

ALLEGHENY COUNTY LIBRARY ASSOCIATION

AUDITED FINANCIAL STATEMENTS AND  
SELECTED FINANCIAL DATA

Years ended December 31, 2009 and 2008

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the  
Allegheny County Library Association  
Pittsburgh, Pennsylvania

We have audited the accompanying statements of financial position of the Allegheny County Library Association as of December 31, 2009 and 2008, and the related statements of activities and changes in net assets, and cash flows for the years then ended. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Allegheny County Library Association as of December 31, 2009 and 2008 and the results of its activities and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

*Sisterson & Co. LLP*

May 11, 2010

ALLEGHENY COUNTY LIBRARY ASSOCIATION

STATEMENTS OF FINANCIAL POSITION

	December 31,	
	<u>2009</u>	<u>2008</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 3,348,999	\$ 483,865
Grants receivable (Note 4)	--	175,000
Other receivables	12,738	42,133
Prepaid expenses (Note 2)	1,610,002	5,000
Property and equipment, net (Note 5)	<u>419,327</u>	<u>441,827</u>
Total assets	<u>\$ 5,391,066</u>	<u>\$ 1,147,825</u>
<u>LIABILITIES AND NET ASSETS</u>		
Accounts payable	\$ 5,156	\$ 9,148
Accrued liabilities	1,679	1,239
Deferred revenue (Note 2)	<u>4,549,164</u>	<u>139,524</u>
Total liabilities	<u>4,555,999</u>	<u>149,911</u>
Net assets (Note 2)		
Unrestricted	645,918	646,164
Temporarily restricted	<u>189,149</u>	<u>351,750</u>
Total net assets	<u>835,067</u>	<u>997,914</u>
Total liabilities and net assets	<u>\$ 5,391,066</u>	<u>\$ 1,147,825</u>

The accompanying notes are an integral part of these financial statements.

ALLEGHENY COUNTY LIBRARY ASSOCIATION

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

	Year ended December 31, 2009			Year ended December 31, 2008		
	Unrestricted	Temporarily restricted	Total	Unrestricted	Temporarily restricted	Total
<b>Support and revenue</b>						
Regional Asset District grant	\$ 155,000	\$ 5,445,000	\$ 5,600,000	\$ 155,000	\$ 7,897,000	\$ 8,052,000
State library aid support	473,554	5,693,942	6,167,496	491,751	6,070,412	6,562,163
County, local and other support	10,000	256,883	266,883	10,000	250,872	260,872
Grants	23,500	66,410	89,910	12,050	399,586	411,636
Program fees	--	81,443	81,443	--	54,245	54,245
Interest and other income	127,155	8,691	135,846	210,440	7,620	218,060
Net assets released from restrictions	11,714,970	(11,714,970)	--	14,852,393	(14,852,393)	--
<b>Total support and revenue</b>	<b>12,504,179</b>	<b>(162,601)</b>	<b>12,341,578</b>	<b>15,731,634</b>	<b>(172,658)</b>	<b>15,558,976</b>
<b>Expenses</b>						
Regional Asset District distributions	4,300,000	--	4,300,000	4,300,000	--	4,300,000
State library aid distributions	5,203,744	--	5,203,744	5,255,165	--	5,255,165
Electronic Information Network distributions	--	--	--	2,452,000	--	2,452,000
RUR distributions	875,000	--	875,000	875,000	--	875,000
Access PA distributions	317,131	--	317,131	693,460	--	693,460
Other distributions	37,315	--	37,315	--	--	--
<b>Total distributions</b>	<b>10,733,190</b>	<b>--</b>	<b>10,733,190</b>	<b>13,575,625</b>	<b>--</b>	<b>13,575,625</b>
Grant expense	116,877	--	116,877	416,117	--	416,117
Personnel expenses	982,637	--	982,637	957,934	--	957,934
Rent and occupancy expenses	96,126	--	96,126	93,626	--	93,626
Other program and operating expenses	575,595	--	575,595	632,570	--	632,570
<b>Total program and operating expenses</b>	<b>1,771,235</b>	<b>--</b>	<b>1,771,235</b>	<b>2,100,247</b>	<b>--</b>	<b>2,100,247</b>
<b>Total expenses</b>	<b>12,504,425</b>	<b>--</b>	<b>12,504,425</b>	<b>15,675,872</b>	<b>--</b>	<b>15,675,872</b>
<b>Increase (decrease) in net assets</b>	<b>(246)</b>	<b>(162,601)</b>	<b>(162,847)</b>	<b>55,762</b>	<b>(172,658)</b>	<b>(116,896)</b>
Net assets, beginning of year	646,164	351,750	997,914	590,402	524,408	1,114,810
Net assets, end of year	\$ 645,918	\$ 189,149	\$ 835,067	\$ 646,164	\$ 351,750	\$ 997,914

The accompanying notes are an integral part of these financial statements.

ALLEGHENY COUNTY LIBRARY ASSOCIATION

STATEMENTS OF CASH FLOWS

	Year ended December 31,	
	<u>2009</u>	<u>2008</u>
Cash flows from operating activities		
Decrease in net assets	\$ (162,847)	\$ (116,896)
Adjustments to reconcile decrease in net assets to net cash provided by (used in) operating activities		
Depreciation	22,500	23,856
Write off of grant receivable	75,000	--
Increase (decrease) in cash from changes in		
Grants receivable	100,000	(170,000)
Other receivables	29,395	69,949
Prepaid expenses	(1,605,002)	(5,000)
Accounts payable	(3,992)	6,579
Accrued liabilities	440	(702)
Deferred revenue	<u>4,409,640</u>	<u>995</u>
Net cash provided by (used in) operating activities	2,865,134	(191,219)
Cash and cash equivalents, beginning of year	<u>483,865</u>	<u>675,084</u>
Cash and cash equivalents, end of year	<u>\$ 3,348,999</u>	<u>\$ 483,865</u>

The accompanying notes are an integral part of these financial statements.

ALLEGHENY COUNTY LIBRARY ASSOCIATION

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF ALLEGHENY COUNTY LIBRARY ASSOCIATION

The mission of the Allegheny County Library Association (“Association”) states: “Allegheny County Library Association, a federated library system, pursues, provides and promotes the highest quality public library service possible for all residents of Allegheny County through collaboration, cooperation, and coordination.” The current strategic plan cites goals that include improving library performance, increasing collaboration among libraries and expanding access to library service countywide.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

Under accounting principles generally accepted in the United States of America, the Association is required to report information regarding its financial position and activities according to three classes of net assets, as follows:

Unrestricted net assets

Unrestricted net assets are not subject to donor-imposed stipulations; however, unrestricted net assets include \$100,000 of Board designated funds at December 31, 2009 and 2008 for member library disbursements.

