McCall Scanlon & Tice, LLC
Certified Public Accountants

April 6, 2026

To the Board of Directors
Northland Public Library Authority:

We have audited the financial statements of Northland Public Library Authority (the "Authority") as of and for the year ended December 31, 2025, and have issued our report thereon dated April 6, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated February 26, 2026, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the Authority solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

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Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Authority's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Authority is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Authority's financial statements relate to:

- The disclosure of Related Party Transactions in Note 6.
- The disclosure of Construction In Progress in Note 7.
- The disclosure of Capital Assets in Note 8.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes misstatements detected as a result of audit procedures performed that were corrected by management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Authority's financial statements or the auditors' report. No such disagreements arose during the course of the audit.

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Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated April 6, 2026.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Authority, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the Authority, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Authority's auditors. The following are recommendations to consider as a result of the audit process:

- The accounts payable balance should be reviewed and reconciled monthly.
- We recommend a fixed assets roll forward be maintained and reconciled to QuickBooks Online monthly.

This report is intended solely for the information and use of the Board of Directors and management of the Authority and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

McCall Scanlon & Tice, LLC

McCall Scanlon & Tice, LLC
April 6, 2026

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Client: ***06078.000 - Northland Public Library Authority***
Engagement: ***Northland Public Library Authority***
Period Ending: ***12/31/2025***
Trial Balance: ***3000.01 - Annual Trial Balance***
Workpaper: ***3700.01 - Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		**5250.04**		
To adjust compensated absences to actual.				
6005	Payroll Expense:Administration		2,221.02	
6010	Payroll Expense:Adult Services		2,754.89	
6015	Payroll Expense:CATS		1,149.42	
2700	Compensated Absences			3,703.12
6020	Payroll Expense:Circ			954.10
6025	Payroll Expense:Tech Services			1,468.11
Total			**6,125.33**	**6,125.33**
Adjusting Journal Entries JE # 2		**5250.02**		
To record accrued payroll.				
6005	Payroll Expense:Administration		9,111.16	
6010	Payroll Expense:Adult Services		7,308.15	
6015	Payroll Expense:CATS		4,221.52	
6020	Payroll Expense:Circ		6,018.47	
6025	Payroll Expense:Tech Services		3,150.22	
2305	Accrued Payroll			29,809.52
Total			**29,809.52**	**29,809.52**
Adjusting Journal Entries JE # 3				
To reclassify costs related to the New Northland construction project.				
1310	Property & Equipment:Building & Improvements		2,905.00	
1315	Property & Equipment:Furniture & Equipment			2,905.00
Total			**2,905.00**	**2,905.00**
Adjusting Journal Entries JE # 4				
To reverse duplicate entry.				
1310	Property & Equipment:Building & Improvements		89,557.29	
1315	Property & Equipment:Furniture & Equipment			89,557.29
Total			**89,557.29**	**89,557.29**
Adjusting Journal Entries JE # 5		**4602.00**		
To adjust depreciation expense to actual.				
1905	Accumulated Depreciation		79,247.74	
9000	Depreciation			79,247.74
Total			**79,247.74**	**79,247.74**

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NORTHLAND PUBLIC LIBRARY AUTHORITY

FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2025 AND 2024
&
INDEPENDENT AUDITORS' REPORT
&
REQUIRED SUPPLEMENTARY INFORMATION
&
SUPPLEMENTARY INFORMATION

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MCCALL SCANLON & TICE, LLC
Certified Public Accountants

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McCall Scanlon & Tice, LLC
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Northland Public Library Authority:

Opinion

We have audited the financial statements of Northland Public Library Authority (the "Authority"), as of and for the years ended December 31, 2025 and 2024, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the Authority as of December 31, 2025 and 2024, 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 of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("U.S. GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* ("GAS"), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

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In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement issuance date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with U.S. GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

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Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 7 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 U.S. GAAS, 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 audit 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.

