



METROPOLITAN LIBRARY COMMISSION OF OKLAHOMA COUNTY

Thursday, October 17, 2013, 3:30 p.m.
Southern Oaks Library
6900 S. Walker
Oklahoma City, OK 73139
(Telephone: 631-4468)

The Metropolitan Library System of Oklahoma County encourages participation from all patrons and citizens of Oklahoma County. If participation at any public meeting is not possible due to a disability, whether physical, hearing or speech related, please notify the office of the Executive Director (606-3726) at least forty-eight (48) hours prior to the scheduled public meeting to allow the Library to make necessary accommodations.

3:30 pm CALL TO ORDER AND ROLL CALL TO ESTABLISH QUORUM

Fran Cory, Chair

3:30 – 3:45 pm INTRODUCTIONS

- Document #32 – Presentation of Service Certificates for Library Staff

COMMENTS FROM GENERAL PUBLIC (Limited to 3 minutes per speaker or 15 minutes total with time pro-rated among speakers. Preference will be given to residents of Oklahoma County. Persons signing up to address the Commission must list their residential address and indicate if they request to speak to a specific agenda item or to another Library Commission related topic or issue.) Please be advised that public seating is limited; seating capacity at the individual meeting sites vary in occupancy limits.

3:45 – 4:00 pm CONSENT DOCKET (#33 - #35)

- Document #33 – Approval of Minutes of September 19, 2013 Meeting
- Document #34 – Acceptance of Review of Expenditures for September 2013
- Document #35 – Contract Awards & Purchases
Item A: Property & Casualty Insurance

4:00 – 4:30 pm REPORTS AND RECOMMENDATIONS (#36-38)

- Document #36 – Discussion, Consideration and Possible Action: Acceptance of Annual Audit – Finley & Cook
- Document #37 – Discussion, Consideration and Possible Action: Approval of Metropolitan Library Commission Meeting Dates 2014
- Document #38 – Discussion, Consideration and Possible Action: Approval of MLS 2014 Holiday and Closing Schedule

4:30 – 4:45 pm INFORMATION REPORTS

- Document #39 – MLS September 2013 Library Visits
- Document #40 – MLS September 2013 Circulation Report
- Document #41 – MLS September 2013 Computer Usage Report
- Document #42 – MLS September 2013 System Reserve Report

4:45 – 4:50 pm EXECUTIVE DIRECTOR'S REPORT

4:50 – 5:00 pm COMMENTS FROM COMMISSION MEMBERS

NEXT COMMISSION MEETING DATE AND PLACE:

November 21, 2013

Northwest Library, 5600 NW 122nd, Oklahoma City, OK 73142

PRESENTATION OF SERVICE CERTIFICATES TO LIBRARY STAFF

The Friends of the Metropolitan Library System have underwritten a staff recognition service program recognizing staff who have been employed by the Library System for five years or more. The Friends provide an attractive pin with the library system logo and name for staff who have served five years. After 10 years, a ruby is added to the pin; subsequent rubies are added at 10, 15, 20 and 25-year intervals of service culminating with the addition of a diamond to the pin for 30 years of service. The Library System staff are presented with the pins at a special reception hosted by the Friends each year.

To complement that recognition of service in a formal way, the Metropolitan Library Commission of Oklahoma County presents service certificates of appreciation to Library System staff for these same increments of service. The staff to be presented with certificates will be recognized at each monthly meeting at which time the certificates are presented.

Library System staff receiving Certificates of Service in October 2013:

<u>Employees</u>	<u>Years of Service</u>
Ruby J. Soutiere, Materials Selector, Materials Selection	35
Regina D. Fields, Circulation Clerk, Bethany Library	20
Linda J. Holmberg, Library Aide, Belle Isle Library	15
Cynthia A. Martin, Associate Librarian, Village Library	15
Leondrea "Drea" Mae-Dia Gates, Circulation Clerk, Midwest City Library	5
Chris Kennedy, Manager of Library Operations, Midwest City Library	5
Michael Owens, Manager of Library Operations, Ralph Ellison Library	5

MINUTES OF THE REGULAR MONTHLY MEETING OF THE METROPOLITAN LIBRARY COMMISSION OF OKLAHOMA COUNTY

DATE: September 19, 2013 TIME: 3:30 pm

MEETING PLACE: Ralph Ellison Library

Written public notice of the time, date, and place of this meeting was given to the County Clerk of Oklahoma County October 9, 2012. Notice of the time, date, place, and agenda for this meeting was posted by the Secretary of the Commission in prominent public view at the Ralph Ellison Library and Downtown Library, 300 Park Avenue, Oklahoma City, on September 17, 2013, in conformity with the Oklahoma Open Meeting Act §311.

Commission Members

PRESENT:

Bose' Akadiri
Cynthia Friedemann
Deanna Hannah
Jose Jimenez
Carolyn Leslie
Penny McCaleb
Tracy McGehee
Lori Nelson
Mukesh Patel
Kim Patterson
Hugh Rice
Vanna Shaw
Jim Shonts
Judy Smith, Vice-Chair
Beth Toland
Stephanie Tucker
Ray Vaughn
Fran Cory, Chair
Donna Morris, Executive Director
(Secretary)

EXCUSED:

Nancy Anthony, Disbursing Agent
Ralph Bullard
Allen Coffey
Mick Cornett, Mayor of Oklahoma City
Rozz Grigsby
Helene Harpman
Tracy McDaniel
Alyne Strube
Stephanie West

Estimate of general public and staff attending: 19

I. The meeting was called to order at 3:31 p.m. by Mrs. Fran Cory, Chair.

Roll was called to establish a quorum. Present: Akadiri, Friedemann, Hannah, Jimenez, Leslie, McCaleb, McGehee, Patel, Patterson, Rice, Shaw, Shonts, Smith, Toland, Tucker, Vaughn, Cory (Arrived: Nelson, 3:40).

II. Mrs. Cory introduced Mr. Todd Podzemny, Manager of Library Operations I, for the Choctaw Library. Mr. Podzemny introduced himself to the commission and provided details of current and upcoming events taking place at the Choctaw Library.

III. Mrs. Cory called for the Presentation of Service certificates for September 2013: Jennifer Jones, Associate Librarian, Capitol Hill Library ~ 5 years of service; Robin Sagel, Library Aide, Midwest City Library ~ 5 years of service; Teresa Matthews, Librarian, Edmond Library ~ 10 years of service; Emily Williams, Young Adult Services Coordinator, Outreach Services ~ 10 years of service.

Mrs. Cory also recognized the following employees who were unable to attend the meeting: Myra Dawn Dover, Library Aide, Capitol Hill Library ~ 5 years of service; Kristin Lynn Hill, Data Entry Technician, Tech Processing ~ 5 years of service; Darin Ray Smith, Library Aide, Downtown Library ~ 5 years of service; Burton Thurmond, Library Aide, Edmond Library ~ 10 years of service; Susie L. Beasley, Librarian, Choctaw Library ~ 35 years of service.

IV. Mrs. Cory called for comments from the general public. There were none.

V. Mrs. Cory presented the Consent Docket: Document #23 – Approval of Minutes of August 22, 2013; Document #24 – Acceptance of Review of Expenditures for August 2013; Document #25 – Contract Awards & Purchases; Document #26 – Request to Declare Furniture & Equipment Surplus.

Mrs. Cory called for a motion.

Mr. Mukesh Patel moved to accept the consent docket. Mrs. Tracy McGehee seconded. No discussion; motion passed unanimously.

VI. Mrs. Cory referred to Document #27 – Executive Director Search Committee meeting - August 29, 2013.

Mr. Hugh Rice referred to the minutes and provided a brief report on the meeting with the hired search firm Bradbury Associates. The committee acknowledges the importance of keeping the commission updated throughout the process of the Executive Director search and will continue to provide reports to the commission. As with all other committee meetings of the commission, advance notice of all meetings is sent out to commission members. Commission members are always welcome to attend any of the meetings.

Mrs. Cory added, during the Executive Director Evaluation in May, the A & P Committee questioned who would set the goals for the new Executive Director. Currently the Executive Director sets her own goals. Ideally, it would be helpful to the new Executive Director to have some goals set by the commission. It was suggested the bylaws of the commission be revised to appoint an Executive Committee or a Governance Committee, which typically is composed of the officers of the Commission as well as an at large member. Once the bylaws are revised and an Executive or Governance Committee is formed, the committee could then set some goals for the new Executive Director and take its recommendations to the full commission for final approval.

Mrs. Cory announced the members who have been appointed to serve on the bylaws committee:

Penny McCaleb, chair
Alley Coffey
Cynthia Friedemann
Tracy McGehee
Alyne Strube

VII. Mrs. Cory called on Mrs. Morris to present the Information Reports.

- ❖ Document #28 – MLS August 2013 Library Visits
- ❖ Document #29 – MLS August 2013 Circulation Report
- ❖ Document #30 – MLS August 2013 Computer Usage Report
- ❖ Document #31 – MLS August 2013 System Reserve Report

Questions and discussion followed.

VIII. Mrs. Cory called on Mrs. Morris to present the Executive Director's Report.

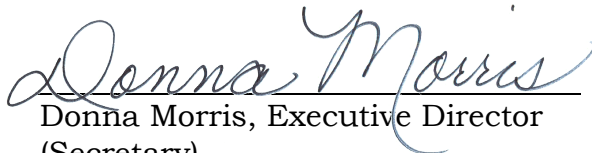
Mrs. Morris announced the reappointments of several commission members: Jim Shonts, Nicoma Park; Alyne Strube, Choctaw; and Kim Patterson, Harrah.

The RFP's for the ILS have been sent out and are due back on September 27th. Demonstrations for staff will be held on October 22-24. Commission members are welcome to attend the demonstrations. Any interested commission member, please contact the Director's office. We expect to hold a finance committee meeting following the demonstrations and hope to award a contract at the November commission meeting.

Mrs. Morris recognized Francie Pendleton, Administrative Specialist for the Director's Office. Francie is retiring on October 4th after 41 years of service with the library system. She has been an asset to the Director's Office and will be missed. Mrs. Cory presented Francie Pendleton with an *Acknowledgement of Appreciation* and thanked her for her hard work and dedication. Mrs. Morris stated the Director's Office will host a retirement party for Fran on October 4th at 2:00 p.m. at the Downtown Library.

IX. The next Commission meeting will be held at the Southern Oaks Library on October 17, 2013.

There being no further business, the meeting was adjourned at 3:57 pm.


Donna Morris, Executive Director
(Secretary)

FINANCIAL STATEMENT AND REVIEW OF EXPENDITURES

September 30, 2013

The attached statement of the financial condition of the Metropolitan Library System reflects the encumbrances and expenditures for the month of September 2013.

For comparison, 25.00% of the year has passed.

COMMISSION ACTION

That the Commission acknowledge the financial report of September 2013.

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STATEMENT OF FINANCIAL CONDITION

September 30, 2013

ASSETS

	Current Year	Previous Year
CASH	\$ 1,730,029.43	\$ 4,607,497.64
INVESTMENTS (Schedule attached)	22,164,723.22	21,153,419.09
PREPAID ACCOUNTS	30,757.77	30,000.00
TAXES RECEIVABLE: 2013-14 Ad Valorem Tax	31,260,747.00	30,562,816.00
Less: Reserve for Delinquent Tax	(2,841,886.00)	(2,778,438.00)
Budgeted Tax Revenue	28,418,861.00	27,784,378.00
Less: Tax Received	0.00	0.00
	28,418,861.00	27,784,378.00
Total Assets	\$52,344,371.42	\$ 53,575,294.73

LIABILITIES, DEFERRED REVENUE AND FUND BALANCE

LIABILITIES:

Previous Year Reserve for Appropriations	\$290,675.69	\$382,968.71
Current Year Purchase Orders Outstanding	425,054.28	431,100.47
Previous Year Purchase Orders Outstanding	195,796.64	260,535.94
Checks Outstanding	523,716.44	326,099.97
Total Liabilities	1,435,243.05	1,400,705.09

DEFERRED TAX REVENUE:

Current Year Ad Valorem Tax	28,418,861.00	27,784,378.00
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FUND BALANCE:

Beginning of the Year	\$29,031,368.56	\$30,214,507.42
Add: Revenues		
Budgeted	157,000.00	145,000.00
Other	1,020,542.23	787,396.75
Less: Expenditures	(7,718,643.42)	(6,756,692.53)
Total Fund Balance	22,490,267.37	24,390,211.64
Total Liabilities, Deferred Revenue and Fund Balance	\$52,344,371.42	\$ 53,575,294.73

**METROPOLITAN LIBRARY SYSTEM
GENERAL FUND
SCHEDULE OF INVESTMENT**

As of September 30, 2013

Type	Purchase Date	Maturity Date	Interest Rate	Cost
CD - MidFirst Bank	7/24/2012	1/24/2015	1.000%	\$ 95,014.35
CD - Municipal Emp. Credit Union	5/30/2013	5/30/2015	1.105%	240,027.76
CD - Weokie Credit Union	1/17/2010	1/18/2015	3.140%	106,899.93
CD - UMB Bank	2/18/2013	1/18/2016	0.850%	103,503.75
CD - Stillwater National Bank	6/23/2012	6/23/2015	1.050%	240,000.00
CD - National Bank of Commerce.	12/19/2011	12/19/2013	1.100%	240,000.00
CD - Kirkpatrick Bank, Edmond	12/12/2011	12/12/2016	1.980%	230,000.00
CD - Coppermark Bank	4/14/2012	12/14/2013	1.100%	100,373.24
CD - BancFirst	7/28/2012	7/27/2015	1.200%	240,000.00
CD - Interbank	11/9/2010	11/5/2013	2.000%	99,733.20
CD - Citizen's Bank of Edmond	7/2/2009	7/2/2014	2.810%	122,052.12
CD - First State Bank	3/20/2012	3/20/2014	1.220%	240,000.00
CD - Valliance Bank	9/6/2012	9/6/2015	1.000%	101,482.20
Federal Home Loan Bank	5/21/2013	11/21/2018	1.000%	1,999,000.00
Freddie Mac	8/7/2012	11/7/2017	1.000%	2,000,000.00
Freddie Mac	8/23/2012	8/23/2019	1.400%	2,000,000.00
Federal Home Loan Bank	12/28/2012	6/28/2018	1.050%	2,000,000.00
FNMA	12/27/2012	6/27/2019	1.250%	2,000,000.00
FHLB	1/4/2013	3/27/2018	1.000%	2,000,388.89
FNMA	1/23/2013	10/22/2015	0.500%	2,006,247.78
FHLB	1/30/2013	10/30/2017	0.850%	2,000,000.00
Federal Home Loan Bank	2/8/2013	11/8/2018	1.050%	2,000,000.00
FNMA	3/28/2013	3/28/2018	1.000%	2,000,000.00
Total Investments				<u>\$ 22,164,723.22</u>

METROPOLITAN LIBRARY SYSTEM
GENERAL FUND
STATEMENT OF REVENUES, BUDGET VS. ACTUAL
As of September 30, 2013

	Current Year				Previous Year			
	Budget	Current Month Receipts	Year To Date Receipts	Percent Budget Received	Budget	Current Month Receipts	Year To Date Receipts	Percent Budget Received
<u>BUDGETED:</u>								
Current Year Ad Valorem Tax	\$28,418,861.00	\$ -	\$ -	0.00%	\$27,890,909.00	\$ -	\$ -	0.00%
State Aid	258,653.00	-	-	0.00%	257,466.60	-	-	0.00%
Fines	468,000.00	46,000.00	157,000.00	33.55%	481,194.00	45,000.00	145,000.00	30.13%
Total Budgeted Revenue	\$ 29,145,514.00	\$ 46,000.00	\$ 157,000.00	0.54%	\$ 28,629,569.60	\$ 45,000.00	\$ 145,000.00	0.51%
<u>NOT BUDGETED:</u>								
Prior Years Taxes		\$ 118,846.19	\$ 517,068.99			\$ 128,654.94	\$ 485,185.30	
Gifts and Lost Books Fees		0.00	0.00			0.00	50,000.00	
Investment Income		(209,650.75)	90,066.01			2,951.35	107,760.74	
Flexible Benefits Account Balance		0.00	0.00			0.00	0.00	
Sale of Surplus Equipment		1,375.00	2,306.35			0.00	0.00	
Insurance Reimbursements		0.00	0.00			0.00	0.00	
Miscellaneous		10,082.98	411,100.88			117,736.95	144,450.71	
Total Miscellaneous Revenue		\$ (79,346.58)	\$ 1,020,542.23			\$ 249,343.24	\$ 787,396.75	
Total Revenue	\$ 29,145,514.00	\$ (33,346.58)	\$ 1,177,542.23	4.04%	\$ 28,629,569.60	\$ 294,343.24	\$ 932,396.75	

**METROPOLITAN LIBRARY SYSTEM
SPECIAL FUNDS
STATEMENT OF REVENUES AND EXPENDITURES**

September 30, 2013

	BEGINNING OF MONTH	RECEIPTS	EXPEND.	ENDING BALANCE
REVOLVING FUNDS:				
805 Gifts/Lost Books	\$ 25,479.52	\$ 4,558.99	\$ 649.29	\$ 29,389.22
810 Prepaid Fees	(19,342.47)	0.00	105.20	(19,447.67)
815 Fines	46,061.49	46,710.87	47,776.92	44,995.44
820 Copy	79,998.27	11,991.61	1,795.16	90,194.72
Total Revolving Funds	\$132,196.81	\$ 63,261.47	\$ 50,326.57	\$145,131.71
GRANTS:				
	GRANT AMOUNT	RECEIPTS TO DATE	EXPEND. TO DATE	ENDING BALANCE
Special Grants				
860 10/LET/Special Grant	14,840.00	14,840.00	11,975.90	2,864.10
862 10/OCCF/Village	500.00	500.00	0.00	500.00
871 14/LET/Zinio	4,123.00	4,123.00	1,126.41	2,996.59
877 14/Dollar General/Youth Literacy	3,000.00	3,000.00	0.00	3,000.00
881 14/OAC/Hispanic Heritage	2,250.00	0.00	2,250.00	(2,250.00)
883 14/EEJF/Children's Books	5,000.00	5,000.00	0.00	5,000.00
884 14/KFF/After School	9,600.00	9,600.00	0.00	9,600.00
899 11/LET/Young Professional Adv	3,000.00	3,000.00	200.00	2,800.00
928 12/ODL/College Savings	1,000.00	1,000.00	0.00	1,000.00
929 12/ODL/Early Literacy	2,500.00	2,500.00	2,263.11	236.89
933 12/LET/Aviation	5,738.00	5,738.00	747.45	4,990.55
935 12/Conoco/MWC	1,000.00	1,000.00	0.00	1,000.00
951 13/LET/WA Art	10,000.00	10,000.00	5,500.00	4,500.00
952 13/LET/Materials	13,315.00	13,315.00	12,322.12	992.88
963 RE Friends/Programming Grant	5,000.00	4,957.32	4,885.12	72.20
987 12/LET/Read Y'all	6,000.00	6,000.00	5,786.00	214.00
Friends Grants				
846 10 Public Art	3,000.00	3,000.00	2,575.86	424.14
872 14 Our World	40,000.00	40,000.00	0.00	40,000.00
873 14 Come Read with Me	15,000.00	15,000.00	0.00	15,000.00
874 14 Brawner Scholarships	12,000.00	12,000.00	0.00	12,000.00
875 14 MTC Door Opener	4,000.00	4,000.00	0.00	4,000.00
876 14 Summer at the Library	71,000.00	71,000.00	0.00	71,000.00
916 12 Bench and Bike Rack	11,000.00	11,000.00	10,358.88	641.12
945 13 Staff Recognition	25,299.02	25,384.02	13,762.73	11,621.29
946 13 Come Read with Me	60,181.00	60,181.00	35,352.38	24,828.62
948 13 Summer at the Library	67,300.00	67,300.00	64,798.78	2,501.22
950 13 SO Grand Opening	2,000.00	2,000.00	1,409.61	590.39
959 13 AL Renovation	25,000.00	25,000.00	25,000.00	0.00
960 13 Volunteer Transportation	500.00	500.00	24.00	476.00
961 13 After School	9,600.00	9,600.00	0.00	9,600.00
962 13 Popcorn Popper	1,000.00	1,000.00	1,000.00	0.00
Total Grants				230,199.99
Total Special Funds				<u>\$375,331.70</u>

Metropolitan Library System
Statement of Encumbrances
Month of September 2013

FY-14

Maintenance & Operations - Commodities

<u>Acct</u>	<u>Purpose</u>	<u>This Month</u>	<u>Year to Date</u>	<u>Percent</u>	<u>Appropriation</u>	<u>Balance</u>
301	Printing & Printing Supplies	8,831.01	21,560.38	10.62	203,000.00	181,439.62
302	Postage	20,986.89	59,222.00	20.17	293,575.00	234,353.00
303	Supplies	22,360.41	73,140.10	16.32	448,149.00	375,008.90
310	Maintenance Supplies	2,271.02	18,081.20	24.11	75,000.00	56,918.80
312	Safety Supplies & Equip.	.00	2,291.03	38.83	5,900.00	3,608.97
321	Gasoline & Oil	3,544.70	7,071.50	12.63	56,000.00	48,928.50
322	Vehicle Parts & Repairs	4,768.41	7,151.69	22.35	32,000.00	24,848.31
330	Programming Activities	13,487.69	65,258.56	22.03	296,168.00	230,909.44
331	Other Commodities	1,213.52	5,167.23	12.14	42,574.00	37,406.77
	Total Commodities	77,463.65	258,943.69	17.83	1,452,366.00	1,193,422.31

Capital Outlays

401	Books & Materials	375,753.29	772,780.96	14.89	5,190,000.00	4,417,219.04
404	Government Documents	.00	.00	.00	6,700.00	6,700.00
405	Book Repairs & Bindings	.00	.00	.00	1,900.00	1,900.00
407	Periodicals & Subscriptions	2,357.88	25,047.69	13.79	181,650.00	156,602.31
408	Furniture, Fixture, & Equip.	36,070.11	57,465.70	16.81	341,757.00	284,291.30
409	Motor Vehicles	.00	86,356.52	82.24	105,000.00	18,643.48
410	Automation System & Equip.	19,873.21	19,873.21	3.29	603,350.00	583,476.79
450	Capital Projects	88,733.40	410,797.75	6.53	6,290,024.00	5,879,226.25
490	Capital Reserves - Current	.00	.00	.00	-1,198,551.76	-1,198,551.76
499	Reserve Carryover - Prior	.00	.00	.00	16,128,950.12	16,128,950.12
	Total Capital Outlays	522,787.89	1,372,321.83	4.96	27,650,779.36	26,278,457.53
	Total Budget	2,781,946.57	7,718,643.42	13.27	58,176,882.36	50,458,238.94

Metropolitan Library System
Statement of Encumbrances
Month of September 2013

FY-14

Personal Services

<u>Acct</u>	<u>Purpose</u>	<u>This Month</u>	<u>Year to Date</u>	<u>Percent</u>	<u>Appropriation</u>	<u>Balance</u>
101	Salaries	1,060,166.62	3,211,843.96	21.46	14,963,591.00	11,751,747.04
102	Wages - Part-time	164,890.02	514,873.45	19.71	2,611,763.00	2,096,889.55
103	Payroll Taxes	89,360.09	273,043.55	21.93	1,245,011.00	971,967.45
109	Workers' Comp. Insurance	12,715.00	40,715.00	19.90	204,648.00	163,933.00
112	Group Insurance	227,826.52	690,333.65	23.25	2,969,033.00	2,278,699.35
113	Employees' Retirement	69,620.09	211,120.23	10.56	1,998,785.00	1,787,664.77
114	Unemployment Compen.	.00	.00	.00	30,000.00	30,000.00
Total Personal Services		<u>1,624,578.34</u>	<u>4,941,929.84</u>	20.57	<u>24,022,831.00</u>	<u>19,080,901.16</u>

Maintenance & Operations - Contractual Services

201	Bldg, Property, & Auto Insu.	259,322.98	259,322.98	95.51	271,506.00	12,183.02
205	Rent of Library Buildings	7,431.25	29,725.00	33.33	89,175.00	59,450.00
207	Janitorial Services	34,431.80	102,773.40	19.61	524,000.00	421,226.60
208	Maintenance of Facilities	46,340.72	103,717.80	17.28	600,156.00	496,438.20
211	Parking & Transportation	10,425.85	36,982.10	22.47	164,600.00	127,617.90
212	Travel Expenses	7,703.00	10,089.19	7.59	132,954.00	122,864.81
213	Professional Services	27,310.11	89,394.24	20.82	429,420.00	340,025.76
214	Security Services	21,560.33	84,957.42	18.33	463,406.00	378,448.58
216	Telephone Services	8,384.26	39,239.75	12.11	324,027.00	284,787.25
217	Electrical Services	56,859.96	163,852.55	25.00	655,455.00	491,602.45
218	Gas Services	1,113.08	3,582.20	7.21	49,696.00	46,113.80
219	Water & Garbage Services	6,884.16	22,508.80	23.84	94,431.00	71,922.20
220	Trigen Energy Services	22,664.27	61,954.04	26.53	233,541.00	171,586.96
226	Memberships	4,472.00	9,651.00	35.40	27,259.00	17,608.00
230	Other Library-Related Serv.	9,045.66	29,372.68	6.15	477,253.00	447,880.32
231	Automation Contractual	24,305.36	77,974.47	18.49	421,777.00	343,802.53
236	Network Catalog Services	8,861.90	20,350.44	22.06	92,250.00	71,899.56
Total Contractual Services		<u>557,116.69</u>	<u>1,145,448.06</u>	22.68	<u>5,050,906.00</u>	<u>3,905,457.94</u>

Monthly Journal Entries -- September 2013

Jrnl #	Acct #	Account Name and JE Description	Debits	Credits
<u>Investments</u>				
40	1001	Cash	\$ 1,950,895.00	
	1101	Investments		\$ 2,000,000.00
	3602	Interest	\$ 49,105.00	
		Sold investment 313380bp1		
41	1001	Cash	\$ 10,000.00	
	3602	Interest		\$ 10,000.00
		Interest from 3136g1gz6		
42	1001	Cash	\$ 10,000.00	
	3602	Interest		\$ 10,000.00
		Interest from 313381pa7		
<u>Tax revenues</u>				
43	1001	Cash	\$ 91,859.07	
	3601	Prior year Tax		\$ 91,859.07
		Ad Valorem Tax apportioned by County for 8/16 to 8/30		
44	1001	Cash	\$ 26,987.12	
	3601	Prior year Tax		\$ 26,987.12
		Ad Valorem Tax apportioned by County for 9/1 to 9/13		
<u>Miscellaneous revenue</u>				
45	1001	Cash	\$ 11,227.98	
	3605	Miscellaneous Revenue		\$ 9,852.98
	3606	Surplus Income		\$ 1,375.00
		Refund-Book Distr. 5.01 Café rent 500.00		
		LET reimb 6.64 refund-WinWho 255.50		
		Badges 2.00 Friends Reimb 1,126.38		
		Badges 2.00 Unit Petroleum 13.01		
		Abibow 18.37 Literacy Link 46.26		
		OKC - rent 7,031.25		
		Ins - Rea 846.56		
		Total	\$ 9,852.98	
<u>Fines</u>				
46	1001	Cash	\$ 46,000.00	
	3403	Projected Mic. Revenue - Fines		\$ 46,000.00
		Fines transferred to General Fund in September		

Payable entries

47	3001	Current Year Reserv. for Appropriations.	\$	2,781,946.57	
	3011	Current Year P.O. Outstanding			\$ 2,781,946.57
	3002	Prior Year Reserv. for Appropriations.	\$	91,289.34	
	3012	Prior Year P.O. Outstanding			\$ 91,289.34
		Purchase orders issued in September			
48	3011	Current Year P.O. Outstanding	\$	2,690,214.95	
	3012	Prior Year P.O. Outstanding	\$	105,731.06	
	3021	Current Year Warrants Outstanding			\$ 2,795,946.01
		Checks issued in September			
49	3021	Current Year Warrants Outstanding	\$	2,413,509.70	
	1001	Cash			\$ 2,413,509.70
		Checks cleared Bank in September			

Bank interest and fees

50	1001	Cash			\$ 413.73
	3602	Bank Fees	\$	470.15	
	3602	Interest Income			\$ 56.42
		Interest and fees from GF checking account			
51	8000	Special Fund Cash			\$ 307.86
	8815	Bank Fees	\$	321.44	
	8815	Interest Income			\$ 13.58
		Interest and fees from SF checking account			

Special funds

52	8000	Special Fund Cash	\$	79,522.54	
	8815	Fines			\$ 27,027.01
	8820	Copy			\$ 11,991.61
	8805	Gift/Lost Books			\$ 4,558.99
	8810		\$	105.20	
	8877				\$ 3,000.00
	8883				\$ 5,000.00
	8884				\$ 9,600.00
	8945				\$ 12.50
	8962				\$ 1.00
	8815	charge card expenses	\$	1,233.65	
	8815	charge card revenue			\$ 19,670.28
		Revenues of special funds received in September			

53	8000		\$	52,806.19
	8815		\$	46,221.83
	8820		\$	1,795.16
	8805		\$	649.29
	8959		\$	216.07
	8987		\$	1,366.00
	8946		\$	47.89
	8881		\$	2,250.00
	8933		\$	259.95

Expenditures of special funds in September

Corrections, adjustments, and miscellaneous

54	3021	Current Year Warrants Outstanding	\$	230.00	
	3605	Mic. Reimbursements			\$ 230.00
		To record voided check last month			

<u>\$ 10,413,454.96</u>	<u>\$10,413,454.96</u>
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General Fund F.Y. 13-14

Warrant Register

September 2013

Number	Vendor/Payee	Purpose		Amount
G-00713	Metropolitan Library System	Other Commodities	19.13	
		Professional Services	190.00	209.13
G-00714	City of Midwest City, Inc.	Water & Garbage Services	940.71	940.71
G-00715	Bradford Industrial Supply	Maintenance of Facilities	78.43	78.43
G-00716	O G & E	Electrical Services	384.72	
		Electrical Services	3,902.86	4,287.58
G-00717	Oklahoma Natural Gas Co.	Gas Services	83.00	
		Gas Services	35.62	
		Gas Services	94.49	
		Gas Services	34.93	
		Gas Services	83.00	331.04
G-00718	City of Oklahoma City	Water & Garbage Services	38.72	
		Water & Garbage Services	251.35	290.07
G-00719	Locke Supply Co.	Maintenance of Facilities	66.97	
		Maintenance of Facilities	19.09	86.06
G-00720	Demco	Furniture	1,407.28	1,407.28
G-00721	Eales Electronics Corp.	Maintenance of Facilities	50.00	50.00
G-00722	The University of Oklahoma	Printing/Printing Supply	135.00	
		Printing/Printing Supply	3,244.00	
		Printing/Printing Supply	385.00	3,764.00
G-00723	Alma L. Brown	Programming Activities	12.99	12.99
G-00724	ASTD Central Oklahoma Chapter	Memberships	50.00	50.00
G-00725	Oklahoma Library Association	Professional Services	75.00	
		Professional Services	75.00	150.00
G-00726	Central Oklahoma Winnelson	Maintenance of Facilities	420.63	420.63
G-00727	U.S. Postal Service	Postage	15,000.00	15,000.00
G-00728	American Express	Automation Contractual	149.00	
		Summer Vol Laser Quest	332.40	
		United Way Committee	188.00	669.40
G-00729	CompSource Oklahoma	Workers Comp Insurance	12,715.00	12,715.00
G-00730	Barbara Beasley	Supplies	26.03	26.03
G-00731	United Refrigeration, Inc.	Maintenance of Facilities	53.52	53.52
G-00732	U.S. Postmaster	Postage	835.00	835.00
G-00733	Hunter's Battery Warehouse	Maintenance of Facilities	53.46	53.46
G-00734	Ebrahim Ejtehad	Programming Activities	22.29	22.29
G-00735	BayScan Technologies	Automation	4,074.00	4,074.00
G-00736	Copelin's Office Center	Supplies	1,437.88	1,437.88
G-00737	Independent Stationers	Supplies	982.80	982.80
G-00738	Priscilla Doss	Other Commodities	26.15	26.15
G-00739	Janet Brooks	Transportation	23.71	23.71
G-00740	Joan Kendall	Postage	36.80	36.80
G-00741	INTEGRIS Corporate Assistance	Group Insurance	1,060.00	1,060.00
G-00742	Liberty Flags Inc.	Supplies	43.00	43.00
G-00743	Teen Ink	Library-related Services	189.00	189.00
G-00744	Downtown College Consortium	Professional Services	80.00	80.00
G-00745	Diane Sarantakos	Transportation	77.97	77.97
G-00746	AT&T	Telephone Services	1,210.35	1,210.35
G-00747	Oklahoma Gazette	Library-related Service	1,616.00	
		Library-related Services	1,616.00	3,232.00
G-00748	Cheryll Jones	Transportation	19.66	
		Programming Activities	32.27	
		Programming Activities	20.46	72.39