Temporarily restricted net assets

Temporarily restricted net assets are subject to donor-imposed stipulations that may or will be met, either by actions of the Association and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Temporarily restricted net assets are restricted for the following purposes as of December 31:

	<u>2009</u>	<u>2008</u>
Mobile Library Services	\$ 141,495	\$ 137,959
Knowledge Connections	26,077	185,441
Member library distributions	12,737	6,119
Program grants	8,840	1,175
Robinson Township	--	21,056
	<u>\$ 189,149</u>	<u>\$ 351,750</u>

ALLEGHENY COUNTY LIBRARY ASSOCIATION

NOTES TO FINANCIAL STATEMENTS

(continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Permanently restricted net assets

Permanently restricted net assets are subject to donor-imposed stipulations that they be maintained permanently with the use of all or part of the income earned on any related investments for general or specific purposes. At December 31, 2009 and 2008, the Association had no permanently restricted net assets.

Cash and cash equivalents

Cash and cash equivalents maintained at a financial institution may, from time to time, exceed insured limits. The Association does not believe it is exposed to any significant credit risk with respect to cash and cash equivalents.

The Association considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Grants receivable

Grants receivable are recognized as revenues and assets in the period the promises to give are acknowledged. Conditional grants receivable, if any, are not recognized until the conditions on which the grants depend are substantially met.

Property and equipment

Property and equipment are stated at cost. Donations of property and equipment are recorded at their estimated fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Maintenance and repairs are expensed as incurred. Expenditures which significantly increase asset value or extend the useful lives of property and equipment are capitalized. When an asset is sold or retired, the cost and related accumulated depreciation are eliminated from the accounts and any resulting gain or loss is recognized in income.

The value and composition of the library book collection for the Mobile Library Services program is reviewed on an annual basis to determine if a write-down in value is necessary. Annual depreciation is not charged to operations and new book additions are expensed as incurred.

Prepaid expenses

Prepaid expenses of \$1,610,002 at December 31, 2009 represents funds received from the Pennsylvania Office of Commonwealth Libraries ("Commonwealth") for 2010 member library distributions, which were disbursed in advance to a member library during 2009.

ALLEGHENY COUNTY LIBRARY ASSOCIATION

NOTES TO FINANCIAL STATEMENTS

(continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Deferred revenue

Deferred revenue of \$4,536,170 at December 31, 2009 represents funds received from the Commonwealth and interest accrued for 2010 member library distributions, mobile library services expenses, and system services expenses.

Deferred revenue of \$12,994 at December 31, 2009 represents program fees received from various organizations for mobile library services and system services to be performed in 2010.

Deferred revenue of \$139,524 at December 31, 2008 represents funds received from Robinson Township for the 2009 Robinson Township Library expenses. The Association maintained a management services agreement with Robinson Township to manage the Robinson Township Library through December 31, 2009.

Distributions

Expenses include \$10,695,875 and \$11,123,625 for 2009 and 2008, respectively, that are distributions made in accordance with formulas and usage calculations recommended by the Association and approved by the Allegheny Regional Asset District ("RAD") and/or the Commonwealth. In addition, expenses include \$116,877 and \$2,868,117 in 2009 and 2008, respectively, incurred for programs and other system services, including \$2,761,755 in 2008, distributed to the Electronic Information Network ("eiNetwork"). The expenses were incurred for activities including consulting services to local libraries and boards, continuing education workshops, consortium licenses, grant-writing assistance, board development, countywide programming, marketing initiatives, and advocacy support.

Expenses also include a distribution of \$37,315 made to the Robinson Township Library during 2009, at the conclusion of the management services agreement between the Association and the Robinson Township Library. All funds received by the Association for purposes of managing the Robinson Township Library have been disbursed as of December 31, 2009.

Fundraising expenses

The Association's fundraising expenses are not accounted for separately and are included in other program and operating expenses in the statements of activities. Direct costs of fundraising are estimated to be approximately \$11,000 for each of the years ended December 31, 2009 and 2008.

ALLEGHENY COUNTY LIBRARY ASSOCIATION

NOTES TO FINANCIAL STATEMENTS

(continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income taxes

The Association is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code; however, the Association is obligated to pay income tax on its unrelated business income (as defined), if any. The Association had no unrelated business income for the years ended December 31, 2009 and 2008. As a not-for-profit organization, the Association is required to file federal tax returns annually. These returns may be selected for examination by the Internal Revenue Service, subject to a statute of limitations, to determine whether or not the Association has properly maintained its tax-exempt status. The Association's tax returns for years 2006 and beyond remain subject to examination by the Internal Revenue Service.

The Financial Accounting Standards Board Accounting Codification on Income Taxes clarifies recognition, measurement, presentation and disclosure relating to uncertain tax positions. As permitted, the Association adopted these provisions as of January 1, 2009. The change did not have a material impact on the Association's financial position or activities. For financial statements covering periods prior to 2009, the Association evaluated uncertain tax positions in accordance with existing accounting principles and made such accruals and disclosures as might have been required.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 3 - ECONOMIC DEPENDENCY

The RAD supports the Association and the system of public libraries in Allegheny County using funds from the Allegheny County sales and use tax fund. The RAD, which provided the Association with 45% and 52% of its total support and revenue in 2009 and 2008, respectively, is authorized to provide financial support to regional assets. The Allegheny County library system is designated as a regional asset.

The RAD funding is provided to the Association through a Cooperation and Support Agreement ("Agreement") between both parties. This Agreement states that RAD will disburse through 2014 at least \$5,000,000 annually to the Association which will, in turn, re-distribute portions of those funds, less administrative expenses, to each participating public library in Allegheny County in accordance with a basic distribution plan.

ALLEGHENY COUNTY LIBRARY ASSOCIATION

NOTES TO FINANCIAL STATEMENTS

(continued)

NOTE 3 - ECONOMIC DEPENDENCY (continued)

The Agreement provides for reductions in the minimum funding allocation in the event that RAD does not receive adequate revenues generated from the regional sales and use tax. The Agreement also includes various conditions that the Association must satisfy in order to maintain its grant funding.

In addition, a significant portion of the Association's support is from the Commonwealth. Future support is subject to reconsideration and adjustment by the Commonwealth on an annual basis.

