SOUTHERN TIER LIBRARY SYSTEM
PAINTED POST, NEW YORK

AUDITED FINANCIAL STATEMENTS
OTHER FINANCIAL INFORMATION
AND
INDEPENDENT AUDITOR’S REPORTS
DECEMBER 31, 2013 AND 2012
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### AUDITED FINANCIAL STATEMENTS

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INDEPENDENT AUDITOR’S REPORT

Board of Trustees
Southern Tier Library System

We have audited the accompanying financial statements of Southern Tier Library System, which comprise the balance sheets as of December 31, 2013 and 2012, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

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 of America; 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.

Auditor's Responsibility
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 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 auditor’s 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 auditor considers 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 qualified audit opinion.

**Basis for Qualified Opinion**
Southern Tier Library System has not accrued a liability for postretirement benefits relating to future healthcare costs which, in our opinion, should be recorded in accordance with accounting principles generally accepted in the United States of America (GAAP). Southern Tier Library System has not determined the impact of this departure from GAAP on the balance sheets as of December 31, 2013 and 2012, or on the statements of activities for the years ended December 31, 2013 and 2012. We believe GAAP requires a liability to be recorded based on an actuarial calculation and we believe this liability, if calculated, would be material to the financial statements. See also Note F.

**Qualified Opinion**
In our opinion, except for the effects on the financial statements of not accruing a liability for postretirement benefits related to future healthcare costs as described in the Basis for Qualified Opinion paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of Southern Tier Library System as of December 31, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Emphasis of Matter**
In our report dated May 17, 2013, we expressed an unmodified opinion on the 2012 financial statements of Southern Tier Library System. We have determined the 2012 financial statements had a departure from GAAP and our present opinion on the 2012 financial statements, as presented herein, is different from that expressed in our previous report.

Elmira, New York
May 13, 2014
SOUTHERN TIER LIBRARY SYSTEM

BALANCE SHEETS

<table>
<thead>
<tr>
<th></th>
<th>December 31, 2013</th>
<th>December 31, 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>CURRENT ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$ 1,129,703</td>
<td>$ 1,056,985</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>9,471</td>
<td>11,763</td>
</tr>
<tr>
<td>Grants receivable</td>
<td>-</td>
<td>47,213</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>47,364</td>
<td>53,725</td>
</tr>
<tr>
<td><strong>TOTAL CURRENT ASSETS</strong></td>
<td>$ 1,186,538</td>
<td>$ 1,169,686</td>
</tr>
<tr>
<td><strong>PROPERTY AND EQUIPMENT</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Building</td>
<td>952,454</td>
<td>952,454</td>
</tr>
<tr>
<td>Furniture, fixtures and equipment</td>
<td>607,257</td>
<td>607,257</td>
</tr>
<tr>
<td>Vehicles</td>
<td>90,504</td>
<td>105,105</td>
</tr>
<tr>
<td><strong>PROPERTY AND EQUIPMENT</strong></td>
<td>$ 1,650,215</td>
<td>$ 1,664,816</td>
</tr>
<tr>
<td>Less allowances for depreciation</td>
<td>988,506</td>
<td>920,712</td>
</tr>
<tr>
<td><strong>PROPERTY AND EQUIPMENT</strong></td>
<td>$ 661,709</td>
<td>744,104</td>
</tr>
<tr>
<td><strong>OTHER ASSET - Collections</strong></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td>$ 1,848,247</td>
<td>$ 1,913,790</td>
</tr>
<tr>
<td><strong>LIABILITIES AND NET ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>CURRENT LIABILITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current portion of mortgage payable</td>
<td>$ 44,940</td>
<td>$ 44,454</td>
</tr>
<tr>
<td>Accounts payable</td>
<td>16,406</td>
<td>10,009</td>
</tr>
<tr>
<td>Grants payable</td>
<td>10,218</td>
<td>9,626</td>
</tr>
<tr>
<td>Accrued payroll and related withholdings</td>
<td>7,720</td>
<td>4,805</td>
</tr>
<tr>
<td>Accrued benefit time</td>
<td>62,276</td>
<td>94,306</td>
</tr>
<tr>
<td>Grant advances</td>
<td>15,598</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL CURRENT LIABILITIES</strong></td>
<td>$ 157,158</td>
<td>163,200</td>
</tr>
<tr>
<td><strong>MORTGAGE PAYABLE</strong></td>
<td>332,620</td>
<td>377,502</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>1,235,736</td>
<td>1,239,379</td>
</tr>
<tr>
<td>Board designated</td>
<td>89,000</td>
<td>93,000</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td>1,324,736</td>
<td>1,322,379</td>
</tr>
<tr>
<td>Temporarily restricted</td>
<td>33,733</td>
<td>40,709</td>
</tr>
<tr>
<td><strong>TEMPERARILY RESTRICTED</strong></td>
<td>1,358,469</td>
<td>1,373,088</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td>$ 1,848,247</td>
<td>$ 1,913,790</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of the financial statements.
## SOUTHERN TIER LIBRARY SYSTEM

