Electronic Material

General rule: If service is purchased as a package of titles with no selection on the part of the library, per PLS, count as a database [08-036] and do not include usage in circulation.
Circulation: If materials are downloaded for a specific time (e.g. 21 days) may generally be counted as collection.

3M Cloud e-books
- Report collection in [09-012 (local) and/or 09-013 (consortium)], Circulation in [09-002], and Expenditure [05-026 (Op. fund) or 05-031 (Other fund)].

A to Z Databases
- Count as one Electronic Collection [08-036], Expenditure goes in [05-026 or 05-031], Use in [09-003]

Ancestry.com Library Edition
- Count as one Electronic Collection [08-036], Expenditure goes in [05-026 or 05-031], Use in [09-003]

Axis 360 e-books
- Report collection in [09-012 and/or 09-013], Circulation in [09-002], and Expenditure [05-026 or 05-031].

BookFLIX
- Report collection in [09-012 and/or 09-013], Circulation in [09-002], and Expenditure [05-026 or 05-031].

E-readers or Music-Playing Devices (e.g. MP3 Players)
- Report expenditure in [05-027 or 05-032]

Flipster
- Count as one Electronic Collection [08-036], number of titles held in [09-024], Expenditure in [05-026 or 05-031], and Use in [09-003]

Freading
- Count as one Electronic Collection [08-036], Expenditure goes in [05-026 or 05-031], Use in [09-003]

Freegal
- Count as one Electronic Collection [08-036], Expenditure goes in [05-026 or 05-031], Use in [09-003]

Gale Databases
- Count as one Electronic Collection [08-036], Expenditure goes in [05-026 or 05-031], Use in [09-003]

Heritage Quest Online
- Count as one Electronic Collection [08-036], Expenditure goes in [05-026 or 05-031], Use in [09-003]

HOOPLA
- Count as one Electronic Collection [08-036], Expenditure goes in [05-026 or 05-031], Use in [09-003]

INSPIRE
- PREFILLED [08-035]

Mango Languages
- Count as one Electronic Collection [08-036], Expenditure goes in [05-026 or 05-031], Use in [09-003]

Naxos Music Library
- Count as one Electronic Collection [08-036], Expenditure goes in [05-026 or 05-031], Use in [09-003]

NewsBank
- Count as one Electronic Collection [08-036], Expenditure goes in [05-026 or 05-031], Use in [09-003]

OneClickdigital (Recorded Books)
- Report collection in [09-020 or 09-021], Circulation in [09-002], and Expenditure [05-026 or 05-031].

OverDrive - NOTE:
- You will report total consortium holdings AND local holdings

OverDrive, Audio
- Report collection in [09-020 (local) or 09-021 (consortium)], Circulation in [09-002], and Expenditure [05-026 or 05-031].

OverDrive, E-Books
- Report collection in [09-012 and 09-013], Circulation in [09-002], and Expenditure [05-026 or 05-031].

OverDrive, Music
- Report collection in [09-021 (local) or 09-022 (consortium)], Circulation in [09-002], and Expenditure [05-026 or 05-031].

OverDrive, Video
- Report collection in [09-017 and 09-018], Circulation in [09-002], and Expenditure [05-026 or 05-031].

Playaway Audio Books
→ Report expenditure in [05-027 or 05-032]

Project Gutenberg/LibriVox
→ Do not report any freely available ebooks.

Rocket Languages
→ Count as one Electronic Collection [08-036], Expenditure goes in [05-026 or 05-031], Use in [09-003]

TumbleBooks
→ Count as one Electronic Collection [08-036], Expenditure goes in [05-026 or 05-031], Use in [09-003]

Tutor.com
→ Count as one Electronic Collection [08-036], Expenditure goes in [05-026 or 05-031], Use in [09-003]

Westlaw
→ Count as one Electronic Collection [08-036], Expenditure goes in [05-026 or 05-031], Use in [09-003]

World Book Online
→ Count as one Electronic Collection [08-036], Expenditure goes in [05-026 or 05-031], Use in [09-003]

Zinio
→ Count as one Electronic Collection [08-036], number of titles held in [09-027], Expenditure in [05-026 or 05-031], and Use in [09-003]

Revenue and Expenditures

Bookkeeping Costs
→ If bookkeeper is a temp. or part time employee of the library, report in [05-003]. Otherwise, report in [05-007]

Debt Service
→ [05-014 if from Operating Fund; 05-044 if from other fund]

E-rate
→ Report in Other Federal Grants Operating Fund Income [04-014]

State Technology Grant
→ Could be reported in [04-012] Other State Operating Fund Income. If receipted to State Tech Grant fund, don’t report.

Income from Loans and Bond Issues
→ Report in [04-022] Miscellaneous Operating Fund Income

Internet Access Costs
→ Report in [05-008] Communication and Transportation, but not E-Rate.

Landscaping Expenses
→ Report in [05-012] Repairs and Maintenance

Miscellaneous Expenditures
→ Report in [05-016] “Other"

Performers and Presenters Fees
→ Report in Professional Services [05-007]

Collection and Circulation

Circulation of YA Materials
→ Include with circulation of Adult Materials (National definition of Children’s circ is 11 and under)

Evergreen and SRCS transits
→ ISL will pre-fill these for you in early January.

Missing Items in Collection
→ Count as part of the collection -- until the decision is made to mark them lost

Renewals
→ Count as a circulation

Technology

AWE computers/Early Literacy Stations
→ Do NOT count them as Internet Computers [08-043] or in the Number of Uses of Internet Computers [08-039].