

Question	Answer	Description
FEDERAL REVENUE		
104.LSTA Revenue - Distributed to Other Libraries		System headquarters will use this line to report LSTA grant revenue distributed to member libraries.
105.LSTA Revenue - Received and Retained By Library/System		Report LSTA revenue received and retained for use by the library or System headquarters operations
106.LSTA Revenue - Received and Retained From System or Other Libraries		System member libraries will use this line to report the amount of LSTA grant revenue received from the system headquarters.
Federal Employment Program		Report gross wages of the employee in a program such as DOL: job corps, WIOA Youth Services, or National Dislocated Worker Grants. Q107b. should include wages plus employer's portion of social security, Medicare and unemployment taxes. The library must submit an employment verification letter, with payment detail and original signature, from each employment program agency.
107a. Source of Funds (Program name)	107b. Amount	
107c.Total Received - Federal Employment Program		Automatically calculated. No entry is required.
108.Total Federal Revenue Received for Major Renovations that do Not Add to Useable Floor Space, and/or for Major Furniture or Equipment Purchases		If you had a renovation that included federal funds, some of the expenses are counted here. Contact me if you received federal funds and need the list of what can be included.

## Section 10 Revenue

109.Total Other Federal Revenue		Any other federal funds received
110.Total Federal Revenue		Automatically calculated. No entry is required.
STATE REVENUE		
111.State Aid to Public Libraries - Distributed to Other Libraries		Report the portion of state aid revenue given to other libraries.
112.State Aid to Public Libraries - Received and Retained By Library/System		PLEC use this line to record the state aid you received. System headquarters will also use this line to report the amount retained for system operations.
112a.District Aid Received by District Library Center reported in Q112 (To be completed by DLC only)		DLC use only
113.State Aid to Public Libraries - Received and Retained From System or Other Libraries		CCFLS members use this line to report the amount of state aid received from the system headquarters.
114.Keystone Grant Revenue for Non- Routine Maintenance - Received and Retained by Library		that has already been turned over by receiving municipality to library to expend. Expenditures will be listed below.
115.Keystone Grant Revenue for Non- Routine Maintenance - Expended by Municipality on Behalf of the Library		where the sponsoring municipality received Keystone Grant revenue, retained the monies and made expenditures on behalf of the library. Expenditures not

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State Employment Program Revenue		Report gross wages of the employee in a program such as PA DLI. Q116b. should include wages plus employer's portion of social security, Medicare and unemployment taxes. The library must submit an employment verification letter, with payment detail and original signature, from each employment program agency.
116a. Source of Funds (Program name)	116b. Amount	
116c.Total Received - State Employment Program		Automatically calculated. No entry is required.
Total State Revenue		
117.Total State Revenue (Other than Keystone Funds) Received for Major Renovations that do Not Add to Useable Floor Space, and/or for Major Furniture or Equipment Purchases		Any other state funds received for capital projects*
118.Total Other State Revenue		Any other state revenue received and retained by the library, system headquarters, or system member.
119.Total State Revenue.		Automatically calculated. No entry is required.

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<p>LOCAL GOVERNMENT REVENUE Local Government Revenue - Received Directly from County, School District, or Municipality</p>		<p>Chart Question: Include all appropriations directly received by the library from the COUNTY, SCHOOL DISTRICT, OR MUNICIPALITY (such as borough, city, or township). CCFLS county millage is recorded by system headquarters here and by member libraries in Q121a. District reimbursement is NOT recorded here. it is counted in Q127.</p>
<p>120a.i Municipality, county or school district name</p>		<p>Legal name of entity distributing the funds</p>
<p>120a.ii Municipality type</p>	<p>Municipality (city, town, borough),</p>	<p>Drop Down Menu Question</p>
	<p>County</p>	
	<p>School District</p>	
<p>120a.iii Source</p>	<p>AP = Direct appropriation not based on referendum or a set millage,</p>	<p>Drop Down Menu Question</p>
	<p>APM = Direct appropriation based on millage but not the result of a referendum,</p>	
	<p>TxREF = Library tax levied as a result of a referendum,</p>	
	<p>TxAUTH = Library tax levied by authority of the municipal officers without referendum.</p>	
<p>120a.iv Millage amount received</p>		<p>Total amount of local government revenue that you receive directly from the municipality</p>
<p>120b. Amount distributed to other libraries</p>		<p>System headquarters will use this line to record the money received, but then distributed to member libraries</p>

