



Kentucky Department for  
Libraries and Archives



INSTITUTE of  
**Museum and Library**  
SERVICES

# ANNUAL REPORT

IMLS ~ Public Library Survey

## Webinar: Annual Report Sections A-C

**BOBBIE AUGSPURGER**, State Data Coordinator  
**CHRIS BISCHOFF**, North Central Region Consultant  
**KDLA LIBRARY DEVELOPMENT BRANCH**  
01.30.2025



# ABOUT THE ANNUAL REPORT

*The Annual Report is a SNAPSHOT of your library on the LAST day of the state Fiscal Year (FY).*

*FY25 covers activity from July 1, 2024 to June 30, 2025*

*The Annual Report OPENS for submission July 1, 2025*

*The Annual Report is DUE by August 27, 2025*





# WHY COMPLETE THE “ANNUAL REPORT”

## Report Required by Kentucky General Assembly Revised Statutes

<https://apps.legislature.ky.gov/law/statutes/chapter.aspx?id-37964>

- State aid has not been eliminated from statute, just not funded FY24. Attempts are being made to bring state aid back in some form; if you haven't filed an Annual Report, your library may not be eligible if this funding is restored.
- Maintaining Library “Good Standing” designation is linked to KRS Compliance.
- You are required to file an annual report under statute, if you operate under any of these statutes – KRS 173.370, KRS 173.570, or KRS 173.770 (and that is virtually every public library in Kentucky).
- If you receive any service from KDLA, or participate in anything funded by federal funds, you are required to do so (KRS 171.180). This would include the Statewide Consultants, Regional Consultants, KYVL (including the courier), Ancestry.com, Summer Reading, and more.





# WHY COMPLETE THE “ANNUAL REPORT”

Report Information Used for Required National “**Public Libraries Survey**”

<https://www.ims.gov/research-evaluation/data-collection/public-libraries-survey>

- Data is used in national databases (legislation, research, comparisons, etc.)
  - ◆ KDLA is required to cooperate with the federal government in collecting this information – KRS 171.170.
  - ◆ The Annual Report allows KDLA to do comparisons between your library and others, both inside and outside Kentucky. Need to justify a salary adjustment? Wonder how your circulation compares to other libraries your size? Want to analyze your programming attendance-to-staff ratio? Need to justify more meeting space? We have you covered in providing those statistics – as long as everyone completes the annual report. Without the annual report, how will you compare your library to others?
  
- \$ Funding Monies - \$ Grant Monies - \$ Scholarship Monies - \$ Resources - etc.
  - ◆ Not filing an Annual Report could seriously inhibit your library’s ability to receive grant monies - including construction grants - in the future.
  - ◆ Since its inception nationwide over 30 years ago, no state has ever failed to submit information from the annual report to the federal government; do you really want KY to be the first?





# WHY COMPLETE THE “ANNUAL REPORT”

Report Information Used to Create the

## “Statistical Report of Kentucky Public Libraries”

<https://kdla.ky.gov/Library-Support/plssd/Pages/Public-Library-Statistics.aspx>


- Data is used to complete Kentucky Reporting
  - ◆ Within and among KDLA branches and departments
  - ◆ Within and among other Government Agencies
  - ◆ Within and among local Governments, Agencies, Programs, and Service providers
- Data is used to lobby at Local, State, and National Levels
  - ◆ For Legislation
  - ◆ For Funding
  - ◆ For Resources
  - ◆ For Research
  - ◆ For Justification and Comparison purposes
  - ◆ . . . can't list them all here . . .



# KDLA ANNUAL REPORT RESOURCES

<https://kdla.ky.gov/Library-Support/plssd/Pages/Annual-Report.aspx>

Kentucky Department for Libraries and Archives Ask a Librarian Connect with us

 [Library Support](#) [State Employees](#) [Records Management](#) [Archives & Reference](#) [Talking Books](#)

## Library Support

- Ask a Librarian
- Public Library Director's Toolkit
- Kits
- Funding for Libraries
- Kentucky Talking Book Library
- Library Policies
- Library Programs
- Library Staff Development
- Public Library Directories, Standards, and Statistics**
- Annual Report**
- Kentucky Public Library Calendar
- Kentucky Public Library News Digest
- Kentucky Public Library Standards
- Kentucky Public Library Statistics
- Monthly Report
- Library Development Branch Staff
- Trustees
- Kentucky Public Library Directory
- Library Development Branch Staff

## Annual Report

The Kentucky Annual Report of Public Libraries is an online survey dedicated to collecting information detailing public library service throughout the state. The 2024 Kentucky Annual Report covers library activity for the 2023-2024 fiscal year. The online form is available on July 1, 2024. **The due date for the annual report submission is August 27.** Failure to submit the report may result in the denial of grants from KDLA as well as a loss or delay in state aid.

[Changes to the 2024 Annual Report](#) -- A look at important revisions in the new report.

[Fiscal Year 2024 Blank Annual Report](#) (PDF)

[Frequently Asked Questions](#) (PDF) -- Information on logging in to the report, using notes and flags, dealing with those hated edit checks, the submission process, and more.

[What Goes Where?!](#) (PDF)

[Authorization Page](#) (PDF) -- print a copy of the signature sheet.

[The Report Submission Process](#) (PDF) -- Step by step instructions on filing the annual report.

[Collect Annual Report login screen](#) -- requires user name and password. Contact [Bobbie Auggspurger](#) 502-564-7648 for assistance.

[KYVL Full Text Search Statistics](#)

[KJU Circulation/Collection Totals](#)

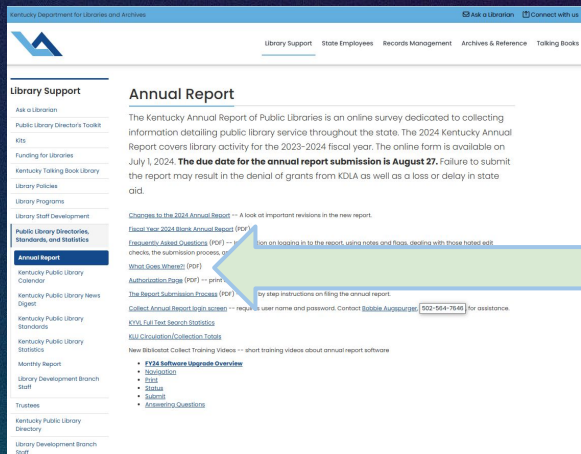
New Bibliostat Collect Training Videos -- short training videos about annual report software