### STATEMENTS OF ACTIVITIES

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Unrestricted</td>
<td>Temporarily Restricted</td>
</tr>
<tr>
<td>Support and revenue:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General library aid</td>
<td>$ 821,005</td>
<td>$</td>
</tr>
<tr>
<td>Local services aid</td>
<td>84,583</td>
<td>-</td>
</tr>
<tr>
<td>Outreach aid</td>
<td>94,358</td>
<td>-</td>
</tr>
<tr>
<td>Automation aid</td>
<td>64,167</td>
<td>-</td>
</tr>
<tr>
<td>LSTA grants</td>
<td>11,138</td>
<td>-</td>
</tr>
<tr>
<td>Other grants</td>
<td>-</td>
<td>25,708</td>
</tr>
<tr>
<td>Member library pass through</td>
<td>568,119</td>
<td>-</td>
</tr>
<tr>
<td>Member library automation fee</td>
<td>302,293</td>
<td>-</td>
</tr>
<tr>
<td>Telephone e-rate discount</td>
<td>60,129</td>
<td>-</td>
</tr>
<tr>
<td>Processing fees</td>
<td>21,050</td>
<td>-</td>
</tr>
<tr>
<td>Other income</td>
<td>29,022</td>
<td>-</td>
</tr>
<tr>
<td>Interest</td>
<td>1,817</td>
<td>-</td>
</tr>
<tr>
<td>Net assets released from restrictions</td>
<td>32,684</td>
<td>(32,684)</td>
</tr>
<tr>
<td><strong>TOTAL SUPPORT AND REVENUE</strong></td>
<td>2,090,365</td>
<td>(6,976)</td>
</tr>
</tbody>
</table>

### Expenses:

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Unrestricted</td>
<td>Temporarily Restricted</td>
</tr>
<tr>
<td>Program expenses</td>
<td>1,666,385</td>
<td>-</td>
</tr>
<tr>
<td>Management and general</td>
<td>431,623</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL EXPENSES</strong></td>
<td>2,098,008</td>
<td>-</td>
</tr>
</tbody>
</table>

### CHANGE IN NET ASSETS

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(7,643)</td>
<td>(6,976)</td>
</tr>
</tbody>
</table>

### Net assets at beginning of year

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net assets at beginning of year</td>
<td>1,332,379</td>
<td>40,709</td>
</tr>
</tbody>
</table>

### Net assets at end of year

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>NET ASSETS AT END OF YEAR</strong></td>
<td>$ 1,324,736</td>
<td>$ 33,733</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of the financial statements.
## CASH FLOWS - OPERATING ACTIVITIES

<table>
<thead>
<tr>
<th>Description</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Change in net assets</td>
<td>$(14,619)</td>
<td>$42,635</td>
</tr>
<tr>
<td>Adjustments to reconcile change in net assets to net cash</td>
<td></td>
<td></td>
</tr>
<tr>
<td>provided from operating activities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation</td>
<td>82,395</td>
<td>93,498</td>
</tr>
<tr>
<td>Changes in certain assets and liabilities affecting operations:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>2,292</td>
<td>6,126</td>
</tr>
<tr>
<td>Grants receivable</td>
<td>47,213</td>
<td>3,956</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>6,361</td>
<td>(11,479)</td>
</tr>
<tr>
<td>Accounts payable</td>
<td>6,397</td>
<td>(10,289)</td>
</tr>
<tr>
<td>Grants payable</td>
<td>592</td>
<td>229</td>
</tr>
<tr>
<td>Accrued payroll and related withholdings</td>
<td>2,915</td>
<td>1,428</td>
</tr>
<tr>
<td>Accrued benefit time</td>
<td>(32,030)</td>
<td>2,285</td>
</tr>
<tr>
<td>Grant advances</td>
<td>15,598</td>
<td>(11,843)</td>
</tr>
<tr>
<td><strong>NET CASH PROVIDED FROM OPERATING ACTIVITIES</strong></td>
<td>117,114</td>
<td>116,546</td>
</tr>
</tbody>
</table>