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Warrant Register

September 2013

Number	Vendor/Payee	Purpose		Amount
G-00749	AT & T Mobility	Telephone Services	97.14	97.14
G-00750	Scott's Printing & Copying	Printing/Printing Supply	764.51	
		Printing/Printing Supply	523.32	1,287.83
G-00751	Karen L.Litteral	Programming Activities	15.44	15.44
G-00752	Metro Parking Garage	Parking	1,890.00	
		Parking	1,440.00	3,330.00
G-00753	Jo Nita White	Supplies	10.31	10.31
G-00754	DWe Williams	Programming Activities	200.00	200.00
G-00755	Ginger Waldrip	Programming Activities	100.00	100.00
G-00756	Aqualife Aquarium Systems, Inc	Maintenance of Facilities	98.50	98.50
G-00757	Matthew Cotter	Telephone Services	35.00	35.00
G-00758	Gwendolyn Hooks	Programming Activities	200.00	200.00
G-00759	Meghan Attalla	Programming Activities	42.50	42.50
G-00760	Town of Luther	Water & Garbage Services	37.60	37.60
G-00761	Landon Holman	Transportation	79.10	79.10
G-00762	Anita Roesler	Transportation	59.21	59.21
G-00763	Southwest Paper - OKC	Maintenance Supplies	2,472.86	2,472.86
G-00764	Quill Corporation	Supplies	60.92	60.92
G-00765	Westlake Hardware	Maintenance of Facilities	35.98	35.98
G-00766	OPUBCO Communications Group	Library-related Services	272.95	272.95
G-00767	Cintas	Maintenance of Facilities	100.00	100.00
G-00768	Rainbow Resource Center, Inc	Books & Materials	215.45	215.45
G-00769	Joy E. Cavett	Programming Activities	75.00	75.00
G-00770	ULINE	Supplies	125.09	125.09
G-00771	City of Harrah	Water & Garbage Services	61.12	61.12
G-00772	Amazon/GE Money Bank	Programming	69.66	
		Automation	21.78	
		Supplies	283.05	
		Automation	120.90	
		Supplies	33.98	
		Programming	64.96	
		Supplies	29.01	
		Programming	49.50	672.84
G-00773	United Parcel Service	Postage	8.25	
		Postage	493.07	501.32
G-00774	City of Choctaw	Water & Garbage Services	279.42	279.42
G-00775	Todd Olberding	Telephone Services	46.82	46.82
G-00776	Construction Building	Maintenance of Facilities	606.85	606.85
G-00777	O-matic Software LLC	Automation Contractual	958.80	958.80
G-00778	John L. Hilbert	Programming Activities	80.81	80.81
G-00779	Kevin Sendall	Supplies	9.73	9.73
G-00780	Darrie Breathwit	Programming Activities	51.15	51.15
G-00781	John Rahhal	Transportation	69.21	69.21
G-00782	Melissa Weathers	Transportation	27.87	27.87
G-00783	Help Services, LLC	Maintenance of Facilities	300.00	300.00
G-00784	HPL Ventures LLC	Maintenance of Facilities	1,350.00	1,350.00
G-00785	Waste Connections of Oklahoma	Garbage Services	679.00	
		Garbage Services	468.30	1,147.30
G-00786	Panacean Systems	Professional Services	7,054.94	7,054.94
G-00787	Tim Spindle	Transportation	13.11	13.11
G-00788	Pritchett, LP	Supplies	168.28	168.28
G-00789	Lorie Robins	Programming Activities	200.00	200.00

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Warrant Register

September 2013

Number	Vendor/Payee	Purpose		Amount
G-00790	Outreach Registration and	Professional Services	75.00	75.00
G-00791	Christian Book Distributors	Books & Materials	114.32	114.32
G-00792	Securitas Security USA, Inc.	Security Services	6,394.55	
		Security Services	1,441.79	
		Security Services	6,290.68	
		Security Services	1,441.79	15,568.81
G-00793	Meaghan Hunt Wilson	Programming Activities	29.38	29.38
G-00794	Maria Watkins	Transportation	11.30	11.30
G-00795	ID Labels, Inc.	Supplies	2,185.25	2,185.25
G-00796	Emily Williams	Transportation	20.23	20.23
G-00797	Lloyd Lovely	Transportation	148.09	148.09
G-00798	Toby Tobin-Butts	Programming Activities	200.00	200.00
G-00799	Michael Nigro	Programming Activities	200.00	
		Programming Activities	400.00	600.00
G-00800	Anna Todd	Transportation	47.91	47.91
G-00801	Polina M. Ezhkova Varner	Programming Activities	75.00	75.00
G-00802	JobDig/LinkUp	Library-related Services	149.00	149.00
G-00803	Regina Fields	Supplies	17.13	
		Postage	18.50	35.63
G-00804	Lindsay Jones Egle	Transportation	34.91	34.91
G-00805	Kathy C. Brown	Programming Activities	87.50	87.50
G-00806	Bank of Oklahoma	Payroll Transmittal-Chks	27,852.39	
		Payroll Transmittal-Chks	15,140.11	
		Payroll Transmittal-Chks	110.00	43,102.50
G-00807	Bank of Oklahoma	Federal Withholding Tax	57,257.85	
		Federal Withholding Tax	5,014.00	62,271.85
G-00808	Oklahoma Tax Commission	State Withholding Tax	17,361.00	
		State Withholding Tax	1,125.00	18,486.00
G-00809	Mun. Employees Credit Union	Employee Cr Union Deducts	12,019.47	
		Employee Cr Union Deducts	87.50	12,106.97
G-00810	United Way of Central Oklahoma	Employee Deductions	621.50	
		Employee Deductions	53.00	674.50
G-00811	Clerk, U.S. District	Employee Deductions	246.79	246.79
G-00812	Mutual Assurance	Employee Deductions	167.50	167.50
G-00813	Bank of America	Payroll Transmittal-DDep	311,892.07	
		Payroll Transmittal-DDep	54,366.78	
		Payroll Transmittal-DDep	825.00	367,083.85
G-00814	John Hardeman, Trustee	Employee Deductions	484.62	484.62
G-00815	Nationwide Retirement Solution	Employee Deductions	5,784.34	5,784.34
G-00816	Transamerica Life Insurance Co	Employee Deductions	342.98	342.98
G-00817	Metro Library Sys Pension Trst	Employee Contrib -- DB PI	3,940.20	3,940.20
G-00818	Bank of Oklahoma	Employee Flexplan Deposit	32,891.97	32,891.97
G-00819	Bank of Oklahoma	Employee Soc/Sec Deposits	30,614.24	
		Employee Soc/Sec Deposits	5,087.97	
		Employee Medicare Deposit	7,266.76	
		Employee Medicare Deposit	1,189.99	
		Employer Soc/Sec Deposits	35,702.46	
		Employer Medicare Deposit	8,456.80	88,318.22
G-00820	MassMutual Financial Group	Employee Contrib -- DC PI	19,443.06	
		Employer Contrib -- DC PI	34,936.26	54,379.32
G-00821	Pioneer Credit Recovery	Employee Deductions	192.68	192.68
G-00822	ODHS Oklahoma Centralized	Employee Deductions	484.28	484.28

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Warrant Register

September 2013

Number	Vendor/Payee	Purpose		Amount
G-00823	Faber and Brand L.L.C.	Employee Deductions	276.30	276.30
G-00824	Americash Loans, LLC	Employee Deductions	295.28	295.28
G-00825	Administrative Services	Employee Deductions	1,531.80	1,531.80
G-00826	UNUM Life Insurance	Employee Deductions	1,329.20	
		Employee Deductions	37.30	1,366.50
G-00827	UNUM Life Insurance	Grp L-T Disab Ins Prm-Sep	6,660.02	6,660.02
G-00828	Mutual Assurance	Grp Life AD&D Ins Prm-SP	48,924.22	48,924.22
G-00829	Vision Service Plan of	Grp Vision Ins Prem-Sep.	2,720.25	2,720.25
G-00830	Metropolitan Library System	Grp Hlth/Dtl Ins Prem-SP	165,686.53	165,686.53
G-00831	UNUM Life Insurance	Grp LTC Insurance Prm-SP	1,462.50	1,462.50
G-00832	Southwestern Stationers, Inc.	Supplies	119.02	119.02
G-00833	Locke Supply Co.	Maintenance of Facilities	3.23	3.23
G-00834	Tech-Lock	Maintenance of Facilities	11.50	11.50
G-00835	Demco	Supplies	19.23	19.23
G-00836	Charles S. Isaacs	Telephone Services	35.00	
		Transportation	148.93	183.93
G-00837	Scott Rice Co. - OKC	Furniture	526.94	526.94
G-00838	Brendan Parker	Programming Activities	300.00	300.00
G-00839	The Norman Transcript	Periodicals/Subscriptions	239.88	239.88
G-00840	Friday	Library-related Services	900.00	900.00
G-00841	Independent Stationers	Supplies	655.25	655.25
G-00842	Walter Wayne McEvilly	Programming Activities	250.00	250.00
G-00843	Debbie Langston	Programming Activities	70.00	70.00
G-00844	Jonathan Willis	Transportation	30.45	30.45
G-00845	Scott's Printing & Copying	Printng/Printing Supply	375.40	375.40
G-00846	Bottom Line Personal	Periodicals/Subscriptions	39.00	39.00
G-00847	James E. Nimmo	Transportation	100.00	100.00
G-00848	Larry G. Johnson	Parking	108.38	108.38
G-00849	Neopost, Inc.	Maintenance of Facilities	225.00	225.00
G-00850	Matthew Cotter	Transportation	45.26	45.26
G-00851	Jana Hausburg	Transportation	44.81	44.81
G-00853	Steve's Wholesale Distributors	Maintenance of Facilities	6.49	6.49
G-00854	Neofunds by Neopost	Postage	3,000.00	3,000.00
G-00855	Joy E. Cavett	Programming Activities	300.00	300.00
G-00856	Kevin Colwell	Transportation	24.18	24.18
G-00857	Amazon/GE Money Bank	Programming	60.76	
		Automation	28.88	89.64
G-00858	United Parcel Service	Postage	698.64	698.64
G-00859	Abolghasem Siavashi	Transportation	6.05	6.05
G-00860	Frates Insurance	Auto Insurance	82.50	82.50
G-00861	Alice Murphy	Supplies	32.50	32.50
G-00862	Cheryl Pernell	Parking	108.38	108.38
G-00863	Megan Cox	Programming Activities	120.00	120.00
G-00864	Pamela Buchanan	Transportation	114.81	114.81
G-00865	Aaron Bluit	Transportation	88.71	88.71
G-00866	Laura McMurtry	Transportation	87.80	87.80
G-00867	Target Bank	Programming	56.97	56.97
G-00868	Juggle Whatever	Programming Activities	35.00	35.00
G-00869	Lloyd Lovely	Telephone Services	40.00	40.00
G-00870	Global Industrial Equipment	Supplies	39.72	39.72
G-00871	Tyler Outdoor Advertising, LLC	Library-related Services	2,830.00	2,830.00
G-00872	Chris Kennedy	Transportation	7.05	7.05

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Number	Vendor/Payee	Purpose		Amount
G-00873	Kathy C. Brown	Programming Activities	43.75	43.75
G-00874	Bradford Industrial Supply	Maintenance of Facilities	50.57	
		Maintenance of Facilities	272.90	
		Maintenance of Facilities	196.00	
		Maintenance of Facilities	180.09	699.56
G-00875	Grainger	Maintenance of Facilities	468.00	468.00
G-00876	O G & E	Electrical Services	2,362.54	
		Electrical Services	7,704.88	
		Electrical Services	3,040.92	13,108.34
G-00877	City of Oklahoma City	Water & Garbage Services	21.75	
		Water & Garbage Services	501.70	
		Water & Garbage Services	155.78	679.23
G-00878	City of the Village	Water & Garbage Services	91.41	91.41
G-00879	Hunzicker Brothers, Inc.	Maintenance of Facilities	230.68	230.68
G-00880	Locke Supply Co.	Maintenance of Facilities	30.40	
		Maintenance of Facilities	10.34	
		Maintenance of Facilities	13.09	53.83
G-00881	Dagwell Dixie Inc	Maintenance of Facilities	7.96	7.96
G-00882	Gale/ Cengage Learning, Inc.	Materials	1,021.72	1,021.72
G-00883	The University of Oklahoma	Printing/Printing Supply	3,785.52	3,785.52
G-00884	City of Edmond	Electrical Services	4,127.29	4,127.29
G-00885	Baker & Taylor Books	Materials	4,007.29	4,007.29
G-00886	Susan Ryan	Transportation	13.09	13.09
G-00887	Maintenance Connection	Maintenance of Facilities	396.00	396.00
G-00888	A.M. Best Co.	Materials	80.00	80.00
G-00889	Recorded Books, LLC	Materials	6,589.86	6,589.86
G-00890	Denyveta Davis	Transportation	88.77	88.77
G-00891	Thorndike/Gale Group	Materials	17,686.98	17,686.98
G-00892	DVA, Inc	Materials	124.95	124.95
G-00893	OKCMLC	Memberships	50.00	50.00
G-00894	Full Circle Bookstore	Materials	239.80	239.80
G-00895	Shawver & Son	Maintenance of Facilities	1,011.15	1,011.15
G-00896	Blackstone Audio Books	Materials	960.00	960.00
G-00897	Random House, Inc	Materials	491.25	491.25
G-00898	Brilliance Corporation	Materials	1,639.25	1,639.25
G-00899	Ingram Library Service	Materials	3,851.15	
		Materials	1,203.24	5,054.39
G-00900	Phyllis Davidson	Transportation	15.11	15.11
G-00901	Audio Editions	Materials	1,808.30	1,808.30
G-00902	OverDrive, Inc.	Materials	10,730.15	
		Materials	9,905.73	20,635.88
G-00903	Findaway World, LLC	Materials	14,647.70	14,647.70
G-00904	Victoria Dixon	Parking	108.38	108.38
G-00905	Fuelman	Gasoline & Oil	3,544.70	
		Vehicle Parts & Repairs	54.40	3,599.10
G-00906	Capstone	Materials	6,543.31	6,543.31
G-00907	AV Cafe Inc	Materials	661.38	661.38
G-00908	Ingram Library Service	Materials	2,000.43	2,000.43
G-00909	Scholastic Library	Materials	1,604.25	1,604.25
G-00910	Jerry's Contracting	Maintenance of Facilities	1,500.00	1,500.00
G-00911	Ruby Soutiere	Transportation	20.72	20.72
G-00912	Rainbow Resource Center, Inc	Materials	7.35	7.35

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September 2013

Number	Vendor/Payee	Purpose		Amount
G-00913	City of Edmond	Water & Garbage Services	784.48	784.48
G-00914	Amazon/GE Money Bank	Programming	26.47	
		Programming	56.19	
		Supplies	128.14	210.80
G-00915	Crowe & Dunlevy	Professional Services	4,185.16	4,185.16
G-00916	Oklahoma Press Service	Library-Related Services	153.80	153.80
G-00917	Office Depot Credit Plan	Supplies	167.97	167.97
G-00918	Southern Hardlines, Inc.	Maintenance of Facilities	15.48	15.48
G-00919	Baker & Taylor Entertainment	Materials	3,242.97	
		Materials	6,343.76	9,586.73
G-00920	DailyAccess Corporation	Professional Services	10,644.00	10,644.00
G-00921	Mediatriton	Books & Materials	332.70	332.70
G-00922	Engineered Equipment Inc.	Maintenance of Facilities	243.18	243.18
G-00923	Star Lighting	Maintenance of Facilities	329.75	329.75
G-00924	John Utley	Telephone Services	35.00	
		Transportation	15.82	50.82
G-00925	Cintas Corporation 064	Maintenance of Facilities	474.40	474.40
G-00926	Oklahoma City Police Dept.	Maintenance of Facilities	34.00	34.00
G-00927	Securitas Security USA, Inc.	Security Services	6,311.45	
		Security Services	1,441.79	7,753.24
G-00928	Baker & Taylor Books	Materials	3,504.41	
		Materials	8,650.42	
		Materials	8,638.63	
		Materials	4,867.90	
		Materials	3,590.45	
		Materials	1,898.56	31,150.37
G-00929	Baker & Taylor Books	Materials	3,746.05	
		Materials	5,580.65	
		Materials	4,668.21	
		Materials	4,463.99	18,458.90
G-00930	Baker & Taylor Books	Materials	2,061.69	2,061.69
G-00931	Kone Inc	Maintenance of Facilities	455.90	455.90
G-00932	Veolia Energy Oklahoma City,	Trigen Energy Services	22,664.27	22,664.27
G-00933	Baker & Taylor Entertainment	Materials	1,709.57	1,709.57
G-00934	Mackin	Materials	247.29	247.29
G-00935	Amazon/GE Money Bank	Programming	19.76	19.76
G-00936	Metropolitan Library System	Professional Services	19.00	
		Postage	27.60	46.60
G-00937	Bradford Industrial Supply	Maintenance of Facilities	126.52	
		Maintenance of Facilities	96.00	222.52
G-00938	Grainger	Maintenance of Facilities	351.00	351.00
G-00939	O G & E	Electrical Services	4,160.67	
		Electrical Services	231.19	
		Electrical Services	3,651.31	8,043.17
G-00940	Oklahoma Natural Gas Co.	Gas Services	85.89	
		Gas Services	32.39	118.28
G-00941	City of Oklahoma City	Water & Garbage Services	168.30	
		Water & Garbage Services	731.71	
		Water & Garbage Services	399.44	1,299.45
G-00942	Brodart Co.	Supplies	2,450.00	2,450.00
G-00943	Locke Supply Co.	Maintenance of Facilities	152.39	152.39
G-00944	Demco	Supplies	29.71	

** Continued **

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Number	Vendor/Payee	Purpose	Amount	
** Continued **				
G-00944	Demco	Supplies	106.21	135.92
G-00945	Gale/ Cengage Learning, Inc.	Materials	1,063.05	1,063.05
G-00946	Hewlett-Packard Co.	Automation Contractual	7,107.10	7,107.10
G-00947	AT&T	Telephone Services	665.45	
		Telephone Services	810.06	
		Telephone Services	708.58	2,184.09
G-00948	Standard Printing Co., Inc.	Supplies	680.00	680.00
G-00949	Baker & Taylor Books	Materials	7,499.92	7,499.92
G-00950	Taryn Kingery	Programming Activities	13.49	13.49
G-00951	Upstart	Programming	55.65	55.65
G-00952	Keystone Tape & Label, Inc.	Printing/Printing Supply	1,177.43	
		Printing/Printing Supply	52.50	1,229.93
G-00953	United Refrigeration, Inc.	Maintenance of Facilities	580.00	580.00
G-00954	Recorded Books, LLC	Materials	2,028.40	2,028.40
G-00955	Marilyn E. Backus	Transportation	34.80	34.80
G-00956	Thorndike/Gale Group	Materials	1,270.10	1,270.10
G-00957	Amigos Library Services	Network Catalog Services	4,800.00	4,800.00
G-00958	Jonathan Willis	Telephone Services	35.00	35.00
G-00959	Kristin Williamson	Programming Activities	16.81	16.81
G-00960	Blackstone Audio Books	Materials	152.00	152.00
G-00961	Cheryll Jones	Programming Activities	8.38	8.38
G-00962	Scott's Printing & Copying	Printing/Printing Supply	396.55	396.55
G-00963	Brilliance Corporation	Materials	1,169.52	1,169.52
G-00964	Karen L.Litteral	Programming Activities	8.65	8.65
G-00965	Filtration Services Group, LLC	Maintenance of Facilities	157.92	157.92
G-00966	Ingram Library Service	Materials	943.64	943.64
G-00967	Information Today, Inc.	Materials	1,520.25	1,520.25
G-00968	Candace McDaniel	Other Commodities	83.30	83.30
G-00969	Audio Editions	Materials	388.80	388.80
G-00970	OverDrive, Inc.	Materials	3,000.00	3,000.00
G-00971	Findaway World, LLC	Materials	1,333.21	1,333.21
G-00972	Employment Technologies Corp	Professional Services	450.00	450.00
G-00973	Capstone	Materials	192.33	192.33
G-00974	Ingram Library Service	Materials	152.51	152.51
G-00975	Meghan Attalla	Programming Activities	12.94	12.94
G-00976	Center Point Large Print	Materials	1,342.08	1,342.08
G-00977	Dana Beach	Supplies	10.35	
		Programming Activities	20.89	
		Programming Activities	52.33	
		Programming Activities	56.29	
		Supplies	10.35	150.21
G-00979	Evans Hardware	Maintenance of Facilities	19.17	19.17
G-00980	CDW Government, Inc.	Automation	7,908.83	7,908.83
G-00981	Bank of America	Library-related Services	245.33	245.33
G-00982	Contractors Supply Co.	Maintenance of Facilities	16.74	16.74
G-00983	Oklahoma Center for Nonprofits	Memberships	500.00	500.00
G-00984	Kelley Riha	Programming Activities	14.02	14.02
G-00985	Joy E. Cavett	Programming Activities	150.00	150.00
G-00986	Chase Card Services	Telephone Services	94.98	
		Automation Contractual	69.95	
		Automation Contractual	24.00	

** Continued **

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Number	Vendor/Payee	Purpose	Amount
	** Continued **		
G-00986	Chase Card Services	Automation	105.93
		Vehicle Parts	150.32
		Telephone Services	522.69
		Supplies	5.77
		Automation	238.50
		Programming	92.96
		Automation	380.00
		Professional Services	3,467.01
		Supplies	141.68
		Other Commodities	156.76
		Professional Services	3.58
		Supplies	60.29
		Other Library Related Svc	356.14
		Supplies	85.84
		Supplies	38.33
		Programming	62.42
		Other Library Related Svc	89.95
		Other Library Related Svc	288.42
		Supplies	19.97
		Maintenance of Facilities	442.69
		Programming	143.42
		Other Commodities	222.50
		Professional Services	324.00
		Library-related Services	178.08
		Vehicle Parts & Repairs	789.17
		Vehicle Parts & Repairs	330.00
		Vehicle Parts & Repairs	790.00
		Programming Activities	88.97
G-00987	Oklahoma County OSU Ext Ctr	Supplies	131.35
G-00988	Amazon/GE Money Bank	Programming	131.06
		Supplies	35.72
G-00989	First Advantage	Professional Services	30.00
G-00990	United Parcel Service	Postage	452.61
G-00991	John Wood	Telephone Services	50.00
G-00992	Baker & Taylor Books	Materials	116.51
G-00993	Cox Communications, Inc.	Telephone Services	1,916.24
		Telephone Services	2,077.30
G-00994	Baker & Taylor Entertainment	Materials	652.09
G-00995	Daniel Fields	Programming Activities	51.96
G-00996	Walmart Community/GECRB	Programming Activities	199.84
		Programming Activities	75.10
		Programming Activities	63.76
		Programming Activities	24.36
G-00997	The Meadows	Library-related Services	48.00
		Programming Activities	160.38
G-00998	University Printing Services	Other Commodities	298.20
G-00999	AVL Systems Design	Capital Projects	1,000.00
G-01000	Midwest Tape	Materials	119.95
G-01001	Coop's Buttons	Supplies	103.49
G-01002	Pamela Buchanan	Telephone Services	35.00
G-01003	The Great Courses	Materials	139.90

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Number	Vendor/Payee	Purpose		Amount
G-01004	Metro Monitor, Inc.	Library-related Services	95.00	95.00
G-01005	Kevin Sendall	Transportation	72.55	72.55
G-01006	Donna Morris	Transportation	450.00	450.00
G-01007	Darrie Breathwit	Programming Activities	50.02	50.02
G-01008	Engineered Equipment Inc.	Maintenance of Facilities	79.20	79.20
G-01009	Melissa Weathers	Transportation	35.36	35.36
G-01010	Worth Hydrochem of Oklahoma	Maintenance of Facilities	232.00	232.00
G-01011	Laura McMurtry	Automation Contractual	13.01	13.01
G-01012	Winner's Circle, Inc.	Professional Services	281.00	281.00
G-01013	Baker & Taylor Books	Materials	1,122.00	
		Materials	1,020.34	
		Materials	1,846.35	
		Materials	2,215.16	
		Materials	3,619.06	
		Materials	85.95	9,908.86
G-01014	Baker & Taylor Books	Materials	1,988.18	
		Materials	1,082.44	
		Materials	2,509.54	5,580.16
G-01015	Baker & Taylor Books	Materials	1,635.05	1,635.05
G-01016	Oklahomans for the Arts	Professional Services	75.00	75.00
G-01017	COTPA-Sheridan & Walker	Parking	500.00	500.00
G-01018	Kiona Millirons	Programming Activities	100.00	100.00
G-01019	Joe H Shelton	Programming Activities	44.83	
		Supplies	11.32	
		Programming Activities	20.00	76.15
G-01020	Baker & Taylor Entertainment	Materials	773.53	773.53
G-01021	Provantage	Automation	293.43	293.43
G-01022	Sheldon Beach	Parking	108.38	108.38
G-01023	U. S. Postmaster	Postage	80.00	80.00
G-01024	Lindsay Jones Egle	Programming Activities	12.92	12.92
G-01025	U.S. Postal Service	Postage	15,000.00	15,000.00
G-01026	Jessica Morris	Parking	108.38	108.38
G-01027	Anita Roesler	Transportation	54.64	54.64
G-01028	Bank of Oklahoma	Payroll Transmittal-Chks	31,383.86	
		Payroll Transmittal-Chks	16,064.52	47,448.38
G-01029	Bank of Oklahoma	Federal Withholding Tax	59,961.85	
		Federal Withholding Tax	4,832.00	64,793.85
G-01030	Oklahoma Tax Commission	State Withholding Tax	18,028.00	
		State Withholding Tax	1,052.00	19,080.00
G-01031	Mun. Employees Credit Union	Employee Cr Union Deducts	11,969.47	
		Employee Cr Union Deducts	87.50	12,056.97
G-01032	United Way of Central Oklahoma	Employee Deductions	621.50	
		Employee Deductions	53.00	674.50
G-01033	Clerk, U.S. District	Employee Deductions	240.92	240.92
G-01034	Mutual Assurance	Employee Deductions	2.50	2.50
G-01035	Bank of America	Payroll Transmittal-DDep	320,817.70	
		Payroll Transmittal-DDep	54,400.61	375,218.31
G-01036	John Hardeman, Trustee	Employee Deductions	484.62	484.62
G-01037	Nationwide Retirement Solution	Employee Deductions	5,759.34	5,759.34
G-01038	Transamerica Life Insurance Co	Employee Deductions	342.98	342.98
G-01039	Metro Library Sys Pension Trst	Employee Contrib -- DB PI	3,853.77	3,853.77
G-01040	Bank of Oklahoma	Employee Flexplan Deposit	13,741.10	13,741.10

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Number	Vendor/Payee	Purpose	Amount	
G-01041	Bank of Oklahoma	Employee Soc/Sec Deposits	31,410.17	
		Employee Soc/Sec Deposits	5,135.14	
		Employee Medicare Deposit	7,454.27	
		Employee Medicare Deposit	1,200.90	
		Employer Soc/Sec Deposits	36,545.39	
		Employer Medicare Deposit	8,655.44	90,401.31
G-01042	MassMutual Financial Group	Employee Contrib -- DC PI	19,285.92	
		Employer Contrib -- DC PI	34,683.83	53,969.75
G-01043	Pioneer Credit Recovery	Employee Deductions	191.71	191.71
G-01044	ODHS Oklahoma Centralized	Employee Deductions	484.28	484.28
G-01045	Faber and Brand L.L.C.	Employee Deductions	270.43	270.43
G-01046	Administrative Services	Employee Deductions	1,528.65	1,528.65
G-01047	City of Del City	Rent of Library Buildings	400.00	400.00
G-01048	Bradford Industrial Supply	Maintenance of Facilities	1,168.00	
		Maintenance of Facilities	60.99	1,228.99
G-01049	O G & E	Electrical Services	2,271.12	
		Electrical Services	1,872.62	
		Electrical Services	12,366.65	
		Electrical Services	3,697.94	
		Electrical Services	2,118.77	22,327.10
G-01050	Oklahoma Natural Gas Co.	Gas Services	83.00	
		Gas Services	109.86	
		Gas Services	35.62	
		Gas Services	86.40	
		Gas Services	20.32	
		Gas Services	91.58	
		Gas Services	38.06	464.84
G-01051	City of Bethany	Water & Garbage Services	136.83	136.83
G-01052	City of Oklahoma City	Water & Garbage Services	1,117.88	
		Water & Garbage Services	57.58	1,175.46
G-01053	Southwestern Stationers, Inc.	Supplies	218.07	218.07
G-01054	Locke Supply Co.	Maintenance of Facilities	53.20	
		Maintenance of Facilities	240.96	
		Maintenance of Facilities	17.39	
		Maintenance of Facilities	31.22	342.77
G-01055	Demco	Supplies	29.55	
		Supplies	307.36	336.91
G-01056	Gaylord Bros.	Supplies	62.97	62.97
G-01057	Oriental Trading Company	Programming	19.98	19.98
G-01058	City of Warr Acres	Water & Garbage Services	53.20	53.20
G-01059	AT&T	Telephone Services	136.74	136.74
G-01060	Oklahoma Library Association	Memberships	107.00	
		Memberships	111.00	218.00
G-01061	Donna Morris	Telephone Reimbursement	50.00	50.00
G-01062	ALA Order Fulfillment	Programming	92.00	
		Programming	39.40	131.40
G-01063	United Refrigeration, Inc.	Maintenance of Facilities	12.46	12.46
G-01064	Recorded Books, LLC	Materials	1,400.52	1,400.52
G-01065	Greater Oklahoma City	Memberships	3,000.00	3,000.00
G-01066	Thorndike/Gale Group	Materials	7,262.71	7,262.71
G-01067	Reliance Label Solutions, Inc	Supplies	6,384.77	6,384.77
G-01068	Mutual Assurance	Group Insurance	378.00	378.00