- [FY24 Software Upgrade Overview](#)
- [Navigation](#)
- [Print](#)
- [Status](#)
- [Submit](#)
- [Answering Questions](#)



# KDLA ANNUAL REPORT RESOURCES: What Goes Where?!

<https://kdla.ky.gov/Library-Support/plssd/Documents/WhatGoesWhere%202024.pdf>



2025 Update of Resources  
Is Underway . . .

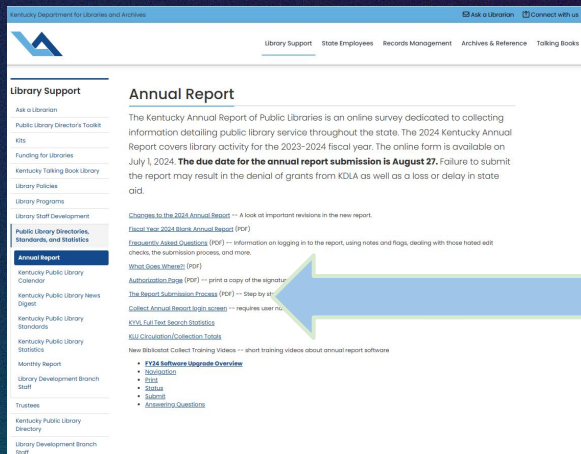
Thank you for your patience

What Goes Where in the Annual Report 2024
<b>Electronic Material</b>
<b>3M Cloud e-books</b> ⇒ Report Collection in E-books [K10-12] and E-audio [K16-18], Circulation in [L52, L54] and Expenditure in [C2].
<b>Ancestry.com Library Edition</b> ⇒ Report Collection in Research Database [K22-K24] and Expenditure in [C2].
<b>BookFLIX</b> ⇒ Report Collection in E-videos, Circulation in [L55] and Expenditure in [C2].
<b>Boundless (Replaced Axis 360)</b> ⇒ Report Collection in E-books [K10-12] and E-audio [K16-18], Circulation in [L52, L54] and Expenditure in [C2].
<b>ComicsPlus</b> ⇒ Report Collection in E-books [K10-12], Circulation in [L52] and Expenditure in [C2].
<b>Consumer Reports</b> ⇒ Report Collection in Research Databases [K22-K24] and Expenditure in [C2].
<b>Flipster</b> ⇒ Report Collection in E-serials [K13-15], Circulation in [L53] and Expenditure in [C2].
<b>Freeding</b> ⇒ Report Collection in E-books [K10-12], Circulation in [L52] and Expenditure in [C2].
<b>Freegal</b> ⇒ Report Collection in E-audio [K16-18], Circulation in [L54] and Expenditure in [C2].
<b>Gale Databases</b> ⇒ Report Collection in Research Databases [K22-K24] and Expenditure in [C2].
<b>Heritage Quest Online</b> ⇒ Report Collection in Research Database [K22-K24] and Expenditure in [C2].
<b>Hoopla</b> Report Collection in E-books [K10-12], E-serials [K13-15], E-audio [K16-K18] and E-video [K19-21], Circulation in [L52-L55] and Expenditure in [C2]. ⇒
<b>ILS (Integrated Library System)</b> ⇒ Do not count as a Research Database or Online Learning Platform.
<b>Kanopy</b> ⇒ Report Collection in E-videos [K19-21], Circulation in [L55] and Expenditure in [C2].
<b>Kentucky Libraries Unbound (KLU)</b> ⇒ See "Overdrive" listings and KLU Circulation Activity report.
<b>KYVL (Kentucky Virtual Library)</b> ⇒ Report Collection in Research Databases [K22-24] and Online Learning Platforms [K25-27] Expenditure in [C2] KYVL statistics are at <a href="http://www.kyvl.org/statistics">http://www.kyvl.org/statistics</a>
<b>Law Depot</b> ⇒ Report Collection in Online Learning Platforms [K25-27] and Expenditure in [C2].
<b>Mango Languages</b> ⇒ Report Collection in Online Learning Platforms [K25-27] and Expenditure in [C2].
<b>National Geographic Virtual Library</b> ⇒ Report Collection in E-serials [K13-15], Circulation in [L53] and Expenditure in [C2].



# KDLA ANNUAL REPORT RESOURCES: The Report Submission Process

<https://kdla.ky.gov/Library-Support/plssd/Documents/ReportSubmissionProcess.pdf>



2025 Update of Resources  
Is Underway . . .

Thank you for your patience

## Completing the Online Annual Report Form

There are three steps to finalize your annual report:

1. Review each of the following tabs on the Status page: Edit Checks, Unanswered Questions, and Flagged Questions.  
*Note: While not all of the items in these tabs are required by the annual report, we highly recommend that you go through each before submitting.*
2. Print the annual report. Save an electronic version for your records. You may also want to print your annotations.
3. After steps 1 and 2 have been completed, your report is ready to submit to the State Library. The Submit Survey tab is located on the status page.

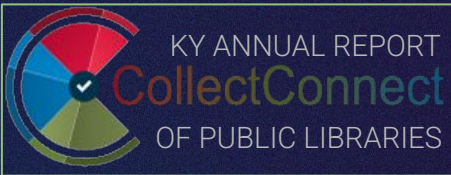
When you click the Submit Survey button, Bibliostat Collect does three things:

1. Checks for any required questions and lists any that have been left unanswered. These need to be addressed before you can submit your report.
2. Checks all Edit Checks to make sure they have been corrected or that a Federal Note has been provided. Only after every Edit Check has been satisfied, will you be allowed to submit your finalized annual report.
3. After the first two items have been checked and the Submit Survey button has been pressed, Bibliostat Collect locks the annual report so the integrity of your submitted data is protected. If, for any reason, you need to access your report again after being locked out, contact the annual report administrator at your State Library ([mikole.gieske@ky.gov](mailto:mikole.gieske@ky.gov)), to get your survey "unlocked." You will still be able to view a printable copy of your submitted survey by clicking Home and selecting the proper survey link under "Other Surveys". You will then be directed to the Printing options screen.

## The Submission Process

1. Submit the survey, as detailed in the preceding steps
2. Your regional consultant will automatically be notified that you have submitted the annual report.
3. The regional consultant will contact you after they have reviewed the report. If changes are needed, then print the report and submit again.
4. When the report is complete, the regional consultant will contact you and request that the Authorization page be filled in. Do not collect the board president's signature before this final OK is received.