McCall Scanlon & Tice, LLC

Washington, Pennsylvania
April 6, 2026

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Northland Public Library Authority's (the "Authority") management's discussion and analysis is intended to provide an overview of the Authority's financial condition and activities for the year ended December 31, 2025, and should be read in conjunction with the financial statements.

Brief Discussion of the Financial Statements

The Authority's financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under this method, revenues are recognized when control of the promised goods or services is transferred to the Authority's customers in an amount that reflects the consideration the Authority expects to be entitled to in exchange for those goods or services and expenses are recorded at the time liabilities are incurred. The financial statements include three separate statements that together reflect the results of the operational activities for the year.

The *Statements of Net Position* present information on all of the Authority's assets and liabilities as of the close of business on the last day of the year. The *Statements of Support, Revenues, Expenses, and Changes in Net Position* present revenues and expenses for the annual financial activities, recorded as soon as the event occurs, regardless of timing related to cash flow. The *Statements of Cash Flows* report the change in cash resulting from the operating activities, investments, and purchase or sale of capital assets during the year.

Condensed Comparative Financial Statements

Condensed Statements of Net Position

	December 31, 2025	December 31, 2024	Increase (decrease)
Current assets	$ 2,757,337	$ 3,063,382	$ (306,045)
Capital assets, net	5,975,055	3,099,905	2,875,150
Total assets	$ 8,732,392	$ 6,163,287	$ 2,569,105
Current liabilities	$ 549,851	$ 506,933	$ 42,918
Long-term liabilities	56,029	52,326	3,703
Total liabilities	605,880	559,259	46,621
Net position:			
Net investment in capital assets	5,523,374	2,735,558	2,787,816
Restricted	-	-	-
Unrestricted	2,603,138	2,868,470	(265,332)
Total net position	8,126,512	5,604,028	2,522,484
Total liabilities and net position	$ 8,732,392	$ 6,163,287	$ 2,569,105

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Condensed Statements of Support, Revenues, Expenses, and Changes in Net Position

	Years Ended December 31,		
	2025	2024	Increase (decrease)
Total operating revenues	$ 5,661,307	$ 3,109,820	$ 2,551,487
Total operating expenses	3,259,059	3,105,234	153,825
Net operating income (loss)	2,402,248	4,586	2,397,662
Total nonoperating revenues (expenses)	120,236	176,420	(56,184)
Change in net position	2,522,484	181,006	2,341,478
Net position:			
Beginning of year	5,604,028	5,423,022	181,006
End of year	$ 8,126,512	$ 5,604,028	$ 2,522,484

As can be seen from the above comparative financial information, revenues and expenses have increased for the year ended December 31, 2025. A more detailed comparison can be seen on page 9. The analysis that follows identifies items affecting the financial information over the last year.

Analysis of Financial Position and Results of Operations

Operating revenues for the years ended December 31, 2025 and 2024 consist of supporting municipality contributions, state aid from the Commonwealth of Pennsylvania, Allegheny Regional Asset District funds received through the Allegheny County Library Association ("ACLA"), the Northland Public Library Foundation, other contributions, and fees charged for general operating services provided by the Authority. The increase in operating revenues consists of the following: 1) cash contributions from Northland Public Library Foundation increased by $298,474 in 2025; 2) Northland Public Library Foundation donated $118,682 in furniture and signage in 2025; and 3) capital grants of $2,055,000 were received in 2025.

Operating expenses increased by $153,825 in 2025 from the prior year due to salaries increased by $59,783, depreciation increased by $58,649, and all other operating expenses combined increased by $35,393.