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Number	Vendor/Payee	Purpose		Amount
G-01069	Walter Wayne McEvilly	Programming Activities	200.00	200.00
G-01070	Great American Glass & Tinting	Maintenance of Facilities	495.56	495.56
G-01071	Mardel, Inc.	Materials	388.00	388.00
G-01072	Price Digests	Materials	1,055.09	1,055.09
G-01073	Random House, Inc	Materials	817.50	817.50
G-01074	Scott's Printing & Copying	Printing/Printing Supply	3,043.61	3,043.61
G-01075	OCLC, Inc.	Network Catalog Services	4,061.90	4,061.90
G-01076	Francie Pendleton	Transportation	39.78	39.78
G-01077	ALA Registration Dept	Professional Services	355.00	
		Professional Services	355.00	710.00
G-01078	Audio Editions	Materials	113.85	113.85
G-01079	OverDrive, Inc.	Materials	6,780.57	6,780.57
G-01080	Findaway World, LLC	Materials	39,625.67	39,625.67
G-01081	ALA-PLA 2014	Professional Services	230.00	230.00
G-01082	Positive Promotions	Programming	189.55	189.55
G-01083	Ginger Waldrip	Programming Activities	200.00	
		Programming Activities	100.00	300.00
G-01084	Ingram Library Service	Materials	1,119.31	1,119.31
G-01085	Critter Tales, Inc.	Programming Activities	160.00	160.00
G-01086	Aletha Williams	Programming Activities	60.00	60.00
G-01087	CDW Government, Inc.	Automation	9,996.78	9,996.78
G-01088	Batteries Sooner LLC	Maintenance of Facilities	74.64	74.64
G-01089	Ram Products	Maintenance of Facilities	160.70	160.70
G-01090	Southwest Paper - OKC	Supplies	2,592.00	
		Maintenance Supplies	2,296.00	4,888.00
G-01091	Steve's Wholesale Distributors	Maintenance of Facilities	206.86	206.86
G-01092	Jessica A Sheetz-Nguyen	Programming Activities	100.00	100.00
G-01093	Graybar	Automation Contractual	194.53	194.53
G-01094	Contractors Supply Co.	Maintenance of Facilities	87.60	
		Maintenance of Facilities	94.36	181.96
G-01095	Kelley Riha	Transportation	63.79	63.79
G-01096	Joy E. Cavett	Programming Activities	300.00	300.00
G-01097	DLT Solutions	Automation	313.51	313.51
G-01098	Public Relations Society	Memberships	300.00	300.00
G-01099	Morrison Supply Company	Maintenance of Facilities	6.31	6.31
G-01100	Amber Austin	Programming Activities	125.00	125.00
G-01101	Florencia M Briglie	Programming Activities	55.00	55.00
G-01102	Francesca James	Programming Activities	75.00	75.00
G-01103	United Parcel Service	Postage	3.56	
		Postage	576.26	579.82
G-01104	Irrigation Station, LLP	Maintenance of Facilities	49.27	49.27
G-01105	Baker & Taylor Entertainment	Materials	2,247.62	
		Materials	872.97	3,120.59
G-01106	Walmart Community/GECRB	Programming Activities	32.70	32.70
G-01107	Bruce E Benson	Programming Activities	300.00	300.00
G-01108	Public Relations Society of	Professional Services	255.00	255.00
G-01109	Melissa Weathers	Materials	130.05	130.05
G-01110	Star Lighting	Maintenance of Facilities	73.57	73.57
G-01111	Sunbelt Data Systems Inc	Supplies	8,817.00	8,817.00
G-01112	AT&T	Telephone Services	127.31	127.31
G-01113	Cox Communications, Inc.	Telephone Services	12.58	12.58
G-01114	Ballet Flamenco Foldorico Co	Programming Activities	4,750.00	4,750.00

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Number	Vendor/Payee	Purpose		Amount
G-01115	Evanced Solutions LLC	Automation System & Equip	4,600.00	4,600.00
G-01116	Baker & Taylor Books	Materials	859.98	
		Materials	2,524.23	
		Materials	3,833.46	
		Materials	10,212.84	
		Materials	4,074.40	
		Materials	5,386.99	
		Materials	3,272.16	30,164.06
G-01117	Baker & Taylor Books	Materials	1,499.59	
		Materials	3,147.31	
		Materials	5,970.48	
		Materials	8,061.40	
		Materials	171.18	18,849.96
G-01118	Baker & Taylor Books	Materials	982.51	982.51
G-01119	Chase Card Services	Books & Materials	202.71	202.71
G-01120	Sheet Metal Service	Maintenance of Facilities	184.40	184.40
G-01121	Kone Inc	Maintenance of Facilities	975.00	975.00
G-01122	Lloyd Lovely	Telephone Services	40.00	40.00
G-01123	H I S Paints	Maintenance of Facilities	11.85	11.85
G-01124	Baker & Taylor Entertainment	Materials	1,588.13	1,588.13
G-01126	O G & E	Electrical Services	2,039.29	
		Electrical Services	513.52	
		Electrical Services	2,207.79	
		Electrical Services	238.74	4,999.34
G-01127	Oklahoma Natural Gas Co.	Gas Services	20.12	
		Gas Services	45.84	
		Gas Services	94.76	
		Gas Services	83.81	244.53
G-01128	Brodart Co.	Furniture	487.56	487.56
G-01129	Locke Supply Co.	Maintenance of Facilities	71.86	71.86
G-01130	Demco	Supplies	33.29	33.29
G-01131	Eales Electronics Corp.	Maintenance of Facilities	50.00	50.00
G-01132	Journal Record Publishing Co.	Periodicals/Subscriptions	1,512.00	
		Periodicals/Subscriptions	567.00	2,079.00
G-01133	Oklahoma Library Association	Professional Services	120.00	120.00
G-01134	U.S. Postal Service	Postage	470.30	470.30
G-01135	American Library Association	Memberships	173.00	173.00
G-01136	Marilyn E. Backus	Transportation	12.75	12.75
G-01137	JoNita Normore	Transportation	39.10	39.10
G-01138	Independent Stationers	Supplies	13.54	13.54
G-01139	Jill Justice	Programming Activities	300.00	300.00
G-01140	Commercial Concepts, Inc.	Capital Projects	1,046.00	
		Capital Projects	1,416.40	2,462.40
G-01141	Shawver & Son	Maintenance of Facilities	12,400.00	12,400.00
G-01142	Jonathan Willis	Telephone Services	35.00	35.00
G-01143	Oklahoma Gazette	Library-related Services	636.00	636.00
G-01144	Filtration Services Group, LLC	Maintenance of Facilities	45.96	45.96
G-01145	OSCPA	Professional Services	405.00	405.00
G-01146	Lakeshore Learning Materials	Programming	13.94	
		Programming	150.00	
		Programming	271.65	435.59
G-01147	Metro Parking Garage	Parking	1,890.00	
	** Continued **			

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Number	Vendor/Payee ** Continued **	Purpose		Amount
G-01147	Metro Parking Garage	Parking	1,440.00	3,330.00
G-01148	Aqualife Aquarium Systems, Inc	Maintenance of Facilities	98.50	98.50
G-01149	PAR Sprinkler, Inc.	Maintenance of Facilities	2,555.88	2,555.88
G-01150	Hope Health/ IHAC	Professional Services	195.00	195.00
G-01151	Voss Lighting	Maintenance Supplies	394.80	394.80
G-01152	Bharathi Srinivasan	Programming Activities	200.00	200.00
G-01153	Cherokee Building Materials	Maintenance of Facilities	16.16	16.16
G-01154	Angela Thornton	Memberships	90.00	90.00
G-01155	Oklahoma Building Services, Inc	Janitorial Services	25,688.98	
		Janitorial Services	3,606.15	
		Janitorial Services	3,411.67	
		Pest Control Services	1,015.00	
		Pest Control Service	450.00	
		Pest Control Services	260.00	34,431.80
G-01156	Evans Hardware	Maintenance of Facilities	12.81	12.81
G-01157	Debbie Robertus	Programming Activities	6.48	
		Programming Activities	156.91	
		Transportation	32.77	196.16
G-01158	Batteries Sooner LLC	Maintenance of Facilities	2.78	2.78
G-01159	Cintas	Maintenance of Facilities	75.00	75.00
G-01160	Dowell Parking Center	Parking	312.00	312.00
G-01161	Joy E. Cavett	Programming Activities	40.00	40.00
G-01162	ULINE	Supplies	61.74	61.74
G-01163	Gregory Bennett	Transportation	9.55	9.55
G-01164	United Parcel Service	Postage	3.65	
		Postage	652.48	656.13
G-01165	Office Depot Credit Plan	Supplies	49.05	49.05
G-01166	Rose Rock Development Inc	Lawn Service	2,045.00	
		Lawn Service	1,785.00	3,830.00
G-01167	Walmart Community/GECRB	Programming Activities	156.53	
		Programming Activities	256.09	
		Other Commodities	75.44	488.06
G-01168	Preston Bell	Transportation	50.00	50.00
G-01169	Lisa Hubbert	Programming Activities	120.00	120.00
G-01170	Imagenation Promotional Group	Other Commodities	264.00	
		Programming Activities	254.00	
		Other Commodities	95.66	
		Library-related Services	253.13	866.79
G-01171	Aaron Bluit	Transportation	124.81	124.81
G-01172	Thomas P. Gallagher	Transportation	25.00	25.00
G-01173	Ryan McKinley	Programming Activities	200.00	200.00
G-01174	Star Lighting	Maintenance of Facilities	209.90	
		Maintenance of Facilities	74.75	284.65
G-01175	SmithKor Investments LLC	Rent of Library Buildings	7,031.25	7,031.25
G-01176	Cintas Corporation 064	Maintenance of Facilities	470.72	470.72
G-01177	HPL Ventures LLC	Maintenance of Facilities	617.00	617.00
G-01178	2M Solutions, Inc	Equipment	663.00	663.00
G-01179	Phillip Lancaster	Programming Activities	750.00	750.00
G-01180	Cox Communications, Inc.	Telephone Service	9.68	9.68
G-01181	Buffi Rae Smith	Programming Activities	50.00	50.00
G-01182	Bob Howard Automall	Vehicle Parts & Repairs	1,581.31	1,581.31

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Number	Vendor/Payee	Purpose		Amount
G-01183	YRC Freight	Maintenance of Facilities	277.99	277.99
G-01184	Winner's Circle, Inc.	Professional Services	195.00	195.00
G-01185	Smart Technologies	Automation Contractual	599.75	599.75
G-01186	COTPA-Sheridan & Walker	Parking	2,265.10	
		Parking	1,148.61	3,413.71
G-01187	Kiona Millirons	Programming Activities	75.00	75.00
G-01188	Savannah Mitchell	Programming Activities	75.00	75.00
G-01189	Lindsay Jones Egle	Programming Activities	7.54	
		Transportation	15.32	22.86
G-01190	City of Midwest City, Inc.	Water & Garbage Services	647.67	647.67
G-01191	O G & E	Electrical Services	351.86	351.86
G-01192	Oklahoma Natural Gas Co.	Gas Services	35.62	
		Gas Services	95.74	
		Gas Services	36.14	167.50
G-01193	City of Oklahoma City	Water & Garbage Services	38.72	
		Water & Garbage Services	136.36	
		Water & Garbage Services	64.56	239.64
G-01194	Oriental Trading Company	Programming	48.65	48.65
G-01195	Baker & Taylor Books	Materials	3,566.11	3,566.11
G-01196	Bill Warren Office Products	Supplies	46.69	46.69
G-01197	ALA Order Fulfillment	Programming	113.80	113.80
G-01198	United Refrigeration, Inc.	Maintenance of Facilities	2,001.52	2,001.52
G-01199	Recorded Books, LLC	Materials	956.40	956.40
G-01200	The Penworthy Co.	Materials	4,010.32	4,010.32
G-01201	Thorndike/Gale Group	Materials	2,112.99	2,112.99
G-01202	Independent Stationers	Supplies	26.42	26.42
G-01203	Blackstone Audio Books	Materials	1,332.04	1,332.04
G-01204	Random House, Inc	Materials	265.50	265.50
G-01205	ALA Registration Dept	Professional Services	350.00	350.00
G-01206	Ingram Library Service	Materials	151.75	151.75
G-01207	Audio Editions	Materials	416.11	416.11
G-01208	OverDrive, Inc.	Materials	12,987.60	12,987.60
G-01209	Ginger Waldrip	Programming Activities	100.00	100.00
G-01210	AV Cafe Inc	Materials	890.32	890.32
G-01211	Matthew Cotter	Telephone Services	35.00	35.00
G-01212	Ingram Library Service	Materials	573.02	573.02
G-01213	Barnes & Noble, Inc.	Materials	172.97	172.97
G-01214	Center Point Large Print	Materials	2,243.28	2,243.28
G-01215	Batteries Sooner LLC	Maintenance of Facilities	27.45	27.45
G-01216	Heidi A. Port	Transportation	30.96	30.96
G-01217	Latino Community Development	Other Commodities	300.00	300.00
G-01218	Amazon/GE Money Bank	Supplies	60.27	
		Programming	53.31	113.58
G-01219	Shren Sylvester	Transportation	17.40	17.40
G-01220	Frates Insurance	Bldg, Property, & Auto In	248,120.00	
		Bldg, Property, & Auto In	11,120.48	259,240.48
G-01221	Office Depot Credit Plan	Maintenance of Facilities	39.99	39.99
G-01222	Baker & Taylor Entertainment	Materials	6,048.88	
		Materials	732.90	6,781.78
G-01223	Walmart Community/GEGRB	Supplies	16.00	16.00
G-01224	Construction Building	Maintenance of Facilities	871.00	871.00
G-01225	Cultural Surroundings	Furniture	4,459.65	4,459.65

General Fund F.Y. 13-14

Warrant Register

September 2013

Number	Vendor/Payee	Purpose		Amount
G-01226	Tim Spindle	Transportation	5.37	5.37
G-01227	Hector M Lopez	Programming Activities	150.00	150.00
G-01228	Sarah Blaney	Transportation	60.29	60.29
G-01229	Baker & Taylor Books	Materials	3,473.73	
		Materials	2,547.31	
		Materials	2,648.86	
		Materials	5,893.43	
		Materials	3,829.06	
		Materials	2,304.15	
		Materials	2,585.76	23,282.30
G-01230	Baker & Taylor Books	Materials	2,138.80	
		Materials	2,722.35	
		Materials	2,157.94	
		Materials	1,682.96	8,702.05
G-01231	Baker & Taylor Books	Materials	984.78	984.78
G-01232	Cheryl Coleman	Transportation	45.20	45.20
G-01233	Cox Systems Technology, Inc.	Maintenance of Facilities	90.00	90.00
G-01234	Baker & Taylor Entertainment	Materials	1,947.87	1,947.87
G-01235	Mackin	Materials	111.90	111.90
G-01236	Regina Fields	Transportation	11.30	11.30
Total of FY 13-14 Warrants Issued				\$ 2,690,214.95

General Fund F.Y. 12-13

Warrant Register

September 2013

Number	Vendor/Payee	Purpose		Amount
G-06349	The University of Oklahoma	Printing/Printing Supply	190.00	190.00
G-06350	ALA Order Fulfillment	Programming	62.30	62.30
G-06351	Robert L. Hampton, Jr.-Charter	Maintenance of Facilities	1,045.00	1,045.00
G-06352	Walmart Community/GECRB	Supplies	153.72	
		Programming Activities	225.72	
		Programming Activities	47.97	427.41
G-06353	Recorded Books, LLC	Materials	11,534.67	11,534.67
G-06354	DVA, Inc	Materials	17.94	17.94
G-06355	Blackstone Audio Books	Materials	846.00	846.00
G-06356	Brilliance Corporation	Materials	209.90	209.90
G-06357	Ingram Library Service	Materials	112.30	112.30
G-06358	Audio Editions	Materials	1,481.18	1,481.18
G-06359	Findaway World, LLC	Materials	374.32	374.32
G-06360	AV Cafe Inc	Materials	127.39	127.39
G-06361	Ingram Library Service	Materials	251.10	251.10
G-06362	Baker & Taylor Books	Materials	8,312.57	8,312.57
G-06363	Baker & Taylor Entertainment	Materials	2,112.90	
		Materials	272.02	2,384.92
G-06364	Baker & Taylor Books	Materials	993.60	
		Materials	1,613.56	
		Materials	2,167.27	
		Materials	1,276.85	
		Materials	2,690.08	
		Materials	2,830.90	
		Materials	3,489.24	15,061.50
G-06365	Baker & Taylor Books	Materials	1,438.95	
		Materials	813.78	
		Materials	796.96	3,049.69
G-06366	Baker & Taylor Books	Materials	46.65	46.65
G-06367	Baker & Taylor Entertainment	Materials	129.12	129.12
G-06369	Recorded Books, LLC	Materials	1,287.00	1,287.00
G-06370	Thorndike/Gale Group	Materials	249.12	249.12
G-06371	Fast Signs	Capital Projects	377.75	377.75
G-06372	Random House, Inc	Materials	2,160.00	2,160.00
G-06373	Brilliance Corporation	Materials	1,022.67	1,022.67
G-06374	Audio Editions	Materials	1,268.01	1,268.01
G-06375	AV Cafe Inc	Materials	144.49	144.49
G-06376	Ingram Library Service	Materials	1,053.82	1,053.82
G-06377	Baker & Taylor Books	Materials	6,888.83	6,888.83
G-06378	Baker & Taylor Entertainment	Materials	229.86	229.86
G-06379	Baker & Taylor Books	Materials	801.98	
		Materials	1,019.91	
		Materials	1,972.30	
		Materials	2,266.26	
		Materials	834.31	6,894.76
G-06380	Baker & Taylor Books	Materials	691.41	
		Materials	54.54	745.95
G-06381	Recorded Books, LLC	Materials	2,560.95	2,560.95
G-06382	Random House, Inc	Materials	2,160.00	2,160.00
G-06383	Ingram Library Service	Materials	130.34	130.34
G-06384	Baker & Taylor Books	Materials	2,406.17	2,406.17
G-06385	Baker & Taylor Entertainment	Materials	53.95	53.95

General Fund F.Y. 12-13

Warrant Register

September 2013

Number	Vendor/Payee	Purpose		Amount
G-06386	Baker & Taylor Books	Materials	601.09	
		Materials	1,516.61	
		Materials	1,231.04	
		Materials	1,808.53	5,157.27
G-06387	Baker & Taylor Books	Materials	885.54	
		Materials	118.88	1,004.42
G-06388	The University of Oklahoma	Printing & Printing Suppl	4,326.31	4,326.31
G-06389	Robert L. Hampton, Jr.-Charter	Maintenance of Facilities	2,588.75	2,588.75
G-06390	Blackstone Audio Books	Materials	599.70	599.70
G-06391	Random House, Inc	Materials	727.50	727.50
G-06392	Ingram Library Service	Materials	255.94	255.94
G-06393	Audio Editions	Materials	3,778.26	3,778.26
G-06394	Ingram Library Service	Materials	111.42	111.42
G-06395	Baker & Taylor Books	Materials	5,581.27	5,581.27
G-06396	Baker & Taylor Entertainment	Materials	53.88	53.88
G-06397	Baker & Taylor Books	Materials	1,351.13	
		Materials	823.63	
		Materials	1,529.51	
		Materials	1,829.62	5,533.89
G-06398	Baker & Taylor Books	Materials	201.72	201.72
G-06399	Baker & Taylor Books	Materials	940.51	940.51
Total of FY 12-13 Warrants Issued				\$ 106,158.47

Special Funds

Warrant Register

September 2013

Number	Vendor/Payee	Purpose		Amount
S-19028	Elizabeth A. Kickham	Lost & Paid Item Returned	19.95	19.95
S-19029	Sheila K. Carr	Lost & Paid Item Returned	3.00	3.00
S-19030	Twyla J. Roe	Lost & Paid Item Returned	3.00	3.00
S-19031	Sarah L. Cantrell	Lost & Paid Item Returned	9.95	9.95
S-19032	Joseph Thompson &/or Camelia	Lost & Paid Item Returned	3.00	3.00
S-19033	Edward G. Alexander, Jr.	Lost & Paid Item Returned	6.99	6.99
S-19034	Robin L. Haley	Lost & Paid Item Returned	3.00	3.00
S-19035	Benjamin Ramirez &/or Oliveria	Lost & Paid Item Returned	15.95	15.95
S-19037	Richard L. Hall &/or Alicia	Lost & Paid Item Returned	3.00	3.00
S-19038	Morgan T. Pyle &/or Adrienne	Lost & Paid Item Returned	3.00	3.00
S-19039	Michelle K. Pahl	Lost & Paid Item Returned	45.75	45.75
S-19040	Devlon F. Tyler	Lost & Paid Item Returned	12.95	12.95
S-19041	Abigail J. Hamblin &/or Daniel	Lost & Paid Item Returned	6.00	6.00
S-19042	Patty K. Hudson	Lost & Paid Item Returned	3.00	3.00
S-19043	Jennifer M. Haddock	Lost & Paid Item Returned	5.00	5.00
S-19044	Mary M. Salazar	Lost & Paid Item Returned	14.95	14.95
S-19045	Christine R. Jones	Lost & Paid Item Returned	14.95	14.95
S-19046	Cheryl D. Hassell	Lost & Paid Item Returned	19.25	19.25
S-19047	Keri B. Stewart	Lost & Paid Item Returned	12.95	12.95
S-19048	Katherine A. Herndon	Lost & Paid Item Returned	3.00	3.00
S-19049	Jane P. Greene	Lost & Paid Item Returned	3.00	3.00
S-19050	Marcie L. Smith	Lost & Paid Item Returned	3.00	3.00
S-19051	Peggy A. Coddling	Lost & Paid Item Returned	10.95	10.95
S-19052	Chittranjan Verma	Lost & Paid Item Returned	4.95	4.95
S-19053	Patty A. Williamson	Lost & Paid Item Returned	3.00	3.00
S-19054	Clynnell Reinschmiedt	Lost & Paid Item Returned	14.00	14.00
S-19055	Twyla J. Roe	Lost & Paid Item Returned	3.00	3.00
S-19056	Melodie A. Vanduzer	Lost & Paid Item Returned	15.05	15.05
S-19057	Margaret Cardenas &/or	Lost & Paid Item Returned	3.00	3.00
S-19058	Ivy P. Wheat &/or Lucy Garth	Lost & Paid Item Returned	3.00	3.00
S-19059	Beda K. Brown	Lost & Paid Item Returned	20.95	20.95
S-19060	Maya Joy	Lost & Paid Item Returned	3.70	3.70
S-19061	Leisa L. Haynes	Lost & Paid Item Returned	24.85	24.85
S-19062	Mercean Lam	Lost & Paid Item Returned	6.95	6.95
S-19063	Standley Systems	Copier Maintenance	78.20	
		Copier Maintenance	12.44	
		Copier Maintenance	16.56	
		Copier Maintenance	21.79	
		Copier Maintenance	2.82	
		Copier Maintenance	2.53	
		Copier Maintenance	19.76	
		Copier Maintenance	64.04	
		Copier Maintenance	24.20	
		Copier Usage	224.38	
		Copier Usage	311.30	
		Copier Maintenance	4.86	782.88
S-19064	Global Industrial Equipment	Friends AL Renovation	216.07	216.07
S-19065	The University of Oklahoma	LET/Read Ya'll	1,366.00	1,366.00
S-19066	Alicia B. Hibbard	Lost & Paid Item Returned	20.45	20.45
S-19067	Elizabeth A. Edens	Lost & Paid Item Returned	4.45	4.45
S-19068	Kacy N. McLemore &/or Kimberly	Lost & Paid Item Returned	12.95	12.95
S-19069	Lauren C. Nelson	Lost & Paid Item Returned	21.30	21.30

Special Funds

Warrant Register

September 2013

Number	Vendor/Payee	Purpose		Amount
S-19070	Jan R. Gerber	Lost & Paid Item Returned	3.00	3.00
S-19071	Sandra Kay Webb	Lost & Paid Item Returned	11.95	11.95
S-19072	Donna M. Cribbs	Lost & Paid Item Returned	10.95	10.95
S-19073	Agnes J. Bullion	Lost & Paid Item Returned	15.95	15.95
S-19074	Amy W. Newberry	Lost & Paid Item Returned	9.95	9.95
S-19076	Kody R. Ward	Lost & Paid Item Returned	16.95	16.95
S-19077	Janelle S. Lasley	Lost & Paid Item Returned	19.95	19.95
S-19078	Treasure K. Freeman	Lost & Paid Item Returned	3.00	3.00
S-19079	F. Marianne Liddle	Lost & Paid Item Returned	11.95	11.95
S-19080	Molly E. Musgrove	Lost & Paid Item Returned	6.95	6.95
S-19081	Jessica N. Hart &/or Shelan D.	Lost & Paid Item Returned	4.95	4.95
S-19082	Juan P. Valdez	Lost & Paid Item Returned	7.95	7.95
S-19083	Esmeralda V. Hernandez &/or	Lost & Paid Item Returned	3.00	3.00
S-19084	Isaak M. Rayburn &/or Brooke	Lost & Paid Item Returned	21.90	21.90
S-19085	Dominic D. Nguyen	Lost & Paid Item Returned	3.00	3.00
S-19086	Heather E. Schrock	Lost & Paid Item Returned	14.95	14.95
S-19087	Metropolitan Library System	Transfer of Fines & Fees	46,000.00	46,000.00
S-19088	Standley Systems	Copier Maintenance	7.26	7.26
S-19089	Sabre Technologies	Supplies	194.00	194.00
S-19090	Donna M. Goode	Lost & Paid Item Returned	3.00	3.00
S-19091	Kathryn E. Jones &/or Angela	Lost & Paid Item Returned	3.00	3.00
S-19092	Clayton Beaver	Lost & Paid Item Returned	3.00	3.00
S-19093	Claudia J. Gross	Lost & Paid Item Returned	12.00	12.00
S-19094	Kathryn A. Williams	Lost & Paid Item Returned	6.00	6.00
S-19095	Zachery T. Chalender &/or	Lost & Paid Item Returned	7.95	7.95
S-19096	Stephanie L. Barnett	Lost & Paid Item Returned	3.00	3.00
S-19097	Laurie D. Farris	Lost & Paid Item Returned	26.95	26.95
S-19098	Abigail Susud &/or Deannamarie	Lost & Paid Item Returned	28.95	28.95
S-19099	Tulsa Library Trust	Books Lost Account	65.00	65.00
S-19100	Chase Card Services	Fines Account	165.90	165.90
S-19101	ImageNet Consulting, LLC	Copier Maintenance	158.90	158.90
S-19102	Barnes & Noble, Inc.	13/ Come Read With Me	20.78	20.78
S-19103	Baker & Taylor	Friends Come Read with Me	27.11	27.11
S-19104	Ballet Flamenco Foldorico Co	14/OAC Hispanic Heritage	2,250.00	2,250.00
S-19105	Waco-McLennan County Library	Books Lost Account	19.90	19.90
S-19106	Mitakumari B. Jadeja	Lost & Paid Item Returned	3.00	3.00
S-19107	Hailiey N. Hokett &/or	Lost & Paid Item Returned	5.95	5.95
S-19108	Kariah C. Hester &/or Lekesha	Lost & Paid Item Returned	14.95	14.95
S-19109	Saanvi Kurella &/or Shilpa K.	Lost & Paid Item Returned	4.40	4.40
S-19110	Jennifer D. Rodgers	Lost & Paid Item Returned	8.95	8.95
S-19111	Amanda H. Zabrocki	Lost & Paid Item Returned	3.00	3.00
S-19112	Martha E. Eyster	Lost & Paid Item Returned	13.95	13.95
S-19113	Brandon A. Mooney	Lost & Paid Item Returned	3.00	3.00
S-19114	Kara D. Keenze	Lost & Paid Item Returned	3.00	3.00
S-19115	Imagination Promotional Group	BI Anniversary Shirts	47.93	47.93
S-19116	Lloyd Lovely	Credit Union Fees	8.00	8.00
S-19117	Standley Systems	Copier Maintenance	4.83	
		Copier Maintenance	13.63	
		Copier Maintenance	18.12	
		Copier Maintenance	37.13	
		Copier Maintenance	5.47	
		Copier Maintenance	9.29	

** Continued **

Special Funds

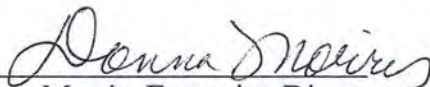
Warrant Register

September 2013

Number	Vendor/Payee	Purpose	Amount	
	** Continued **			
S-19117	Standley Systems	Copier Maintenance	10.83	
		Copier Maintenance	2.47	
		Copier Usage	214.95	
		Copier Maintenance	4.40	
		Copier Maintenance	21.41	
		Copier Usage	309.59	652.12
S-19118	Kansas Cosmosphere and	12/LET/Aviation	259.95	259.95
		Total of Special Funds Warrants Issued		\$ 52,949.39

I, Donna Morris, certify that:

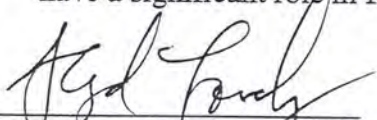
1. I have reviewed these monthly financial statements of the Metropolitan Library System;
2. Based on my knowledge, these reports do not contain any untrue statements of a material fact or omit to state a material fact necessary to make the statements made not misleading with respect to the period covered by these reports;
3. Based on my knowledge, the financial statements and other financial information included in these monthly reports, fairly present in all material respects the financial condition and results of operations as of, and for, the period presented;
4. The Library's other certifying officer and I have disclosed to the Board of Commissioners all significant deficiencies and material weaknesses in the design or operation of internal controls over financial reporting; and have disclosed any fraud, whether or not material, that involves management or other employees who have a significant role in financial reporting.


Donna Morris, Executive Director

10-10-13
Date

I, Lloyd Lovely, certify that:

1. I have reviewed these monthly financial statements of the Metropolitan Library System;
2. Based on my knowledge, these reports do not contain any untrue statements of a material fact or omit to state a material fact necessary to make the statements made not misleading with respect to the period covered by these reports;
3. Based on my knowledge, the financial statements and other financial information included in these monthly reports, fairly present in all material respects the financial condition and results of operations as of, and for, the period presented;
4. The Library's other certifying officer and I have disclosed to the Board of Commissioners all significant deficiencies and material weaknesses in the design or operation of internal controls over financial reporting; and have disclosed any fraud, whether or not material, that involves management or other employees who have a significant role in financial reporting.


Lloyd Lovely, Deputy Executive Director of Finance and Support

10-10-13
Date

CONTRACT AWARDS AND PURCHASES

The following recommendations for the Commission's approval are made in accordance with the Library System's purchasing policy. For additional information regarding these recommendations, please contact the Purchasing Officer at 606-3794.

ITEM A: PROPERTY AND CASUALTY INSURANCE

The system's insurance policies are scheduled for renewal. Mr. Steve Payne, representing Frates Insurance & Risk Management, our Agency of Record, has proposed premiums for FY 2013-14. A comparison with last year's premiums is presented as follows:

Insurance Required	FY 2012-13 Premiums Annualized	FY 2013-14 Premiums
Commercial Package	\$164,596.00	\$187,750.00
Commercial Auto	\$26,080.00	\$28,042.00
Fiduciary Liability	\$11,193.00	\$15,547.00
Umbrella \$1,000,000 Limit	\$5,284.00	\$5,548.00
Directors & Officers Internet Liability	\$9,224.00 \$950.00	\$10,936.00 \$950.00
Flood Insurance		
Del City	\$6,152.00	\$7,688.00
Wright	\$1,071.00	\$1,177.00
Northwest	\$2,623.00	\$2,880.00
Total Annual Premium	\$227,173.00	\$260,518.00

Attached is a summary of each policy and the coverage. A representative from Frates Insurance & Risk Management will be present at the Commission meeting to answer any questions concerning the insurance policy.

RECOMMENDATION:

That the Commission renew the annual contract for the above coverages with Frates Insurance & Risk Management in the amount of \$260,518.00. Adequate funding for this insurance is provided for in the FY 2013-14 budget, accounts 201 & 202.