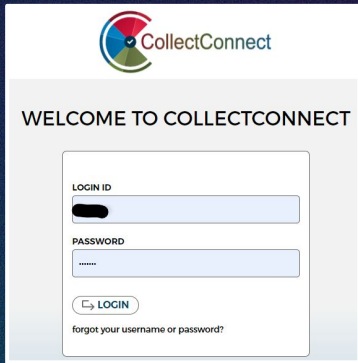




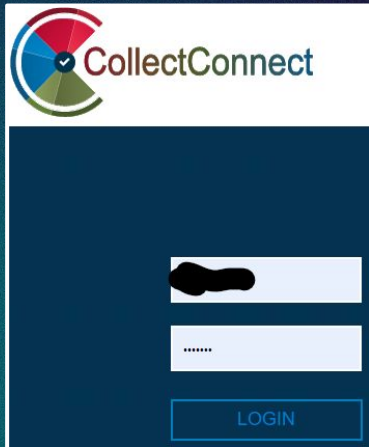
# GETTING STARTED

## LOGIN Username & Password

*Each KY Public Library and Regional Consultant is assigned one*  
*For this information contact Bobbie Augspurger, SDC*  
*bobbie.augspurger@ky.gov*

A screenshot of the CollectConnect login page. At the top left is the CollectConnect logo. Below it, the text "WELCOME TO COLLECTCONNECT" is displayed. The main content area contains a login form with two input fields: "LOGIN ID" and "PASSWORD". The "LOGIN ID" field has a blacked-out value. Below the fields is a "LOGIN" button with a right-pointing arrow. At the bottom of the form, there is a link that says "forgot your username or password?".

← **Collect** *Baker -Taylor provides this Annual Report Survey Portal*  
<https://collectconnect.baker-taylor.com/login.aspx>

A screenshot of the CollectConnect Connect login page. At the top left is the CollectConnect logo. Below it, the text "WELCOME TO COLLECTCONNECT" is displayed. The main content area contains a login form with two input fields: "LOGIN ID" and "PASSWORD". The "LOGIN ID" field has a blacked-out value. Below the fields is a "LOGIN" button. At the bottom of the form, there is a link that says "forgot your username or password?".

← **Connect** *Baker -Taylor provides this Annual Report Data Portal*  
<https://collectconnect.baker-taylor.com/Connect/Login.aspx>



# NAVIGATION

**NEXT**

Navigate to next page

**PREV**

Navigate to previous page

 **SAVE**

Save most recent changes

***\*SAVE OFTEN\*** The system will time-out after work delays*

*You may need to Log Back In to make sure your work is really being saved*

**HIDE**

Last Year's Answers

Hide responses provided previous year

*Recommend SEEING Last Year's Answers*

*If there is a notable difference, you will need to provide a Note as to WHY*

*... Why the number is so much bigger or smaller*



# NAVIGATION



**Flag** *Red Flag is used to indicate a Question . . .*

*Question you have, Question your Regional has, Question SDC has*



**Note** Each survey question has the Note feature.

Each **Note** is a **gift** to your future self, to the Regional, and to the SDC explaining the “**WHY**”

- **Why** is the number so much bigger or smaller
- **What** specifically caused this number to notably change from last fiscal year



**Error Reports** - When library Submits the completed Survey, an Error Report is generated. Each library must validate submitted data and justify the Why & What in order to move forward in the submission process. When SDC submits the state of Kentucky data for All Libraries, the SDC must validate all submitted data and justify the Why & What in order to move forward in the **Federally Required Public Library Survey** process. *The Error Reports can be different between the library submission in Collect and the SDC submission of PLS.*



**History** *History feature shows the response given by year for the last 5 years.*



# NAVIGATION

 STATUS

**Status** *Status Screen shows: Edit checks, Unanswered questions, & Flagged questions.*

 EXPORT

**Export** *Automatically downloads your Annual Report data "as is"*

 PRINT

**Print** *Set Printing Preferences for "Survey Reports" or "Annotation Reports"*  
*Here are my Printing Preferences . . .*

*Print Entire Survey - Include Annotations - With Current & Last Year's Data - Show PDF Report*

**SURVEY LIST**

**Survey List** *Provides a list of previous Annual Report Surveys for your Library*

 SUBMIT

**Submit** *Library will Complete Survey before Submitting.*

*Library must address all Error Checks before Survey will fully submit.*

**DASHBOARD**

**Dashboard** *Regionals this is your Home Base Screen for all libraries in your region.*

*select "REVIEWED" after reviewing library data and addressing data discrepancies*

*select "UNLOCK/RELOCK" when Libraries Add Notes/Rework data/etc.*

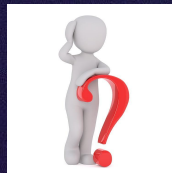
*select "APPROVED" when Library Data/Notes are correct & all Error Checks are addressed.*

**Close**

**Close** *This will Close Survey Window . . . be sure to SAVE first*



# NAVIGATION & GETTING STARTED



## Questions?

### PRO TIPS:

When you prepare to begin work on the Annual Report . . .

1. List out anything that might have significantly affected your metrics this year. (e.g. *temporary or permanent branch closure, opening a new branch, launching or decommissioning a bookmobile, flood, fire, natural disaster, significant staff turnover, extended hours open, etc.*)
2. Add this list into Section S *This will provide perspective before you begin your work on the Annual Report data and add explanatory notes. You may also find that adding more details to Section S as you work through the survey will clarify your library circumstances, which is much easier than trying to write a review afterwards.*
3. Plan ahead and pace yourself. *Setting aside a few hours a week to address the survey in chunks will provide time for answering questions as they come up, as well as keep you on track for a timely submission.*
4. Compile the data. *Look at last year's data -where did these numbers come from (reports/data pulled from program stats, circ, etc.) You may choose to print out the survey, add information to hard copy first, and then input data into the Annual Report Survey portal.*



# GENERAL INFORMATION: Section A

County in which the administrative entity is located

Complete **STREET ADDRESS** of the administrative entity. Note: Do NOT report a post office box or general delivery.

This population figure is the most recent official state population available from the Kentucky State Data Center. <http://ksdc.louisville.edu>  
The figure is Not editable.