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120c. Amount retained		This question should equal Q120a. Except where a system headquarters will also use this line to report the amount retained for system operations.
Local Government Revenue - Received through System Headquarters or County library.		This section is to be completed by libraries which received local government funds through System Headquarters or a County library. Include the NAME of the System or Library, the NAME of the municipality (example: county) where funds originated, and the AMOUNT received.
121a.i Source Library Name	121a.ii Source Municipality Name	121a.iii Amount Received
123.Total Local Government Revenue Received for Major Renovations that do Not Add to Useable Floor Space, and/or Major Furniture or Equipment Purchases		Any other local government (municipality, county, school district) funds received for capital projects*
124.TOTAL LOCAL GOVERNMENT REVENUE		Automatically calculated. No entry is required.
125.Revenue from School District included above		Relist any total revenue received from a school district. This should match the school district line in Q120c.
126.Other Operating Revenue for Major Renovations that do Not Add to Useable Floor Space, and/or for Major Furniture or Equipment Purchases		Any other funds (personal or corporate donors & local grants) received for capital projects*

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		All other Operating revenue including:
		1. the interest and dividend income from endowments and operating accounts IF used for operating expenditures (if left in the endowment it will be counted in Q185.)
		2. revenue from fundraising activities, merchandise sold, fund drives, recycling activities and monetary donations.
		3. revenue from grants awarded to the library from non-governmental agencies.
		4. library-generated revenue from overdue fines, non-resident fees, lost book charges, rental of facilities or materials, photocopy charges, etc.
		5. revenue from another library or agency for services rendered.
127.Other Operating Revenue		
128.Miscellaneous Revenue		Report revenues that are not included elsewhere. Do not report sales tax, rebates, refunds, E-rate, or insurance claims because they should be deducted from the appropriate expenditure lines. Miscellaneous revenue should not total over \$1,000.
129.TOTAL OTHER OPERATING REVENUE		Automatically calculated. No entry is required.
TOTAL OPERATING REVENUE		Automatically calculated. No entry is required.
130.TOTAL OPERATING REVENUE ALL ACCOUNTS		Automatically calculated. No entry is required.
131.LSTA Funds Beginning Balance		Automatically calculated. No entry is required.

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132.Other Federal Funds Beginning Balance		Automatically calculated. No entry is required.
133.State Aid Funds Beginning Balance		Automatically calculated. No entry is required.
134.Keystone Funds Beginning Balance		Automatically calculated. No entry is required.
135.Other State Funds Beginning Balance		Automatically calculated. No entry is required.
136.Local Operating Account Beginning Balance		Automatically calculated. No entry is required.
137.TOTAL BEGINNING BALANCE		Automatically calculated. No entry is required.
TRANSFER IN		
138.LSTA Funds Transferred Into Operating Account From Other Accounts		Use if you received LSTA funds and had held them in a separate account until this reporting year and then transferred into your operating account for expenditure
139.Other Federal Funds Transferred Into Operating Account from Other Accounts		Use if you received Federal funds and had held them in a separate account until this reporting year and then transferred into your operating account for expenditure
140.State Aid Funds Transferred Into Operating Account from Other Accounts		Use if you received State Aid funds and had held them in a separate account until this reporting year and then transferred into your operating account for expenditure

141.Keystone Funds Transferred Into Operating Account from Other Accounts		Use if you received Keystone funds and had held them in a separate account until this reporting year and then transferred into your operating account for expenditure
142.Other State Funds Transferred Into Operating Account from Other Accounts		Use if you received other state funds and had held them in a separate account until this reporting year and then transferred into your operating account for expenditure
143.Local Operating Funds Transferred Into Operating Account from Other Accounts		Use if you received local operating funds and had held them in a separate account until this reporting year and then transferred into your operating account for expenditure
144.Total Funds Transferred into Operating Account from Other Accounts		Automatically calculated. No entry is required.
145.TOTAL FUNDS AVAILABLE		Automatically calculated. No entry is required.
		* Capital Projects are defined as: new construction, major renovations which add to the useable floor space of the library, or purchase of real estate for new or rehabilitated facilities.



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Section 11 Expenditures

Question	Answer	Description
EXPENDITURES		Operating expenditures are the current, on-going costs incurred in providing public library service. These include the salaries and benefits of personnel, collection expenditures, maintenance of equipment, furniture and physical plant.
146.Salary and Wage Expenditures For All Library Staff		Total salaries and wages of all library staff including maintenance, security and other operations. Include salary and wage figures before deductions BUT exclude employee benefits.
147.Salary and Wage Expenditures By Employment Programs For Staff Provided to Library		Some local employment programs may pay staff directly (unlike the federal and state above that pay the employer to pay the employee.) Record here is the total salary expenditures made by employment programs for staff provided to the library. The library must submit an employment verification letter, with payment detail and original signature, from each employment program agency.
148.TOTAL SALARIES AND WAGES		Automatically calculated. No entry is required.
149.Employee Benefit Expenditures For All Library Staff		Benefits including Social Security, retirement, medical insurance, life insurance, guaranteed disability income protection, unemployment compensation, workmen's compensation, tuition, and housing benefits