## CASH FLOWS - FINANCING ACTIVITY

<table>
<thead>
<tr>
<th>Description</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payments on mortgage payable</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>NET CASH USED FOR FINANCING ACTIVITY</strong></td>
<td>$(44,396)</td>
<td>$(43,170)</td>
</tr>
<tr>
<td><strong>NET INCREASE IN CASH AND CASH EQUIVALENTS</strong></td>
<td>72,718</td>
<td>73,376</td>
</tr>
<tr>
<td>Cash and cash equivalents at beginning of year</td>
<td>1,056,985</td>
<td>983,609</td>
</tr>
<tr>
<td><strong>CASH AND CASH EQUIVALENTS AT END OF YEAR</strong></td>
<td>$1,129,703</td>
<td>$1,056,985</td>
</tr>
</tbody>
</table>

## SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

<table>
<thead>
<tr>
<th>Description</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash paid during the year for interest</td>
<td>$4,434</td>
<td>$6,521</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of the financial statements.
NOTE A: THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Library System and revenue recognition
The Southern Tier Library System (the “System”) provides grants and services to member libraries and reading centers in Allegany, Schuyler, Steuben, Chemung and Yates counties in New York State. The System is funded primarily through New York State grants and records revenue as services are rendered.

Other grants are recorded as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When the donor restriction is met, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Grants that are restricted by the donor are reported as increases in unrestricted net assets if the restriction expires in the fiscal year in which the grants are recognized.

Cash and cash equivalents
The System maintains its cash and cash equivalents in one financial institution, which are insured by the Federal Deposit Insurance Corporation up to $250,000. Uninsured balances, which are fully collateralized by securities, aggregate approximately $904,000 at December 31, 2013. The System has not experienced any losses in such accounts and believes it is not exposed to any significant risk in cash and cash equivalents.

Accounts and grants receivable
Accounts and grants receivable are stated at the amount management expects to collect from outstanding balances. Management reviews these amounts periodically to determine if any receivables will potentially be uncollectible. After all attempts to collect a receivable have failed, the receivable is written off.

Property and equipment
Property and equipment are stated on the basis of cost if purchased or, if donated, at approximate fair value at the date of donation. Depreciation is computed using the straight-line method on a basis considered adequate to depreciate the assets over their estimated useful lives, which range from three to thirty years.

Expenditures for renewals and betterments are capitalized while expenditures for repairs and maintenance are charged to operations as incurred. Upon sale or retirement, the related cost and allowances for depreciation are removed from the accounts and the related gain or loss is reflected in activities.

Grants payable and grant advance
Grants payable represent the portion of grants receivable that are required to be passed through to member libraries. Grant advance represents conditional amounts received from a funding source. The System recognizes revenue when the conditions are substantially met.

Collections
Books, periodicals and other library materials are not capitalized. Purchases of these items are recorded as decreases in unrestricted net assets in the year in which the items are acquired. Contributions of these items are not reflected in the financial statements.
NOTE A: THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont’d

Tax exempt status
The System is a non-profit organization exempt from federal and state income taxation under Section 501(c)(3) of the Internal Revenue Code.

The System has filed for and received income tax exemptions in the various jurisdictions where it is required to do so. The System files a Form 990 tax return in the U.S. federal jurisdiction and is not required to file in New York State. With few exceptions, as of December 31, 2013, the System would not be subject to U.S. federal income tax examinations by tax authorities for years ended prior to December 31, 2010. The tax returns for the years ended December 31, 2010 through December 31, 2013 are still subject to potential audit by the IRS. Management of the System believes it has no material uncertain tax positions and, accordingly has not recognized any liability for unrecognized tax benefits.