City or town in which the administrative entity is located

**!** 1) Population of legal service area should not be less than or equal to 0. Please explain why your data is outside of the normal range using the Federal note.  
*Note: This is what a working Error Check looks like. At Survey Submission a separate Error Report will be generated.*

This is the standard five-digit postal zip code for the street address of the administrative entity

A1 County

FLAG NOTE HISTORY

A2 Estimated Population

FLAG NOTE HISTORY

A3 Library Name

FLAG NOTE HISTORY

B&T Collect Annual Report Screenshot

A4 Street Address

Street

LAST YEAR'S ANSWER: Street

FLAG NOTE HISTORY

A5 City

City

LAST YEAR'S ANSWER: City

FLAG NOTE HISTORY

A6 Zip Code

08880

LAST YEAR'S ANSWER: 08880

FLAG NOTE HISTORY

B&T Collect Annual Report Screenshot

This is the legal name of the administrative entity. Note: Provide the name of the public library. Do Not use acronyms. Do Not abbreviate the name unless it exceeds 60 characters. Avoid abbreviations at the beginning of the name and do not punctuate abbreviations. **DO NOT USE ALL CAPS.**

NOTICE: left screenshot does NOT include last year's answer & right screenshot does include last year's answer. Including last year's answer is a quick way to ballpark information check & see if a Note or Data check is needed.



# GENERAL INFORMATION: Section A

Q: The first two questions (A1 County & A2 Population) have grayed out boxes and won't let me enter my answers. And it flags this when I go to "show status".

A: *This is an error on the survey side.*

*SDC will work on getting this fixed and will email when survey is fixed.*

Question

Answer





# GENERAL INFORMATION: Section A

Complete **MAILING ADDRESS**  
of the administrative entity

City or town of the mailing address  
for the administrative entity

Standard five-digit postal zip code  
for the mailing address of the  
administrative entity

City or town in which the  
administrative entity is located

**A8 Mailing Address**

 ?  
**LAST YEAR'S ANSWER:** MStreet  
FLAG NOTE HISTORY

---

**A9 City**

 ?  
**LAST YEAR'S ANSWER:** MCity  
FLAG NOTE HISTORY

---

**A10 Zip Code**

 ?  
**LAST YEAR'S ANSWER:** 08880  
FLAG NOTE HISTORY

---

**A12 Phone**

 ?  
**LAST YEAR'S ANSWER:** (908) 541-7127  
FLAG NOTE HISTORY



# GENERAL INFORMATION: Section A

Question:

*Answer:*





## OPERATING REVENUE: Section B

**DO NOT REPORT CAPITAL REVENUE IN THIS SECTION. They are reported as Item #C40. Examples of revenue to be used for major capital expenditures include funds received for (a) site acquisitions; (b) new buildings; (c) additions to or renovation of library buildings; (d) furnishings, equipment, and initial book stock for new buildings, building additions, or building renovations; (e) library automation systems; (f) new vehicles; and (g) other one-time major projects. Include federal, state, local, or other revenue to be used for major capital expenditures. Exclude revenue to be used for replacement and repair of existing furnishings and equipment, regular purchase of library materials, and investments for capital appreciation. Exclude contributions to endowments, or revenue passed through to another agency (e.g. fines) or funds unspent in the previous fiscal year (e.g., carryover). Funds transferred from one public library to another public library should be reported by only one of the public libraries.**

*B&T Collect Annual Report Screenshot*

**E-rate -- If there is an invoice sent to the library that indicates the amount of the e-rate discount (i.e., supported by documentation), then the library can report this as an expenditure under Other Operating Expenditures (Item C29). In such a case, the library should also report the e-rate funds that supported the discount in Other Operating Revenue (Item B14)). If no such documentation can be identified, then the amount should not be reported as either revenue or expenditure.**

*B&T Collect Annual Report Screenshot*



## LOCAL GOVERNMENT REVENUE

**B1** Library Tax

FLAG NOTE HISTORY

---

**B2** Other

FLAG NOTE HISTORY

---

**B3** Local Government Revenue Total (B1 + B2):

\$0

LAST YEAR'S ANSWER: \$0

FLAG NOTE HISTORY

B&T Collect Annual Report Screenshot

This includes all tax receipts designated by the community, district, or region and available for expenditure by the public library. Do NOT include state, federal, and other funds passed through local government for library use. Report these funds with state government revenue or federal government revenue, as appropriate.

This includes all non-tax receipts designated by the community, district, or region and available for expenditure by the public library. Do not include the value of any contributed or in kind services or the value of any gifts and donations, library fines, fees, or grants. Do not include state, federal and other funds passed through local government for library use. Report these funds with state government revenue or federal government revenue, as appropriate.

*NOTE: This is where libraries who are not taxing districts should put their money received. Libraries who are tax collectors should probably leave it blank unless there is an instance of the tax collecting library receiving money from the local government.*

This includes all LOCAL GOVERNMENT FUNDS as reported in B1 + B2.



# OPERATING REVENUE: Section B

Q: B1 Library Tax - Do I list total revenue from all taxes including real property, tangible property, franchise, auto, delinquent, and telecommunications?

A: **B1 includes** all tax receipts designated by the community, district, or region and available for expenditure by the public library. Do not include state, federal, and other funds passed through local government for library use. Report these funds with state government revenue or federal government revenue, as appropriate. If Real property, Tangible property, Franchise, Auto, Delinquent, and Telecommunications are all Tax Receipts then they all go here.

**B2 includes** all non-tax receipts designated by the community, district, or region and available for expenditure by the public library. Do not include the value of any contributed or in kind services or the value of any gifts and donations, library fines, fees or grants. Do not include state, federal, and other funds passed through local government for library use. Report these funds with state government revenue or federal government revenue, as appropriate.





## OPERATING REVENUE: Section B

The amount received in a Construction Debt-Assistance Grant

This includes all state revenue other than the following grants: State Aid, and Construction Debt-Assistance. Do Not include State Government Capital Revenue. This is reported in item C40b.

These are all funds distributed to public libraries by state government for expenditure by the public libraries, except for federal money distributed by the state. This includes funds from such sources as penal fines, license fees, and mineral rights. Note: If operating revenue from consolidated taxes is the result of state legislation, the revenue should be reported under state revenue (even though the revenue may be from multiple sources.) As reported in B5+B6

### STATE GOVERNMENT REVENUE

<b>B5</b>	<b>Construction Debt-Assistance Grant</b>	<input type="text"/>	?	
		FLAG	NOTE	HISTORY
<b>B6</b>	<b>Other State Government Revenue</b>	<input type="text"/>	?	
		FLAG	NOTE	HISTORY
<b>B7</b>	<b>State Government Revenue Total (sum B5 through B6)</b>	<input type="text" value="\$0"/>	?	
		LAST YEAR'S ANSWER: \$0		
		FLAG	NOTE	HISTORY

*B&T Collect Annual Report Screenshot*



# OPERATING REVENUE: Section B



**Q:** PLFC Construction Grant Monies were awarded in FY24, but the check was lost in the mail and had to be reissued in FY25. Do I count the monies in FY24 or FY25?