Metropolitan Library System

Financial Statements

June 30, 2013 and 2012

(With Independent Auditors' Report Thereon)



METROPOLITAN LIBRARY SYSTEM

FINANCIAL STATEMENTS

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METROPOLITAN LIBRARY SYSTEM

FINANCIAL STATEMENTS

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INDEPENDENT AUDITORS' REPORT

To the Commissioners
Metropolitan Library System

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Metropolitan Library System (the "Library") as of and for the years ended June 30, 2013 and 2012, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

(Continued)

INDEPENDENT AUDITORS' REPORT, CONTINUED

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Library as of June 30, 2013 and 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States.

Emphasis of Matter

As discussed in Note 1 to the financial statements, in 2013 the Library adopted new accounting guidance, Statement No. 63 of the Governmental Accounting Standards Board, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

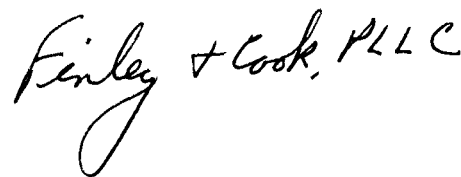
Accounting principles generally accepted in the United States require that the management's discussion and analysis on pages I-1 through I-7 and the schedule of funding progress and the schedule of contributions from the employer for the defined benefit pension plan and the budgetary comparison information on pages 49 through 54 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

(Continued)

INDEPENDENT AUDITORS' REPORT, CONTINUED

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 8, 2013, on our consideration of the Library's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Library's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Finley & Cook, PLLC". The signature is written in a cursive, flowing style.

Shawnee, Oklahoma
October 8, 2013

MANAGEMENT’S DISCUSSION AND ANALYSIS

This discussion and analysis of the financial performance of the Metropolitan Library System (the “Library”) provides an overall review of the Library’s financial condition and results of operations for the fiscal years ended June 30, 2013 and 2012. Readers should read this information in conjunction with the Library’s financial statements.

FINANCIAL HIGHLIGHTS

For the year ended June 30, 2013, the Library’s General Fund reported an ending balance of \$30,237,969, versus \$32,837,004 for the year ended June 30, 2012. The comparison reflects a decrease of \$2,599,035, or 7.9%, of the June 30, 2012, General Fund ending fund balance. Of the June 30, 2013 and 2012, year-end totals, \$14,021,912 and \$13,423,430, respectively, was unassigned, indicating that none had been restricted, committed, or assigned to specific purposes within the General Fund. For the year ended June 30, 2013, \$16,128,950 of the balance was assigned, with \$7,438,236 assigned to Library capital improvement projects and \$8,690,714 assigned to cash flow requirements. For the year ended June 30, 2012, \$19,333,641 of the balance was assigned, with \$10,773,641 assigned to Library capital improvement projects and \$8,560,000 assigned to cash flow requirements. Nonspendable totals for the years ended June 30, 2013 and 2012, were \$87,107 and \$79,933, respectively.

Over the years, the Library administration, with the Library Commission’s approval, has prudently used or committed the money from the assigned fund balances to alleviate summer cash flow problems and provide funds for capital improvement projects. The Library does not have legal authority to raise tax dollars for capital improvement projects through bond issues as most other local government entities do. Therefore, the money in the assigned fund balances provides opportunities for the Library to improve and maintain its facilities.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—management’s discussion and analysis, the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the Library:

The first statements are *government-wide financial statements* that provide information about the Library’s overall financial status.

The remaining statements are *fund financial statements* that focus on individual parts of the Library, reporting the Library’s operations in more detail than the Library-wide statements. The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the Library’s budget for the year.

MANAGEMENT'S DISCUSSION AND ANALYSIS, CONTINUED

OVERVIEW OF THE FINANCIAL STATEMENTS, CONTINUED

The Library has three kinds of funds—governmental funds, proprietary funds, and fiduciary funds.

Governmental funds encompass two funds: the General Fund and the Gifts and Grants Fund.

General Fund: Represents unrestricted resources that are available for ongoing general library operations. This is the Library's primary operating fund. It includes income from special services, such as copy services, lost book fees, overdue book fines, and other miscellaneous services.

Gifts and Grants Fund: Includes all gifts and grants. Gifts and grants include funds provided by intergovernmental grants and other third parties' gifts and grants. All of these funds are generally restricted as to use. Therefore, each fund accounts for its receipts and disbursements of the restricted functions.

The proprietary fund is the Library's insurance fund, an internal service fund. The insurance fund is used to maintain the Library's health and dental self-insurance plan.

Fiduciary funds are reported in the fiduciary fund financial statements but are excluded from government-wide reporting. They include the Pension Fund, the Flex Benefit Fund, and the Defined Contribution Fund. Fiduciary fund financial statements report assets that cannot be used to fund the Library's general operations.

Notes to the Financial Statements

The accompanying notes to the financial statements provide information essential to a full understanding of the Library's financial statements.

Supplementary Information

In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information, such as a comparative statement between budgeted and actual resources and appropriations, and the schedule of funding progress for the defined benefit pension plan.

MANAGEMENT'S DISCUSSION AND ANALYSIS, CONTINUED

THE LIBRARY SYSTEM AS A WHOLE

	<u>2013</u>	<u>2012</u>	<u>2011</u>
<i>Statements of Net Position</i>			
Assets:			
Current	\$ 33,672,343	36,106,444	37,287,957
Capital assets	16,067,960	15,364,470	14,425,010
Total assets	<u>49,740,303</u>	<u>51,470,914</u>	<u>51,712,967</u>
Liabilities:			
Accounts payable and accrued expenses	1,115,945	1,019,329	678,995
Compensated absences payable	268,561	294,266	274,149
Total liabilities	<u>1,384,506</u>	<u>1,313,595</u>	<u>953,144</u>
Net position:			
Net investment in capital assets	16,067,960	15,364,470	14,425,010
Restricted	78,218	98,484	214,506
Unrestricted	<u>32,209,619</u>	<u>34,694,365</u>	<u>36,120,307</u>
Total net position	<u>\$ 48,355,797</u>	<u>50,157,319</u>	<u>50,759,823</u>
<i>Changes in Net Position</i>			
Beginning net position	<u>\$ 50,157,319</u>	<u>50,759,823</u>	<u>49,171,814</u>
Revenues:			
Property taxes	30,354,504	29,695,771	28,216,587
State aid	287,392	286,073	354,928
Charges for services	1,824,080	1,803,804	1,779,508
Operating grants and contributions	265,088	233,771	323,069
Loss from disposals	(1,105,783)	(1,026,069)	(855,954)
Investment (losses) earnings	<u>(407,625)</u>	<u>423,159</u>	<u>494,174</u>
Total revenues	<u>31,217,656</u>	<u>31,416,509</u>	<u>30,312,312</u>
Expenses:			
Public library services	18,684,302	17,388,064	14,749,882
Administrative services	10,785,270	11,396,894	10,788,852
Depreciation—unallocated	<u>3,549,606</u>	<u>3,234,055</u>	<u>3,185,569</u>
Total expenses	<u>33,019,178</u>	<u>32,019,013</u>	<u>28,724,303</u>
Ending net position	<u>\$ 48,355,797</u>	<u>50,157,319</u>	<u>50,759,823</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS, CONTINUED

FINANCIAL ANALYSIS OF THE LIBRARY'S FUNDS

As financial information is accumulated on a continuous and consistent basis, financial statements and expenditure reports for governmental funds are presented to the Library Commission each month for its acknowledgement.

For the years ended June 30, governmental fund balances changed as follows:

<u>2013</u>	<u>General Fund</u>	<u>Gifts and Grants Fund</u>	<u>Total Governmental Funds</u>
Revenues	\$ 31,703,873	265,088	31,968,961
Expenditures	<u>(34,302,908)</u>	<u>(285,354)</u>	<u>(34,588,262)</u>
Net decrease	<u>\$ (2,599,035)</u>	<u>(20,266)</u>	<u>(2,619,301)</u>

<u>2012</u>	<u>General Fund</u>	<u>Gifts and Grants Fund</u>	<u>Total Governmental Funds</u>
Revenues	\$ 32,039,522	233,771	32,273,293
Expenditures	<u>(32,884,941)</u>	<u>(349,793)</u>	<u>(33,234,734)</u>
Net decrease	<u>\$ (845,419)</u>	<u>(116,022)</u>	<u>(961,441)</u>

<u>2011</u>	<u>General Fund</u>	<u>Gifts and Grants Fund</u>	<u>Total Governmental Funds</u>
Revenues	\$ 31,548,787	323,069	31,871,856
Expenditures	<u>(28,816,538)</u>	<u>(246,929)</u>	<u>(29,063,467)</u>
Net increase	<u>\$ 2,732,249</u>	<u>76,140</u>	<u>2,808,389</u>

General Fund:

The Library is primarily funded by a 5.2 mill ad valorem (property) tax. For the year ended June 30, 2013, the County's assessed property value had an increase of 2.3% versus 1.9% for the year ended June 30, 2012. Actual tax collections increased 0.7% for the year ended June 30, 2013, over the year ended June 30, 2012, as compared to a 3.7% increase in the year ended June 30, 2012, over the previous year. Investment income for the Library decreased to \$(407,625) in the year ended June 30, 2013, from \$423,159 in the year ended June 30, 2012. The decrease was due to a significant lowering of the fair market value of the Library's holdings of government-backed securities.

MANAGEMENT'S DISCUSSION AND ANALYSIS, CONTINUED

FINANCIAL ANALYSIS OF THE LIBRARY'S FUNDS, CONTINUED

General Fund, Continued:

Major expenditure categories increased in 2013 from 2012, showing an overall increase of \$1,417,967, or 4.3%. Within categories, personal services increased 8.6%, above the previous year's increase of 9.1%. Maintenance and operations expenses increased, totaling a 3.7% change. Capital outlays decreased 6.0%. All of the increases in expenses were because of a significant increase in services, including the opening of the new Almonte Library and normal price increases.

Gifts and Grants Fund:

During the years ended June 30, 2013 and 2012, \$265,088 and \$233,771, respectively, of gifts and grants funds were received. For the year ended June 30, 2013, the largest contributors were The Friends of the Library, which gave 12 grants totaling \$196,000, and the Library Endowment Trust, which gave 3 grants totaling \$26,315. For the year ended June 30, 2012, the largest contributor to the Library was the Friends of the Metropolitan Library System (the "Friends"), which gave 16 grants for various Library activities with a total amount of \$152,742. Other major grantors for the fiscal year ended June 30, 2013, included the Sonic Corporation (\$20,000) and the Oklahoma Arts Council (\$16,844).

Proprietary Fund:

	Insurance Fund		
	<u>2013</u>	<u>2012</u>	<u>2011</u>
Revenues	\$ 2,617,647	2,697,351	2,043,247
Expenses	<u>(2,178,075)</u>	<u>(2,467,216)</u>	<u>(1,874,831)</u>
Net increase	<u>\$ 439,572</u>	<u>230,135</u>	<u>168,416</u>

The total insurance premium contributed by both the employer and the employees to this fund was \$2,304,480 in the year ended June 30, 2013, versus \$2,282,459 and \$1,893,888 in the years ended June 30, 2012 and 2011, respectively. Claims expense for 2013 was \$2,178,075 compared to \$2,467,216 and \$1,874,831 for 2012 and 2011, respectively.

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund budget for the year ended June 30, 2013, was \$58,706,351, a decrease of \$547,272, or 0.9%, over the June 30, 2012, budget of \$59,253,623. The biggest contributor to the decrease in the year ended June 30, 2013, budget over the previous year was a decrease in the capital reserve, which decreased \$3,204,691 due to those reserve monies being moved to the June 30, 2013, expenditures budget for anticipated capital expenditures.

MANAGEMENT'S DISCUSSION AND ANALYSIS, CONTINUED

GENERAL FUND BUDGETARY HIGHLIGHTS, CONTINUED

Actual results compared to budgeted results were as follows:

<u>Revenues</u>	2013	
	<u>Budgeted</u>	<u>Actual on a Budgeted Basis</u>
Revenues	<u>\$ 28,491,844</u>	<u>32,781,841</u>
Expenditures	<u>\$ 42,577,401</u>	<u>34,084,125</u>
<u>Revenues</u>	2012	
	<u>Budgeted</u>	<u>Actual on a Budgeted Basis</u>
Revenues	<u>\$ 28,028,102</u>	<u>31,957,876</u>
Expenditures	<u>\$ 39,919,982</u>	<u>33,067,552</u>
<u>Revenues</u>	2011	
	<u>Budgeted</u>	<u>Actual on a Budgeted Basis</u>
Revenues	<u>\$ 27,384,442</u>	<u>31,333,583</u>
Expenditures	<u>\$ 38,554,828</u>	<u>30,741,082</u>

CAPITAL ASSETS AND LONG-TERM DEBT

The Library's investment in depreciable capital assets, net of accumulated depreciation, at June 30, 2013, was \$15,752,389, and at June 30, 2012, was \$15,048,899. Of the total depreciable capital assets at June 30, 2013, 50% consisted of furniture, equipment, vehicles, and buildings, while the remaining 50% consisted of books and materials. The previous year, those percentages were 52% and 48%, respectively. Nondepreciable assets at June 30, 2013 and 2012, represented land owned by the Library in the amount of \$315,571.

The Library has no long-term debt.

MANAGEMENT'S DISCUSSION AND ANALYSIS, CONTINUED

ECONOMIC ENVIRONMENT AND NEXT YEAR'S BUDGET

The Library's primary revenue is ad valorem (property) tax. Barring a voter-approved change in the mill levy, the annual growth in the Oklahoma County's property values is the most important factor in the Library's revenue outlook. Currently, the Library collects 5.2 mills of the assessed property values. With voters' approval, the number of mills could increase to 6.21 mills.

In 1996, state voters approved State Question 676. This state question, with certain exceptions, put a 5% limitation on the growth of real estate value each year. That has impacted the annual growth of the Library's tax revenue. In November of 2012, the state voters passed two state questions that have a negative impact on the amount of taxes the Library receives. The first question lowers the cap on the tax increases from 5% to 3%, and the second question eliminates the tax on intangible assets.

In general, the Library expects a small growth in the tax revenue for the next year. The County Assessor has certified a 2.3% growth in property values for fiscal year ended June 30, 2014, as opposed to 1.91% in the year ended June 30, 2013. Investment income is expected to be neutral. Real estate prices are rising as new construction and population growth continue, so the Library expects continued incremental growth in revenue for the foreseeable future.

For the year ended June 30, 2014, the Board of Commissioners has approved a General Fund budget of \$58,176,882, versus \$58,706,351 for the year ended June 30, 2013. Of the total budget for the year ended June 30, 2014, \$36,956,460 was for operating costs, \$6,290,024 was for capital projects, and \$14,930,398 was for other assigned funds. Of the total budget amount for the year ended June 30, 2013, \$36,748,768 was for operating costs, \$5,828,633 was for capital projects, and \$16,128,950 was for other assigned funds.

CONTACTING THE LIBRARY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Metropolitan Library System, comply with finance-related laws and regulations, and demonstrate the Library's commitment to public accountability. If you have any questions about this report or would like to request additional information, contact the Library's Business Office at 300 Park Avenue, Oklahoma City, OK 73102.

METROPOLITAN LIBRARY SYSTEM

STATEMENTS OF NET POSITION

<i>June 30,</i>	<i>2013</i>	<i>2012</i>
	<u>Governmental Activities</u>	
Assets		
Current assets:		
Cash	\$ 8,826,222	15,166,562
Investments	23,453,652	19,155,252
Ad valorem taxes receivable, net of allowance for uncollectible taxes of \$61,436 and \$128,856 as of June 30, 2013 and 2012, respectively	1,207,006	1,516,301
Accounts receivable	35,572	120,921
Accrued interest receivable	62,784	67,475
Prepaid expenses	87,107	79,933
Total current assets	<u>33,672,343</u>	<u>36,106,444</u>
Noncurrent assets:		
Nondepreciable capital assets	315,571	315,571
Depreciable capital assets, net	<u>15,752,389</u>	<u>15,048,899</u>
Total noncurrent assets	<u>16,067,960</u>	<u>15,364,470</u>
Total assets	<u>49,740,303</u>	<u>51,470,914</u>
Liabilities		
Current liabilities:		
Accounts payable and accrued expenses	1,115,945	1,019,329
Compensated absences payable	<u>268,561</u>	<u>294,266</u>
Total current liabilities	<u>1,384,506</u>	<u>1,313,595</u>
Total liabilities	<u>1,384,506</u>	<u>1,313,595</u>
Net Position		
Net investment in capital assets	16,067,960	15,364,470
Restricted	78,218	98,484
Unrestricted	<u>32,209,619</u>	<u>34,694,365</u>
Total net position	<u>\$ 48,355,797</u>	<u>50,157,319</u>

See Independent Auditors' Report.
See accompanying notes to financial statements.

METROPOLITAN LIBRARY SYSTEM

STATEMENTS OF ACTIVITIES

Year Ended June 30, 2013

		REVENUES			Net (Expenses)
	<u>Expenses</u>	<u>Charges for</u>	<u>Operating</u>	<u>Capital</u>	<u>Revenues/</u>
		<u>Services</u>	<u>Grants and</u>	<u>Grants and</u>	<u>Changes in</u>
			<u>Contributions</u>	<u>Contributions</u>	<u>Net Assets</u>
Government activities:					
Public library services	\$ (18,684,302)	747,417	265,088	-	(17,671,797)
Administrative services	(10,785,270)	1,076,663	-	-	(9,708,607)
Depreciation—unallocated	(3,549,606)	-	-	-	(3,549,606)
	<u>\$ (33,019,178)</u>	<u>1,824,080</u>	<u>265,088</u>	<u>-</u>	<u>(30,930,010)</u>
General revenues:					
Property taxes, levied for					
general purposes					30,354,504
State aid					287,392
Loss from disposals					(1,105,783)
Investment losses					<u>(407,625)</u>
Total general revenues					<u>29,128,488</u>
Changes in net position					(1,801,522)
Net position, beginning of year					<u>50,157,319</u>
Net position, end of year					<u>\$ 48,355,797</u>

See Independent Auditors' Report.

See accompanying notes to financial statements.

METROPOLITAN LIBRARY SYSTEM

STATEMENTS OF ACTIVITIES, CONTINUED

Year Ended June 30, 2012

		REVENUES			Net (Expenses) Revenues/ Changes in Net Assets
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Government activities:					
Public library services	\$ (17,388,064)	704,587	233,771	-	(16,449,706)
Administrative services	(11,396,894)	1,099,217	-	-	(10,297,677)
Depreciation—unallocated	(3,234,055)	-	-	-	(3,234,055)
	<u>\$ (32,019,013)</u>	<u>1,803,804</u>	<u>233,771</u>	<u>-</u>	<u>(29,981,438)</u>
General revenues:					
Property taxes, levied for general purposes					29,695,771
State aid					286,073
Loss from disposals					(1,026,069)
Investment earnings					<u>423,159</u>
Total general revenues					<u>29,378,934</u>
Changes in net position					(602,504)
Net position, beginning of year					<u>50,759,823</u>
Net position, end of year					<u>\$ 50,157,319</u>

See Independent Auditors' Report.

See accompanying notes to financial statements.

METROPOLITAN LIBRARY SYSTEM

BALANCE SHEETS—GOVERNMENTAL FUNDS

June 30, 2013

	General <u>Fund</u>	Gifts and <u>Grants Fund</u>	Total Governmental <u>Funds</u>
Assets			
Cash	\$ 6,976,832	78,218	7,055,050
Investments	23,453,652	-	23,453,652
Ad valorem taxes receivable, net of allowance	1,207,006	-	1,207,006
Accrued interest receivable	62,784	-	62,784
Prepaid expenses	87,107	-	87,107
Total assets	<u>\$ 31,787,381</u>	<u>78,218</u>	<u>31,865,599</u>
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	\$ 656,002	-	656,002
Accrued salaries	342,281	-	342,281
Deferred revenue	551,129	-	551,129
Total liabilities	<u>1,549,412</u>	<u>-</u>	<u>1,549,412</u>
Fund balances:			
Nonspendable	87,107	-	87,107
Restricted	-	78,218	78,218
Assigned	16,128,950	-	16,128,950
Unassigned	14,021,912	-	14,021,912
Total fund balances	<u>30,237,969</u>	<u>78,218</u>	<u>30,316,187</u>
Total liabilities and fund balances	<u>\$ 31,787,381</u>	<u>78,218</u>	<u>31,865,599</u>

See Independent Auditors' Report.
See accompanying notes to financial statements.

METROPOLITAN LIBRARY SYSTEM**BALANCE SHEETS—GOVERNMENTAL FUNDS, CONTINUED***June 30, 2012*

	<u>General Fund</u>	<u>Gifts and Grants Fund</u>	<u>Total Governmental Funds</u>
Assets			
Cash	\$ 13,836,612	98,484	13,935,096
Investments	19,155,252	-	19,155,252
Ad valorem taxes receivable, net of allowance	1,516,301	-	1,516,301
Accrued interest receivable	67,475	-	67,475
Prepaid expenses	<u>79,933</u>	<u>-</u>	<u>79,933</u>
 Total assets	 <u>\$ 34,655,573</u>	 <u>98,484</u>	 <u>34,754,057</u>
 Liabilities and Fund Balances			
Liabilities:			
Accounts payable	\$ 644,755	-	644,755
Accrued salaries	271,697	-	271,697
Deferred revenue	<u>902,117</u>	<u>-</u>	<u>902,117</u>
Total liabilities	<u>1,818,569</u>	<u>-</u>	<u>1,818,569</u>
 Fund balances:			
Nonspendable	79,933	-	79,933
Restricted	-	98,484	98,484
Assigned	19,333,641	-	19,333,641
Unassigned	<u>13,423,430</u>	<u>-</u>	<u>13,423,430</u>
Total fund balances	<u>32,837,004</u>	<u>98,484</u>	<u>32,935,488</u>
 Total liabilities and fund balances	 <u>\$ 34,655,573</u>	 <u>98,484</u>	 <u>34,754,057</u>

See Independent Auditors' Report.

See accompanying notes to financial statements.

METROPOLITAN LIBRARY SYSTEM

RECONCILIATIONS OF THE BALANCE SHEETS—GOVERNMENTAL FUNDS TO THE STATEMENTS OF NET POSITION

<i>June 30,</i>	<i>2013</i>	<i>2012</i>
Reconciliation of Fund Balances to Net Position		
Total fund balances—governmental funds	\$ 30,316,187	32,935,488
Amounts reported for governmental activities in the statements of net assets are different because:		
Certain assets used in governmental activities are not financial resources and therefore are not reported in the funds:		
Capital assets, net of accumulated depreciation	16,067,960	15,364,470
Property taxes receivable will be collected this year but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.	551,129	902,117
Net position of Internal Service Fund separately reported as proprietary fund	1,689,082	1,249,510
Compensated absences in governmental activities are not financial expenditures and therefore are not reported as a liability in governmental funds.	<u>(268,561)</u>	<u>(294,266)</u>
Net position of governmental activities	<u>\$ 48,355,797</u>	<u>50,157,319</u>

See Independent Auditors' Report.
See accompanying notes to financial statements.

METROPOLITAN LIBRARY SYSTEM

STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES—GOVERNMENTAL FUNDS

Year Ended June 30, 2013

	General <u>Fund</u>	Gifts and <u>Grants Fund</u>	Total Governmental <u>Funds</u>
Revenues:			
Property taxes	\$ 30,705,493	-	30,705,493
Collections on book fines and copy services	747,417	-	747,417
Gifts and grants	-	265,088	265,088
State revenue	287,392	-	287,392
Investment losses	(407,625)	-	(407,625)
Other	371,196	-	371,196
Total revenues	<u>31,703,873</u>	<u>265,088</u>	<u>31,968,961</u>
Expenditures:			
Personal services	21,689,792	20,395	21,710,187
Maintenance and operations:			
Contractual services	3,649,567	174,804	3,824,371
Commodities	1,470,643	(2,483)	1,468,160
Capital outlays	7,492,906	92,638	7,585,544
Total expenditures	<u>34,302,908</u>	<u>285,354</u>	<u>34,588,262</u>
Net changes in fund balances	(2,599,035)	(20,266)	(2,619,301)
Fund balances, beginning of year	<u>32,837,004</u>	<u>98,484</u>	<u>32,935,488</u>
Fund balances, end of year	<u>\$ 30,237,969</u>	<u>78,218</u>	<u>30,316,187</u>

See Independent Auditors' Report.

See accompanying notes to financial statements.

METROPOLITAN LIBRARY SYSTEM

STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES—GOVERNMENTAL FUNDS, CONTINUED

Year Ended June 30, 2012

	General <u>Fund</u>	Gifts and <u>Grants Fund</u>	Total Governmental <u>Funds</u>
Revenues:			
Property taxes	\$ 30,486,312	-	30,486,312
Collections on book fines and copy services	704,587	-	704,587
Gifts and grants	-	233,771	233,771
State revenue	286,073	-	286,073
Investment earnings	423,159	-	423,159
Other	139,391	-	139,391
Total revenues	<u>32,039,522</u>	<u>233,771</u>	<u>32,273,293</u>
Expenditures:			
Personal services	19,976,857	97,293	20,074,150
Maintenance and operations:			
Contractual services	3,636,300	171,407	3,807,707
Commodities	1,301,127	612	1,301,739
Capital outlays	7,970,657	80,481	8,051,138
Total expenditures	<u>32,884,941</u>	<u>349,793</u>	<u>33,234,734</u>
Net changes in fund balances	(845,419)	(116,022)	(961,441)
Fund balances, beginning of year	<u>33,682,423</u>	<u>214,506</u>	<u>33,896,929</u>
Fund balances, end of year	<u>\$ 32,837,004</u>	<u>98,484</u>	<u>32,935,488</u>

See Independent Auditors' Report.

See accompanying notes to financial statements.

METROPOLITAN LIBRARY SYSTEM

RECONCILIATIONS OF NET CHANGES IN GOVERNMENTAL FUND BALANCES TO GOVERNMENTAL ACTIVITIES CHANGES IN NET POSITION

<i>Years Ended June 30,</i>	<i>2013</i>	<i>2012</i>
Net changes in fund balances—total governmental funds	\$ (2,619,301)	(961,441)
Amounts reported for governmental activities in the statements of activities are different because:		
Governmental funds report capital outlays as expenditures while government-wide activities report depreciation expense to allocate those expenditures over the lives of the assets:		
Depreciation expense	(3,549,606)	(3,234,055)
Capital additions	<u>5,358,879</u>	<u>5,199,584</u>
	<u>1,809,273</u>	<u>1,965,529</u>
Disposals of capital assets are not considered to be expenditures in the governmental funds. Receipts of funds from the sale of capital assets are considered revenue in the governmental funds. They are, however, recorded as overall loss in the statements of activities.	(1,105,783)	(1,026,069)
Compensated absences are not considered to be expenditures in the governmental funds. They are, however, recorded as expenses in the statements of activities.	25,705	(20,117)
Because some property taxes will not be collected for several months after the Library's fiscal year ends, they are not considered as "available" revenues in the governmental funds and are instead counted as deferred revenues. They are, however, recorded as revenues in the statements of activities.	(142,676)	(497,415)
Uncollectible property taxes receivable that have been written-off are not considered to be revenues in the governmental funds. They are, however, recorded as a reduction of recognized revenue in the statements of activities.	(208,312)	(293,126)
The statements of activities include net activity of the Internal Service Fund, which is shown as a proprietary fund in the fund financial statements.	<u>439,572</u>	<u>230,135</u>
Changes in net position of governmental activities	<u>\$ (1,801,522)</u>	<u>(602,504)</u>

See Independent Auditors' Report.

See accompanying notes to financial statements.

METROPOLITAN LIBRARY SYSTEM

BALANCE SHEETS—PROPRIETARY FUND

<i>June 30,</i>	<i>2013</i>	<i>2012</i>
	<u>Governmental Activities— Internal Service Fund</u>	
Assets		
Current assets:		
Cash and cash equivalents	\$ 1,771,172	1,231,466
Stop-loss reimbursement receivable	<u>35,572</u>	<u>120,921</u>
Total assets	<u>1,806,744</u>	<u>1,352,387</u>
Liabilities		
Claims payable	<u>117,662</u>	<u>102,877</u>
Net Position		
Unrestricted	<u>\$ 1,689,082</u>	<u>1,249,510</u>

See Independent Auditors' Report.
See accompanying notes to financial statements.

METROPOLITAN LIBRARY SYSTEM

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION—PROPRIETARY FUND

<i>Years Ended June 30,</i>	<i>2013</i>	<i>2012</i>
	Governmental Activities— Internal Service Fund	
Operating revenues:		
Insurance premiums	\$ 2,304,480	2,282,459
Stop-loss reimbursement	284,906	410,130
Refunds and miscellaneous	26,131	2,778
Total operating revenues	<u>2,615,517</u>	<u>2,695,367</u>
Operating expenses:		
Claims	<u>2,178,075</u>	<u>2,467,216</u>
Net operating income	<u>437,442</u>	<u>228,151</u>
Non-operating revenues:		
Interest income	<u>2,130</u>	<u>1,984</u>
Changes in net position	439,572	230,135
Net position, beginning of year	<u>1,249,510</u>	<u>1,019,375</u>
Net position, end of year	<u>\$ 1,689,082</u>	<u>1,249,510</u>

See Independent Auditors' Report.
See accompanying notes to financial statements.

METROPOLITAN LIBRARY SYSTEM

STATEMENTS OF CASH FLOWS—PROPRIETARY FUND

Increase (Decrease) in Cash and Cash Equivalents

<i>Years Ended June 30,</i>	<i>2013</i>	<i>2012</i>
	Governmental Activities— Internal Service Fund	
Cash flows from operating activities:		
Cash received from other fund for services	\$ 2,304,480	2,282,459
Receipts from reinsurance	370,255	306,798
Payments of claims	(2,163,290)	(2,438,604)
Other receipts	26,131	2,778
Net cash provided by operating activities	537,576	153,431
Cash flows from investing activities:		
Interest on investments	2,130	1,984
Net cash provided by investing activities	2,130	1,984
Net increase in cash and cash equivalents	539,706	155,415
Cash and cash equivalents, beginning of year	1,231,466	1,076,051
Cash and cash equivalents, end of year	\$ 1,771,172	1,231,466
Reconciliation of net operating income to net cash provided by operating activities:		
Net operating income	\$ 437,442	228,151
Adjustments to reconcile net operating income to net cash provided by operating activities:		
Decrease (increase) in receivables	85,349	(103,332)
Increase in claims payable	14,785	28,612
Net cash provided by operating activities	\$ 537,576	153,431

See Independent Auditors' Report.

See accompanying notes to financial statements.

METROPOLITAN LIBRARY SYSTEM**STATEMENTS OF FIDUCIARY NET POSITION—FIDUCIARY FUNDS***June 30, 2013*

	Pension <u>Fund</u>	Flex Benefit <u>Fund</u>	Defined Contribution <u>Fund</u>	Total Fiduciary <u>Funds</u>
Assets				
Current assets:				
Cash	\$ 1,216,126	38,830	-	1,254,956
Receivables (unsettled trades and accrued income)	61,395	-	-	61,395
Investments	<u>22,560,581</u>	<u>-</u>	<u>12,048,153</u>	<u>34,608,734</u>
Total current assets	<u>23,838,102</u>	<u>38,830</u>	<u>12,048,153</u>	<u>35,925,085</u>
Liabilities				
Current liabilities:				
Employee benefits payable	-	13,830	-	13,830
Prepayment from the Library	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Total current liabilities	<u>-</u>	<u>38,830</u>	<u>-</u>	<u>38,830</u>
Net Position				
Net position restricted for pensions and insurance	<u>\$ 23,838,102</u>	<u>-</u>	<u>12,048,153</u>	<u>35,886,255</u>

See Independent Auditors' Report.