NOTE 4 - GRANTS

At December 31, 2009, there are no outstanding grants receivable. Grants receivable were \$175,000 at December 31, 2008. Sources of grants revenue consist of the following:

	<u>2009</u>	<u>2008</u>
Library Services and Technology Act (Member libraries)	\$ 27,600	\$ 12,786
Library Services and Technology Act (Wireless equipment)	14,400	--
Department of Community and Economic Development (Robinson Township Library)	10,000	--
Comcast Foundation (One Book One Community)	10,000	--
Americans for Libraries Council (Lifelong learning)	8,000	8,000
Buncher Family Foundation (Training center equipment)	6,160	--
Dollar Bank Foundation (Summer Reading)	5,000	--
Verizon (Summer Reading)	5,000	--
Other	3,750	5,050
Grable Foundation (Knowledge Connections)	--	300,000
Anonymous (Leadership development)	--	50,000
Department of Community and Economic Development (Mobile Library Services)	--	28,800
Dollar Bank Foundation (One Book One Community)	--	7,000
	<u>\$ 89,910</u>	<u>\$ 411,636</u>

ALLEGHENY COUNTY LIBRARY ASSOCIATION

NOTES TO FINANCIAL STATEMENTS

(continued)

NOTE 5 - PROPERTY AND EQUIPMENT

Property and equipment consists of the following at December 31:

	<u>2009</u>	<u>2008</u>
Furniture and equipment	\$ 64,909	\$ 64,909
Vehicles	161,355	161,355
Library book collection for Mobile Library Services	<u>365,000</u>	<u>365,000</u>
	591,264	591,264
Less: accumulated depreciation	<u>(171,937)</u>	<u>(149,437)</u>
	<u>\$ 419,327</u>	<u>\$ 441,827</u>

NOTE 6 - OPERATING LEASE COMMITMENTS

The Association leases its office space under an operating lease that expires December 31, 2012. The lease agreement provides for monthly rent payments, plus the obligation to pay insurance, real estate taxes, and utilities on the office space.

The Association also leases space for Mobile Library Services under an operating lease that expires July 1, 2012. The Association has the option to exercise two five-year renewal options.

The Association also leases computers and servers from eiNetwork, a related party, for administrative and program use.

Total rental expense charged to operations for 2009 and 2008 was \$133,580 and \$138,916, respectively.

Future minimum lease payments as of December 31, 2009, are as follows:

2010	\$ 127,389
2011	116,229
2012	68,439
2013	<u>133</u>
	<u>\$ 312,190</u>

ALLEGHENY COUNTY LIBRARY ASSOCIATION

NOTES TO FINANCIAL STATEMENTS

(continued)

NOTE 7 - SYSTEM SERVICES

System services includes library development, consortium services and marketing and advocacy. Library development includes providing library management and operations consulting, providing grant writing consulting, providing continuing education programs and information and resources for library staff and trustees, and providing professional development opportunities. Consortium services includes providing countywide programs in libraries, representing consortium interests on countywide committees, generating and analyzing data for countywide initiatives, and training and assisting libraries with State and RAD reports. Marketing and advocacy includes educating state and county elected officials and library stakeholders, providing tools and supporting libraries with local funders, increasing public awareness regarding value of library services, and providing tools to assist libraries in local marketing. Of the total system services expense at December 31, 2009 of \$532,033, consortium services totaled \$261,118, library development totaled \$163,637, and marketing and advocacy totaled \$107,278.

NOTE 8 - RETIREMENT PLAN

The Association maintains a 403(b) retirement plan covering substantially all full-time employees who have attained the age of 21. Participants can contribute up to 15% of their compensation, subject to Internal Revenue Code limitations on maximum annual contributions. The Association contributes an annual amount equal to 7% of base salary to each eligible employee's 403(b) account. Employees must voluntarily contribute at least 2% of base salary to be eligible to receive the Association's contribution. The Association may also make discretionary contributions to the Plan. During 2009 and 2008, the Association made contributions to the Plan of \$42,677 and \$38,870, respectively.

NOTE 9 - RELATED PARTY TRANSACTIONS

The Association leases computers from eiNetwork for use in its operations. The eiNetwork is a separate non-profit organization with two members, the Association and the Carnegie Library of Pittsburgh ("CLP"). The purpose of eiNetwork is to maintain and support the electronic information computer network that holds the Allegheny County library system's online catalog and reference materials. The respective boards of the Association and the CLP each appoint four members to eiNetwork's eight-member board of directors.

Prior to 2009, the Association also provided financial support, through RAD funding, to eiNetwork. For the year ended December 31, 2008, the Association distributed RAD funding of \$2,452,000, for the benefit of the eiNetwork. For the year ended December 31, 2008, the Association distributed other grant funding of \$309,755 for the benefit of the eiNetwork. No grant funds were distributed to eiNetwork in 2009.

ALLEGHENY COUNTY LIBRARY ASSOCIATION

NOTES TO FINANCIAL STATEMENTS

(continued)

NOTE 10 - SUBSEQUENT EVENTS

The Association evaluates events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements consider events through May 11, 2010, the date on which the financial statements were available to be issued.

## SELECTED FINANCIAL DATA

INDEPENDENT AUDITOR'S REPORT ON SELECTED FINANCIAL DATA

To the Board of Directors of the  
Allegheny County Library Association

Our report on the audits of the basic financial statements of the Allegheny County Library Association for the years ended December 31, 2009 and 2008 appears on page 1. The audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The selected financial data which appears on pages 15 to 19 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Sisterson & Co. LLP*