Use of estimates in the preparation of financial statements
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 disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of support, revenue and expenses during the reporting period. Actual results could differ from those estimates.

Financial statement presentation
The System reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. At December 31, 2013 and 2012, the System had no permanently restricted net assets.

Subsequent events
The System has conducted an evaluation of potential subsequent events occurring after the balance sheet date through May 13, 2014, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted.
NOTE B: MORTGAGE PAYABLE

The mortgage payable represents amounts due on an Industrial Development Agency Revenue Bond due in monthly installments of $4,069 through February 2022 including interest at a variable rate (1.09% at December 31, 2013). Interest adjusts every five years. This bond is collateralized by a mortgage and substantially all assets.

Anticipated maturities of the mortgage payable are as follows:

<table>
<thead>
<tr>
<th>Year ending December 31</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>$44,940</td>
</tr>
<tr>
<td>2015</td>
<td>45,433</td>
</tr>
<tr>
<td>2016</td>
<td>45,922</td>
</tr>
<tr>
<td>2017</td>
<td>46,433</td>
</tr>
<tr>
<td>2018</td>
<td>46,942</td>
</tr>
<tr>
<td>Thereafter</td>
<td>147,890</td>
</tr>
<tr>
<td></td>
<td>$377,560</td>
</tr>
</tbody>
</table>

NOTE C: USE OF LAND

The System’s building is situated on land that is leased for thirty years through May 2031 from Steuben-Allegany Board of Cooperative Education Services (BOCES) for a total sum of one dollar. The lease agreement includes renewal options and purchase options for the lessor to sell land to the lessee for one dollar and the lessee to sell the building to the lessor for one dollar. Due to the nature of the leasing arrangement, the System has not determined a fair market value of the use of the land, and accordingly has not recorded the related contribution revenue or lease expense.

NOTE D: TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets consist of unexpended amounts relating to various grants which limit the use of the grant proceeds.
NOTE E: RETIREMENT BENEFITS

Substantially all employees of the System are eligible to participate in the New York State Employees' Retirement System on a contributory basis. As a government pension plan, the New York State Employees' Retirement System is exempt from provisions of the Employee Retirement Income Security Act of 1974. Information relating to the differences, if any, between the actuarially computed value of vested benefits and the Plan's assets, is not available.

The System makes pension payments to the New York State Employees' Retirement System based on the salaries of participating employees multiplied by the most recent rates available from the New York State Employees' Retirement System. The pension contribution for the years ended December 31, 2013 and 2012 amounted to $136,298 and $127,781 respectively.

NOTE F: OTHER POSTRETIREMENT BENEFIT

The System pays a portion of health insurance premiums for certain retirees in accordance with a contract with the staff organization. The current contract expires in 2015. The System is currently paying a total of approximately $5,000 per month for existing retirees. The System has not recorded a liability for the postretirement benefits and has not determined the impact on this departure from GAAP on the balance sheets as of December 31, 2013 and 2012, or on the statements of activities for the years then ended.
INDEPENDENT AUDITOR’S REPORT ON OTHER FINANCIAL INFORMATION

Board of Trustees
Southern Tier Library System

We have audited the financial statements of Southern Tier Library System as of and for the years ended December 31, 2013 and 2012, and have issued our report thereon dated May 13, 2014, which contained a qualified opinion on those financial statements, as a result of a liability for postretirement benefits related to future healthcare costs not being recognized in accordance with accounting principles generally accepted in the United States of America. Our audits were performed for the purpose of forming an opinion on the financial statements as a whole. The financial information hereinafter is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for the effects on the accompanying information of the qualified opinion on the financial statements as described above, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Mengel, Metzger, Barr & Co. LLP