## Section 11 Expenditures

150.Employee Benefit Expenditures By Employment Programs For Staff Provided to Library		This is the total salary expenditures made by employment programs for staff provided to the library. The library must submit an employment verification letter, with payment detail and original signature, from each employment program agency.
151.TOTAL EMPLOYEE BENEFITS		Automatically calculated. No entry is required.
152.TOTAL STAFF EXPENDITURES		Automatically calculated. No entry is required.
COLLECTION EXPENDITURES		
153.Collection Expenditures - Print Materials		Report all operating expenditures for the following print materials: books, serial back files, current serial subscriptions, government documents, and any other print acquisitions
154.Collection Expenditures - Electronic Materials		Report all operating expenditures for electronic (digital) materials including: e-books, audio and video downloadables, e-serials (including journals), government documents, databases, reference tools, scores, maps, or pictures in electronic or digital format. Include expenditures for materials held locally and for remote materials for which permanent or temporary access rights have been acquired. Include expenditures for database licenses
155.Collection Expenditures - Other Materials		Report all operating expenditures for other materials, such as microforms, audio and video physical units, DVD, video games, and materials in new formats.

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156.Collection Expenditures - Internet Provider Connection Fees		Report expenditures to connect to an Internet provider or communication company used SOLELY for internet access. The library must be able to document these costs separately from phone and fax services, etc.
157.Collection Expenditures - Library Collection Maintenance Supplies and Automation Costs		Report expenditures for collection maintenance supplies, library collection automation costs such as book jackets, barcodes, spine labels, anti-theft devices, cases and/or the cost to a service to provide these things.
158.TOTAL COLLECTION EXPENDITURES (State standards)		Automatically calculated. No entry is required.
OTHER OPERATING EXPENDITURES		
159.Expenditures for Major Renovations that do Not Add to Useable Floor Space, and/or Major Furniture or Equipment Purchases		Expenditures for renovations of staff only portions of a building or purchase of major equipment (new heating system, solar panels, etc.)

160.Other Operating Expenditures		<p>Include all expenditures other than those reported for staff expenditures and collection expenditures. Include expenses for repair or replacement of existing furnishings, equipment, computer hardware or software. Also include bibliographic charges, OCLC charges, Access PA charges, maintenance agreements, leasing agreements, insurance, utilities, cleaning supplies, bookmobile maintenance or purchase, other vehicle maintenance or purchase, postage, freight, interlibrary delivery service (IDS), office supplies, printing, telecommunications, programming, contracted services, audits, financial reviews, consultants, architects, attorneys, training, travel, conferences, dues, memberships, interest paid on loans and mortgages.</p>
161.Mortgage Principal Paid		<p>Report any Mortgage Principal paid by the library</p>
162.Rent to Supporting Municipality and Cost of Raising Money		<p>Report rent paid to a municipality that supports the library with at least 15% of total local government income. Report the cost of raising money including, but not limited to, the cost of fund campaigns, prizes for lotteries, maintenance costs of income-producing properties, fees paid to tax collectors and administrators of trust or endowments, and commissions and taxes on the sale or transfer of property.</p>
162a.Rent to Source that is NOT a Municipality		<p>Report rent paid to individuals, corporations, business, partnerships, or property management companies.</p>

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162b.District Expenditures included in operating expenditures (Completed by DLC ONLY - Not to exceed district funding)		
163.Total Other Operating Expenditures (State Standard)		Automatically calculated. No entry is required.
164.Total Other Operating Expenditures (Federal reporting)		Automatically calculated. No entry is required.
165.Total Operating Expenditures (State Standards)		Automatically calculated. No entry is required.
166.TOTAL OPERATING EXPENDITURES		Automatically calculated. No entry is required.
ONE-TIME, NON-RECURRING EXPENDITURES		
167.Did the Library Have any One-time, Non-recurring Expenditures of Local Funds During the Report Period?		Examples include but are not limited to roof repair or replacement, HVAC repair (not maintenance costs), flood repairs, carpet replacement, electrical repair (not maintenance costs), etc.
167a.If YES enter total amount of non-recurring expenditures and a note of explanation.		
TRANSFERS OUT		

168.Funds Transferred from Operating Account to Bookmobile Replacement Fund		The purchase of a bookmobile is considered an operating expenditure and included in the library's local effort. The library has the option of earning local effort credit on the amount set aside annually toward the purchase of a bookmobile or the full amount in the year purchased.
169.LSTA Funds Transferred from Operating Account Into Other Accounts		Record LSTA funds that were transferred out of your operating account into a savings, capital campaign, or other account.
170.Other Federal Funds Transferred from Operating Account into Other Accounts		Record Federal funds that were transferred out of your operating account into a savings, capital campaign, or other account.
171.State Aid Funds Transferred from Operating Account into Other Accounts		Record state aid funds that were transferred out of your operating account into a savings, capital campaign, or other account.
172.Keystone Funds Transferred from Operating Account into Other Accounts		Record keystone funds that were transferred out of your operating account into a savings, capital campaign, or other account.
173.Other State Funds Transferred from Operating Account into Other Accounts		Record other state funds (not state aid to libraries) funds that were transferred out of your operating account into a savings, capital campaign, or other account.
174.Local Operating Funds Transferred from Operating Account into Other Accounts		Record local funds that were transferred out of your operating account into a savings, capital campaign, or other account.
175.Total Funds Transferred from Operating into Other Accounts		Automatically calculated. No entry is required.