**A:** *B5 Construction Debt Assistance Grant is State Government Revenue.*

*Since the monies were awarded in FY24 and check not received until FY25, wait to include monies on FY25 Annual Report. Fiscal Year runs July 1 - June 30. Make sure monies are NOT included in C40 Capital Revenues.*

**Q:** B6 Other State Government Revenue - Last year we received a small grant from the KY Historical Society. Does it go here?

**A:** *B6 includes all state revenue other than the following grants: State Aid and Construction Debt Assistance. If the KY Historical Society is State Revenue/Grant, then yes. Make sure only State Government **Capital** Revenue monies are reported in item C40b.*



## FEDERAL GOVERNMENT REVENUE

**B11** ARPA Grant

FLAG + NOTE HISTORY

---

**B12** Other Federal Government Revenue

FLAG + NOTE HISTORY

---

**B13** Federal Government Revenue Total (B11 + B12)

LAST YEAR'S ANSWER: \$0

FLAG + NOTE HISTORY

Grant received from the American Rescue Plan Act

This includes all federal revenue other than the previously listed grants. Do Not include Federal Government Capital Revenue. This is reported in item C40c.

This includes all federal government funds distributed to public libraries for expenditure by the public libraries, including federal money distributed by the state. As reported in B11 + B12

B&T Collect Annual Report Screenshot



# OPERATING REVENUE: Section B

**Q:** We are partnering with UK on grant that is funded by NIE-Health. We had some income from FY2024 as part of that grant & I'm not sure where that should be recorded. It is federal money, but is first passing through UK.

**A:** *Reading through Section B: All Federal Monies not listed (only the ARP Grant is listed) so monies go in B12 - Other Federal Government Revenue.*

Question

Answer





This is all operating revenue other than that reported under local, state, and federal. Include, for example, monetary gifts and donations received in the current year, interest, library fines, fees for library services, or grants. Do Not include the value of any contributed or in kind services or the value of any non monetary gifts and donations.  
 Note: B14 should Always have a Note providing source information for Other Operating Revenue.

This is the sum of local government revenue, state government revenue, federal government revenue, and other operating revenue.  
 As reported in  $B3 + B7 + B13 + B14$

## OTHER OPERATING INCOME

**B14** Other Operating Revenue

FLAG NOTE HISTORY

---

**B15** Total Operating Revenue (B3 + B7 + B13 + B14):

LAST YEAR'S ANSWER: \$0

FLAG NOTE HISTORY

B&T Collect Annual Report Screenshot



# OPERATING REVENUE: Section B

Q: We got the Mellon Grant in November and I do not know where to report that income.

A: *The Mellon Grant is NOT a government grant, has its own bank account and a staff member paid from it - so it would be reported in B14 Other Operating Revenue.*

Q: We received an Insurance Check paid 2 years ago, but library has not spent all the monies.

A:

*B14 - Other Operating Revenue: Put the amount received between 7/1/23-6/30/24*

*C40 - Capital Expenditures: Report all revenue used between 7/1/23-6/30/24*





**DO NOT REPORT CAPITAL EXPENDITURES IN THIS SECTION.**  
They are reported as Item #C36.

Report all operating expenditures for the following print materials: books, serial back files, current serial subscriptions, government documents, and any other print acquisitions.

Report all operating expenditures for electronic (digital) content. Include expenditures for electronic content for which the library has acquired permanent or temporary access rights. Include fees paid to platforms that provide licensed content. Electronic content can be accessed online from an electronic device. Types of electronic content include electronic materials (eBooks, eSerials, eAudio, eVideo), research databases, online learning platforms, reference tools, scores, maps, and pictures in electronic or digital format. Note: Expenditures for computer software used to support library operations or to link to external networks, including the Internet, are reported under Operating Expenditures for Electronic Access (C36).

Audiovisual Materials Report all operating expenditures for other materials, such as microform, audio, video, DVD, and materials in new formats. Include the amount paid to any regional cooperative.

Report all operating expenditures for other materials, such as microform, audio and video physical units, DVD, circulating portable electronic devices, and materials in new formats.

Read-only data C1 + C2 + C3 + C5

## COLLECTION EXPENDITURES

C1	Print Materials	<input type="text"/>	?
		FLAG NOTE HISTORY	
C2	Electronic Content	<input type="text"/>	?
		FLAG NOTE HISTORY	
C3	Audiovisual Materials	<input type="text"/>	?
		FLAG NOTE HISTORY	
C5	Other Physical Materials	<input type="text"/>	?
		FLAG NOTE HISTORY	
C6	Collection Expenditures Total (C1 through C5)	<input type="text" value="\$0"/>	i ?
		LAST YEAR'S ANSWER: \$0	
		FLAG NOTE HISTORY	

B&T Collect Annual Report Screenshot



# OPERATING EXPENDITURES: Section C

## COLLECTION EXPENDITURES



**Q:** My business manager asked a question about C3-Audiovisual Material, is it included in the C2-Electronic Content totals?

**A:** *Do not duplicate expenditures.*

*C2 includes expenditures for Electronic Content that the library has acquired permanent or temporary access right include fees paid to platforms that provide licensed content. Types of electronic content include eBooks, eSerials, eAudio, research databases, online learning platforms, reference tools, Scores, Maps, and Pictures. These are in electronic or digital format.*

*C3 is AudioVisual - Other materials such as microform, audio cassette, video cassette, DVD, and materials in new formats.*

Question

Answer



**DO NOT REPORT CAPITAL EXPENDITURES IN THIS SECTION.**

They are reported as Item #C36.

## SALARY EXPENDITURES

**C7** Library Director

 ?

FLAG + NOTE HISTORY

**C7a** Years as Director at Current Library (ex: 1.5)

 ?

FLAG + NOTE HISTORY

**C8** Other Library Personnel

 ?

FLAG + NOTE HISTORY

**C10** Salary Expenditures Total (C7 + C8) ⓘ

 ?

LAST YEAR'S ANSWER: \$0

FLAG + NOTE HISTORY

Enter the salary of the library director. If two or more directors were paid during the current fiscal year, include the sum of the amounts paid to all of them. Report salaries and wages before deductions but exclude employee benefits. Record the director's salary regardless of the source of the funds.