May 11, 2010

ALLEGHENY COUNTY LIBRARY ASSOCIATION

SCHEDULE OF TOTAL FORMULA-BASED DISTRIBUTIONS

Year ended December 31, 2009

Library	RAD Basic Distribution	Regional Use Reimbursement	State Aid	State Access PA	Total
Andrew Bayne Memorial Library	\$ 59,528.00	\$ 13,742.00	\$ 37,767.00	\$ 3,594.60	\$ 114,631.60
Andrew Carnegie Public Library	49,410.00	10,323.00	38,441.00	2,694.53	100,868.53
Avalon Public Library	43,070.00	13,684.00	12,176.00	3,628.02	72,558.02
Baldwin Borough Public Library	77,205.00	11,991.00	81,508.00	1,786.90	172,490.90
Bethel Park Public Library	202,688.00	29,196.00	145,818.00	9,029.33	386,731.33
Braddock Carnegie Library	40,053.00	3,396.00	39,311.00	223.69	82,983.69
Brentwood Library	79,977.00	26,107.00	47,307.00	6,607.26	159,998.26
Bridgeville Public Library	34,556.00	11,192.00	25,432.00	3,616.01	74,796.01
C.C. Mellor Memorial Library	56,690.00	15,573.00	90,913.00	2,937.90	166,113.90
Carnegie Free Library of Swissvale	63,916.00	8,114.00	50,993.00	1,601.22	124,624.22
Carnegie Library of Homestead	51,923.00	12,517.00	76,611.00	3,505.84	144,556.84
Carnegie Library of McKeesport	140,354.00	24,891.00	249,252.00	3,904.57	418,401.57
Carnegie Library of Pittsburgh	--	--	2,014,848.00	66,266.98	2,081,114.98
Clairton Public Library	43,904.00	3,169.00	21,678.00	524.62	69,275.62
Community Library of Allegheny Valley	62,878.00	21,399.00	103,937.00	9,803.01	198,017.01
Community Library of Castle Shannon	64,912.00	19,619.00	39,154.00	3,027.15	126,712.15
Coraopolis Memorial Library	44,965.00	4,886.00	33,442.00	919.01	84,212.01
Crafton Public Library	42,964.00	13,455.00	28,883.00	3,506.83	88,808.83
Dormont Public Library	53,469.00	9,999.00	42,351.00	2,104.05	107,923.05
FOR Sto-Rox Library	28,040.00	2,816.00	26,654.00	540.46	58,050.46
Green Tree Public Library	62,659.00	22,703.00	22,776.00	6,852.86	114,990.86
Hampton Community Library	50,237.00	8,685.00	34,219.00	1,970.85	95,111.85
Jefferson Hills Public Library	61,522.00	7,890.00	41,889.00	1,460.72	112,761.72
Lauri Ann West Memorial Library	114,064.00	15,038.00	129,925.00	3,201.07	262,228.07
Monroeville Public Library	256,226.00	13,828.00	143,652.00	9,913.80	423,619.80
Moon Township Public Library	73,646.00	21,457.00	88,248.00	7,804.06	191,155.06
Mt. Lebanon Public Library	387,980.00	57,198.00	143,562.00	13,655.96	602,395.96
North Versailles Public Library	32,001.00	8,983.00	22,683.00	2,495.22	66,162.22
Northern Tier Regional Library	132,188.00	29,609.00	74,830.00	13,849.06	250,476.06
Northland Public Library	362,031.00	87,834.00	344,453.00	25,252.43	819,570.43
Oakmont Carnegie Library	86,458.00	15,418.00	32,132.00	4,777.04	138,785.04
Penn Hills Library	196,016.00	46,264.00	195,430.00	9,216.75	446,926.75
Pleasant Hills Public Library	59,793.00	20,021.00	38,476.00	6,111.12	124,401.12
Plum Borough Community Library	59,977.00	7,733.00	51,185.00	2,310.65	121,205.65
Robinson Township Library	--	--	--	898.22	898.22
Scott Township Library	50,418.00	13,491.00	33,790.00	2,865.36	100,564.36
Sewickley Public Library	166,120.00	46,403.00	59,685.00	20,225.23	292,433.23
Shaler North Hills Library	188,536.00	61,676.00	129,648.00	18,698.53	398,558.53
South Fayette Township Library	40,563.00	7,116.00	24,748.00	2,252.10	74,679.10
South Park Township Library	98,113.00	22,907.00	63,842.00	3,743.52	188,605.52
Springdale Free Public Library	29,742.00	5,452.00	22,045.00	1,151.98	58,390.98
Upper St. Clair Library	207,298.00	35,812.00	88,200.00	10,573.35	341,883.35
Western Allegheny Community Library	57,331.00	6,780.00	62,605.00	3,084.83	129,800.83
Whitehall Public Library	116,684.00	33,762.00	64,287.00	8,341.93	223,074.93
Wilksburg Public Library	169,895.00	22,871.00	84,958.00	6,602.44	284,326.44
	<b>\$ 4,300,000.00</b>	<b>\$ 875,000.00</b>	<b>\$ 5,203,744.00</b>	<b>\$ 317,131.06</b>	<b>\$ 10,695,875.06</b>