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Capital Assets, Net

At December 31, 2025, the Authority had $5,975,055 in net capital assets. This included $36,481 of construction in progress costs for the second floor handicapped accessible restroom. Depreciation expense was $165,180 and $106,531 for the years ended December 31, 2025 and 2024, respectively. A summary of the capital assets, net of accumulated depreciation, for the years ended December 31, 2025 and 2024 are as follows:

	2025	2024	Increase (decrease)
Capital assets:			
Construction in progress	$ 36,481	$ 1,368,466	$ (1,331,985)
Site improvements	261,519	261,519	-
Building improvements	8,538,278	4,252,615	4,285,663
Furniture and fixtures	432,418	345,766	86,652
Total capital assets	9,268,696	6,228,366	3,040,330
Less accumulated depreciation	(3,293,641)	(3,128,461)	(165,180)
Total capital assets, net	$ 5,975,055	$ 3,099,905	$ 2,875,150

Economic Factors And Next Year's Budget

The Authority pays close attention to state, county, and local economic and political environments because the Authority operates mainly on contributions from governmental entities. A change in revenue from any of its current sources can affect future planning.

Contacting the Authority's Financial Management

This financial report is designed to provide patrons, funders, and creditors with a general overview of the Authority's finances and to show the Authority's accountability for the money it received. If you have questions about this report, contact the Authority at 300 Cumberland Road, Pittsburgh, PA 15237.

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NORTHLAND PUBLIC LIBRARY AUTHORITY

STATEMENTS OF NET POSITION
DECEMBER 31, 2025 AND 2024

ASSETS

	2025	2024
CURRENT ASSETS:		
Cash and cash equivalents	$ 2,688,196	$ 3,056,955
Accounts receivable	-	243
Accounts receivable - Northland Public Library Foundation	69,110	5,286
Prepaid expenses	-	898
Other assets	31	-
Total current assets	2,757,337	3,063,382
CAPITAL ASSETS, NET	5,975,055	3,099,905
TOTAL	$ 8,732,392	$ 6,163,287

LIABILITIES AND NET POSITION

CURRENT LIABILITIES:		
Accounts payable	$ 61,876	$ 35,225
Capital asset payable	451,681	364,347
Accrued payroll and payroll taxes	29,810	100,238
Other current liabilities	6,484	7,123
Total current liabilities	549,851	506,933
LONG-TERM LIABILITIES,		
Compensated absences	56,029	52,326
Total liabilities	605,880	559,259
NET POSITION:		
Net investment in capital assets	5,523,374	2,735,558
Restricted	-	-
Unrestricted	2,603,138	2,868,470
Total net position	8,126,512	5,604,028
TOTAL	$ 8,732,392	$ 6,163,287

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See Notes To Financial Statements

NORTHLAND PUBLIC LIBRARY AUTHORITY

STATEMENTS OF SUPPORT, REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

	2025	2024
OPERATING REVENUES:		
Municipal contributions	$ 1,892,386	$ 1,862,347
State aid	2,373,444	323,444
Allegheny Regional Asset District	555,200	536,425
State table gaming	65,298	41,390
Contributions and grants	557,844	239,362
Donated goods	118,682	-
Miscellaneous revenues	98,453	106,852
Total operating revenues	5,661,307	3,109,820
OPERATING EXPENSES:		
Salaries and wages	1,998,048	1,938,265
Payroll taxes	144,868	148,926
Employee benefits	174,843	197,924
Pension expense	47,048	44,290
Miscellaneous employee expense	742	684
Books, periodicals, newspapers, pamphlets	229,960	215,895
Audiovisual	115,664	105,939
Electronic reference	29,598	27,838
Processing costs	16,529	16,271
Book mobile	11,290	10,961
Building repairs and maintenance	94,196	75,219
Computer repairs and maintenance	58,784	46,477
Equipment repairs and maintenance	6,587	8,559
Insurance	26,375	22,367
Professional fees	42,922	39,249
Library and office supplies	3,658	3,821
Advertising and public relations	2,464	2,433
Programs and events	12,161	17,169
Seminars and training	6,239	7,156
Utilities	53,837	42,303
Postage	4,181	3,327
Store expense	6,223	8,671
Miscellaneous	7,662	14,959
Depreciation	165,180	106,531
Total operating expenses	3,259,059	3,105,234
NET OPERATING INCOME (LOSS)	2,402,248	4,586
NONOPERATING REVENUES (EXPENSES):		
Interest income	120,236	196,438
Loss on disposal of assets	-	(20,018)
Total nonoperating revenues (expenses)	120,236	176,420
CHANGE IN NET POSITION	2,522,484	181,006
NET POSITION, BEGINNING OF YEAR	5,604,028	5,423,022
NET POSITION, END OF YEAR	$ 8,126,512	$ 5,604,028