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 Section 11 Expenditures

<b>SUMMARY OF ACCOUNTS</b>		Chart Question
LSTA		Enter Total Expenditures, all other field locked and reflect previous year's submissions
Other Federal Funds		Enter Total Expenditures, all other field locked and reflect previous year's submissions
State Aid		Enter Total Expenditures, all other field locked and reflect previous year's submissions
Keystone		Enter Total Expenditures, all other field locked and reflect previous year's submissions
Other State Funds		Enter Total Expenditures, all other field locked and reflect previous year's submissions

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Section 12 Other Accounts

Question	Answer	Description
CAPITAL REVENUE		
177.Capital Revenue - Federal Funds		Report all federal revenue received for capital projects*
178.Capital Revenue - State Funds - Other than Keystone		Report all state revenue received for capital projects*
179.Capital Revenue - State Funds - Keystone		Report all Keystone funds received for capital projects*
180.Capital Revenue - Local Government Funds		Report all funds received from local government sources (city, borough, county) for capital projects*
181.Capital Revenue - Other Local Funds		Report all other local funds (including local personal or corporate donors) received for capital projects*
CAPITAL EXPENDITURES		
182.Capital Expenditures - Keystone		Report all Keystone fund expenditures for capital projects* <b>Exclude contributions to endowments.</b>
183.Capital Expenditures -Other		Report all other expenditures (Federal, State, and "other local") for capital projects*. <b>Exclude contributions to endowments.</b>
184.Total Capital Expenditures		Automatically calculated. No entry is required.
OTHER ACCOUNTS		
185.Total of All Trust Funds and Endowments		The total amount of trusts and endowments. This money may be held at a local foundation, be in saving accounts or Cash Deposit accounts, etc. Count it if it is defined as "endowment" by either the donor or the account's description as recorded in your board meeting minutes.



186.Total Amount of Trust Funds and Endowments that is Restricted		Report the portion of Q185. where use of the principal is restricted and unable to be used for general operating expenses. If you have any agreement or understanding that only the interest can be used record the amount of the "principle" here.
187.Total of All Other Local Funds		Report the total of all other local funds not reported previously. This includes a capital campaign fund/account. A savings account, project account, etc. anything not recorded as operating or endowments.
		* Capital Projects are defined as: new construction, major renovations which add to the useable floor space of the library, or purchase of real estate for new or rehabilitated facilities.

Question	Answer	Description
Certification of Estimated Costs		This question requires an accompanying hard copy sheet from the contributing entity. The info on the sheet must match the info input in to Q 188.a. and Q188.b. The original of the sheet will be sent with the original signature sheet to either your system administer or District consultant and then on to the state.
		Count any services you receive without charge. These services can have their value estimated and included. Print the sheet and give it to the donor. ask them to fill it out for your reporting period FY2019 or FY18-19 (Ex: your local municipality plows your lot at no charge, your electric or gas bill is paid by a sponsoring entity. An electrician or plumber services your equipment yearly without charge. Etc.) For every donor of this kind you must have a sheet available at:
188.a Name of Contributing Entity	188.b Amount	<a href="https://pa.countingopinions.com/docs/pa/Certification_of_Estimated_Costs_Form.pdf">https://pa.countingopinions.com/docs/pa/Certification_of_Estimated_Costs_Form.pdf</a>
Gifts Purchased Specifically for the Library		The value of gifts if the items were purchased specifically for the library is counted here. You must have receipts or invoices which clearly show the cost of the items and indicate that the purchase was made specifically for presentation to the library. Donated used items CANNOT be counted, even when gently used. Items that can be counted: a set of career books purchased by the guidance counselors of a school and donated. A local donor who bought a computer for the library. Contact district consultant if you have specific questions.

## Section 13 Gifts

189.a Gifts Purchased Specifically for the Library - Description		Drop down menu: Books, Furniture, Office Supplies, Other
189.a.i For any Gifts described as 'Other' in 189.a, please give details below.		Description
189.b Gifts Purchased Specifically for the Library - Donor		Donor Name
189.c Gifts Purchased Specifically for the Library - Amount		Cost amount as shown on receipt or invoice