ALLEGHENY COUNTY LIBRARY ASSOCIATION

RAD BASIC DISTRIBUTION

Formula 2009

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
Name of Library	Population of Service District	Population Payment \$1 Per Capita	Distress Payment \$1 Per Capita	2007 Local Government Funding	2007 Taxable Real Estate	Equiv. Mils for Library	Local Match \$ .05 per / .05 mils capped at \$ 25	2007 Other Income Reported	\$.05 Match for Other Income	Annual Public Service Hours	Hours Payment at \$4.50 per Hour	Collection Size	Circulation	Turnover Rate	Collection Use Payment \$1300 per ea. .25 of turnover	Total Projected from Formula	2009 Total Adjusted for Available Funds
Andrew Bayne	8,770	\$ 8,770.00	\$ -	116,000	\$ 230,560,340.00	0.50	\$ 29,000.00	\$ 3,007.00	\$ 150.35	2,883.0	\$ 12,973.50	25,962	70,451	2.71	\$ 14,110.82	\$ 65,004.67	\$ 59,528.00
Andrew Carnegie	8,389	8,389.00	-	62,723	271,681,146.00	0.23	12,544.60	162,485.00	8,124.25	2,518.0	11,331.00	19,155	49,978	2.61	13,567.51	53,956.36	49,410.00
Avalon	5,294	5,294.00	-	77,315	137,293,121.00	0.56	19,328.75	16,343.00	817.15	2,134.0	9,603.00	22,184	51,148	2.31	11,989.25	47,032.15	43,070.00
Baldwin	19,999	19,999.00	-	170,000	647,315,746.00	0.26	42,500.00	16,081.00	804.05	2,230.0	10,035.00	25,401	53,590	2.11	10,970.75	84,308.80	77,205.00
Belhel Park	33,556	33,556.00	-	615,711	1,791,610,577.00	0.34	153,927.75	45,845.00	2,292.25	3,396.0	15,282.00	105,824	331,276	3.13	16,278.30	221,336.30	202,688.00
Braddock	18,285	18,285.00	17,415.00	11,000	255,661,363.00	0.04	550.00	14,003.00	700.15	1,141.0	5,134.50	27,305	8,682	0.32	1,653.41	43,738.06	40,053.00
Brentwood	10,466	10,466.00	-	199,020	299,915,460.00	0.68	49,755.00	28,290.00	1,414.50	2,698.5	12,143.25	45,368	118,276	2.61	13,556.59	87,335.34	79,977.00
Bridgetown	5,341	5,341.00	-	12,260	178,110,480.00	0.07	613.00	19,793.00	989.65	2,609.0	11,740.50	17,285	63,328	3.66	19,051.52	37,735.67	34,556.00
C.C. Mellor	22,623	22,623.00	-	77,642	1,081,888,599.00	0.07	3,882.10	72,055.00	3,602.75	3,745.0	16,852.50	44,778	128,694	2.87	14,945.04	61,905.39	56,890.00
Cam Free Lib of Swissvale	11,968	11,968.00	2,315.00	124,485	235,552,846.00	0.53	31,121.25	12,587.00	629.35	2,453.0	11,038.50	22,587	55,271	2.45	12,724.54	69,796.64	63,916.00
Cam Lib of Homestead	19,368	19,368.00	3,569.00	29,280	610,997,908.00	0.05	1,464.00	194,875.00	9,743.75	2,677.0	12,048.50	33,556	67,812	2.02	10,508.48	56,699.73	51,923.00
Cam Lib of McKeesport	63,118	63,118.00	31,372.00	160,969	1,404,119,576.00	0.11	16,096.90	148,630.00	7,431.50	6,296.0	26,332.00	131,007	174,261	1.33	6,916.86	153,267.26	140,354.00
Clairton	8,491	8,491.00	8,491.00	53,345	97,029,650.00	0.55	13,336.25	43,897.00	2,194.85	2,243.0	10,093.50	28,347	29,093	1.03	5,336.85	47,943.45	43,904.00
Comm Lib. All. Valley	24,622	24,622.00	8,536.00	35,760	946,575,917.00	0.04	1,788.00	74,741.00	3,737.05	4,046.0	18,207.00	52,896	119,755	2.26	11,772.65	68,662.70	62,878.00
Comm Lib of Castle Shannon	8,556	8,556.00	-	157,937	275,564,698.00	0.57	39,484.25	23,834.00	1,191.70	2,601.0	11,704.50	40,855	78,160	1.91	9,948.16	70,884.61	64,912.00
Coropolis	7,363	7,363.00	-	89,800	277,498,845.00	0.32	22,450.00	6,046.00	302.30	2,893.0	12,118.50	26,951	35,598	1.32	6,868.38	49,102.18	44,965.00
Crafton	6,706	6,706.00	-	52,953	198,679,933.00	0.27	13,238.25	29,937.00	1,496.85	2,381.0	10,714.50	27,632	78,440	2.84	14,761.44	46,917.04	42,964.00
Dormont	9,305	9,305.00	-	84,650	238,883,850.00	0.35	21,162.50	200,801.00	10,040.05	2,228.0	10,026.00	28,529	43,096	1.51	7,855.14	58,388.69	53,469.00
F.O.R. Sto-Rox	13,328	13,328.00	-	3,000	280,329,112.00	0.01	150.00	33,596.00	1,679.80	1,664.0	7,488.00	14,125	21,661	1.53	7,974.32	30,620.12	28,040.00
Green Tree	4,719	4,719.00	-	140,690	438,794,954.00	0.32	35,172.50	36,470.00	1,823.50	2,961.0	13,324.50	36,495	93,935	2.57	13,384.35	68,423.85	62,659.00
Hampton	17,526	17,526.00	-	116,228	1,151,231,012.00	0.10	11,622.80	48,202.00	2,410.10	2,195.0	9,877.50	28,286	73,017	2.58	13,423.19	54,859.59	50,237.00
Jefferson Hills	9,666	9,666.00	-	149,996	508,201,515.00	0.30	37,499.00	20,794.00	1,039.70	2,494.5	11,225.25	33,825	50,429	1.49	7,752.57	67,182.52	61,522.00
Lauri Ann West	29,205	29,205.00	-	411,571	2,519,741,688.00	0.16	61,735.65	110,683.00	5,534.15	3,283.0	14,773.50	79,681	203,958	2.56	13,310.35	124,558.65	114,064.00
Monroeville	33,038	33,038.00	3,689.00	859,029	2,014,077,136.00	0.43	214,757.25	67,178.00	3,358.90	3,321.0	14,944.50	114,236	219,967	1.93	10,012.85	279,600.50	256,226.00
Moon Township	22,290	22,290.00	-	185,489	1,613,924,483.00	0.11	18,548.90	82,482.00	4,124.10	2,988.5	13,448.25	48,371	204,743	4.23	22,010.37	80,421.62	73,646.00
Mt. Lebanon	33,017	33,017.00	-	1,389,568	2,029,790,637.00	0.68	347,382.00	213,969.00	10,698.45	3,354.0	15,093.00	168,381	565,883	3.36	17,475.79	423,676.24	387,980.00
North Versailles	11,125	11,125.00	-	33,055	356,271,303.00	0.09	1,652.75	12,490.00	624.50	2,447.0	11,011.50	23,025	46,631	2.03	10,531.21	34,944.96	32,001.00
Northern Tier	16,914	16,914.00	-	366,814	1,621,495,872.00	0.20	73,382.80	347,946.00	17,397.30	3,232.0	14,544.00	61,546	261,951	4.26	22,132.15	144,350.25	132,188.00
Northland	80,082	80,082.00	-	1,315,990	5,548,748,290.00	0.24	263,198.00	225,087.00	11,254.35	3,715.0	16,717.50	194,312	900,122	4.63	24,088.24	395,340.09	362,031.00
Oakmont	6,911	6,911.00	-	235,044	320,308,142.00	0.73	58,761.00	30,347.00	1,517.35	2,770.0	12,465.00	33,245	94,356	2.84	14,758.65	94,413.00	86,458.00
Penn Hills	46,809	46,809.00	-	530,569	1,359,425,568.00	0.39	132,642.25	54,995.00	2,749.75	4,696.5	21,134.25	121,598	250,566	2.06	10,715.17	214,050.42	196,016.00
Pleasant Hills	8,397	8,397.00	-	120,145	438,804,061.00	0.27	30,036.25	82,885.00	4,144.25	2,770.5	12,467.25	56,243	110,860	1.97	10,249.67	65,294.42	59,793.00
Plum Borough	26,940	26,940.00	-	91,492	1,082,809,708.00	0.08	4,574.60	52,911.00	2,645.55	2,735.0	12,307.50	34,931	127,817	3.66	19,027.47	65,495.12	59,977.00
Scott Township	17,288	17,288.00	-	93,265	711,729,270.00	0.13	9,326.50	34,803.00	1,740.15	2,434.0	10,963.00	30,218	91,521	3.03	15,749.20	55,056.85	50,418.00
Sewickley	13,366	13,366.00	-	463,594	1,326,762,066.00	0.35	115,898.50	330,423.00	16,521.15	3,265.0	14,692.50	87,334	351,442	4.02	20,925.39	181,403.54	166,120.00
Shaler North Hills	29,757	29,757.00	-	520,000	1,203,778,425.00	0.43	130,000.00	301,534.00	15,076.70	3,370.0	15,165.00	127,020	387,967	3.05	15,883.58	205,882.28	188,536.00
South Fayette	12,271	12,271.00	-	64,837	779,029,148.00	0.08	3,241.85	48,788.00	2,439.40	2,728.0	12,276.00	24,287	65,699	2.71	14,068.57	44,294.82	40,563.00
South Park	14,340	14,340.00	-	276,425	516,285,102.00	0.54	69,106.25	19,722.00	986.10	2,228.0	10,026.00	41,583	101,409	2.44	12,681.31	107,139.66	98,113.00
Springdale	10,771	10,771.00	-	17,267	537,616,600.00	0.03	863.35	38,247.00	1,912.35	2,204.0	9,918.00	28,984	50,243	1.73	9,014.06	32,478.76	29,742.00
Upper St. Clair	20,053	20,053.00	-	689,207	1,579,731,390.00	0.44	172,301.75	34,300.00	1,715.00	3,199.5	14,397.75	96,629	332,695	3.44	17,903.67	228,371.17	207,298.00
Western Allegheny	18,950	18,950.00	-	160,994	1,298,147,735.00	0.12	16,099.40	31,806.00	1,590.30	2,646.0	11,907.00	40,437	109,325	2.70	14,058.66	62,605.36	57,331.00
Whitehall	14,444	14,444.00	-	333,885	583,772,890.00	0.57	83,471.25	55,811.00	2,790.55	2,685.0	12,082.50	60,621	170,573	2.81	14,631.56	127,419.86	116,684.00
Wilksburg	19,196	19,196.00	19,196.00	452,765	327,136,159.00	1.38	113,191.25	22,724.00	1,136.20	5,041.0	22,684.50	64,239	125,048	1.95	10,122.35	185,526.30	169,895.00
Average														2.53			
Total	822,623	\$ 822,623.00	\$ 94,583.00	\$ 11,151,769.00	\$ 39,326,882,321.00		\$ 2,478,848.45	\$ 3,451,443.00	\$ 172,572.15	125,400.00	\$ 564,300.00	2,375,274	6,568,747		\$ 584,698.37	\$ 4,695,624.97	\$ 4,300,000.00