The number of years working as director at current library.  
Use FTE Full-time Equivalency Scale and Fiscal Year Date Range.  
Examples: 1.25 is equal to 1 Year & 3 months;  
1.5 is equal to 1 Year & 6 Months; 1.75 is equal to 1 Year & 9 months.

Enter the salaries of all library personnel other than the library director. Report salaries and wages before deductions but exclude employee benefits.

Read-only data C7 + C8



# OPERATING EXPENDITURES: Section C

## SALARY EXPENDITURES

Question

*Answer*





# OPERATING EXPENDITURES: Section C

**DO NOT REPORT CAPITAL EXPENDITURES IN THIS SECTION.**  
They are reported as Item #C36.

This includes the employer's share of Social Security, Medicare, Worker's Compensation, Unemployment Insurance and other required employee benefits. Include plant operations, security and maintenance staff.

Enter the total amount of the library's share of all employees' retirement payments. Include plant operations, security and maintenance staff.

Medical Insurance (Employer's Share) Enter the total amount of the library's share of all employees' medical insurance payments. Do not list Medicare on this line. Include plant operations, security and maintenance staff.

This includes the amount paid for other employee benefits not listed above. May include amounts for life insurance, medical insurance, tuition, housing benefits, etc. Include plant operations, security and maintenance staff.

## FRINGE BENEFITS

C11	Required Fringe Benefits	<input type="text"/>	?
		FLAG NOTE HISTORY	
C12	Retirement (Employer's Share)	<input type="text"/>	?
		FLAG NOTE HISTORY	
C13	Medical Insurance (Employer's Share)	<input type="text"/>	?
		FLAG NOTE HISTORY	
C14	Other	<input type="text"/>	?
		FLAG NOTE HISTORY	
C15	<b>Fringe Benefits Total (C11 + C12 + C13 + C14):</b>	<input type="text" value="\$0"/>	i ?
		LAST YEAR'S ANSWER: \$0	
		FLAG NOTE HISTORY	

C16	<b>Total Staff Expenditures (C10 + C15)</b>	<input type="text" value="\$0"/>	i ?
		LAST YEAR'S ANSWER: \$0	
		FLAG NOTE HISTORY	

Read-only data C11 + C12 + C13 + C14

Read-only data C10 + C15



# OPERATING EXPENDITURES: Section C

## FRINGE BENEFITS

Q: Should Payroll Taxes be included in C11 Required Fringe Benefits or C14 Fringe Benefits?

A: Goes in **C11 Required Fringe Benefits** (this includes SS, Medicare, and other required like figures).

Question

Answer





**DO NOT REPORT CAPITAL EXPENDITURES IN THIS SECTION.**  
They are reported as Item #C36.

**OTHER OPERATIONS**

C17 Building Repair and Maintenance  
  
 FLAG NOTE HISTORY

C20 Office Supplies, Program Supplies, Postage  
  
 FLAG NOTE HISTORY

C21 Insurance  
  
 FLAG NOTE HISTORY

C22 Public Relations  
  
 FLAG NOTE HISTORY

C23 Utilities  
  
 FLAG NOTE HISTORY

Enter the total amount expended on repairing the library facility and grounds. Include repairs of plumbing; replacement and repair of air conditioning and heating equipment, windows, doors, floors, roofs and ceilings; painting and refinishing of facility, interior and exterior; planting of trees or shrubs; repair of parking lot. Also include wiring of established library for computers and adding communications cable for networks. Include the total amount expended on cleaning supplies for which the library pays, contracted cleaning services, lawn maintenance by non-library personnel, service contracts for copiers, typewriters, and other equipment, rent for the buildings. Do Not included computer maintenance expenses.

Enter the amount paid for all office supplies and program supplies for children and adults, and postage costs.

Enter the total amount paid for all insurance except bookmobile, health, workers compensation and unemployment insurance. Include errors and omissions insurance.

Enter the total amount expended for public relations. Include the cost of printing newsletters, brochures, bookmarks, etc.

Enter the total amount paid for all utilities. Include electric, telephone (voice line, etc.), DO NOT include the costs of bibliography utilities.



# OPERATING EXPENDITURES: Section C

## OTHER OPERATIONS

**Q:** We rent a storage unit, does that go in C17 even though it isn't our property?

**A:** *C17 Building Repair & Maintenance: Enter the total amount expended on repairing the library facility and grounds. Include repairs of plumbing; replacement and repair of air conditioning and heating equipment, windows, doors, floors, roofs and ceilings; painting and refinishing of facility, interior and exterior; planting of trees or shrubs; repair of parking lot. Also include wiring of established library for computers and adding communications cable for networks. Include the total amount expended on cleaning supplies for which the library pays, contracted cleaning services, lawn maintenance by non-library personnel, service contracts for copiers, typewriters, and other equipment, rent for the buildings. Do not include computer maintenance expenses.*

**Q:** Where do I put book covers and other cataloging supplies like stickers?

**A:** *Other Operations C20 Office Supplies, Program Supplies, Postage*  
*Enter the amount paid for all office supplies and program supplies for children and adults, and postage costs*

**Q:** Where do I put new library cards?

**A:** *Other Operations C20 Office Supplies, Program Supplies, Postage*  
*Enter the amount paid for all office supplies and program supplies for children and adults, and postage costs*





**DO NOT REPORT CAPITAL EXPENDITURES IN THIS SECTION.**

**They are reported as Item #C36.**

## OTHER OPERATIONS

**C24 Professional Fees (include professional membership fees)**

FLAG NOTE HISTORY

**C25 Audit Fee**

FLAG NOTE HISTORY

**C26 Fiscal Year that Audit Covers**

FLAG NOTE HISTORY

**C28 Repair and Replacement of Furnishings**

FLAG NOTE HISTORY

Enter the amount paid for services such as legal fees, accounting and bookkeeping services, landscape design, interior design, architectural design, and other professional fees. Include Professional Membership Fees, for example ALA, KLA, KPLA.

Enter total amount of audit fees paid.

List the fiscal year that the audit covers.

Enter the total amount expended to repair or replace carpet, drapes, shelving and furniture. Include the cost of new furniture for use in a facility which is not new or newly expanded.



# OPERATING EXPENDITURES: Section C

## OTHER OPERATIONS

**Q:** Where do I put program expenses such as Swank licensing yearly renewal or payment to the tutoring business who partners with us for grant-funded tutoring services?