See accompanying notes to financial statements.

METROPOLITAN LIBRARY SYSTEM**STATEMENTS OF FIDUCIARY NET POSITION—FIDUCIARY FUNDS, CONTINUED***June 30, 2012*

	Pension <u>Fund</u>	Flex Benefit <u>Fund</u>	Defined Contribution <u>Fund</u>	Total Fiduciary <u>Funds</u>
Assets				
Current assets:				
Cash	\$ 904,783	41,715	-	946,498
Receivables (unsettled trades and accrued income)	70,911	-	-	70,911
Investments	<u>20,490,521</u>	<u>-</u>	<u>9,596,260</u>	<u>30,086,781</u>
Total current assets	<u>21,466,215</u>	<u>41,715</u>	<u>9,596,260</u>	<u>31,104,190</u>
Liabilities				
Current liabilities:				
Employee benefits payable	-	16,715	-	16,715
Prepayment from the Library	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Total current liabilities	<u>-</u>	<u>41,715</u>	<u>-</u>	<u>41,715</u>
Net Position				
Net position restricted for pensions and insurance	<u>\$ 21,466,215</u>	<u>-</u>	<u>9,596,260</u>	<u>31,062,475</u>

See Independent Auditors' Report.
See accompanying notes to financial statements.

METROPOLITAN LIBRARY SYSTEM

STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION—FIDUCIARY FUNDS

Year Ended June 30, 2013

	Pension <u>Fund</u>	Flex Benefit <u>Fund</u>	Defined Contribution <u>Fund</u>	Total Fiduciary <u>Funds</u>
Additions:				
Contributions:				
Employer	\$ 1,074,744	-	850,894	1,925,638
Employee	108,805	579,215	493,504	1,181,524
Interest and dividend income	630,426	-	2,839	633,265
Net realized gain on sale of investments	784,548	-	49,064	833,612
Net unrealized gain on investments	1,156,491	-	1,339,786	2,496,277
Total additions	<u>3,755,014</u>	<u>579,215</u>	<u>2,736,087</u>	<u>7,070,316</u>
Deductions:				
Benefits paid	1,201,505	576,325	256,747	2,034,577
Trustee and management fees	175,070	2,890	27,447	205,407
Miscellaneous	6,552	-	-	6,552
Total deductions	<u>1,383,127</u>	<u>579,215</u>	<u>284,194</u>	<u>2,246,536</u>
Changes in net position	2,371,887	-	2,451,893	4,823,780
Net position, beginning of year	<u>21,466,215</u>	<u>-</u>	<u>9,596,260</u>	<u>31,062,475</u>
Net position, end of year	<u>\$ 23,838,102</u>	<u>-</u>	<u>12,048,153</u>	<u>35,886,255</u>

See Independent Auditors' Report.

See accompanying notes to financial statements.

METROPOLITAN LIBRARY SYSTEM

STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION—FIDUCIARY FUNDS, CONTINUED

Year Ended June 30, 2012

	Pension <u>Fund</u>	Flex Benefit <u>Fund</u>	Defined Contribution <u>Fund</u>	Total Fiduciary <u>Funds</u>
Additions:				
Contributions:				
Employer	\$ 1,114,433	-	796,612	1,911,045
Employee	120,065	548,412	577,603	1,246,080
Interest and dividend income	641,011	17	38,865	679,893
Net realized gain on sale of investments	454,426	-	-	454,426
Net unrealized (loss) gain on investments	(1,355,680)	-	31,488	(1,324,192)
Total additions	<u>974,255</u>	<u>548,429</u>	<u>1,444,568</u>	<u>2,967,252</u>
Deductions:				
Benefits paid	1,145,558	545,508	684,304	2,375,370
Trustee and management fees	168,511	2,879	23,113	194,503
Miscellaneous	1,382	42	-	1,424
Total deductions	<u>1,315,451</u>	<u>548,429</u>	<u>707,417</u>	<u>2,571,297</u>
Changes in net position	(341,196)	-	737,151	395,955
Net position, beginning of year	<u>21,807,411</u>	<u>-</u>	<u>8,859,109</u>	<u>30,666,520</u>
Net position, end of year	<u>\$ 21,466,215</u>	<u>-</u>	<u>9,596,260</u>	<u>31,062,475</u>

See Independent Auditors' Report.

See accompanying notes to financial statements.

METROPOLITAN LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS

June 30, 2013 and 2012

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Metropolitan Library System's (the "Library") financial statements are prepared in accordance with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board (GASB).

Reporting Entity

The Library is a corporate body for public purposes created under Title 65 of the Oklahoma Statutes and accordingly is a separate entity for operating and financial reporting purposes. There are no component units included within the reporting entity.

Under the Oklahoma Metropolitan Library Act (the "Act"), the Library is governed by the Metropolitan Library Commission of Oklahoma County (the "Commission"). Effective July 31, 2007, Section 554 of the Act was amended, increasing the number of Commission voting members from 19 to 27. Commission members include: 13 voting members who are appointees of the City of Oklahoma City; 1 voting member who is an appointee of the Oklahoma County Commissioners; 1 voting member each from the cities of Bethany, Choctaw, Del City, Edmond, Harrah, Jones, Luther, Midwest City, Nicoma Park, the Village, and Warr Acres; and 2 ex-officio members—the Mayor of Oklahoma City and the Chairman of the Oklahoma County Commissioners, for a total of 27 voting members. The Commission also includes one nonvoting member, the Librarian, who conducts Library operations.

Basis of Presentation

The Library's basic financial statements include both government-wide (reporting the Library as a whole) and fund financial statements (reporting the Library's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The Library does not have any activities classified as business-type activities. Internal Service Fund activity is eliminated in the fund financial statements to avoid "doubling up" revenues and expenses. Fiduciary funds are excluded from the government-wide and fund financial statements, but are reported separately in the fiduciary fund financial statements.

See Independent Auditors' Report.

METROPOLITAN LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, CONTINUED

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Basis of Presentation, Continued

Government-Wide Financial Statements

In the government-wide statements of net position, the Library's governmental activities are reported using the accrual basis of accounting. The Library's net position are reported in three parts—net investment in capital assets; restricted; and unrestricted. Revenues are recognized when earned and expenses are recognized when incurred.

The government-wide statements of activities report both the gross and net cost of each of the Library's programs and functions. The functions are also supported by general government revenues. The statements of activities reduce gross expenses (including depreciation) by related program revenues, operating grants and contributions, and capital grants and contributions. Program revenues must be directly associated with the function. Charges for services include charges and fees to customers for fines and charges for services provided. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital-specific grants.

All interfund transactions between governmental funds and internal service funds are eliminated in the government-wide statements.

The net costs are normally covered by general revenue (property taxes, state aid, other taxes, etc.).

The government-wide focus is more on the sustainability of the Library as an entity and the changes in the Library's net position resulting from the current year's activities.

Fund Financial Statements

Fund financial statements report detailed information about the Library. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting funds by type. Nonmajor funds, if any, are aggregated and presented in a single column.

All governmental funds are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

See Independent Auditors' Report.

METROPOLITAN LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, CONTINUED

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Basis of Presentation, Continued

Fund Financial Statements, Continued

Proprietary funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses result from providing services and producing and delivering goods in connection with the proprietary fund's principal ongoing operations. All other revenues and expenses are non-operating.

Fiduciary funds are accounted for using the economic resources measurement focus and the accrual basis of accounting, except for the recognition of certain liabilities of defined benefit pension plans. Employer and participant contributions are recognized in the period in which the contributions are due and the Library has made a formal commitment to provide the contributions. Retirement benefits and refunds are recognized when due and payable in accordance with the plan.

The Library reports the following major governmental funds:

General Fund:

The General Fund is the primary operating fund of the Library. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund:

Gifts and Grants Fund—The Library accounts for resources received from various gifts and grants. These resources are restricted to, or designated for, specific purposes by a grantor.

Additionally, the Library reports the following fund types:

Proprietary Fund:

Internal Service Fund—Revenues and expenses related to services provided to the Library for employee insurance are accounted for in the internal service fund, the insurance fund.

Fiduciary Funds:

Employee Benefit Trust Funds—The Pension Fund, the Flex Benefit Fund, and the Defined Contribution Fund are used to report assets held in trust for members and beneficiaries of the plans, and the assets cannot be used to support the Library's operating programs.

See Independent Auditors' Report.

METROPOLITAN LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, CONTINUED

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Accrual

The government-wide financial statements are presented on the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements.

Revenues are recognized when earned and expenses are recognized when a liability is incurred. Property taxes are recognized as revenue in the year in which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Modified Accrual

The fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

Capital Assets

Capital assets purchased or acquired with an original cost of \$500 or more and all books and materials are reported at historical cost or estimated historical cost. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings and improvements	30 years
Furniture and fixtures	7 years
Computer equipment	4 years
Vehicles	5 years
Books and materials	5 years

See Independent Auditors' Report.

METROPOLITAN LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, CONTINUED

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Compensated Absences

The Library accrues accumulated unpaid annual leave when it has been earned by the employee. Generally, up to 75% of annual leave must be taken during the calendar year earned and compensated absences are reported as current liabilities. Eligible employees who end their employment with the Library are reimbursed for each day of accumulated annual leave.

Annual Budget

The Library is required by state law to prepare an annual budget. The Oklahoma County Excise Board formally approves an annual budget for the General Fund.

Cash

The Library considers all cash on-hand, demand deposits, money market checking, and certificates of deposit held at an individual bank which are subject to early withdrawal penalties, no matter what the maturity period, to be cash.

Investments

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, investments held at June 30, 2013 and 2012, with original maturities greater than 1 year are stated at fair value.

Investment Earnings

Investment earnings principally consist of interest income and fair market value adjustments as the investments are presented at fair value. Investment (losses) earnings for the years ended June 30 were as follows:

	<u>2013</u>	<u>2012</u>
Interest income	\$ 299,612	357,088
Fair market value adjustment	<u>(707,237)</u>	<u>66,070</u>
Investment (losses) earnings	<u>\$ (407,625)</u>	<u>423,158</u>

See Independent Auditors' Report.

METROPOLITAN LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, CONTINUED

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Property Tax Revenues

The Library is authorized by state law to levy property taxes which consist of ad valorem taxes on real and personal property within Oklahoma County. The County Assessor, upon receipt of the certification of tax levies from the Oklahoma County Excise Board, extends the tax levies on the tax roll for submission to the County Treasurer prior to October 1. The County Treasurer must commence tax collection within 15 days of receipt of the tax rolls. The first half of taxes are due prior to January 1. The second half are due prior to April 1.

If the first payment is not made timely, the entire tax becomes due and payable on January 1. Second half taxes become delinquent on April 1 of the year following the year of assessment. If not paid by the following October 1, the property is offered for sale for the amount of taxes due. The owner has 2 years to redeem the property by paying the taxes and penalty owed. If at the end of 2 years the owner has not done so, the purchaser is issued a deed to the property. The Oklahoma County Assessor's Office bills and collects the property taxes and remits to the Library its share.

Property Taxes Receivable

Property taxes receivable by the Library include uncollected taxes assessed as of October 1, 2012 and 2011, and earlier. The Library considers prior years' experience in estimating uncollectible property taxes. The balance in the allowance account was \$61,436 and \$128,856 as of June 30, 2013 and 2012, respectively. No provision has been made in the other funds for uncollectible amounts. All property taxes earned at year-end but not yet received are included in receivables reported on the government-wide statements. At June 30, 2013 and 2012, the Library wrote-off \$275,732 and \$363,979, respectively, of property taxes receivable as an uncollectible amount which related to the property taxes receivable of 2006 and earlier years. The write-off of \$275,732 in 2013 resulted in an increase to the allowance account of \$208,312 as all 2006 and prior years' receivables were written-off. In the fund financial statements, property taxes are recorded as revenue in the period levied to the extent they are collected within 60 days of year-end. Any remaining property taxes due are deferred until they become available.

Changes in the allowance for the years ended June 30 were as follows:

	<u>2013</u>	<u>2012</u>
Balance, as of the beginning of the year	\$ 128,856	199,709
Provision added to allowance during the year	208,312	293,126
Charge-offs	<u>(275,732)</u>	<u>(363,979)</u>
Balance, as of the end of the year	<u>\$ 61,436</u>	<u>128,856</u>

See Independent Auditors' Report.

METROPOLITAN LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, CONTINUED

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

State Revenues

The Library receives revenue from the State and the Oklahoma Department of Libraries to administer certain categorical library programs.

Interfund Transfers

During the course of normal operations, the Library has transactions between funds, including expenditures and transfers of resources to provide services and purchase assets. Transactions that are normal and recurring between funds are recorded as operating transfers.

Interfund transfers were used to transfer grant receipts from the Gifts and Grants Fund to the General Fund. For the purpose of the statements of activities, all interfund transfers between individual governmental funds have been eliminated.

Contributed Facilities and Services

The Library operates several branches located in government-owned buildings and receives certain services without charge. The estimated fair rental value of the premises and services is not reported in the accompanying statements of revenues, expenditures, and changes in fund balances.

Grants

The Library records income from grants in the period received or to the extent of expenses paid prior to reimbursement by a grant.

Income Taxes

The Library was established under the provisions of the Oklahoma Constitution and as such is exempt from income taxes under the Internal Revenue Code as a unit of government.

Prepaid Expenses

The Library uses the consumption method to record prepaid expenses. Prepaid expenses are payments in advance of the receipt of goods or services in exchange transactions and are usually made for insurance and rent. Prepaid expenses are reported as financial resources at the time of prepayment, and expenditures for prepaid services are recognized when the related services are received. Included in prepaid expenses is \$25,000 paid by the Library to the Flex Benefit Fund, which the Flex Benefit Fund reflects a liability.

See Independent Auditors' Report.

(1) **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

Restricted Resources

The Library records gifts and grants as restricted when the donor specifies a restriction on the timing or use of the gift or grant. Expenses are allocated first to the restricted resource. If additional expense is incurred, the expense is allocated to unrestricted funds when the restriction has been depleted.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Equity Classification

Government-Wide Financial Statements

Equity is classified as net position and displayed in three components:

- (a) Net investment in capital assets—consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- (b) Restricted—consists of net position with constraints placed on the use either by (i) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or (ii) law through constitutional provisions or enabling legislation.
- (c) Unrestricted—all other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

It is the Library’s policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

METROPOLITAN LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, CONTINUED

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Equity Classification, Continued

Fund Statements

Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned, and unassigned. The classifications are defined as:

- (a) Nonspendable fund balance—includes amounts that cannot be spent because they are either (i) not in spendable form or (ii) legally or contractually required to be maintained intact. This would include items not expected to be converted to cash, including prepaid expenses.

It is the responsibility of the Library's Finance Director to identify and report all nonspendable funds appropriately in the Library's financial statements.

- (b) Restricted fund balance—consists of amounts with constraints placed on the use of resources either (i) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (ii) imposed by law through constitutional provisions or enabling legislation.

It is the responsibility of the Library's Finance Director to identify and report all restricted funds appropriately in the Library's financial statements. The Library has identified the Gifts and Grants Fund as a restricted fund balance.

- (c) Committed fund balance—reflects specific purposes pursuant to constraints imposed by formal action of the Library's highest level of decision-making authority. Also, such constraints can only be removed or changed by the same form of formal action.

For purposes of the committed fund balance, the Commission is considered the Library's highest level of decision-making authority. Funds set aside by the Commission as committed fund balances require the passage of a resolution by a majority vote of the members of the Commission. The passage of such a resolution must take place prior to the Library's fiscal year-end in order for it to be applicable to the Library's fiscal year-end, although it is permitted for the specific amount of the commitment to be determined after the fiscal year-end if additional information is required in order to determine the exact amount to be committed. The Commission has the authority to remove or change the commitment of funds with a majority vote.

See Independent Auditors' Report.

METROPOLITAN LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, CONTINUED

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Equity Classification, Continued

Fund Statements, Continued

- (d) Assigned fund balance—reflects amounts that are constrained by the Library’s intent to be used for specific purposes, but meet neither the restricted nor committed forms of constraint. Assigned funds cannot cause a deficit in the unassigned fund balance.

For purposes of the assigned fund balance, the Commission is considered the Library’s highest level of decision-making authority. Any funds that the Finance Director assigns for specific purposes must be reported to the Commission at its next regular meeting. The assignment of funds shall be recorded in the Commission’s official meeting minutes.

- (e) Unassigned fund balance—is the residual classification for the General Fund only. Unassigned fund balance essentially consists of excess funds that have not been classified in the above four fund balance categories.

It is the Library’s policy to first use the restricted fund balance prior to the use of the unrestricted fund balance when an expense is incurred for purposes for which both restricted and unrestricted fund balances are available. The Library’s policy for the use of the unrestricted fund balance amounts require that committed amounts be reduced first, followed by assigned amounts and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

METROPOLITAN LIBRARY SYSTEM**NOTES TO FINANCIAL STATEMENTS, CONTINUED**

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**Equity Classification, Continued***Fund Statements, Continued*

Effective July 1, 2010, the Library implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). The following tables show the fund balance classifications as shown on the governmental funds balance sheets in accordance with GASB 54 as of June 30:

	2013		
	General <u>Fund</u>	Gifts and <u>Grants Fund</u>	Total Governmental <u>Funds</u>
Fund balances:			
Nonspendable:			
Prepaid expenses	\$ 87,107	-	87,107
Restricted:			
Grants or gifts received for special programs	-	78,218	78,218
Assigned:			
Cash flow	6,000,000	-	6,000,000
Integrated Library System	500,000	-	500,000
Reserve for additional location	2,070,714	-	2,070,714
Reserve for extra payday	120,000	-	120,000
Capital improvement:			
Belle Isle Library	950,000	-	950,000
Bethany Library	442,957	-	442,957
Capitol Hill Library	538,000	-	538,000
Del City Library	589,276	-	589,276
New Edmond Library	4,000,000	-	4,000,000
Village Library	491,481	-	491,481
Warr Acres Library	426,522	-	426,522
Total assigned	16,128,950	-	16,128,950
Unassigned	14,021,912	-	14,021,912
Total fund balances	\$ 30,237,969	78,218	30,316,187

See Independent Auditors' Report.

METROPOLITAN LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, CONTINUED

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Equity Classification, Continued

Fund Statements, Continued

	2012		
	General <u>Fund</u>	Gifts and <u>Grants Fund</u>	Total Governmental <u>Funds</u>
Fund balances:			
Nonspendable:			
Prepaid expenses	\$ 79,933	-	79,933
Restricted:			
Grants or gifts received for special programs	-	98,484	98,484
Assigned:			
Cash flow	6,000,000	-	6,000,000
Northwest Library opening	1,500,000	-	1,500,000
Reserve for additional location	1,000,000	-	1,000,000
Reserve for extra payday	60,000	-	60,000
Capital improvement:			
Belle Isle Library	950,000	-	950,000
Bethany Library	442,957	-	442,957
Capitol Hill Library	1,500,000	-	1,500,000
Del City Library	688,000	-	688,000
Jones Library	378,000	-	378,000
New Edmond Library	4,000,000	-	4,000,000
Village Library	491,481	-	491,481
Warr Acres Library	426,522	-	426,522
Future capital improvements	1,896,681	-	1,896,681
Total assigned	19,333,641	-	19,333,641
Unassigned	13,423,430	-	13,423,430
Total fund balances	\$ 32,837,004	98,484	32,935,488

See Independent Auditors' Report.

METROPOLITAN LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, CONTINUED

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting is used, under which purchase orders, contracts, and other commitments for the expenditures of resources are recorded as expenditures of the applicable funds. This is an extension of the formal budgetary integration in the General Fund. Encumbrances do not represent any further constraint on the use of amounts than is already communicated by governmental fund balance classification as restricted, committed, or assigned. As of June 30, 2013 and 2012, approximately \$1,436,000 and \$1,757,000, respectively, of encumbrances were outstanding.

Recent Accounting Pronouncements

In December 2010, GASB issued Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* (GASB 62). The objective of GASB 62 is to incorporate into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements:

1. Financial Accounting Standards Board (FASB) Statements and Interpretations
2. Accounting Principles Board Opinions
3. Accounting Research Bulletins of the American Institute of Certified Public Accountants' (AICPA) Committee on Accounting Procedures

The requirements in GASB 62 will improve financial reporting by contributing GASB's efforts to codify all sources of generally accepted accounting principles for state and local governments so that they derive from a single source. GASB 62 is effective for financial statements for periods beginning after December 15, 2011, with earlier application encouraged. The Library adopted GASB 62 as of July 1, 2012. The adoption had no material effects on the Library's operations or net position.

See Independent Auditors' Report.

METROPOLITAN LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, CONTINUED

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Recent Accounting Pronouncements, Continued

In June 2011, GASB issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* (GASB 63). The objective of GASB 63 is to provide guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. The pronouncement will improve financial reporting by standardizing the presentation of deferred outflows of resources and deferred inflows of resources and their effects on a government's net position. It alleviates uncertainty about reporting those financial statement elements by providing guidance where none previously existed. The provisions of this statement are effective for financial statements for periods beginning after December 15, 2011. The Library adopted GASB 63 effective July 1, 2012. The adoption of the statements required the Library to adopt the term "net position" as required. In addition, as required by GASB 63, the Library determined that as of June 30, 2013 and 2012, there were no items of deferred outflows of resources or deferred inflows of resources, as presently defined, to be reported.

In March 2012, GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities* (GASB 65). The objective of GASB 65 is to establish accounting and financial reporting standards that reclassify certain items that were previously reported as assets or liabilities as deferred outflows of resources or deferred inflows of resources; and recognize certain items that were previously reported as assets and liabilities as outflows of resources or inflows of resources. The provisions of this statement are effective for financial statements for periods beginning after December 15, 2012. The Library has not determined the effects, if any, of implementing the GASB 65.

In June 2012, GASB issued Statement No. 67, *Financial Reporting for Pension Plans* (GASB 67). GASB 67 addresses reporting by pension plans that administer benefits for governments and outlines basic framework for the separately issued financial reports of defined benefit pension plans, and details note disclosure requirements for defined benefit and defined contribution pension plans. This statement is effective for financial statements for periods beginning after June 15, 2013. The Library has not determined the effects, if any, of implementing the GASB 67.

In June 2012, GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions* (GASB 68). The primary objective of GASB 68 is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. GASB 68 establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures. This statement is effective for financial statements for periods beginning after June 15, 2014. The Library has not determined the effects, if any, of implementing the GASB 68.

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METROPOLITAN LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, CONTINUED

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Date of Management's Review of Subsequent Events

Management has evaluated subsequent events through October 8, 2013, the date which the financial statements were available to be issued, and determined that no subsequent events have occurred which require adjustment to or disclosure in the financial statements.

(2) CASH AND INVESTMENTS

The Library's investment policies are governed by State statutes. Permissible investments include direct obligations of the U.S. government and agencies; negotiable certificates of deposit of savings and loan associations and bank and trust companies; and savings accounts or savings certificates of savings and loan associations and trust companies. Non-negotiable certificates of deposit are considered to be cash equivalents. Collateral is required for demand deposits and certificates of deposit on all amounts not covered by Federal Deposit Insurance Corporation insurance.

Custodial Credit Risk

Custodial Credit Risk—Deposits

For deposits, custodial credit risk is the risk that in the event of the failure of a counterparty, the Library will not be able to recover the value of its deposits. Deposits are exposed to custodial credit risk if they are uninsured and uncollateralized. At June 30, 2013 and 2012, the carrying amount of the Library's cash and cash equivalents was \$8,826,222 and \$15,166,562, respectively, and the bank balances were \$9,234,088 and \$15,616,930, respectively. The difference in balances was primarily due to outstanding checks.

The fair value of investments pledged to secure deposits was approximately \$10,412,000 and \$18,978,000 at June 30, 2013 and 2012, respectively. The deposits were fully insured as of June 30, 2013 and 2012.

Custodial Credit Risk—Investments

Investments are made under the custody of the Library Treasurer in accordance with investment policies complying with State statutes and Library policy.

Custodial credit risk is the risk that, in the event of the failure of a counterparty, the Library will not be able to recover the value of its investments. Investment securities are exposed to custodial risk if they are uninsured, are not registered in the name of the Library, or are held by a counterparty or the counterparty's trust department but not in the name of the Library. While the investment policy does not specifically address custodial credit risk, all investments are insured and collateralized.

See Independent Auditors' Report.

METROPOLITAN LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, CONTINUED

(2) CASH AND INVESTMENTS, CONTINUED

Interest Rate Risk and Credit Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest changes. Fixed-income securities are subject to credit risk. Credit quality rating is one method of assessing the ability of the issuer to meet its obligation. The following tables provide information concerning credit risk.

As of June 30, the Library had the following investments and maturities:

		2013				
		Moody's Credit	Investment Maturities (In Years)			
			1 or More, Less than 5			
<u>Investment Type</u>	<u>Rating</u>	<u>Fair Value</u>	<u>Less than 1</u>	<u>Less than 5</u>	<u>5 or More</u>	<u>%</u>
Federal Home Loan Bank Federal National Mortgage Association	Aaa	\$ 11,656,824	-	7,811,670	3,845,154	50%
Federal Home Loan Mortgage Corporation	Aaa	7,930,892	-	6,015,016	1,915,876	34%
	Aaa	3,865,936	-	1,958,962	1,906,974	16%
		<u>\$ 23,453,652</u>	<u>-</u>	<u>15,785,648</u>	<u>7,668,004</u>	<u>100%</u>
		2012				
		Moody's Credit	Investment Maturities (In Years)			
			1 or More, Less than 5			
<u>Investment Type</u>	<u>Rating</u>	<u>Fair Value</u>	<u>Less than 1</u>	<u>Less than 5</u>	<u>5 or More</u>	<u>%</u>
Federal Home Loan Bank Federal National Mortgage Association	Aaa	\$ 7,023,724	1,020,804	6,002,920	-	37%
Federal Home Loan Mortgage Corporation	Aaa	4,102,830	-	4,102,830	-	21%
	Aaa	8,028,698	-	6,018,190	2,010,508	42%
		<u>\$ 19,155,252</u>	<u>1,020,804</u>	<u>16,123,940</u>	<u>2,010,508</u>	<u>100%</u>

See Independent Auditors' Report.

METROPOLITAN LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, CONTINUED

(2) CASH AND INVESTMENTS, CONTINUED

Pension Fund

The cash and investments of the Pension Fund are invested in various assets with the Bank of Oklahoma and may be used only for the payment of benefits to the members of the pension plan (see Note 6). The composition of the pension fund at fair value as of June 30 is shown in the following table:

	<u>2013</u>	Exposure as a Percentage of Total <u>Investment</u>	<u>2012</u>	Exposure as a Percentage of Total <u>Investment</u>
Cash	\$ 1,216,126	5%	904,783	4%
Fixed income:				
Corporate bonds	<u>2,389,485</u>	10%	<u>2,920,823</u>	14%
Equities:				
Common stock	10,314,191	43%	10,343,926	48%
Equity funds	3,306,527	14%	2,853,963	13%
Bond funds	<u>6,550,378</u>	27%	<u>4,371,809</u>	20%
	<u>20,171,096</u>		<u>17,569,698</u>	
Receivables:				
Unsettled trades and accrued income	<u>61,395</u>	<u>1%</u>	<u>70,911</u>	<u>1%</u>
	<u>\$ 23,838,102</u>	<u>100%</u>	<u>21,466,215</u>	<u>100%</u>

On March 28, 1983, the Commission appointed a Board of Administrators for the pension plan—the Library Retirement Pension Board (the “Pension Board”). The Pension Board has the responsibility for the management of the Pension Fund and has the responsibility for reviewing the pension plan and reporting on its status to the Commission annually. The Pension Board consists of the three officers of the Commission and three designated Library staff employees. Overall investment guidelines provide for diversification and allow investment in domestic and international equities, fixed-income securities, and cash equivalents.

See Independent Auditors’ Report.

METROPOLITAN LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, CONTINUED

(2) CASH AND INVESTMENTS, CONTINUED

Pension Fund, Continued

The following are the investment allocation limits:

	<u>Upper Limit</u>
Domestic large cap equities	50%
Domestic small cap equities	9%
International equities	9%
Fixed-income investments	45%
Cash equivalents	5%

The Pension Fund addresses custodial credit risk, with the policy providing for the engagement of a custodian who accepts possession of securities for safekeeping; collects and disburses income; collects principal of sold, matured, or called items; and provides periodic accounting to the Commission. At June 30, 2013 and 2012, the pension fund held \$23,838,102 and \$21,466,215, respectively, in cash, investments, and receivables. This amount was held by the investment counterparty, in the name of the pension plan.

Pursuant to the Prudent Investor Rule, Oklahoma statutes restrict Pension Fund investing.

Custodial Credit Risk—Custodial credit risk is the risk that in the event of the failure of a counterparty, the Library will not be able to recover the value of its investments. Investment securities are exposed to custodial credit risk if they are uninsured, are not registered in the name of the Library, or are held by a counterparty or the counterparty's trust department but not in the name of the Library. All cash, cash equivalents, and investments of the Pension Fund are insured and collateralized.

Concentration of Credit Risk—The investment policy limits the concentration of equity investments to no more than 5% in any one issuer.

See Independent Auditors' Report.

METROPOLITAN LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, CONTINUED

(2) CASH AND INVESTMENTS, CONTINUED

Pension Fund, Continued

The following table presents the individual investments exceeding the 5% threshold at June 30:

<u>Classification of Investment</u>	<u>Name of Investment</u>	<u>2013</u>		
		<u>Shares Held</u>	<u>Cost</u>	<u>Fair Value</u>
Bond fixed income fund	Pimco Total Return	192,661	\$ 2,122,386	2,073,031
<u>Classification of Investment</u>	<u>Name of Investment</u>	<u>2012</u>		
		<u>Shares Held</u>	<u>Cost</u>	<u>Fair Value</u>
Equity fixed income fund	Federated High Yield Bond	123,200	\$ 1,157,000	1,222,148

Foreign Currency Risk—Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. The Pension Fund held no foreign investments at June 30, 2013 or 2012. As such, no Pension Fund investments were subject to foreign currency risk.

Credit Risk—Fixed-income investments are subject to credit risk. Credit quality rating is one method of assessing the ability of the issuer to meet its obligation. The following table provides information as of June 30 concerning credit risk:

<u>S&P 500 Rating</u>	<u>2013</u>		<u>2012</u>	
	<u>Fair Value</u>	<u>Percentage of Total Fixed-Income Investments at Fair Value</u>	<u>Fair Value</u>	<u>Percentage of Total Fixed-Income Investments at Fair Value</u>
AA+	\$ 354,064	15%	358,722	12%
AA	69,961	3%	72,040	2%
A+	205,669	9%	422,771	15%
A	1,008,393	41%	826,461	28%
A-	323,246	14%	1,240,829	43%
BBB+	221,568	9%	-	0%
BBB	206,584	9%	-	0%
	<u>\$ 2,389,485</u>	<u>100%</u>	<u>2,920,823</u>	<u>100%</u>

See Independent Auditors' Report.