Distressed communities include: Braddock, Clairton, Duquesne, East Pittsburgh, McKeesport, North Braddock, Pitcairn, Rankin, Tarantum, Turtle Creek, Whiteaker, Wilksburg (based on Commonwealth Libraries and/or Act 47 status).

The following scale is utilized for local government match: .00 to .09 mils matched at \$ .05 per local dollar; .10 to .14 mils matched at \$ .10 per local dollar; .15 to .19 mils matched at \$ .15 per local dollar; .20 to .24 mils matched at \$ .20 per local dollar; .25 mils and up matched at \$ .25 per local dollar

ALLEGHENY COUNTY LIBRARY ASSOCIATION

REGIONAL USE REIMBURSEMENT

	PAYMENT Mar-09	PAYMENT Jun-09	PAYMENT Sep-09	PAYMENT Dec-09	RUR TOTALS 2009
Andrew Bayne Memorial Library	\$ 3,250.00	\$ 3,235.00	\$ 3,077.00	\$ 4,180.00	\$ 13,742.00
Andrew Carnegie Free Library	2,379.00	2,167.00	2,376.00	3,401.00	10,323.00
Avalon Public Library	3,230.00	3,151.00	3,138.00	4,165.00	13,684.00
Baldwin Borough Public Library	2,764.00	2,802.00	2,627.00	3,798.00	11,991.00
Bethel Park Public Library	6,997.00	6,977.00	6,706.00	8,516.00	29,196.00
Braddock Carnegie Library	749.00	692.00	773.00	1,182.00	3,396.00
Brentwood Library	5,678.00	6,006.00	6,123.00	8,300.00	26,107.00
Bridgeville Public Library	2,579.00	2,592.00	2,628.00	3,393.00	11,192.00
C.C. Mellor Memorial Library	3,579.00	3,394.00	3,671.00	4,929.00	15,573.00
Carnegie Free Library of Swissvale	2,037.00	1,917.00	1,788.00	2,372.00	8,114.00
Carnegie Library of Homestead	2,819.00	2,652.00	2,853.00	4,193.00	12,517.00
Carnegie Library of McKeesport	6,439.00	6,144.00	5,383.00	6,925.00	24,891.00
Clairton Public Library	879.00	741.00	660.00	889.00	3,169.00
Community Library of Allegheny Valley	4,692.00	4,777.00	4,886.00	7,044.00	21,399.00
Community Library of Castle Shannon	4,705.00	4,470.00	4,378.00	6,066.00	19,619.00
Coraopolis Memorial Library	1,088.00	1,113.00	1,118.00	1,567.00	4,886.00
Crafton Public Library	2,667.00	3,337.00	3,153.00	4,298.00	13,455.00
Dormont Public Library	2,144.00	2,119.00	2,332.00	3,404.00	9,999.00
F.O.R. Sto-Rox Library	611.00	615.00	669.00	921.00	2,816.00
Green Tree Public Library	5,477.00	5,277.00	5,090.00	6,859.00	22,703.00
Hampton Community Library	2,007.00	2,009.00	2,057.00	2,612.00	8,685.00
Jefferson Hills Public Library	1,790.00	1,875.00	1,808.00	2,417.00	7,890.00
Lauri Ann West Memorial Library	3,230.00	3,256.00	3,480.00	5,072.00	15,038.00
Monroeville Public Library	3,102.00	2,841.00	3,123.00	4,762.00	13,828.00
Moon Township Public Library	4,772.00	4,686.00	5,091.00	6,908.00	21,457.00
Mt. Lebanon Public Library	12,919.00	13,656.00	13,253.00	17,370.00	57,198.00
North Versailles Public Library	2,059.00	1,970.00	2,138.00	2,816.00	8,983.00
Northern Tier Regional Library	6,389.00	6,445.00	6,927.00	9,848.00	29,609.00
Northland Public Library	19,500.00	20,246.00	20,557.00	27,531.00	87,834.00
Oakmont Carnegie Library	3,448.00	3,474.00	3,501.00	4,995.00	15,418.00
Penn Hills Library	10,958.00	10,852.00	10,320.00	14,134.00	46,264.00
Pleasant Hills Public Library	4,610.00	4,437.00	4,534.00	6,440.00	20,021.00
Plum Borough Community Library	1,828.00	1,713.00	1,708.00	2,484.00	7,733.00
Scott Township Public Library	2,971.00	2,967.00	3,022.00	4,531.00	13,491.00
Sewickley Public Library	11,000.00	10,682.00	10,429.00	14,292.00	46,403.00
Shaler North Hills Library	13,472.00	13,773.00	13,893.00	20,538.00	61,676.00
South Fayette Township Library	1,549.00	1,497.00	1,661.00	2,409.00	7,116.00
South Park Township Library	5,030.00	5,202.00	5,320.00	7,355.00	22,907.00
Springdale Free Public Library	1,380.00	1,182.00	1,149.00	1,741.00	5,452.00
Upper St. Clair Township Library	7,988.00	8,415.00	8,180.00	11,229.00	35,812.00
Western Allegheny Community Library	1,568.00	1,552.00	1,485.00	2,175.00	6,780.00
Whitehall Public Library	8,104.00	7,797.00	7,646.00	10,215.00	33,762.00
Wilksburg Public Library	5,563.00	5,295.00	5,289.00	6,724.00	22,871.00

