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 [08-037] 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 [08-037]. Expenditure goes in [05-026 or 05-031], Use in [09-003]

### Ancestry.com Library Edition
- Count as one Electronic Collection [08-037]. 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 [08-037], 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 [08-037]. Expenditure goes in [05-026 or 05-031], Use in [09-003]

### Freegal
- Count as one Electronic Collection [08-037]. Expenditure goes in [05-026 or 05-031], Use in [09-003]

### Gale Databases
- Count as one Electronic Collection [08-037]. Expenditure goes in [05-026 or 05-031], Use in [09-003]

### Heritage Quest Online
- Count as one Electronic Collection [08-037]. Expenditure goes in [05-026 or 05-031], Use in [09-003]

### HOOPLA
- Count as one Electronic Collection [08-037]. Expenditure goes in [05-026 or 05-031], Use in [09-003]

### INSPIRE
- PREFILLED [08-036]

### Mango Languages
- Count as one Electronic Collection [08-037]. Expenditure goes in [05-026 or 05-031], Use in [09-003]

### Naxos Music Library
- Count as one Electronic Collection [08-037]. Expenditure goes in [05-026 or 05-031], Use in [09-003]

### NewsBank
- Count as one Electronic Collection [08-037]. Expenditure goes in [05-026 or 05-031], Use in [09-003]

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

### OverDrive, Audio
- Report collection in [09-020 and/or 09-021], Circulation in [09-002], and Expenditure [05-026 or 05-031]

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

### OverDrive, Music
- Report collection in [09-020 and/or 09-021], Circulation in [09-002], and Expenditure [05-026 or 05-031]

### OverDrive, Video
- Report collection in [09-016 and/or 09-017], Circulation in [09-002], and Expenditure [05-026 or 05-031]

### Playaway Audio Books, Launchpads, and Views
- Report expenditure in [05-027 or 05-032]

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

RBdigital, Audio
⇒ Report collection in [09-020 and/or 09-021], Circulation in [09-002], and Expenditure [05-026 or 05-031]

RBdigital, E-Books
⇒ Report collection in [09-020 and/or 09-021], Circulation in [09-002], and Expenditure [05-026 or 05-031]

RBdigital, Magazines (formerly Zinio)
⇒ Count as one Electronic Collection [08-037], number of titles held in [09-027], Expenditure in [05-026 or 05-031], and Use in [09-003]

Rocket Languages
⇒ Count as one Electronic Collection [08-037], Expenditure goes in [05-026 or 05-031], Use in [09-003]

TumbleBooks
⇒ Count as one Electronic Collection [08-037], Expenditure goes in [05-026 or 05-031], Use in [09-003]

Tutor.com
⇒ Count as one Electronic Collection [08-037], Expenditure goes in [05-026 or 05-031], Use in [09-003]

Westlaw
⇒ Count as one Electronic Collection [08-037], Expenditure goes in [05-026 or 05-031], Use in [09-003]

World Book Online
⇒ Count as one Electronic Collection [08-037], Expenditure goes in [05-026 or 05-031], 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 Income [04-013]

State Technology Grant
⇒ [04-008]; ISL will prefill this for you in early January

Income from Loans and Bond Issues
⇒ Report in [04-021] Miscellaneous 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 prefill 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 [08-042] or in the Number of Uses of Internet Computers [08-040]

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