METROPOLITAN LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, CONTINUED

(2) CASH AND INVESTMENTS, CONTINUED

Pension Fund, Continued

Interest Rate Risk—Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. As of June 30, the Pension Fund had the following fixed-income investments with maturities:

<u>Investment Type</u>	2013			
	<u>Investment Maturities at Fair Value (in Years)</u>			
		1 or More,	5 or More,	Total
	<u>Less than 1</u>	<u>Less than 5</u>	<u>Less than 10</u>	<u>Fair Value</u>
Corporate bonds	<u>\$ 940,666</u>	<u>991,329</u>	<u>457,490</u>	<u>2,389,485</u>
<u>Investment Type</u>	2012			
	<u>Investment Maturities at Fair Value (in Years)</u>			
		1 or More,	5 or More,	Total
	<u>Less than 1</u>	<u>Less than 5</u>	<u>Less than 10</u>	<u>Fair Value</u>
Corporate bonds	<u>\$ 355,789</u>	<u>1,763,429</u>	<u>801,605</u>	<u>2,920,823</u>

Defined Contribution Fund

The investments of the Defined Contribution Fund are invested in mutual funds and a guaranteed investment account with Mass Mutual Life Insurance Company and may be used only for the payment of benefits to the participants of the defined contribution plan (see Note 6).

The following table presents the fair value of the defined contribution plan's investments by type at June 30:

<u>Investment Type</u>	<u>Fair Value</u>	
	<u>2013</u>	<u>2012</u>
Guaranteed interest account	\$ 2,020,532	1,397,456
Mutual funds	<u>10,027,621</u>	<u>8,198,804</u>
	<u>\$ 12,048,153</u>	<u>9,596,260</u>

See Independent Auditors' Report.

METROPOLITAN LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, CONTINUED

(2) CASH AND INVESTMENTS, CONTINUED

Defined Contribution Fund, Continued

Custodial Credit Risk—Custodial credit risk is the risk that in the event of the failure of a counterparty, the Library will not be able to recover the value of its investments. Investment securities are exposed to custodial credit risk if they are uninsured, are not registered in the name of the Library, or are held by a counterparty or the counterparty's trust department but not in the name of the Library. While the trust agreement does not specifically address custodial credit risk, all investments are insured and collateralized.

Concentration of Credit Risk—Except as noted below, no single investment exceeds 5% of the Defined Contribution Fund's total investments. The following table presents the individual investments exceeding the 5% threshold at June 30:

2013		
Classification of <u>Investment</u>	Name of <u>Investment</u>	Fair <u>Value</u>
Mutual fund	Select Strategies Bond	\$ 804,538
Mutual fund	Destination Retirement 2020	1,218,195
Mutual fund	Destination Retirement 2030	913,196
Mutual fund	American Century Equity Growth Fund	1,305,074
Guaranteed interest account	Guaranteed interest account	2,020,532
2012		
Classification of <u>Investment</u>	Name of <u>Investment</u>	Fair <u>Value</u>
Mutual fund	Select Strategies Bond	\$ 709,064
Mutual fund	Destination Retirement 2020	1,027,517
Mutual fund	Destination Retirement 2030	553,900
Mutual fund	American Century Equity Growth Fund	1,013,813
Guaranteed interest account	Guaranteed interest account	1,397,456

See Independent Auditors' Report.

METROPOLITAN LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, CONTINUED

(3) COLLECTIONS

The Library has not capitalized existing inexhaustible collections, including research books, because the values are not readily determinable.

(4) CAPITAL ASSETS

Capital assets of the Library at June 30 consisted of the following:

	Balance at <u>June 30, 2012</u>	<u>Increases</u>	<u>Decreases</u>	Balance at <u>June 30, 2013</u>
Capital assets not being depreciated:				
Land	<u>\$ 315,571</u>	<u>-</u>	<u>-</u>	<u>315,571</u>
Capital assets being depreciated:				
Library books	17,881,414	4,278,119	(3,422,005)	18,737,528
Furniture and fixtures	4,470,697	391,043	(106,003)	4,755,737
Computer equipment	2,805,784	668,768	(212,516)	3,262,036
Vehicles	582,316	20,949	(115,137)	488,128
Buildings and improvements	<u>5,955,349</u>	<u>-</u>	<u>-</u>	<u>5,955,349</u>
Total capital assets being depreciated	<u>31,695,560</u>	<u>5,358,879</u>	<u>(3,855,661)</u>	<u>33,198,778</u>
Less accumulated depreciation:				
Library books	10,656,911	2,506,742	(2,346,356)	10,817,297
Furniture and fixtures	3,160,496	271,117	(96,549)	3,335,064
Computer equipment	1,361,493	489,425	(197,592)	1,653,326
Vehicles	376,656	57,998	(109,381)	325,273
Buildings and improvements	<u>1,091,105</u>	<u>224,324</u>	<u>-</u>	<u>1,315,429</u>
Total accumulated depreciation	<u>16,646,661</u>	<u>3,549,606</u>	<u>(2,749,878)</u>	<u>17,446,389</u>
Total capital assets being depreciated, net	<u>15,048,899</u>	<u>1,809,273</u>	<u>(1,105,783)</u>	<u>15,752,389</u>
Capital assets, net	<u>\$ 15,364,470</u>	<u>1,809,273</u>	<u>(1,105,783)</u>	<u>16,067,960</u>

See Independent Auditors' Report.

METROPOLITAN LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, CONTINUED

(4) CAPITAL ASSETS, CONTINUED

	Balance at <u>June 30, 2011</u>	<u>Increases</u>	<u>Decreases</u>	Balance at <u>June 30, 2012</u>
Capital assets not being depreciated:				
Land	\$ 315,571	-	-	315,571
Capital assets being depreciated:				
Library books	17,312,853	3,879,021	(3,310,460)	17,881,414
Furniture and fixtures	4,005,900	563,452	(98,655)	4,470,697
Computer equipment	2,362,321	706,337	(262,874)	2,805,784
Vehicles	531,542	50,774	-	582,316
Buildings and improvements	5,955,349	-	-	5,955,349
Total capital assets being depreciated	<u>30,167,965</u>	<u>5,199,584</u>	<u>(3,671,989)</u>	<u>31,695,560</u>
Less accumulated depreciation:				
Library books	10,600,170	2,363,272	(2,306,531)	10,656,911
Furniture and fixtures	3,054,466	197,122	(91,092)	3,160,496
Computer equipment	1,219,740	390,050	(248,297)	1,361,493
Vehicles	317,369	59,287	-	376,656
Buildings and improvements	866,781	224,324	-	1,091,105
Total accumulated depreciation	<u>16,058,526</u>	<u>3,234,055</u>	<u>(2,645,920)</u>	<u>16,646,661</u>
Total capital assets being depreciated, net	<u>14,109,439</u>	<u>1,965,529</u>	<u>(1,026,069)</u>	<u>15,048,899</u>
Capital assets, net	<u>\$ 14,425,010</u>	<u>1,965,529</u>	<u>(1,026,069)</u>	<u>15,364,470</u>

See Independent Auditors' Report.

METROPOLITAN LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, CONTINUED

(5) COMPENSATED ABSENCES

Compensated absences are liquidated through the General Fund. Generally, up to 75% of annual leave must be taken during the calendar year earned and compensated absences are reported as current liabilities.

	Balance at June 30, 2012	Additions	Reductions	Balance at June 30, 2013	Amounts Due Within 1 Year
Compensated absences	\$ 294,266	973,222	(998,927)	268,561	268,561

	Balance at June 30, 2011	Additions	Reductions	Balance at June 30, 2012	Amounts Due Within 1 Year
Compensated absences	\$ 274,149	916,161	(896,044)	294,266	294,266

(6) RETIREMENT PLANS

Defined Benefit Plan

Plan Description: The Metropolitan Library System Pension Plan (the “Plan”) is a single-employer plan that covers some full-time employees of the Library. The Plan is a defined benefit plan which provides for retirement benefits based on length of service and salary. The Plan was amended effective January 1, 2008. This latest amendment lowered the vesting schedule from 5-year cliff vesting to 3 years. Death, early and late retirement, and deferred vested benefits are also available under the Plan. Assets of the Plan are held separately and may be used only for the payment of benefits to the members of the Plan. Actuarial valuations are performed annually on July 1.

The Plan’s membership consisted of the following as of June 30:

	<u>2013</u>	<u>2012</u>
Retirees, disabled participants, and beneficiaries		
currently receiving benefits	82	78
Terminated vested participants	12	11
Active participants	58	64
	<u>152</u>	<u>153</u>

See Independent Auditors’ Report.

METROPOLITAN LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, CONTINUED

(6) RETIREMENT PLANS, CONTINUED

Defined Benefit Plan, Continued

Plan Description, Continued: Effective August 29, 2005, the Plan was frozen and no new employees are eligible to participate. A defined contribution plan was established for new employees.

Benefit payments for the Plan are as follows:

- a) The normal monthly retirement benefit will be 2.5% of an employee's average monthly earnings multiplied by years of credited service up to a maximum of 32 years. "Average monthly earnings" means the average of the employee's highest 60 consecutive completed calendar months of employment by the Library.
- b) The early retirement benefit will be the greater of the actuarial equivalent of the employee's accrued benefit at normal retirement date or the aggregate value of the employee's participant contributions plus interest credited.
- c) The late retirement benefits will be the greater of: 1) the normal retirement pension determined under the Plan, taking into account service and compensation credited after normal retirement age; or 2) the accrued benefit, determined as the later of normal retirement age or the end of the prior plan year, actuarially adjusted for late retirement.

Funding Policy: Participating employees contribute 4% of their compensation to the Plan. The Library contributes any additional amount necessary to fund normal cost and to amortize unfunded past service costs over a period of 30 years. The actuarial required contributions for 2013 and 2012 were \$1,074,744 and \$1,114,433, respectively, which equaled the annual pension cost for the years then ended. The actuarial required contribution for 2014 is \$1,130,104.

The Plan does not issue stand-alone financial statements and related required supplementary information. The information is included within these financial statements, notes to the financial statements, and the required supplementary information.

See Independent Auditors' Report.

METROPOLITAN LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, CONTINUED

(6) RETIREMENT PLANS, CONTINUED

Defined Benefit Plan, Continued

Net Pension Obligation (Benefit) and Annual Pension Cost: The required contribution is determined as part of the July 1st actuarial valuation using the aggregate actuarial cost method, which does not identify and separately amortize unfunded actuarial liabilities. The actuarial assumptions included:

	<u>2013</u>	<u>2012</u>
(a) Investment rate of return	7%	7%
(b) Projected salary increases	5%	5%
(c) Post-retirement increases	7%	7%
(d) Mortality	up 84	up 84

The Library has contributed the actuarially required contribution annually. As a result, there was no net pension obligation as of June 30, 2013 or 2012.

Three-year trend information is as follows:

<u>3-Year Trend Information</u>					
<u>Fiscal Year Ended</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Valuation of Assets (A)</u>	<u>Present Value of Future Benefits (B)</u>	<u>Excess of Plan Assets Over Present Value of Future Benefits (A)-(B)</u>
2011	\$ 996,982	100.0%	21,807,411	16,945,742	4,861,669
2012	1,114,433	100.0%	21,466,215	18,078,488	3,387,727
2013	1,074,744	100.0%	23,838,102	19,232,188	4,605,914

See Independent Auditors' Report.

METROPOLITAN LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, CONTINUED

(6) RETIREMENT PLANS, CONTINUED

Defined Benefit Plan, Continued

Net Pension Obligation (Benefit) and Annual Pension Cost, Continued: The funded status of the Plan as of July 1, 2013, the most recent actuarial valuation date, was as follows:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
July 1, 2013	\$ 23,051,652	27,879,489	4,827,837	83%	2,607,287	185%

For purposes of this schedule, the AAL for the Plan is determined using the entry age normal funding method. Note that the annual required contribution for the Plan is calculated using the aggregate actuarial cost method.

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Defined Contribution Plan

Effective August 29, 2005, the Metropolitan Library System Defined Contribution Plan (the "Contribution Plan") was established. The Contribution Plan is intended to be a governmental plan as defined in Internal Revenue Code Section 414(d), and is to be approved and qualified by the Internal Revenue Service as satisfying the governmental plan requirements of Sections 401(a) and 501(a) and other pertinent provisions of the Internal Revenue Code of 1986. Under the Contribution Plan, the employer's contribution shall be discretionary, to be determined by the employer, and is available to all participants. During 2013 and 2012, the Library contributed 10% of each participant's compensation. Participants are fully vested in the employer's contributions after 3 years. Participants may make voluntary contributions of 4% or 6% of compensation before tax. Participants are fully vested in the voluntary contributions. Participants may direct the Contribution Plan's trustee in the investment of their individual account balances. Normal retirement age is the later of a participant's 65th birthday or the 5th anniversary of the first day of the plan year in which participation in the Contribution Plan commenced. For the years ended June 30, 2013 and 2012, the Library's contribution to the Contribution Plan was \$850,894 and \$796,612, respectively.

See Independent Auditors' Report.

METROPOLITAN LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, CONTINUED

(6) RETIREMENT PLANS, CONTINUED

Deferred Compensation Plan

The Library offers its employees a Deferred Compensation Plan as authorized by Section 457 of the Internal Revenue Code, as amended by the Tax Reform Act of 1986, and in accordance with the provisions of Sections 1701 through 1706 of Title 74 of the Oklahoma Statutes.

The Deferred Compensation Plan is available to all Library employees. Employees may direct the investment of their contributions in available investment options offered by the Deferred Compensation Plan. All interest, dividends, and investment fees are allocated to employees' accounts. For the years ended June 30, 2013 and 2012, employee contributions to the Deferred Compensation Plan totaled \$162,639 and \$187,011, respectively.

(7) SELF-INSURANCE RISK OF LOSS

The Library operates a self-insurance plan to fund its employee health benefits. The Library purchased insurance policies to limit its maximum possible benefit cost on both an employee basis and an aggregate basis. The Library has a contract with a third-party administrator to operate the self-insurance plan. The Library has limited its risk of loss by purchasing insurance to pay an individual's claim in excess of \$70,000 per year.

The carrying amount of liabilities for unpaid claims is equal to the amount of claims unpaid but due at year-end. This amount has been determined by the third-party administrator.

Changes in the claims liability amounts for the years ended June 30 were:

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Balance, beginning of year	\$ 102,877	74,265	96,866
Current year claims	2,178,075	2,467,216	1,874,831
Claim payments	<u>(2,163,290)</u>	<u>(2,438,604)</u>	<u>(1,897,432)</u>
Balance, end of year	<u>\$ 117,662</u>	<u>102,877</u>	<u>74,265</u>

See Independent Auditors' Report.

METROPOLITAN LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, CONTINUED

(8) RISK MANAGEMENT

The Library is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; or natural disasters for which the Library carries commercial insurance. There have been no significant reductions in coverage from the prior year, and settlements have not exceeded coverage in the past 3 years.

(9) COMMITMENTS AND CONTINGENCIES

Operating Leases

On an ongoing basis, the Library leases 19 branch library buildings from the area cities and Oklahoma City. All of the branch buildings, except for the Del City library building, and Almonte Shopping Center library building are leased for \$1 per year. The terms of the leases are for a period of 1 year and automatically renew each year for a total term of 10 years unless written notice is given by either party of its intent not to renew. The Library provides for all maintenance, utilities, repairs, and liability insurance for all leased buildings. The Del City library building is leased for \$400 per month. The Almonte Shopping Center library building is leased for approximately \$7,000 per month. On occasion, the Library makes contributions towards the construction of a new library building. The purpose of the contribution is for the Library to have partial say in the design of the building since the design and construction of the building can affect the operations of the Library. During the years ended June 30, 2013 and 2012, the Library made no such contribution.

Total lease and equipment rental expense for the years ended June 30, 2013 and 2012, was \$82,925 and \$21,647, respectively.

Legal

From time to time, the Library is involved in certain legal proceedings arising in the normal course of business. In the opinion of management and counsel, the ultimate disposition of such proceedings will not have a material effect on the Library's financial statements.

See Independent Auditors' Report.

METROPOLITAN LIBRARY SYSTEM
REQUIRED SUPPLEMENTARY INFORMATION

METROPOLITAN LIBRARY SYSTEM

SCHEDULE OF FUNDING PROGRESS

June 30, 2013

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
July 1, 2010	\$ 20,026,476	25,103,798	5,077,322	80%	2,816,071	180%
July 1, 2011	21,089,287	26,611,547	5,522,260	79%	2,857,692	193%
July 1, 2012	21,868,195	26,808,086	4,939,891	82%	2,617,869	189%
July 1, 2013	23,051,652	27,879,489	4,827,837	83%	2,607,287	185%

⁽¹⁾ 10 years of history not available.

See Independent Auditors' Report.

See accompanying notes to Schedule of Funding Progress and
Schedule of Contributions from the Employer.

METROPOLITAN LIBRARY SYSTEM

SCHEDULE OF CONTRIBUTIONS FROM THE EMPLOYER

June 30, 2013

<u>Year Ended</u>	<u>Annual Required Contributions</u>	<u>Employer Contributions</u>	<u>Percentage Contributed</u>
June 30, 2004	\$ 1,430,683	1,430,683	100%
June 30, 2005	1,573,250	1,573,250	100%
June 30, 2006	719,272	719,272	100%
June 30, 2007	550,340	550,340	100%
June 30, 2008	802,450	802,450	100%
June 30, 2009	712,700	712,700	100%
June 30, 2010	1,012,622	1,012,622	100%
June 30, 2011	996,982	996,982	100%
June 30, 2012	1,114,433	1,114,433	100%
June 30, 2013	1,074,744	1,074,744	100%

See Independent Auditors' Report.

See accompanying notes to Schedule of Funding Progress and
Schedule of Contributions from the Employer.

METROPOLITAN LIBRARY SYSTEM**NOTES TO SCHEDULE OF FUNDING PROGRESS AND
SCHEDULE OF CONTRIBUTIONS FROM THE EMPLOYER****June 30, 2013**

The information presented in Schedule I and Schedule II was determined as part of an actuarial valuation by an independent enrolled actuary (Daily Access Corporation) at the dates indicated. Additional information as of the July 1, 2013, valuation follows:

Actuarial cost method:	Aggregate cost method
Amortization method:	None
Asset valuation method:	5-year smoothed market
	An expected actuarial value is equal to fair market value of assets less a decreasing fraction (4/5, 3/5, 2/5, and 1/5) of the gain or loss for each of the preceding four years, with gains being subtracted and losses being added. The gain or loss for a year is determined by calculating the difference between the expected value of the assets for the year and the fair market value of the assets at the valuation date. The expected value of the assets for the year is the fair market value of the assets at the valuation date of the prior year brought forward, with 7% interest to the valuation date for the current year, plus contributions minus benefit disbursements, all adjusted with 7% interest to the valuation date for the current year. The result will not exceed the corridor of 80% to 120% of fair market value.

Actuarial assumptions

Investment rate of return:	7%
Projected salary increases:	5%
Cost-of-living adjustment:	None

See Independent Auditors' Report.

METROPOLITAN LIBRARY SYSTEM
Schedule IV
BUDGETARY COMPARISON SCHEDULE—GENERAL FUND (UNAUDITED)
Year Ended June 30, 2013

	Budgeted Amounts— <u>Original</u>	Budgeted Amounts— <u>Final</u>	Actual Amounts— Modified <u>Accrual Basis</u>	Modified Accrual to Budgetary Basis <u>Adjustments</u>	Actual Amounts— Budgetary Basis	Variance with Final Budget— Positive (Negative)
Budgetary fund balance, beginning of year:						
Carryover funds	\$ 10,880,866	10,880,866	13,503,363	2,404,006	11,099,357	218,491
Capital reserve	19,333,641	19,333,641	19,333,641	-	19,333,641	-
	<u>30,214,507</u>	<u>30,214,507</u>	<u>32,837,004</u>	<u>2,404,006</u>	<u>30,432,998</u>	<u>218,491</u>
Resources (inflows):						
Property taxes	27,784,378	27,784,378	30,705,493	41,693	30,663,800	2,879,422
Collections on book fines and copy services	450,000	450,000	747,417	-	747,417	297,417
State revenue	257,466	257,466	287,392	-	287,392	29,926
Investment (losses) earnings	-	-	(407,625)	(732,961)	325,336	325,336
Other	-	-	371,196	(386,700)	757,896	757,896
Total resources (inflows)	<u>28,491,844</u>	<u>28,491,844</u>	<u>31,703,873</u>	<u>(1,077,968) ⁽¹⁾</u>	<u>32,781,841</u>	<u>4,289,997</u>
Charges to appropriations (outflows):						
Personal services	23,232,501	23,232,501	21,689,792	61,763	21,628,029	1,604,472
Maintenance and operations:						
Contractual services	4,965,343	4,965,343	3,649,567	(107,420)	3,756,987	1,208,356
Commodities	1,571,822	1,571,822	1,470,643	(125,631)	1,596,274	(24,452)
Capital outlays—operations	<u>12,807,735</u>	<u>12,807,735</u>	<u>7,492,906</u>	<u>390,071</u>	<u>7,102,835</u>	<u>5,704,900</u>
Total charges to appropriations (outflows)	<u>42,577,401</u>	<u>42,577,401</u>	<u>34,302,908</u>	<u>218,783 ⁽²⁾</u>	<u>34,084,125</u>	<u>8,493,276</u>
Change in budgetary fund balance	(14,085,557)	(14,085,557)	(2,599,035)	(1,296,751)	(1,302,284)	12,783,273
Budgetary fund balance, end of year:						
Carryover funds	-	-	14,109,019	1,107,255	13,001,764	13,001,764
Capital reserve	<u>16,128,950</u>	<u>16,128,950</u>	<u>16,128,950</u>	<u>-</u>	<u>16,128,950</u>	<u>-</u>
	<u>\$ 16,128,950</u>	<u>16,128,950</u>	<u>30,237,969</u>	<u>1,107,255</u>	<u>29,130,714</u>	<u>13,001,764</u>

See Independent Auditors' Report.

METROPOLITAN LIBRARY SYSTEM

Schedule IV

BUDGETARY COMPARISON SCHEDULE—GENERAL FUND (UNAUDITED), CONTINUED

Year Ended June 30, 2012

	Budgeted Amounts— <u>Original</u>	Budgeted Amounts— <u>Final</u>	Actual Amounts— Modified <u>Accrual Basis</u>	Modified Accrual to Budgetary Basis <u>Adjustments</u>	Actual Amounts— Budgetary Basis	Variance with Final Budget— Positive (Negative)
Budgetary fund balance, beginning of year:						
Carryover funds	\$ 12,054,151	12,054,151	14,511,053	2,139,749	12,371,304	317,153
Capital reserve	19,171,370	19,171,370	19,171,370	-	19,171,370	-
	<u>31,225,521</u>	<u>31,225,521</u>	<u>33,682,423</u>	<u>2,139,749</u>	<u>31,542,674</u>	<u>317,153</u>
Resources (inflows):						
Property taxes	27,262,635	27,262,635	30,486,312	234,702	30,251,610	2,988,975
Collections on book fines and copy services	474,660	474,660	704,587	-	704,587	229,927
State revenue	290,807	290,807	286,073	-	286,073	(4,734)
Interest	-	-	423,159	-	423,159	423,159
Other	-	-	139,391	(153,056)	292,447	292,447
Total resources (inflows)	<u>28,028,102</u>	<u>28,028,102</u>	<u>32,039,522</u>	<u>81,646</u> ⁽¹⁾	<u>31,957,876</u>	<u>3,929,774</u>
Charges to appropriations (outflows):						
Personal services	21,539,793	21,539,793	19,976,857	96,065	19,880,792	1,659,001
Maintenance and operations:						
Contractual services	4,642,616	4,642,616	3,636,300	151,206	3,485,094	1,157,522
Commodities	1,470,925	1,470,925	1,301,127	110,463	1,190,664	280,261
Capital outlays—operations	12,266,648	12,266,648	7,970,657	(540,345)	8,511,002	3,755,646
Total charges to appropriations (outflows)	<u>39,919,982</u>	<u>39,919,982</u>	<u>32,884,941</u>	<u>(182,611)</u> ⁽²⁾	<u>33,067,552</u>	<u>6,852,430</u>
Change in budgetary fund balance	(11,891,880)	(11,891,880)	(845,419)	264,257	(1,109,676)	10,782,204
Budgetary fund balance, end of year:						
Carryover funds	-	-	13,503,363	2,404,006	11,099,357	11,099,357
Capital reserve	19,333,641	19,333,641	19,333,641	-	19,333,641	-
	<u>\$ 19,333,641</u>	<u>19,333,641</u>	<u>32,837,004</u>	<u>2,404,006</u>	<u>30,432,998</u>	<u>11,099,357</u>

See Independent Auditors' Report.

**BUDGETARY COMPARISON SCHEDULE—GENERAL FUND (UNAUDITED),
CONTINUED**

<i>Years Ended June 30,</i>	<i>2013</i>	<i>2012</i>
Budget-to-actual reconciliation:		
(1) Revenues on a budgetary basis are based on cash received rather than the modified accrual basis used for financial reporting, and the Revolving Fund is not reported as part of the General Fund for budgetary purposes.	\$ (1,077,968)	81,646
(2) Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for budgetary purposes, but in the year the supplies are received for financial reporting. In addition, the Revolving Fund is not reported as part of the General Fund for budgetary purposes. Reserves for future cash flow and improvement needs were included in the budgetary basis, but not in the GAAP basis.	<u>(218,783)</u>	<u>182,611</u>
Total budget-to-actual reconciliation	<u>\$ (1,296,751)</u>	<u>264,257</u>

Note: Under the budgetary basis of accounting, revenues are recognized when they are received rather than when they are earned. Purchases of materials, outside services, and capital outlays are recognized as expenditures when the commitment to purchase is made (encumbered).

See Independent Auditors' Report.



**INDEPENDENT AUDITORS' REPORT ON
INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Commissioners
Metropolitan Library System

We have audited, in accordance with the auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Metropolitan Library System (the "Library") as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements, and have issued our report thereon dated October 8, 2013. Our report includes an explanatory paragraph disclaiming an opinion on required supplementary information and an explanatory paragraph to emphasize the adoption of Governmental Accounting Standards Board Statement No. 63 by the Library.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Library's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, we do not express an opinion on the effectiveness of the Library's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

(Continued)

**INDEPENDENT AUDITORS' REPORT ON
INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS, CONTINUED**

Internal Control Over Financial Reporting, Continued

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses that we consider to be a significant deficiency (Finding 2013-01).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Library's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Library's Response to the Finding

The Library's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. The Library's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Library's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Library's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Finley & Cook, PLLC

Shawnee, Oklahoma
October 8, 2013

METROPOLITAN LIBRARY SYSTEM

SCHEDULE OF FINDINGS AND RESPONSES

June 30, 2013

Finding 2013-01

Investments

Comment

During the audit, we noted adequate controls were not present surrounding investments. In order to adequately control the investment process, one individual should authorize the purchase/sale, a second individual or party should be the custodian of the securities, and a third individual should record the investment transaction. We noted the Library has one individual responsible for authorizing the purchase/sale of investments and for recording the investment activities. All investments are held by the Bank of Oklahoma; as such, custodial responsibility is assigned to an independent party. We recommend that a different individual be responsible for authorizing investment purchases/sales activities as described above.

Management Response

We understand and agree with the comment and have begun to have the Executive Director be responsible for authorization of investment purchases and sales.

METROPOLITAN LIBRARY COMMISSION

CALENDAR YEAR 2014 PROPOSED MEETING DATES

<u>2014 DATES</u>	<u>LIBRARY LOCATION</u>	<u>ADDRESS</u>
January 16	Ralph Ellison	2000 NE 23rd, Oklahoma City 424-1437
February 20	Belle Isle --Bethany (Host)	5501 N. Villa, Oklahoma City 843-9601
March 20	Midwest City	8143 E. Reno, Midwest City 732-4828
April 17	Northwest	5600 NW122 nd , Oklahoma City 606-3580
May 15	The Village	10307 N. Penn., Oklahoma City 755-0710
June 19	Downtown	300 Park Ave., Oklahoma City 231-8650
July 17	Edmond	10 S. Boulevard, Edmond 341-9282
August 28*	Belle Isle	5501 N. Villa, Oklahoma City 843-9601
*Moved to 4th Thursday to accommodate final budget preparations per by-laws		
September 18	Del City	4509 SE 15 th , Del City 672-1377
October 16	Southern Oaks	6900 S. Walker, Oklahoma City 631-4468
November 20	Edmond --Almonte (Host)	10 S. Boulevard, Edmond 341-9282
December 11**	Capitol Hill	334 SW 26 th , Oklahoma City 634-6308

****Moved to 2nd Thursday to accommodate Christmas Break per by-laws**

REPORT AND RECOMMENDATION FROM ADMINISTRATION

MLS 2014 Holiday and Closing Schedule

Reason for Library Closing	Day of Week	Date	Workweek (Mon-Sun)	Paid Holiday	Note
New Year's Holidays	Tuesday	Dec 31, 2013	Dec 30-Jan 5		Close at 6:00 pm
	Wednesday	Jan 1	Dec 30-Jan 5	Yes	
Martin Luther King, Jr. Day	Monday	Jan 20	Jan 20-26	Yes	
Easter	Sunday	Apr 20	Apr 14-20		
Memorial Day	Sunday	May 25	May 19-25		
	Monday	May 26	May 26-Jun 1	Yes	
Independence Day	Friday	Jul 4	Jun 30-Jul 6	Yes	
Labor Day	Sunday	Aug 31	Aug 25-Aug 31		
	Monday	Sep 1	Sept 1-7	Yes	
Staff Development Day	Monday	Oct 13	Oct 13-19		Staff attend Focus
Thanksgiving Holidays	Wednesday	Nov 26	Nov 24-30		Close at 6:00 pm
	Thursday	Nov 27	Nov 24-30	Yes	
	Friday	Nov 28	Nov 24-30	Yes	
Christmas Holidays	Wednesday	Dec 24	Dec 22-28	Yes	
	Thursday	Dec 25	Dec 22-28	Yes	
New Year's Holiday	Wednesday	Dec 31, 2014	Dec 29-Jan 4		Close at 6:00 pm

Current MLS Holiday Guidelines grant full-time and designated full-time equivalent staff nine(9) paid holidays per calendar year plus two (2) 'floating holidays' (when the libraries are normally open) to be scheduled by the individual employee subject to rules listed in the leave policy.

For workweeks with one (1) holiday, libraries and offices are open their regular schedule with the exception of that holiday; however, full-time employees work 32 hours during the week.

For workweeks with two (2) holidays, libraries and offices are open their regular schedule with the exception of those two holidays; however, full-time employees work only 24 hours during the week.

Employees eligible for partial holiday pay are prorated accordingly.

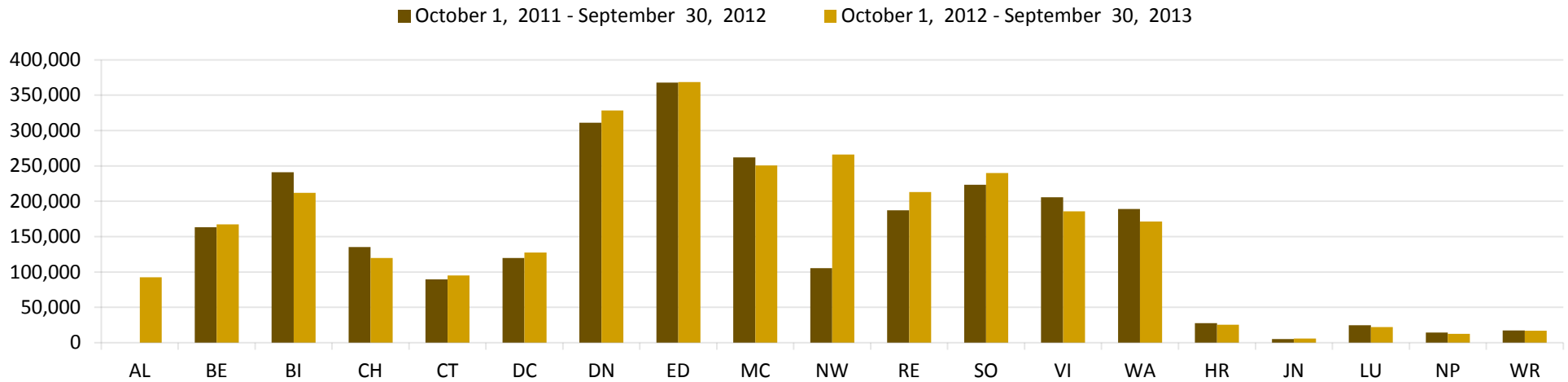
RECOMMENDATION:

That the Commission approves the MLS 2014 Holiday and Closing Schedule as presented.