\$ 200,000.00 \$ 200,000.00 \$ 200,000.00 \$ 275,000.00 \$ 875,000.00

ALLEGHENY COUNTY LIBRARY ASSOCIATION

STATE ACCESS PA

	Third Quarter 2008						Fourth Quarter 2008						TOTAL	GRAND TOTAL	Mar-09 PAYMENT	
	LOANS WITHIN COUNTY	Factored by 0.247579	LOANS OUTSIDE COUNTY	TOTAL LOANS CLAIMED	TOTAL CIRC	Factored by 0.371368	TOTAL	LOANS WITHIN COUNTY	Factored by 0.247579	LOANS OUTSIDE COUNTY	TOTAL LOANS CLAIMED	TOTAL CIRC				Factored by 0.371368
Andrew Bayne Memorial Library	7,507	\$ 1,858.58	45	7,552	18,066	\$ 16.71	\$ 1,875.29	6,871	\$ 1,701.12	49	6,920	16,386	\$ 18.20	\$ 1,719.31	\$ 3,594.60	\$ 3,594.60
Andrew Carnegie Public Library	5,028	1,244.83	279	5,307	13,404	103.61	1,348.44	4,972	1,230.96	310	5,282	12,558	115.12	1,346.09	2,694.53	2,694.53
Avalon Public Library	7,530	1,864.27	34	7,564	14,296	12.63	1,876.90	6,845	1,694.68	152	6,997	12,095	56.45	1,751.13	3,628.02	3,628.02
Baldwin Borough Public Library	3,710	918.52	140	3,850	10,479	51.99	970.51	3,161	782.60	91	3,252	9,568	33.79	816.39	1,786.90	1,786.90
Bethel Park Public Library	13,182	3,263.59	3,718	16,900	81,601	1,380.75	4,644.33	12,025	2,977.14	3,791	15,816	68,075	1,407.86	4,384.99	9,029.33	9,029.33
Braddock Carnegie Library	424	104.97	29	453	2,068	10.77	115.74	349	86.41	58	407	1,852	21.54	107.94	223.69	223.69
Brentwood Library	13,860	3,431.44	57	13,917	28,926	21.17	3,452.61	12,628	3,126.43	76	12,704	24,835	28.22	3,154.65	6,607.26	6,607.26
Bridgeville Public Library	5,953	1,473.84	990	6,943	13,237	367.65	1,841.49	5,894	1,459.23	849	6,743	13,111	315.29	1,774.52	3,616.01	3,616.01
C.C. Mellor Memorial Library	6,269	1,552.07	209	6,478	26,894	77.62	1,629.69	4,993	1,236.16	194	5,187	24,806	72.05	1,308.21	2,937.90	2,937.90
Carnegie Free Library of Swissvale	3,118	771.95	27	3,145	12,417	10.03	781.98	3,306	818.50	2	3,308	11,921	0.74	819.24	1,601.22	1,601.22
Carnegie Library of Homestead	7,763	1,921.96	56	7,819	16,805	20.80	1,942.75	6,300	1,559.75	9	6,309	13,905	3.34	1,563.09	3,505.84	3,505.84
Carnegie Library of McKeesport	6,732	1,666.70	674	7,406	38,641	250.30	1,917.00	6,909	1,710.52	746	7,655	35,040	277.04	1,987.56	3,904.57	3,904.57
Carnegie Library of Pittsburgh	117,896	29,188.57	12,837	130,733	649,362	4,767.25	33,955.82	111,052	27,494.14	12,971	124,023	618,406	4,817.01	32,311.16	66,266.98	66,266.98
Clairton Public Library	771	190.88	10	781	5,306	3.71	194.60	1,318	326.31	10	1,328	5,178	3.71	330.02	524.62	524.62
Community Library of Allegheny Valley	12,736	3,153.17	5,484	18,220	32,018	2,036.58	5,189.75	10,157	2,514.66	5,651	15,808	27,310	2,098.60	4,613.26	9,803.01	9,803.01
Community Library of Castle Shannon	6,368	1,576.58	154	6,522	17,167	57.19	1,633.77	5,346	1,323.56	188	5,534	14,854	69.82	1,393.37	3,027.15	3,027.15
Coraopolis Memorial Library	2,027	501.84	92	2,119	8,638	34.17	536.01	1,355	335.47	128	1,483	6,784	47.54	383.00	919.01	919.01
Crafton Public Library	7,934	1,964.29	92	8,026	16,910	34.17	1,998.46	5,971	1,478.29	81	6,052	13,111	30.08	1,508.38	3,506.83	3,506.83
Dormont Public Library	4,714	1,167.09	52	4,766	12,917	19.31	1,186.40	3,654	904.65	35	3,689	9,293	13.00	917.65	2,104.05	2,104.05
FOR Sto-Rox Library	1,178	291.65	5	1,183	5,127	1.86	293.50	984	243.62	9	993	4,290	3.34	246.96	540.46	540.46
Green Tree Public Library	13,578	3,361.63	200	13,778	20,801	74.27	3,435.90	13,380	3,312.61	281	13,661	19,319	104.35	3,416.96	6,852.86	6,852.86
Hampton Community Library	4,605	1,140.10	73	4,678	22,264	27.11	1,167.21	3,159	782.10	58	3,217	16,144	21.54	803.64	1,970.85	1,970.85
Jefferson Hills Public Library	2,925	724.17	255	3,180	11,490	94.70	818.87	2,141	530.07	301	2,442	9,540	111.78	641.85	1,460.72	1,460.72
Lauri Ann West Memorial Library	6,386	1,581.04	474	6,860	49,722	176.03	1,757.07	5,180	1,282.46	435	5,615	41,912	161.55	1,444.00	3,201.07	3,201.07
Monroeville Public Library	12,165	3,011.80	5,885	18,050	60,566	2,185.50	5,197.30	10,436	2,583.73	5,743	16,179	49,973	2,132.77	4,716.50	9,913.80	9,913.80
Moon Township Public Library	11,982	2,966.49	3,295	15,277	49,252	1,223.66	4,190.15	10,022	2,481.24	3,050	13,072	43,224	1,132.67	3,613.91	7,804.06	7,804.06
Mt. Lebanon Public Library	27,702	6,858.43	736	28,438	128,173	273.33	7,131.76	25,191	6,236.76	774	25,965	112,544	287.44	6,524.20	13,655.96	13,655.96
North Versailles Public Library	5,055	1,251.51	304	5,359	12,410	112.90	1,364.41	3,933	973.73	423	4,356	10,825	157.09	1,130.82	2,495.22	2,495.22
Northern Tier Regional Library	15,286	3,784.49	9,954	25,240	61,441	3,696.60	7,481.09	12,041	2,981.10	9,120	21,161	49,563	3,386.88	6,367.97	13,849.06	13,849.06
Northland Public Library	46,358	11,477.27	5,173	51,531	230,273	1,921.09	13,398.35	39,888	9,875.43	5,328	45,216	196,266	1,978.65	11,854.08	25,252.43	25,252.43
Oakmont Carnegie Library	8,618	2,133.64	826	9,444	20,704	306.75	2,440.39	8,487	2,101.20	634	9,121	18,598	235.45	2,336.65	4,777.04	4,777.04
Penn Hills Library	16,408	4,062.28	1,867	18,275	73,797	693.34	4,755.62	15,679	3,881.79	1,560	17,239	68,679	579.33	4,461.13	9,216.75	9,216.75
Pleasant Hills Public Library	12,372	3,063.05	399	12,771	28,512	148.18	3,211.22	11,272	2,790.71	294	11,566	24,022	109.18	2,899.89	6,111.12	6,111.12
Plum Borough Community Library	2,752	681.34	1,486	4,238	33,166	551.85	1,233.19	2,435	602.85	1,278	3,713	27,063	474.61	1,077.46	2,310.65	2,310.65
Robinson Township Library	1,341	332.00	200	1,541	11,522	74.27	406.28	1,729	428.06	172	1,901	11,232	63.88	491.94	898.22	898.22
Scott Township Library	6,061	1,500.58	98	6,159	23,171	36.39	1,536.97	5,139	1,272.31	151	5,290	20,292	56.08	1,328.39	2,865.36	2,865.36
Sewickley Public Library	25,802	6,388.03	10,674	36,476	80,783	3,963.98	10,352.02	24,135	5,975.32	10,498	34,633	74,106	3,898.62	9,873.94	20,225.96	20,225.96
Shaler North Hills Library	38,667	9,573.14	1,529	40,196	97,868	567.82	10,140.96	32,840	8,130.49	1,150	33,990	83,331	427.07	8,557.57	18,698.53	18,698.53
South Fayette Township Library	3,007	744.47	1,361	4,368	17,324	505.43	1,249.90	2,293	567.70	1,170	3,463	13,308	434.50	1,002.20	2,252.10	2,252.10
South Park Township Library	3,089	764.77	3,469	6,558	26,318	1,288.28	2,053.05	2,454	607.56	2,916	5,370	20,735	1,082.91	1,690.47	3,743.52	3,743.52
Springdale Free Public Library	1,760	435.74	233	1,993	11,967	86.53	522.27	2,155	533.53	259	2,414	11,254	96.18	629.72	1,151.98	1,151.98
Upper St. Clair Library	16,612	4,112.78	3,781	20,393	79,486	1,404.14	5,516.92	14,782	3,659.71	3,761	18,543	65,995	1,396.72	5,056.43	10,573.35	10,573.35
Western Allegheny Community Library	2,518	623.40	2,875	5,393	24,475	1,067.68	1,691.09	2,034	503.58	2,397	4,431	20,781	890.17	1,393.74	3,084.83	3,084.83
Whitehall Public Library	16,148	3,997.91	279	16,427	36,597	103.61	4,101.52	16,724	4,140.51	269	16,993	36,418	99.90	4,240.41	8,341.93	8,341.93
Wilksburg Public Library	12,436	3,078.89	317	12,753	26,252	117.72	3,196.62	12,906	3,195.25	567	13,473	27,632	210.57	3,405.82	6,602.44	6,602.44
<b>TOTALS</b>	<b>548,333</b>	<b>\$ 135,755.74</b>	<b>80,727</b>	<b>629,060</b>	<b>2,262,613</b>	<b>\$ 29,979.42</b>	<b>\$ 165,735.16</b>	<b>494,525</b>	<b>\$ 122,434.00</b>	<b>77,989</b>	<b>572,514</b>	<b>2,016,134</b>	<b>\$ 28,962.62</b>	<b>\$ 151,396.62</b>	<b>\$ 317,131.78</b>	<b>\$ 317,131.06</b>