**A:** *C24 Enter the amount paid for services such as legal fees, accounting and bookkeeping services, landscape design, interior design, architectural design, and other professional fees. Include Professional Membership Fees, for example ALA, KLA, KPLA. The Swank Licensing (Membership Fee) and Tutoring Business (service) would fit here.*

**Q:** Where do I put ACH fee from the bank?

**A:** *Other Operations C24 Professional Fees Enter the amount paid for services such as legal fees, accounting and bookkeeping services, landscape design, interior design, architectural design, and other professional fees. Include Professional Membership Fees, for example ALA, KLA, KPLA.*

**Q:** Where do I put fee for Strategic Plan Consultant?

**A:** *Other Operations C24 Professional Fees Enter the amount paid for services such as legal fees, accounting and bookkeeping services, landscape design, interior design, architectural design, and other professional fees. Include Professional Membership Fees, for example ALA, KLA, KPLA.*





**DO NOT REPORT CAPITAL EXPENDITURES IN THIS SECTION.**  
They are reported as Item #C36.

## OTHER OPERATIONS

C29 Other  ?

FLAG NOTE HISTORY

---

C30 Specify  ?

---

C33 Total Other Operating Expenditures (C17 + C20 + C21 + C22 + C23 + C24 + C25 + C28 + C29)

?

LAST YEAR'S ANSWER: \$0

FLAG NOTE HISTORY

Enter the total amount expended for general operating which is not included in the other categories.

Specify what costs are covered in the previous line, C29.  
DO NOT ENTER DOLLAR AMOUNTS IN THIS LINE

Read-only data;  
Sum of item #'s C17 + C20 + C21 + C22 + C23 + C24 + C25 + C28 + C29

B&T Collect Annual Report Screenshot



# OPERATING EXPENDITURES: Section C

## OTHER OPERATIONS

Q: Where do I put Sales Tax Expense - how much we paid to the state in sales tax?

A: *Other Operations C29 Other General Operating Expenses* Enter the total amount expended for general operating which is not included in the other categories. If you use C29 be sure to add a note in C30 to identify Sales tax, etc.

Q: Where do I put entry fees to the local Christmas festival given to those entering with library cards on the nights we provide the crafts, costume rentals, etc?

A: *C29 Other* Enter the total amount expended for general operating which is not included in the other categories. *Presenters Performers, Entry fees* would fit here. If you use C29 be sure to add a note in C30 to identify Entry fees, Presenters, Performers, etc.

Q: We contribute \$1000 each year to Dolly Parton Imagination Library affiliate. Where should that go?

A: *C29 Other* Enter the total amount expended for general operating which is not included in the other categories. If you use C29 be sure to add a note in C30 to identify Dolly Parton Imagination Library affiliate.

Q: Where do I report the Mellon Grant expenses?

A: *For the expenditures, you would just put the funds spent from when you got the grant in November to June 30, 2024. Where it goes in Expenditures depends on what the monies are being spent on. If it does NOT fit in any other category it could be C29. If you use C29 be sure to add a note in C30 to identify Mellon Grant.*





## OTHER OPERATIONS

**C34 Bookmobile/Extended Services**

FLAG NOTE HISTORY

---

**C35 Continuing Education**

FLAG NOTE HISTORY

---

**C36 Operating Expenditures for Electronic Access**

FLAG NOTE HISTORY

---

**C37 Total Operating Expenditures (C6 + C16 + C33 + C34 + C35 + C36):**

LAST YEAR'S ANSWER: \$0

FLAG NOTE HISTORY

Enter the amount spent for operating the vehicle. Include the cost of gas, oil, light bulbs, tires, washing, waxing, etc. Also include repair costs, insurance, and any other additional vehicle expense. Do not include the cost of materials, program supplies, or staff time.

This includes tuition, registration, travel, and dues paid by the library for staff and trustees. Do not include costs paid by library staff or trustees which were not reimbursed by the library.

Operating Expenditures for Electronic Access include computer hardware and software used to support library operations, whether purchased or leased, mainframe and microcomputer. Include expenditures for maintenance. Include expenditures for equipment used to run information service products when that expenditure can be separated from the price of the product. Report expenditures for services provided by national, regional, and local bibliographic utilities, networks, consortia, and commercial services. Report all fees and usage costs associated with such services as OCLC FirstSearch or electronic document delivery.

Total Operating Expenditures. Read-only data;  
Sum of items #s C6 + C16 + C33 + C34 + C35 + C36



# OPERATING EXPENDITURES: Section C

## OTHER OPERATIONS

**Q:** We have both a bookmobile and an outreach vehicle that our programmers drive when they go to schools, etc. where the bookmobile doesn't go. Can the expenditures for that vehicle be added to C34?

**A:** *C34 Bookmobile/Extended Services:* Enter the amount spent for operating the vehicle. Include the cost of gas, oil, light bulbs, tires, washing, waxing, etc. Also include repair costs, insurance, and any other additional vehicle expense. Do not include the cost of materials, program supplies, or staff time.

*Outreach Vehicle F1-F3:* An outreach vehicle is a vehicle used principally to provide personalized library services to individuals and groups at remote locations. The vehicle does not have an organized collection separate as in the case of a bookmobile. Staff will deliver and pick-up library materials specifically for patrons who are for any reason unable to visit the library in person. An outreach vehicle may also be used for programming at daycare centers, schools, senior centers, etc

... Q/A continued on next slide ...



# OPERATING EXPENDITURES: Section C

... continued ... OTHER OPERATIONS Q/A



Q: Tech hardware purchases go where?

A: *C36 Operating Expenditures for Electronic Access include computer hardware and software used to support library operations, where purchased or leased, mainframe and microcomputer. Include expenditures or maintenance. Include expenditures for equipment used to run information service products when that expenditure can be separated from the price of the product. . . This includes Modems, etc.*

Q: Tech utilities go where?

A: *C36 Operating Expenditures for Electronic Access include computer hardware and software used to support library operations, where purchased or leased, mainframe and microcomputer. Include expenditures or maintenance. Include expenditures for equipment used to run information service products when that expenditure can be separated from the price of the product. . . C23 EXCLUDES bibliographic utilities - C36 includes Internet Connection Fees.*



## OPERATING EXPENDITURES: Section C

### CAPITAL EXPENDITURES

Report major capital expenditures (the acquisition of or additions to fixed assets). Examples include expenditures for (a) site acquisitions; (b) new buildings; (c) additions to or renovation of library buildings; (d) furnishings, equipment, and initial book stock for new buildings, building additions, or building renovations; (e) library automation systems; (f) new vehicles; and (g) other one-time major projects. Include federal, state, local, or other revenue used for major capital expenditures. Only funds that are supported by expenditure documents (e.g., invoices, contracts, payroll records, etc.) at the point of disbursement should be included. Estimated costs are not included. Exclude expenditures for replacement and repair of existing furnishings and equipment, regular purchase of library materials, and investments for capital appreciation. Exclude contributions to endowments, or revenue passed through to another agency (e.g., fines). Funds transferred from one public library to another public library should be reported by only one of the public libraries.