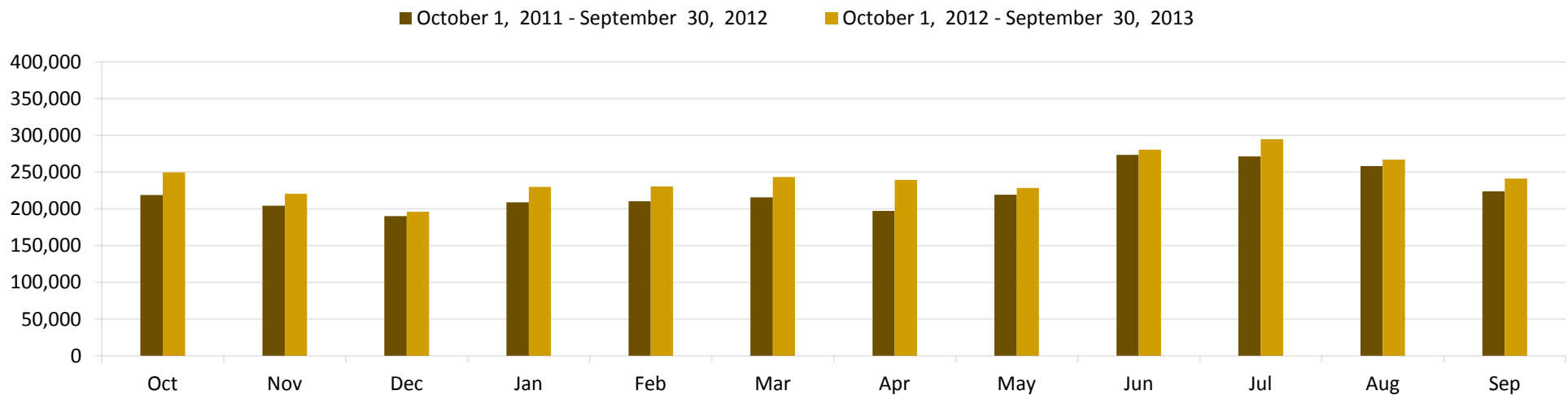
Library Visits Report

System Summary

Visits by Library



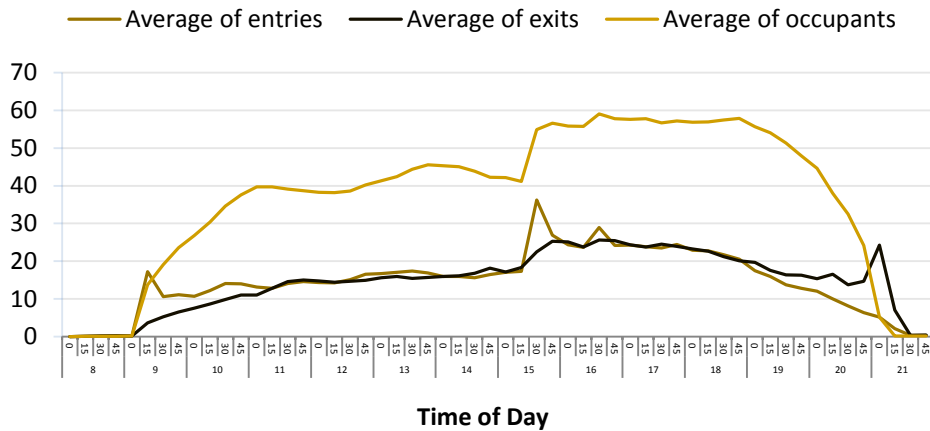
Visits by Month



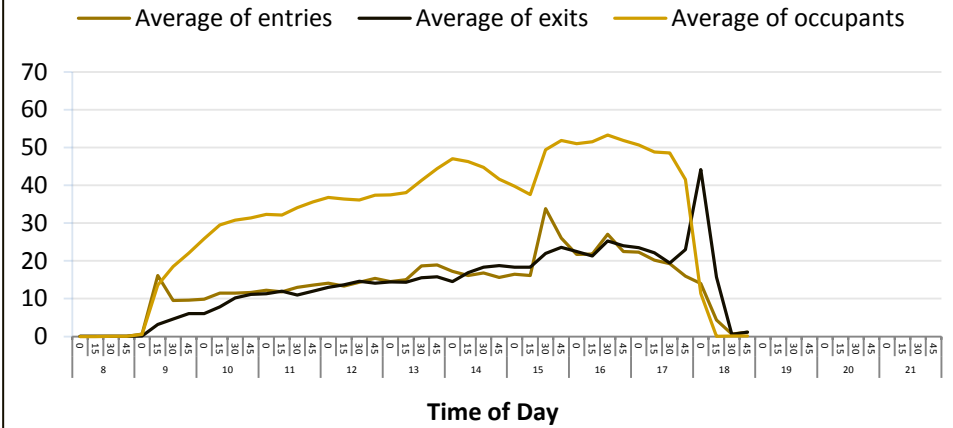
Library Visits Report

Visits Profile: SO

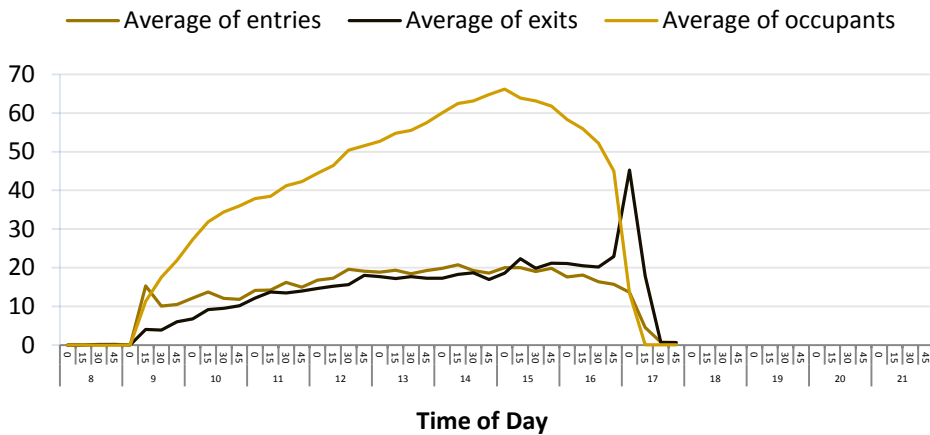
Monday - Thursday
(Trailing Twelve Months)



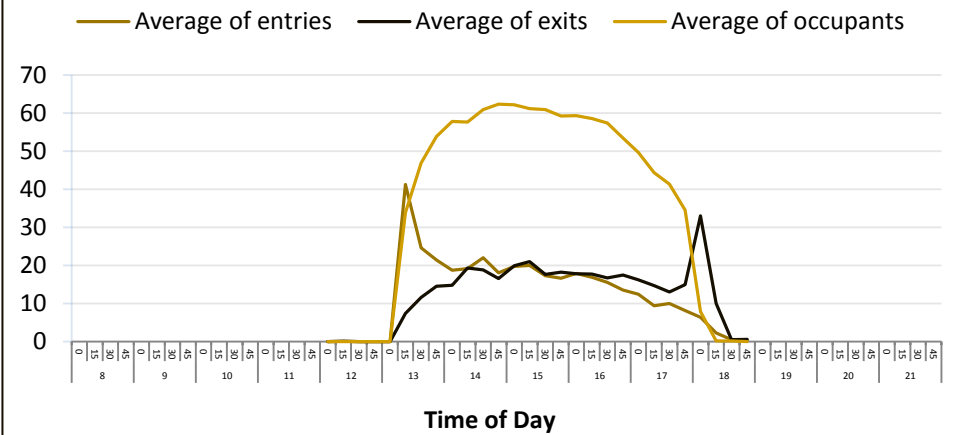
Friday
(Trailing Twelve Months)



Saturday
(Trailing Twelve Months)



Sunday
(Trailing Twelve Months)



Library Visits Report

Data

July 1, 2013 - September 30, 2013 (25.00% of the 13-14 Fiscal Year)

		<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>FYTD Total</u>
AL	FY13	-	-	-	-	-	-	-	6,926	10,024	10,914	10,853	12,527	-
	FY14	14,363	13,775	13,270	-	-	-	-	-	-	-	-	-	41,407
	%													
BI	FY13	19,684	20,518	19,840	19,763	17,726	15,775	19,121	17,758	19,316	16,868	10,420	17,700	60,041
	FY14	18,988	20,140	18,240	-	-	-	-	-	-	-	-	-	57,367
	%	-3.5%	-1.8%	-8.1%										-4.5%
BE	FY13	16,408	14,583	12,823	13,764	12,619	11,555	13,098	12,103	13,384	13,213	14,135	16,774	43,814
	FY14	17,748	15,357	13,770	-	-	-	-	-	-	-	-	-	46,874
	%	8.2%	5.3%	7.4%										7.0%
CH	FY13	11,751	12,690	13,965	11,278	10,524	8,748	9,596	9,763	9,781	10,306	9,504	10,486	38,406
	FY14	10,265	9,942	9,542	-	-	-	-	-	-	-	-	-	29,749
	%	-12.7%	-21.7%	-31.7%										-22.5%
CT	FY13	9,167	8,206	7,478	8,530	7,309	6,612	7,619	7,761	7,993	8,308	6,190	9,268	24,850
	FY14	9,711	8,344	7,497	-	-	-	-	-	-	-	-	-	25,552
	%	5.9%	1.7%	0.3%										2.8%
DC	FY13	12,301	11,238	10,155	11,098	9,778	8,498	9,553	9,779	10,213	10,672	10,867	12,690	33,694
	FY14	12,801	11,342	10,424	-	-	-	-	-	-	-	-	-	34,566
	%	4.1%	0.9%	2.6%										2.6%
DN	FY13	28,393	29,480	26,945	27,824	25,236	23,923	27,476	26,424	26,793	26,807	26,851	28,883	84,818
	FY14	30,922	30,590	26,694	-	-	-	-	-	-	-	-	-	88,206
	%	8.9%	3.8%	-0.9%										4.0%
ED	FY13	38,203	33,006	29,711	30,763	27,169	23,745	29,041	28,066	29,723	29,442	28,348	42,064	100,920
	FY14	38,981	31,594	29,473	-	-	-	-	-	-	-	-	-	100,048
	%	2.0%	-4.3%	-0.8%										-0.9%
MC	FY13	25,032	24,228	20,677	23,176	20,529	17,559	20,235	19,040	20,925	19,586	19,159	22,975	69,938
	FY14	24,588	22,569	20,176	-	-	-	-	-	-	-	-	-	67,333
	%	-1.8%	-6.8%	-2.4%										-3.7%
NW	FY13	26,552	22,353	21,191	22,414	19,712	17,024	20,881	20,638	21,754	21,417	20,851	27,256	70,096
	FY14	28,307	24,059	21,973	-	-	-	-	-	-	-	-	-	74,339
	%	6.6%	7.6%	3.7%										6.1%

Library Visits Report

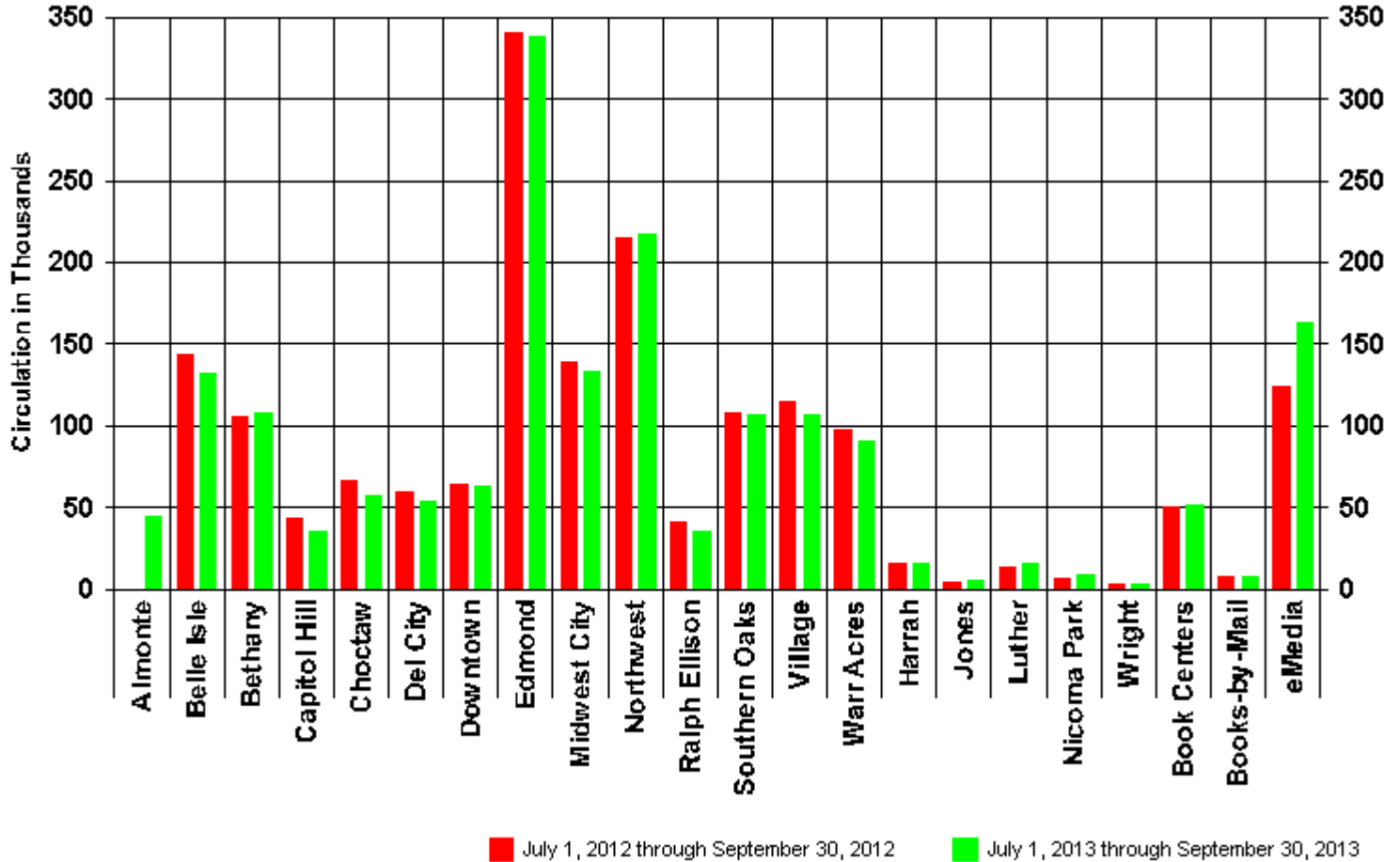
Data

July 1, 2013 - September 30, 2013 (25.00% of the 13-14 Fiscal Year)

		<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>FYTD Total</u>
RE	FY13	19,398	19,333	16,247	20,278	16,643	15,057	17,397	19,005	18,681	17,873	15,523	18,764	54,978
	FY14	22,402	17,426	13,901	-	-	-	-	-	-	-	-	-	53,729
	%	15.5%	-9.9%	-14.4%										-2.3%
SO	FY13	21,700	20,986	7,711	21,557	19,016	17,453	20,673	18,394	18,660	18,612	19,396	20,978	50,398
	FY14	22,592	21,941	20,779	-	-	-	-	-	-	-	-	-	65,311
	%	4.1%	4.5%	169.4%										29.6%
VI	FY13	18,823	17,358	15,621	16,034	13,878	12,021	14,660	14,919	15,198	14,703	15,261	17,268	51,802
	FY14	19,298	17,254	15,390	-	-	-	-	-	-	-	-	-	51,942
	%	2.5%	-0.6%	-1.5%										0.3%
WA	FY13	16,706	16,314	14,778	15,682	13,496	11,749	13,434	13,317	13,814	13,841	14,088	15,407	47,798
	FY14	17,109	15,682	13,804	-	-	-	-	-	-	-	-	-	46,595
	%	2.4%	-3.9%	-6.6%										-2.5%
HR	FY13	2,011	2,294	2,194	2,311	1,959	1,795	2,153	2,149	2,305	2,119	2,140	2,113	6,498
	FY14	1,959	2,102	2,240	-	-	-	-	-	-	-	-	-	6,301
	%	-2.6%	-8.4%	2.1%										-3.0%
JN	FY13	501	483	411	528	386	362	461	559	573	473	580	558	1,395
	FY14	480	455	447	-	-	-	-	-	-	-	-	-	1,382
	%	-4.1%	-5.7%	8.6%										-0.9%
LU	FY13	2,072	2,489	1,974	1,892	1,862	1,689	1,768	1,717	1,864	2,114	1,738	1,955	6,535
	FY14	1,953	2,031	1,721	-	-	-	-	-	-	-	-	-	5,706
	%	-5.7%	-18.4%	-12.8%										-12.7%
NP	FY13	1,479	1,306	986	1,071	990	921	1,071	999	1,028	924	1,280	1,408	3,772
	FY14	1,023	949	885	-	-	-	-	-	-	-	-	-	2,856
	%	-30.9%	-27.3%	-10.3%										-24.3%
WR	FY13	1,283	1,509	1,187	1,684	1,848	1,628	1,499	1,406	1,453	1,198	1,219	1,370	3,979
	FY14	1,326	1,384	1,156	-	-	-	-	-	-	-	-	-	3,866
	%	3.3%	-8.3%	-2.6%										-2.8%
SYS	FY13	271,465	258,373	223,894	249,647	220,680	196,115	229,736	230,725	243,481	239,389	228,402	280,442	753,732
	FY14	294,815	266,935	241,378	-	-	-	-	-	-	-	-	-	803,129
	%	8.6%	3.3%	7.8%										6.6%

Circulation Gains and Losses

July 1, 2013 through September 30, 2013 (25.00% of the 13-14 Fiscal Year)



Circulation Gains and Losses

July 1, 2013 through September 30, 2013 (25.00% of the 13-14 Fiscal Year)

SEPTEMBER 30, 2013		<u>ADULT MONTH</u>	<u>ADULT YEAR</u>	<u>JUVENILE MONTH</u>	<u>JUVENILE YEAR</u>	<u>TOTAL MONTH</u>	<u>TOTAL YEAR</u>	<u>%</u>
Almonte	13	0	0	0	0	0	0	
	14	9139	28034	5789	16212	14928	44246	
		9139	28034	5789	16212	14928	44246	100.0
Belle Isle	13	33919	106354	12424	36934	46343	143288	
	14	28315	95882	11636	36461	39951	132343	
		-5604	-10472	-788	-473	-6392	-10945	-7.6
Bethany	13	21554	69653	11068	35792	32622	105445	
	14	21072	70238	10904	37420	31976	107658	
		-482	585	-164	1628	-646	2213	2.1
Capitol Hill	13	9462	25454	6442	17367	15904	42821	
	14	6364	19501	5923	15306	12287	34807	
		-3098	-5953	-519	-2061	-3617	-8014	-18.7
Choctaw	13	12562	39317	8067	27246	20629	66563	
	14	9691	32090	7560	25468	17251	57558	
		-2871	-7227	-507	-1778	-3378	-9005	-13.5
Del City	13	13144	41314	5445	17911	18589	59225	
	14	10575	35005	5364	18303	15939	53308	
		-2569	-6309	-81	392	-2650	-5917	-10.0
Downtown	13	15120	46092	5366	17542	20486	63634	
	14	13097	44756	5287	17797	18384	62553	
		-2023	-1336	-79	255	-2102	-1081	-1.7
Edmond	13	54555	181150	45939	159825	100494	340975	
	14	52742	171912	48944	166600	101686	338512	
		-1813	-9238	3005	6775	1192	-2463	-.7
Midwest City	13	28484	94593	12510	44071	40994	138664	
	14	27447	88388	13316	44329	40763	132717	
		-1037	-6205	806	258	-231	-5947	-4.3
Northwest	13	36013	120119	26748	94900	62761	215019	
	14	33535	116049	29464	101863	62999	217912	
		-2478	-4070	2716	6963	238	2893	1.3
Ralph Ellison	13	9265	29983	3069	11452	12334	41435	
	14	7012	24155	2711	10803	9723	34958	
		-2253	-5828	-358	-649	-2611	-6477	-15.6
Southern Oaks	13	14367	73371	7025	34649	21392	108020	
	14	23436	72998	11705	34208	35141	107206	
		9069	-373	4680	-441	13749	-814	-.8
Village	13	23564	76726	11173	38072	34737	114798	
	14	22096	71458	10744	34920	32840	106378	
		-1468	-5268	-429	-3152	-1897	-8420	-7.3

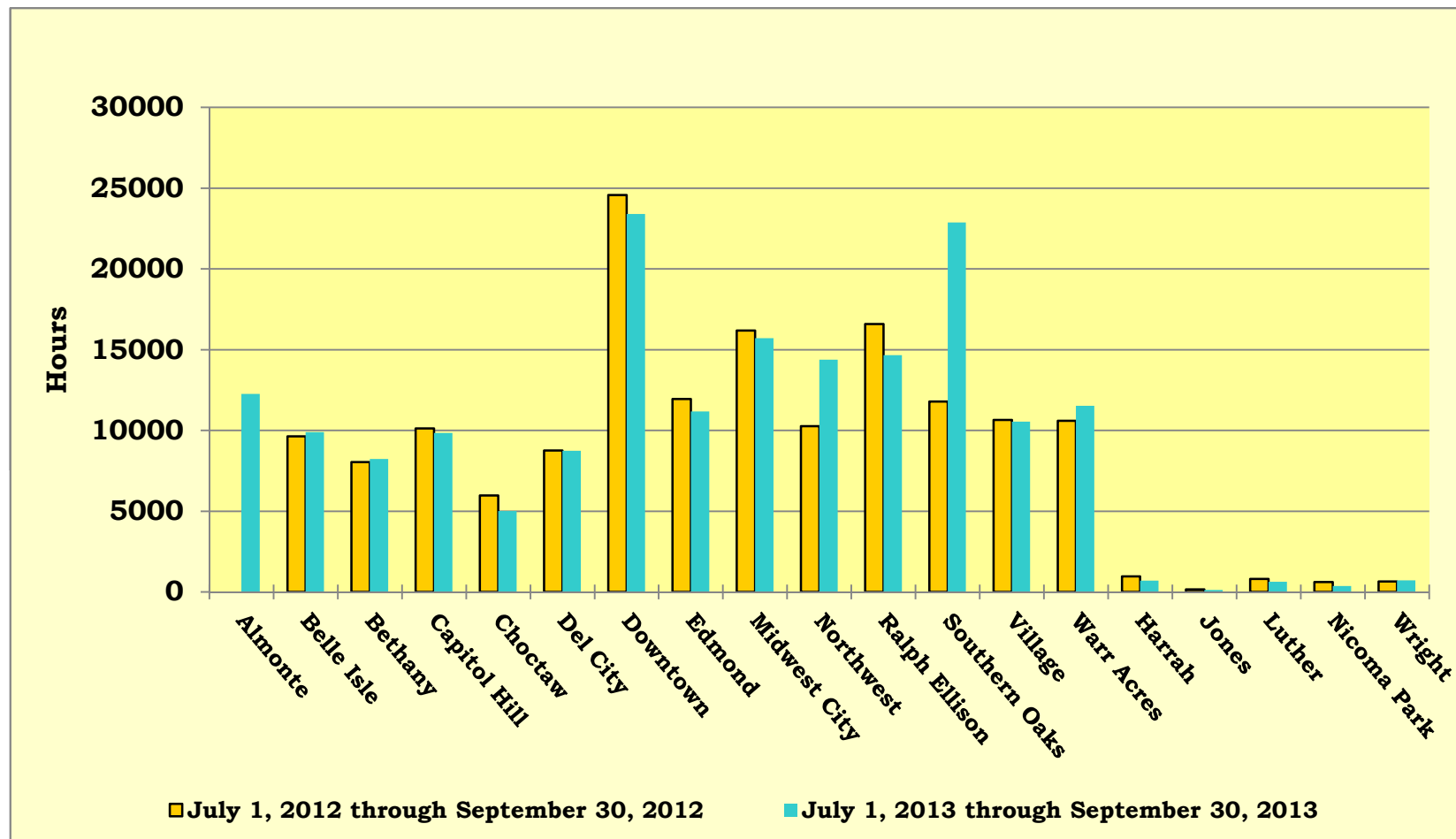
Circulation Gains and Losses

July 1, 2013 through September 30, 2013 (25.00% of the 13-14 Fiscal Year)

SEPTEMBER 30, 2013		<u>ADULT MONTH</u>	<u>ADULT YEAR</u>	<u>JUVENILE MONTH</u>	<u>JUVENILE YEAR</u>	<u>TOTAL MONTH</u>	<u>TOTAL YEAR</u>	<u>%</u>
Warr Acres	13	21678	70219	8170	27273	29848	97492	
	14	18938	63483	8334	26517	27272	90000	
		-2740	-6736	164	-756	-2576	-7492	-7.7
EXTENSION LIBRARIES:								
Harrah	13	3719	11081	1631	4693	5350	15774	
	14	3245	10067	1630	5041	4875	15108	
		-474	-1014	-1	348	-475	-666	-4.2
Jones	13	759	2086	531	1533	1290	3619	
	14	1214	3652	310	1254	1524	4906	
		455	1566	-221	-279	234	1287	35.6
Luther	13	2712	8409	1431	4967	4143	13376	
	14	3196	9916	1430	5228	4626	15144	
		484	1507	-1	261	483	1768	13.2
Nicoma Park	13	1530	4951	390	1598	1920	6549	
	14	2245	6710	406	2509	2651	9219	
		715	1759	16	911	731	2670	40.8
Wright	13	571	1730	251	1011	822	2741	
	14	517	1790	331	1254	848	3044	
		-54	60	80	243	26	303	11.1
<u>OTHER:</u>								
Book Centers	13	10541	31639	6335	18962	16876	50601	
	14	10600	31877	6558	19036	17158	50913	
		59	238	223	74	282	312	.6
Books-by-Mail	13	2316	7048	0	0	2316	7048	
	14	2422	7152	0	0	2422	7152	
		106	104	0	0	106	104	1.5
eMedia	13	38596	124560	0	0	38596	124560	
	14	51955	163123	0	0	51955	163123	
		13359	38563	0	0	13359	38563	31.0
TOTALS	13	354431	1165849	174015	595798	528446	1761647	
	14	358853	1168236	188346	620529	547199	1788765	
		4422	2387	14331	24731	18753	27118	1.5

Total Computer Hours Used by Library

July 1, 2013 through September 30, 2013 (25.00% of the 13-14 Fiscal Year)



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Total Computer Usage

July 1, 2013 through September 30, 2013 (25.00% of the 13-14 Fiscal Year)

	FY	Month Customers	%	Month Visits	%	Month Hours Used	%	Year Customers	%	Year Visits	%	Year Hours Used	%
ALMONTE	13					.00						.00	
	14	378		4,208		3,775.71		1,801		14,457		12,268.74	
		378	100.0	4,208	100.0	3,775.71	100.0	1,801	100.0	14,457	100.0	12,268.74	100.0
BELLE ISLE	13	333		3,771		3,029.21		1,999		11,887		9,643.16	
	14	376		3,900		3,074.59		1,851		12,690		9,891.65	
		43	12.9	129	3.4	45.38	1.5	-148	-7.4	803	6.8	248.49	2.6
BETHANY	13	339		3,009		2,474.77		1,690		9,917		8,039.19	
	14	358		3,346		2,540.87		1,850		10,850		8,238.42	
		19	5.6	337	11.2	66.10	2.7	160	9.5	933	9.4	199.23	2.5
CAPITOL HILL	13	433		4,227		3,189.19		1,826		12,921		10,130.76	
	14	350		3,584		2,997.18		1,636		12,329		9,842.19	
		-83	-19.2	-643	-15.2	-192.01	-6.0	-190	-10.4	-592	-4.6	-288.57	-2.8
CHOCTAW	13	155		1,666		1,731.09		869		5,279		5,967.51	
	14	191		1,631		1,569.74		994		5,266		5,019.26	
		36	23.2	-35	-2.1	-161.35	-9.3	125	14.4	-13	-.2	-948.25	-15.9
DEL CITY	13	309		3,308		2,613.19		1,616		11,268		8,764.41	
	14	338		3,342		2,729.79		1,717		10,889		8,737.00	
		29	9.4	34	1.0	116.60	4.5	101	6.3	-379	-3.4	-27.41	-.3
DOWNTOWN	13	306		9,901		7,618.47		1,785		30,701		24,580.55	
	14	278		8,857		7,303.30		1,752		30,178		23,401.04	
		-28	-9.2	-1,044	-10.5	-315.17	-4.1	-33	-1.8	-523	-1.7	-1,179.51	-4.8
EDMOND	13	404		3,770		3,546.95		2,076		12,724		11,950.87	
	14	379		3,801		3,468.67		2,115		12,035		11,178.10	
		-25	-6.2	31	.8	-78.28	-2.2	39	1.9	-689	-5.4	-772.77	-6.5
MIDWEST CITY	13	532		5,839		4,793.07		2,941		20,907		16,189.89	
	14	531		5,698		4,880.47		2,948		19,394		15,712.58	
		-1	-.2	-141	-2.4	87.40	1.8	7	.2	-1,513	-7.2	-477.31	-2.9
NORTHWEST	13	415		3,492		3,607.39		1,960		10,429		10,273.33	
	14	488		4,194		4,674.41		2,553		13,541		14,374.55	
		73	17.6	702	20.1	1,067.02	29.6	593	30.3	3,112	29.8	4,101.22	39.9

Total Computer Usage

July 1, 2013 through September 30, 2013 (25.00% of the 13-14 Fiscal Year)

	FY	Month Customers	%	Month Visits	%	Month Hours Used	%	Year Customers	%	Year Visits	%	Year Hours Used	%
RALPH ELLISON	13	424		5,981		5,040.06		2,464		20,763		16,591.55	
	14	428		4,881		4,251.04		2,375		17,563		14,666.58	
		4	.9	-1,100	-18.4	-789.02	-15.7	-89	-3.6	-3,200	-15.4	-1,924.97	-11.6
SOUTHERN OAKS	13	292		2,296		2,123.72		2,316		14,789		11,792.02	
	14	617		8,085		6,981.52		3,121		27,155		22,872.19	
		325	111.3	5,789	252.1	4,857.80	228.7	805	34.8	12,366	83.6	11,080.17	94.0
VILLAGE	13	421		4,042		3,355.60		2,291		13,121		10,658.75	
	14	439		4,003		3,218.42		2,414		13,232		10,551.99	
		18	4.3	-39	-1.0	-137.18	-4.1	123	5.4	111	.8	-106.76	-1.0
WARR ACRES	13	299		4,360		3,357.56		1,758		13,567		10,594.98	
	14	333		4,027		3,334.04		1,767		14,737		11,529.95	
		34	11.4	-333	-7.6	-23.52	-.7	9	.5	1,170	8.6	934.97	8.8
HARRAH	13	47		371		311.83		225		1,189		968.46	
	14	39		311		245.86		204		916		693.53	
		-8	-17.0	-60	-16.2	-65.97	-21.2	-21	-9.3	-273	-23.0	-274.93	-28.4
JONES	13	6		43		49.18		33		151		155.91	
	14	9		72		39.63		41		196		120.97	
		3	50.0	29	67.4	-9.55	-19.4	8	24.2	45	29.8	-34.94	-22.4
LUTHER	13	40		276		211.10		215		996		801.54	
	14	33		229		178.52		200		826		631.05	
		-7	-17.5	-47	-17.0	-32.58	-15.4	-15	-7.0	-170	-17.1	-170.49	-21.3
NICOMA PARK	13	20		192		225.75		90		597		620.34	
	14	14		150		109.02		84		472		365.89	
		-6	-30.0	-42	-21.9	-116.73	-51.7	-6	-6.7	-125	-20.9	-254.45	-41.0
WRIGHT	13	15		276		213.34		101		808		644.25	
	14	12		219		223.79		101		774		726.62	
		-3	-20.0	-57	-20.7	10.45	4.9		.0	-34	-4.2	82.37	12.8
TOTAL	13	4,790		56,820		47,491.47		26,255		192,014		158,367.47	
	14	5,591		64,538		55,596.57		29,524		217,500		180,822.30	
		801	16.7	7,718	13.6	8,105.10	17.1	3,269	12.5	25,486	13.3	22,454.83	14.2