ALLEGHENY COUNTY LIBRARY ASSOCIATION

SCHEDULE OF GRANT, PERSONNEL, RENT AND OCCUPANCY, AND OTHER PROGRAM AND OPERATING EXPENSES BY PROGRAM

Year ended December 31, 2009 and 2008

	<u>Unrestricted</u>		<u>Temporarily Restricted</u>					<u>Total</u>
	<u>Administration</u>	<u>System Services</u>	<u>Member Library Distributions</u>	<u>Program Grants</u>	<u>Knowledge Connections</u>	<u>Mobile Library Services</u>	<u>Robinson Township</u>	
<u>Year ended December 31, 2009</u>								
Grant expense	\$ --	\$ --	\$ 20,982	\$ 20,895	\$ 75,000	\$ --	\$ --	\$ 116,877
Personnel expenses	188,339	248,817	--	--	120,293	307,003	118,185	982,637
Rent and occupancy expenses	9,713	22,663	--	--	6,333	57,417	--	96,126
Other program and operating expenses	66,273	260,553	--	--	40,651	129,630	78,488	575,595
	<u>\$ 264,325</u>	<u>\$ 532,033</u>	<u>\$ 20,982</u>	<u>\$ 20,895</u>	<u>\$ 242,277</u>	<u>\$ 494,050</u>	<u>\$ 196,673</u>	<u>\$ 1,771,235</u>
<u>Year ended December 31, 2008</u>								
Grant expense	\$ 12,476	\$ --	\$ 17,880	\$ 385,761	\$ --	\$ --	\$ --	\$ 416,117
Personnel expenses	179,866	246,023	--	--	151,222	274,746	106,077	957,934
Rent and occupancy expenses	9,713	22,663	--	--	12,255	48,995	--	93,626
Other program and operating expenses	95,628	257,114	--	--	80,682	132,937	66,209	632,570
	<u>\$ 297,683</u>	<u>\$ 525,800</u>	<u>\$ 17,880</u>	<u>\$ 385,761</u>	<u>\$ 244,159</u>	<u>\$ 456,678</u>	<u>\$ 172,286</u>	<u>\$ 2,100,247</u>