Elmira, New York
May 13, 2014
## SOUTHERN TIER LIBRARY SYSTEM

### SCHEDULES OF EXPENSES

<table>
<thead>
<tr>
<th>Item</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and wages</td>
<td>$727,558</td>
<td>$682,860</td>
</tr>
<tr>
<td>Payroll taxes</td>
<td>62,132</td>
<td>57,148</td>
</tr>
<tr>
<td>Employee benefits</td>
<td>268,472</td>
<td>275,481</td>
</tr>
<tr>
<td>Library materials and supplies</td>
<td>48,727</td>
<td>52,772</td>
</tr>
<tr>
<td>Small equipment</td>
<td>27,363</td>
<td>12,413</td>
</tr>
<tr>
<td>Repairs and maintenance</td>
<td>81,967</td>
<td>77,802</td>
</tr>
<tr>
<td>Utilities</td>
<td>15,283</td>
<td>10,677</td>
</tr>
<tr>
<td>Insurance</td>
<td>10,847</td>
<td>11,318</td>
</tr>
<tr>
<td>Vehicle expenses</td>
<td>40,598</td>
<td>35,655</td>
</tr>
<tr>
<td>Telephone</td>
<td>81,711</td>
<td>70,427</td>
</tr>
<tr>
<td>Postage</td>
<td>5,836</td>
<td>4,916</td>
</tr>
<tr>
<td>Publicity</td>
<td>563</td>
<td>1,572</td>
</tr>
<tr>
<td>Travel and training</td>
<td>23,180</td>
<td>40,397</td>
</tr>
<tr>
<td>Professional fees</td>
<td>46,931</td>
<td>48,560</td>
</tr>
<tr>
<td>Membership dues</td>
<td>2,036</td>
<td>3,214</td>
</tr>
<tr>
<td>Interest expense</td>
<td>4,434</td>
<td>6,521</td>
</tr>
<tr>
<td>Depreciation expense</td>
<td>82,395</td>
<td>93,498</td>
</tr>
<tr>
<td>Member library pass through</td>
<td>567,975</td>
<td>459,005</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$2,098,008</strong></td>
<td><strong>$1,944,236</strong></td>
</tr>
</tbody>
</table>
## SCHEDULES OF DEPARTMENT REVENUE AND EXPENSE

<table>
<thead>
<tr>
<th></th>
<th>Year ended December 31, 2013</th>
<th></th>
<th>Year ended December 31, 2012</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Revenue</td>
<td>Expense</td>
<td>Net</td>
<td>Revenue</td>
</tr>
<tr>
<td>Administration</td>
<td>$934,409</td>
<td>$431,623</td>
<td>$502,786</td>
<td>$886,473</td>
</tr>
<tr>
<td>Delivery</td>
<td>98,191</td>
<td>(98,191)</td>
<td></td>
<td>95,077</td>
</tr>
<tr>
<td>Information technology</td>
<td>428,607</td>
<td>415,846</td>
<td>12,761</td>
<td>366,566</td>
</tr>
<tr>
<td>Interloan</td>
<td>53,297</td>
<td>(53,297)</td>
<td></td>
<td>52,433</td>
</tr>
<tr>
<td>Member services</td>
<td>113,003</td>
<td>(113,003)</td>
<td></td>
<td>90,977</td>
</tr>
<tr>
<td>Outreach</td>
<td>94,358</td>
<td>97,192</td>
<td>(2,834)</td>
<td>89,919</td>
</tr>
<tr>
<td>Technical services</td>
<td>21,050</td>
<td>143,008</td>
<td>(121,958)</td>
<td>20,914</td>
</tr>
<tr>
<td>Youth services</td>
<td>44,645</td>
<td>(44,645)</td>
<td></td>
<td>41,984</td>
</tr>
<tr>
<td>LSTA grants</td>
<td>11,138</td>
<td>11,480</td>
<td>(342)</td>
<td>18,969</td>
</tr>
<tr>
<td>Other grants</td>
<td>25,708</td>
<td>39,353</td>
<td>(13,645)</td>
<td>147,718</td>
</tr>
<tr>
<td>Depreciation</td>
<td>82,395</td>
<td>(82,395)</td>
<td></td>
<td>93,498</td>
</tr>
<tr>
<td>Member library pass through</td>
<td>568,119</td>
<td>567,975</td>
<td>144</td>
<td>456,312</td>
</tr>
<tr>
<td></td>
<td>$2,083,389</td>
<td>$2,098,008</td>
<td>($14,619)</td>
<td>$1,986,871</td>
</tr>
</tbody>
</table>