

ALLEGHENY COUNTY LIBRARY ASSOCIATION
Statement of Financial Position

Accrual Basis

	As of September 30, 2009	As of September 30, 2008
ASSETS		
Current Assets		
Cash-Dollar Bank	\$ 573,517	\$ 596,111
Cash-Dollar Bank-Robinson	86,265	46,408
Accounts Receivable	1,861,872	2,248,824
Pledges Receivable	-	-
Total Current Assets	<u>2,521,653</u>	<u>2,891,343</u>
Fixed Assets		
Furniture & Equipment	37,386	37,385
Leasehold Improvements	4,520	4,520
Bookmobile Furniture & Equipmt	23,003	23,003
Bookmobile Vehicles	161,355	161,355
Bookmobile Collection	365,000	365,000
Accumulated Depreciation	(40,066)	(54,199)
Bookmobile - Accum Depreciation	(126,246)	(89,274)
Total Fixed Assets	<u>424,952</u>	<u>447,790</u>
TOTAL ASSETS	<u><u>2,946,605</u></u>	<u><u>3,339,133</u></u>
LIABILITIES & NET ASSETS		
Current Liabilities		
Accounts Payable	25	(476)
Payroll Liabilities	1,852	1,282
Total Current Liabilities	<u>1,877</u>	<u>807</u>
Total Liabilities	1,877	807
NET ASSETS		
Net Assets - Unrestricted	726,951	710,676
Board Designated	100,000	100,000
Net Assets - Temp Restricted	2,117,777	2,527,650
TOTAL NET ASSETS	<u>2,944,728</u>	<u>3,338,326</u>
TOTAL LIABILITIES & NET ASSETS	<u><u>\$ 2,946,605</u></u>	<u><u>\$ 3,339,133</u></u>

Statement of Activities
Year-to-Date September 30, 2009

	Unrestricted	Temporarily Restricted	Total
Support and Revenue			
Support:			
Contributed Support	\$ 651,014	\$ 11,395,824	\$ 12,046,838
Grants	29,160	60,000	89,160
Individual Contributions	-	-	-
Total Support	<u>680,174</u>	<u>11,455,824</u>	<u>12,135,998</u>
Revenue:			
Earned Income	80,770	88,966	169,736
Interest Income	3,826	389	4,215
Other Income	18,554	-	18,554
Total Revenue	<u>103,150</u>	<u>89,355</u>	<u>192,505</u>
Total Support and Revenue	<u>783,324</u>	<u>11,545,179</u>	<u>12,328,503</u>
Reclassifications:			
Net Assets Released from Restrictions	9,779,152	(9,779,152)	-
	<u>10,562,475</u>	<u>1,766,027</u>	<u>12,328,503</u>
Less Total Expense	<u>10,381,689</u>	-	<u>10,381,689</u>
Change in Net Assets	180,787	1,766,027	1,946,814
Net Assets - Beginning of Period	<u>646,164</u>	<u>351,750</u>	<u>997,914</u>
Net Assets - End of Period	<u>\$ 826,951</u>	<u>\$ 2,117,777</u>	<u>\$ 2,944,728</u>

ALLEGHENY COUNTY LIBRARY ASSOCIATION
Statement of Activities/Detail
Year-to-Date September 30, 2009

Accrual Basis

	Administration (Unrestricted)	System Services (Unrestricted)	Member Library Distributions (Temp. Restricted)	Program Grants (Temp. Restricted)	Knowledge Connections (Temp. Restricted)	Mobile Library Services (Temp. Restricted)	Robinson Township Library (Temp. Restricted)	TOTAL
Net Asset Balance - 1/1/09	596,882	49,281	6,120	1,179	185,442	137,955	21,055	997,914
Ordinary Income/Expense								
Income								
Contributed Support								
State Aid	-	486,014	5,203,744	-	-	119,510	52,658	5,861,926
Access PA	-	-	317,131	-	-	-	898	318,029
ARAD	155,000	-	5,175,000	-	-	270,000	-	5,600,000
County, Local, & Other Support	-	10,000	-	-	49,957	57,980	148,946	266,883
Grants	-	29,160	27,600	22,400	-	-	10,000	89,160
Earned Income	49,507	31,283	-	-	32,828	50,540	5,598	169,736
Interest Income	3,826	-	-	-	127	262	-	4,215
Other Income	18,554	-	-	-	-	-	-	18,554
Total Income	226,887	556,437	10,723,475	22,400	82,913	498,292	218,099	12,328,503
Expense								
State Aid Distributions	-	-	5,203,744	-	-	-	-	5,203,744
ARAD Distributions	-	-	2,993,107	-	-	-	-	2,993,107
RUR Distributions	-	-	600,000	-	-	-	-	600,000
Access PA Distributions	-	-	317,131	-	-	-	-	317,131
Grant Expense	-	-	14,612	6,123	-	-	-	20,735
Personnel	139,283	180,607	-	-	100,493	223,673	83,051	727,109
Rent	7,285	16,997	-	-	6,333	41,167	-	71,782
Other Operating & Program Expenses	58,224	200,140	-	-	37,095	95,376	57,245	448,080
Total Expense	204,792	397,745	9,128,595	6,123	143,922	360,216	140,296	10,381,689
Change In Net Assets	22,095	158,692	1,594,880	16,277	(61,009)	138,076	77,803	1,946,814
Net Asset Balance - 9/30/09	618,977	207,973	1,601,000	17,456	124,433	276,031	98,858	2,944,728