#### C38 Capital Outlay Expenditures



FLAG
 NOTE  
 HISTORY

#### C39 Debt Service



FLAG
 NOTE  
 HISTORY

Report major capital expenditures (the acquisition of or additions to fixed assets). Examples include expenditures for (a) site acquisitions; (b) new buildings; (c) additions to or renovation of library buildings; (d) furnishings, equipment, and initial book stock for new buildings, building additions, or building renovations; (d) library automation systems; (f) new vehicles; and (g) other one-time major projects. Include federal, state, local, or other revenue used for major capital expenditures. Only funds that are supported by expenditure documents (e.g. invoices, contracts, payroll records, et.c) at the point of disbursement should be included. Estimated costs are not included.

EXCLUDE expenditures for replacement and repair of existing furnishings and equipment, regular purchase of library materials, and investments for capital appreciation. Exclude contributions to endowments, or revenue passed through to another agency (e.g. fines). Funds transferred from one public library to another public library should be reported by only one of the public libraries.

The cash used in the repayment of interest and principal on a debt. This includes outstanding loans or outstanding interest on bonds or the principal of maturing bonds that count towards the library's debt service.



# OPERATING EXPENDITURES: Section C

## CAPITAL EXPENDITURES

Q: New Bookmobile with wrap purchase go where?

A: *C38 Capital Outlay for Major Capital Expenditures includes New Vehicles and other One-time major purchases.*

Question

Answer





# OPERATING EXPENDITURES: Section C

Report all revenue to be used for major capital expenditures, by source of revenue. Include funds received for (a) site acquisition; (b) new buildings; (c) additions to or renovation of library buildings; (d) furnishings, equipment, and initial collections (print, non-print, and electronic) for new buildings, building additions, or building renovations; (e) computer hardware and software used to support library operations, to link to networks, or to run information products; (f) new vehicles; and (g) other one-time major projects. Exclude revenue to be used for replacement and repair of existing furnishings and equipment, regular purchase of library materials, and investments for capital appreciation. Exclude income passed through to another agency (e.g., fines), or funds unspent in the previous fiscal year (e.g., carryover). Funds transferred from one public library to another public library should be reported by only one of the public libraries. Report federal, state, local, and other revenue to be used for major capital expenditures in the following categories:

## CAPITAL REVENUE

**C40a Local - Capital Revenue**

FLAG NOTE HISTORY

---

**C40b State - Capital Revenue**

FLAG NOTE HISTORY

---

**C40c Federal - Capital Revenue**

FLAG NOTE HISTORY

---

**C40d Other - Capital Revenue**

FLAG NOTE HISTORY

---

**C40 Total Capital Revenue (C40a through C40d)**

LAST YEAR'S ANSWER: \$0

FLAG NOTE HISTORY

Report all governmental funds designated by the community, district, or region and available to the public library for the purpose of major capital expenditures, except for state and/or federal money distributed by the local government.

Report all funds distributed to public libraries by state government for expenditure by the public libraries for the purpose of major capital expenditures, except for federal money distributed by the state.

Report federal governmental funds, including federal funds distributed by the state or locality, and grants and aid received by the library for the purpose of major capital expenditures.

Report private (non-governmental funds), including grants received by the library for the purpose of major capital expenditures.

This is the sum of Local Government Capital Revenue, State Government Capital Revenue, Federal Government Capital Revenue, and Other Capital Revenue (data elements C40a through C40d). Note: The amounts reported for Total Capital Revenue and Total Capital Expenditures are NOT expected to be equal.



# OPERATING EXPENDITURES: Section C

## CAPITAL REVENUE

Q: We had to have our roof replaced last Fiscal Year. Where do we put that insurance money on the annual report?

A: *C40d Other Capital Revenue Library Roof Replacement insurance money would fall under building renovation as described in PLS403/C40d since the roof is not a "furnishing or equipment".*

*NOTE: DO NOT INCLUDE PLFC Grant Award Monies here - they go in B5.*

Question

Answer





### OTHER OPERATIONS

**C41** Income from loans, bond issues, or  
other income not reported  
elsewhere



FLAG NOTE HISTORY

*B&T Collect Annual Report Screenshot*

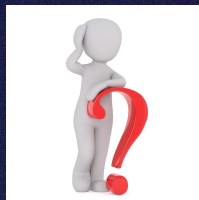
List income from loans, bond issues, or other income Not reported elsewhere.  
Do NOT include the Construction Debt-Assistance Grant. That is recorded as Item B5.



# FY25 ANNUAL REPORT - POTENTIAL CHANGES

1. **No Federal Data Changes for FY2025**
2. State Level potential changes to Section G
  - a. Add new Total Hours Open to Public Per Week
  - b. Delete Daily Hours Open (Sunday G9a, Monday G9b, Tuesday G9c, Wednesday G9d, Thursday G9e, Friday G9f, Saturday G9g)
3. State Level potential changes to Section H Option 1
  - a. Delete Daily Open/Close Time (Sunday H16a Open, H16b Closing)
  - b. Delete Daily Open/Close Time (Monday H16d Open, H16e Closing)
  - c. Delete Daily Open/Close Time (Tuesday H16g Open, H16h Closing)
  - d. Delete Daily Open/Close Time (Wednesday H16j Open, H16k Closing)
  - e. Delete Daily Open/Close Time (Thursday H16m Open, H16n Closing)
  - f. Delete Daily Open/Close Time (Friday H16p Open, H16q Closing)
  - g. Delete Daily Open/Close Time (Saturday H16s Open, H16t Closing)
4. State Level potential changes to Section H Option 2
  - a. Leave H17 Total Hours Open to Public Per Week
  - b. Delete Daily Open/Close/Hours (H16a-H16u)





## Any Other Questions?

*Email Your Regional Consultant*

- *Chris.Bischoff@ky.gov*
- *Jeff.Gurnee@ky.gov*
- *Caleb.Conover@ky.gov*
- *Amber.Potts@ky.gov*
- *Wendy.OConnor@ky.gov*

*Email Your State Data Coordinator*

- *Bobbie.Augspurger@ky.gov*

Upcoming Webinar . . .

# February 26, 2025 Annual Report Sections E-G

Thank you to our sponsors