Computer Usage by Adult Customers

July 1, 2013 through September 30, 2013 (25.00% of the 13-14 Fiscal Year)

	FY	Month Customers	%	Month Visits	%	Month Hours Used	%	Year Customers	%	Year Visits	%	Year Hours Used	%
ALMONTE	13					.00						.00	
	14	276		2,835		2,656.80		1,300		8,856		7,920.33	
		276	100.0	2,835	100.0	2,656.80	100.0	1,300	100.0	8,856	100.0	7,920.33	100.0
BELLE ISLE	13	269		3,267		2,673.57		1,690		10,426		8,561.44	
	14	300		3,080		2,467.96		1,559		10,151		7,982.13	
		31	11.5	-187	-5.7	-205.61	-7.7	-131	-7.8	-275	-2.6	-579.31	-6.8
BETHANY	13	276		2,586		2,151.74		1,391		8,430		6,893.03	
	14	301		2,668		1,973.75		1,544		8,510		6,393.54	
		25	9.1	82	3.2	-177.99	-8.3	153	11.0	80	.9	-499.49	-7.2
CAPITOL HILL	13	275		2,312		1,826.72		1,138		6,596		5,477.07	
	14	213		1,625		1,504.43		1,007		5,420		4,701.47	
		-62	-22.5	-687	-29.7	-322.29	-17.6	-131	-11.5	-1,176	-17.8	-775.60	-14.2
CHOCTAW	13	105		1,216		1,263.36		622		3,790		4,233.90	
	14	134		1,030		895.48		707		3,402		2,968.66	
		29	27.6	-186	-15.3	-367.88	-29.1	85	13.7	-388	-10.2	-1,265.24	-29.9
DEL CITY	13	251		2,483		1,989.47		1,236		8,056		6,322.45	
	14	271		2,718		2,240.12		1,341		8,316		6,779.19	
		20	8.0	235	9.5	250.65	12.6	105	8.5	260	3.2	456.74	7.2
DOWNTOWN	13	274		9,470		7,297.71		1,604		29,244		23,472.01	
	14	249		8,468		6,981.75		1,571		28,881		22,394.37	
		-25	-9.1	-1,002	-10.6	-315.96	-4.3	-33	-2.1	-363	-1.2	-1,077.64	-4.6
EDMOND	13	333		3,238		3,042.95		1,743		10,762		9,957.47	
	14	298		3,193		2,969.65		1,726		10,175		9,410.16	
		-35	-10.5	-45	-1.4	-73.30	-2.4	-17	-1.0	-587	-5.5	-547.31	-5.5
MIDWEST CITY	13	423		4,397		3,639.50		2,319		15,111		11,828.91	
	14	431		4,674		4,092.17		2,393		15,085		12,455.84	
		8	1.9	277	6.3	452.67	12.4	74	3.2	-26	-.2	626.93	5.3
NORTHWEST	13	304		2,897		3,005.40		1,531		8,672		8,679.90	
	14	388		3,588		4,002.47		2,043		11,647		12,465.46	
		84	27.6	691	23.9	997.07	33.2	512	33.4	2,975	34.3	3,785.56	43.6

Computer Usage by Adult Customers

July 1, 2013 through September 30, 2013 (25.00% of the 13-14 Fiscal Year)

	FY	Month Customers	%	Month Visits	%	Month Hours Used	%	Year Customers	%	Year Visits	%	Year Hours Used	%
RALPH ELLISON	13	330		4,126		3,534.14		1,807		13,358		10,924.32	
	14	333		3,589		3,084.01		1,795		12,144		10,091.54	
		3	.9	-537	-13.0	-450.13	-12.7	-12	-.7	-1,214	-9.1	-832.78	-7.6
SOUTHERN OAKS	13	186		1,508		1,451.78		1,702		9,744		7,983.70	
	14	456		4,598		4,278.20		2,244		14,170		12,719.83	
		270	145.2	3,090	204.9	2,826.42	194.7	542	31.8	4,426	45.4	4,736.13	59.3
VILLAGE	13	334		3,110		2,517.05		1,861		9,926		7,786.60	
	14	368		3,326		2,603.25		1,945		10,650		8,284.84	
		34	10.2	216	6.9	86.20	3.4	84	4.5	724	7.3	498.24	6.4
WARR ACRES	13	244		3,192		2,491.71		1,466		9,777		7,553.84	
	14	281		3,093		2,551.11		1,500		10,664		8,403.46	
		37	15.2	-99	-3.1	59.40	2.4	34	2.3	887	9.1	849.62	11.2
HARRAH	13	38		289		202.85		171		951		698.73	
	14	26		231		156.66		162		753		527.47	
		-12	-31.6	-58	-20.1	-46.19	-22.8	-9	-5.3	-198	-20.8	-171.26	-24.5
JONES	13	3		33		43.66		24		131		146.01	
	14	6		55		34.21		29		164		111.76	
		3	100.0	22	66.7	-9.45	-21.6	5	20.8	33	25.2	-34.25	-23.5
LUTHER	13	26		164		111.57		118		547		399.95	
	14	21		133		86.63		113		499		358.69	
		-5	-19.2	-31	-18.9	-24.94	-22.4	-5	-4.2	-48	-8.8	-41.26	-10.3
NICOMA PARK	13	16		180		216.66		73		544		582.70	
	14	11		129		98.61		62		366		286.68	
		-5	-31.3	-51	-28.3	-118.05	-54.5	-11	-15.1	-178	-32.7	-296.02	-50.8
WRIGHT	13	11		233		184.92		71		663		554.36	
	14	10		206		214.34		81		697		685.06	
		-1	-9.1	-27	-11.6	29.42	15.9	10	14.1	34	5.1	130.70	23.6
TOTAL	13	3,698		44,701		37,644.76		20,567		146,728		122,056.39	
	14	4,373		49,239		42,891.60		23,122		160,550		134,940.48	
		675	18.3	4,538	10.2	5,246.84	13.9	2,555	12.4	13,822	9.4	12,884.09	10.6

Computer Usage by Minor Customers

July 1, 2013 through September 30, 2013 (25.00% of the 13-14 Fiscal Year)

	FY	Month Customers	%	Month Visits	%	Month Hours Used	%	Year Customers	%	Year Visits	%	Year Hours Used	%
ALMONTE	13					.00						.00	
	14	102		1,373		1,118.91		501		5,601		4,348.41	
		102	100.0	1,373	100.0	1,118.91	100.0	501	100.0	5,601		4,348.41	100.0
BELLE ISLE	13	64		504		355.64		309		1,461		1,081.72	
	14	76		820		606.63		292		2,539		1,909.52	
		12	18.8	316	62.7	250.99	70.6	-17	-5.5	1,078	73.8	827.80	76.5
BETHANY	13	63		423		323.03		299		1,487		1,146.16	
	14	57		678		567.12		306		2,340		1,844.88	
		-6	-9.5	255	60.3	244.09	75.6	7	2.3	853	57.4	698.72	61.0
CAPITOL HILL	13	158		1,915		1,362.47		688		6,325		4,653.69	
	14	137		1,959		1,492.75		629		6,909		5,140.72	
		-21	-13.3	44	2.3	130.28	9.6	-59	-8.6	584	9.2	487.03	10.5
CHOCTAW	13	50		450		467.73		247		1,489		1,733.61	
	14	57		601		674.26		287		1,864		2,050.60	
		7	14.0	151	33.6	206.53	44.2	40	16.2	375	25.2	316.99	18.3
DEL CITY	13	58		825		623.72		380		3,212		2,441.96	
	14	67		624		489.67		376		2,573		1,957.81	
		9	15.5	-201	-24.4	-134.05	-21.5	-4	-1.1	-639	-19.9	-484.15	-19.8
DOWNTOWN	13	32		431		320.76		181		1,457		1,108.54	
	14	29		389		321.55		181		1,297		1,006.67	
		-3	-9.4	-42	-9.7	.79	.2		.0	-160	-11.0	-101.87	-9.2
EDMOND	13	71		532		504.00		333		1,962		1,993.40	
	14	81		608		499.02		389		1,860		1,767.94	
		10	14.1	76	14.3	-4.98	-1.0	56	16.8	-102	-5.2	-225.46	-11.3
MIDWEST CITY	13	109		1,442		1,153.57		622		5,796		4,360.98	
	14	100		1,024		788.30		555		4,309		3,256.74	
		-9	-8.3	-418	-29.0	-365.27	-31.7	-67	-10.8	-1,487	-25.7	-1,104.24	-25.3
NORTHWEST	13	111		595		601.99		429		1,757		1,593.43	
	14	100		606		671.94		510		1,894		1,909.09	
		-11	-9.9	11	1.8	69.95	11.6	81	18.9	137	7.8	315.66	19.8

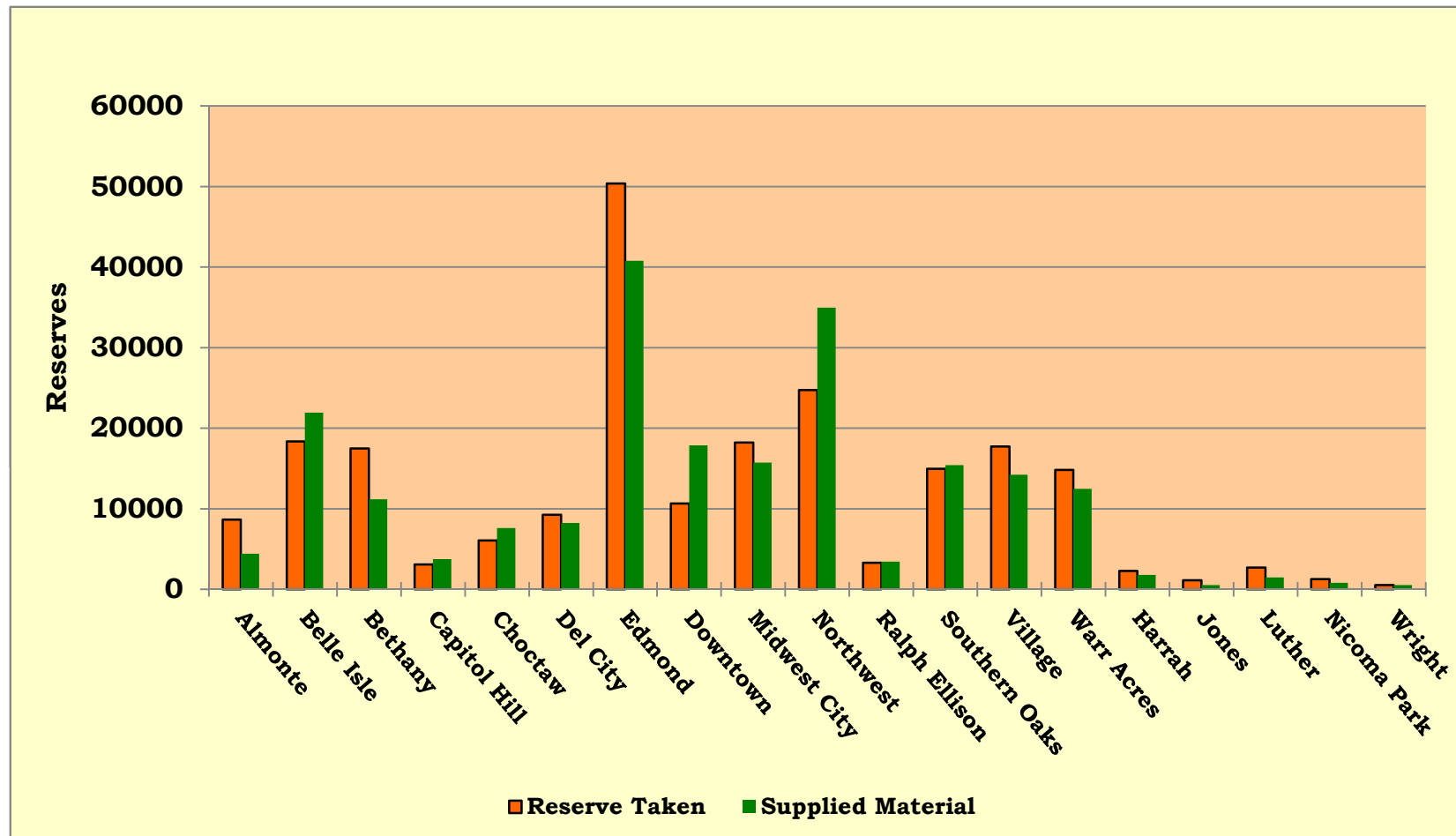
Computer Usage by Minor Customers

July 1, 2013 through September 30, 2013 (25.00% of the 13-14 Fiscal Year)

	FY	Month Customers	%	Month Visits	%	Month Hours Used	%	Year Customers	%	Year Visits	%	Year Hours Used	%
RALPH ELLISON	13	94		1,855		1,505.92		657		7,405		5,667.23	
	14	95		1,292		1,167.03		580		5,419		4,575.04	
		1	1.1	-563	-30.4	-338.89	-22.5	-77	-11.7	-1,986	-26.8	-1,092.19	-19.3
SOUTHERN OAKS	13	106		788		671.94		614		5,045		3,808.32	
	14	161		3,487		2,703.32		877		12,985		10,152.36	
		55	51.9	2,699	342.5	2,031.38	302.3	263	42.8	7,940	157.4	6,344.04	166.6
VILLAGE	13	87		932		838.55		430		3,195		2,872.15	
	14	71		677		615.17		469		2,582		2,267.15	
		-16	-18.4	-255	-27.4	-223.38	-26.6	39	9.1	-613	-19.2	-605.00	-21.1
WARR ACRES	13	55		1,168		865.85		292		3,790		3,041.14	
	14	52		934		782.93		267		4,073		3,126.49	
		-3	-5.5	-234	-20.0	-82.92	-9.6	-25	-8.6	283	7.5	85.35	2.8
HARRAH	13	9		82		108.98		54		238		269.73	
	14	13		80		89.20		42		163		166.06	
		4	44.4	-2	-2.4	-19.78	-18.2	-12	-22.2	-75	-31.5	-103.67	-38.4
JONES	13	3		10		5.52		9		20		9.90	
	14	3		17		5.42		12		32		9.21	
			.0	7	70.0	-.10	-1.8	3	33.3	12	60.0	-.69	-7.0
LUTHER	13	14		112		99.53		97		449		401.59	
	14	12		96		91.89		87		327		272.36	
		-2	-14.3	-16	-14.3	-7.64	-7.7	-10	-10.3	-122	-27.2	-129.23	-32.2
NICOMA PARK	13	4		12		9.09		17		53		37.64	
	14	3		21		10.41		22		106		79.21	
		-1	-25.0	9	75.0	1.32	14.5	5	29.4	53	100.0	41.57	110.4
WRIGHT	13	4		43		28.42		30		145		89.89	
	14	2		13		9.45		20		77		41.56	
		-2	-50.0	-30	-69.8	-18.97	-66.7	-10	-33.3	-68	-46.9	-48.33	-53.8
TOTAL	13	1,092		12,119		9,846.71		5,688		45,286		36,311.08	
	14	1,218		15,299		12,704.97		6,402		56,950		45,881.82	
		126	11.5	3,180	26.2	2,858.26	29.0	714	12.6	11,664	25.8	9,570.74	26.4

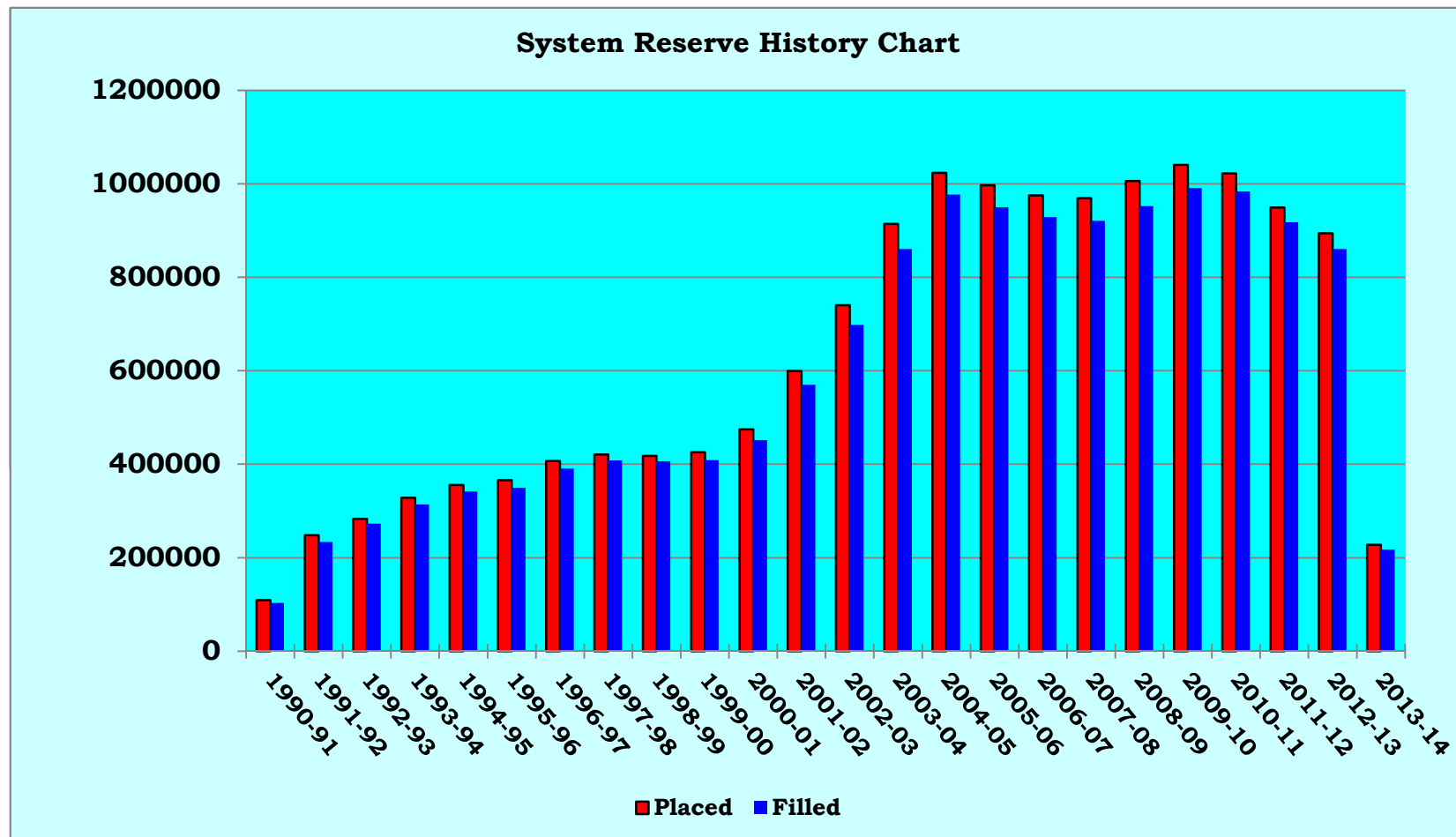
System Reserve Report

July 1, 2013 through September 30, 2013 (25.00% of the 13-14 Fiscal Year)



System Reserve Report

July 1, 2013 through September 30, 2013 (25.00% of the 13-14 Fiscal Year)



System Reserves Report

July 1, 2013 through September 30, 2013 (25.00% of the 13-14 Fiscal Year)

		Month Placed	Year Placed	%	Month Filled	Year Filled	%
ALMONTE	13						
	14	2,733	8,657		2,435	7,979	
		2,733	8,657		2,435	7,979	
BELLE ISLE	13	7,669	24,436		7,182	23,110	
	14	5,784	18,356		5,506	17,720	
		-1,885	-6,080	-24.9	-1,676	-5,390	-23.3
BETHANY	13	5,921	18,767		5,540	17,687	
	14	5,494	17,495		5,025	16,109	
		-427	-1,272	-6.8	-515	-1,578	-8.9
CAPITOL HILL	13	1,851	4,584		1,751	4,334	
	14	952	3,070		902	2,968	
		-899	-1,514	-33.0	-849	-1,366	-31.5
CHOCTAW	13	2,017	6,391		1,876	6,095	
	14	1,809	6,064		1,757	5,841	
		-208	-327	-5.1	-119	-254	-4.2
DEL CITY	13	3,619	11,551		3,409	10,748	
	14	2,869	9,239		2,727	8,918	
		-750	-2,312	-20.0	-682	-1,830	-17.0
EDMOND	13	16,879	53,698		15,876	51,306	
	14	16,193	50,364		15,428	48,516	
		-686	-3,334	-6.2	-448	-2,790	-5.4
DOWNTOWN	13	3,930	12,308		3,646	11,630	
	14	3,207	10,661		2,975	10,053	
		-723	-1,647	-13.4	-671	-1,577	-13.6
MIDWEST CITY	13	6,044	20,087		5,822	19,267	
	14	5,722	18,233		5,512	17,533	
		-322	-1,854	-9.2	-310	-1,734	-9.0
NORTHWEST	13	7,507	23,019		6,956	21,642	
	14	7,926	24,736		7,507	23,818	
		419	1,717	7.5	551	2,176	10.1
RALPH ELLISON	13	1,224	4,243		1,211	4,113	
	14	884	3,308		781	3,111	
		-340	-935	-22.0	-430	-1,002	-24.4
SOUTHERN OAKS	13	3,501	17,450		3,544	16,684	
	14	4,754	14,960		4,562	14,426	
		1,253	-2,490	-14.3	1,018	-2,258	-13.5

System Reserves Report

July 1, 2013 through September 30, 2013 (25.00% of the 13-14 Fiscal Year)

		Month Placed	Year Placed	%	Month Filled	Year Filled	%
VILLAGE	13	6,069	19,964		5,815	19,003	
	14	5,503	17,718		5,198	16,566	
		-566	-2,246	-11.3	-617	-2,437	-12.8
WARR ACRES	13	5,132	16,384		4,808	15,654	
	14	4,619	14,835		4,390	14,114	
		-513	-1,549	-9.5	-418	-1,540	-9.8
HARRAH	13	1,041	2,731		1,014	2,645	
	14	787	2,287		745	2,196	
		-254	-444	-16.3	-269	-449	-17.0
JONES	13	326	1,000		326	983	
	14	348	1,131		311	1,077	
		22	131	13.1	-15	94	9.6
LUTHER	13	906	2,773		917	2,787	
	14	925	2,715		862	2,641	
		19	-58	-2.1	-55	-146	-5.2
NICOMA PARK	13	513	1,768		500	1,687	
	14	390	1,266		365	1,215	
		-123	-502	-28.4	-135	-472	-28.0
WRIGHT	13	329	804		311	749	
	14	204	543		174	518	
		-125	-261	-32.5	-137	-231	-30.8
TOTAL	13	75,011	244,177		71,108	232,233	
	14	71,740	227,833		67,790	217,357	
		-3,271	-16,344	-6.7	-3,318	-14,876	-6.4

EXECUTIVE DIRECTOR'S REPORT OCTOBER 2013

COMMISSION REAPPOINTMENTS

Susan Tucker, Jones and Vanna Shaw, Luther have been reappointed to new three year terms as library commissioners by their respective municipalities. Congratulations to our new reappointees.

In addition the City of Bethany officially corrected the expiration date of Deanna Hannah's term to 2014. All commissioners' terms are now up to date on the roster.

E-RATE FUNDING COMMITMENT RECEIVED

Metropolitan Library System has once again received an e-rate funding commitment for FY13-14. Each year we budget for the full amount of the costs for data communications and telecommunications. The reason we need to do this is that our funding commitment usually does not come in before the budget year starts and while we are fairly sure we will receive it, there are more and more requests each year and it may get to a point where we would only receive partial funding. Then MLS would need to cover the rest of the cost. For FY2013-14, our funding commitment is \$297,943.97.

THANK YOU TO TRUST AND FRIENDS

I was recently honored to once again be recognized by the Journal Record as one of the "50 Women Making a Difference" in our state. I was also honored to be included in the "Circle of Excellence" which goes to women who have been nominated 3 times. I want to thank The Friends of the Library and the Library Endowment Trust for sponsoring tables for the event and also thank LET President Robert Clements and his wife Sody, and Friends President Harry Ayers and his wife Kerry for their support and attendance at the dinner. It is an honor to be recognized for the work that the library does in the community. The credit for our success must go to the incredible library staff at MLS.

PURCHASING POLICY – EMPLOYEE CONTRACTS

As detailed in SF200 Purchasing; Section VI- Regulations; item 19, the library may contract with employees or other associated individuals for special services or programs. The Executive Director will make this disclosure at a regular monthly meeting. Lauren Belteau Gerfen, wife of library employee Jerod Gerfen, will be doing a Teen Knitting Class for the Northwest Library for 6 weeks in October and November.

DOWNTOWN PARKING UPDATE

Work on the new downtown parking garage located behind the Hightower building to the west of the Downtown library is well underway. We have kept in touch with COPTA during the planning and construction phases. We expect to meet with them in the upcoming months to talk about staff parking and visitor parking. New technology and equipment will enable us to consider some discounted parking options for library visitors for the first time. We will keep you updated as progress moves forward.

CAPITAL PROJECTS UPDATE

Architects from Guernsey and MSR are working on potential schemes and cost estimates based on our building scope meetings that have taken place over the last several weeks for the **Capitol Hill** project. We will need the cost estimate to be within budget before the site acquisition and design document phase begins.

We continue to work on **Jones, Del City** and **Edmond** parking projects.

CONGRATULATIONS TO BELLE ISLE

Belle Isle library recently celebrated its 50th anniversary with an open house and entertainment. I saw a couple of commissioners and long time library users and supporters at the event. I began my career at Belle Isle and it was fun to see some of the old pictures of the original construction of the building as well as old photos of library staff and events. We look forward to many more years of outstanding service to the public in that location and also to the upcoming renovation!

EXECUTIVE DIRECTOR OUTREACH ACTIVITIES

- Attended Rotary 29 Club Meetings
- Participated in Edge Assessment @ ODL
- Attended Woman of the Year Forum & Dinner
- Attended ODL Legislative Committee Meeting
- Will be attending ILS Demonstrations
- Will be attending PLDC Meeting in Guymon, OK

DIGITAL DOWNLOAD REPORT – SEPTEMBER 2013

This month we are trying something new in the Director's Report. For years, we have added information on upcoming programs; however, commissioners also get the monthly *info* magazine which lists all programs for the month throughout the system so it is a duplication of material that you already see. We decided to change it up a bit and are providing you with a Digital Download Report as part of the director's report. This report provides information on some of our eMedia products.

Thanks to Kellie Delaney and Kim Terry for compiling and making this information available.

Let me know if you like it!

Digital Download Report – September 2013

Freegal Statistics	August 2013	September 2013
<i>Total Customers</i>	783	745
<i>Total Video Downloads</i>		16
<i>Total Song Downloads</i>	4,113	4,338
<i>Top Ten Song Downloads</i>	<ol style="list-style-type: none"> 1. Just Give Me A Reason 2. Get Lucky 3. We Can't Stop 4. Brave 5. Girl On Fire 6. Best Song Ever 7. Take Back The Night 8. I Will Wait 9. Rolling In The Deep 10. Skyfall 	<ol style="list-style-type: none"> 1. Brave 2. Wrecking Ball 3. Get Lucky 4. Just Give Me A Reason 5. Wildfire 6. Blown Away 7. Take Back The Night 8. Best Song Ever 9. Skyfall 10. I Will Wait
<i>Top Ten Artists/Bands</i>		<ol style="list-style-type: none"> 1. Sara Bareilles 2. Mumford & Sons 3. Justin Timberlake 4. Adele 5. John Mayer 6. Carrie Underwood 7. The Civil Wars 8. Miley Cyrus 9. One Direction 10. Miranda Lambert

OverDrive Statistics	August 2013	September 2013
<i>Purchased Titles in Collection (counting each format of a title only once):</i>		
Audiobooks	8,009	8,090
eBooks	14,645	14,849
Total	22,654	22,939
<i>Purchased Copies in Collection (counting each copy of each format of a title):</i>		
Audiobooks	13,919	14,098
eBooks	32,919	33,077
Total	46,529	47,175
<i>Checkouts</i>		
Audiobooks	14,054	13,300

Digital Download Report – September 2013

OverDrive Statistics	August 2013	September 2013
eBooks	40,138	38,016
Total	54,192	51,316
<i>Holds</i>		
Audiobooks	2,624	2,595
eBooks	8,316	7,910
Total	10,940	10,505
<i>Unique Library Customers Checking Out Titles</i>	9,858	9,554
<i>New User Registrations</i>	1,018	869
<i>Licensed eBooks</i>	1,696	1,755
<i>Gutenberg eBook Collection Checkouts</i>	761	639
<i>Top Ten View Books</i>	<ol style="list-style-type: none"> 1. Fifty Shades of Grey: Fifty Shades Trilogy, Book 1 2. Gone Girl: A Novel 3. Never Go Back: A Jack Reacher Novel 4. Divergent: Insurgent Trilogy, Book 1 5. Inferno: Robert Langdon Series, Book 4 6. High Heat: A Jack Reacher Novella 7. The Cuckoo's Calling 8. Catching Fire: The Hunger Games Series, Book 2 9. The Casual Vacancy 10. Mistress 	<ol style="list-style-type: none"> 1. Never Go Back: Jack Reacher Series, Book 18 2. Fifty Shades of Grey: Fifty Shades Trilogy, Book 1 3. Gone Girl: A Novel 4. Divergent: Divergent Series, Book 1 5. The Racketeer 6. The Whole Enchilada: Goldy Bear Culinary Mystery Series, Book 17 7. Fifty Shades Darker: Fifty Shades Trilogy, Book 2 8. The Arrangement 9. Caught! 10. Second Watch: A J. P. Beaumont Novel

Zinio Statistics	August 2013	September 2013
<i>New Customer Registrations</i>	557	242
<i>Total Number of Downloads</i>	5,518	5,518
<i>Number of Magazine Titles</i>	252	252
<i>Top Ten Checked Out Magazine Titles</i>	<ol style="list-style-type: none"> 1. Us Weekly 2. National Geographic 	<ol style="list-style-type: none"> 1. Us Weekly 2. Woman's Day

Digital Download Report – September 2013

Zinio Statistics	August 2013	September 2013
	Interactive 3. OK! Magazine 4. Cosmopolitan Martha Stewart Living 5. \$10 DINNERS 6. Star Magazine 7. Food Network Magazine 8. Woman's Day 9. 100 Decorating Ideas 10. ESPN The Magazine	3. OK! Magazine 4. Star Magazine 5. Martha Stewart Living 6. Food Network Magazine 7. Family Circle 8. Redbook 9. Cosmopolitan 10. National Geographic Interactive