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See Notes To Financial Statements

NORTHLAND PUBLIC LIBRARY AUTHORITY

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES:		
Municipal contributions	$ 1,892,386	$ 1,862,347
State and county support	2,993,942	901,259
Cash received from gifts and other contributions	494,232	276,791
Miscellaneous revenues	98,453	106,852
Payments to or on behalf of employees	(2,432,274)	(2,210,887)
Cash paid to suppliers and others	(701,420)	(683,902)
Net cash and cash equivalents provided by operating activities	2,345,319	252,460
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES,		
Purchase of capital assets	(2,834,314)	(1,004,119)
Net cash and cash equivalents used in capital and related financing activities	(2,834,314)	(1,004,119)
CASH FLOWS FROM INVESTING ACTIVITIES,		
Interest received	120,236	196,438
Net cash and cash equivalents provided by investing activities	120,236	196,438
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(368,759)	(555,221)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	3,056,955	3,612,176
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 2,688,196	$ 3,056,955
RECONCILIATION OF NET OPERATING INCOME (LOSS) TO NET CASH AND CASH EQUIVALENTS PROVIDED BY OPERATING ACTIVITIES:		
Net operating income (loss)	$ 2,402,248	$ 4,586
Adjustments to reconcile net operating income (loss) to net cash and cash equivalents provided by operating activities:		
Depreciation	165,180	106,531
Donated goods	(118,682)	-
Changes in assets and liabilities:		
Accounts receivable	243	(204)
Accounts receivable - Northland Public Library Foundation	(63,824)	37,633
Prepaid expenses	898	(36)
Other assets	(31)	-
Accounts payable	26,651	(17,632)
Accrued payroll and payroll taxes	(70,428)	89,865
Other current liabilities	(639)	2,380
Compensated absences	3,703	29,337
Net cash and cash equivalents provided by operating activities	$ 2,345,319	$ 252,460

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1. NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

Northland Public Library Authority (the "Authority") was first established as a public library in 1968 under the Pennsylvania Department of Education, P.L. 324 by and between four communities of Ross, McCandless, Bradford Woods, and Franklin Park. In 1977, the Authority became a municipal authority under the Pennsylvania Department of Community Affairs. The Authority was incorporated in 1985 as a nonprofit corporation of the Commonwealth of Pennsylvania, organized and existing under the Municipality Authorities Act of 1945, as amended. Marshall Township became a supporting municipality in January 1989. The purpose of the Authority is to provide resources and opportunities for life-long learning to the residents of the Township of Ross, the Town of McCandless, the Borough of Franklin Park, the Borough of Bradford Woods, and the Township of Marshall.

The Board of Directors is composed of seven voting members. Voting members are appointed by the elected officials representing the five supporting municipalities. The main sources of funding for the Authority come from the supporting municipalities, Pennsylvania Department of Education Public Library subsidy, State table gaming, Allegheny Regional Asset District ("ARAD") money, private gifts and donations from the community received through the Northland Public Library Foundation (the "Foundation") and program service fees charged by the Authority for various services provided.

The Authority is the primary government. There were no component units required to be included in the Authority's financial statements. Also, the Authority is not considered a component unit of any other entity.

BASIS OF ACCOUNTING AND CLASSIFICATION OF NET POSITION

The financial statements of the Authority have been prepared in conformity with accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board ("GASB") is the authoritative standard setting body for the establishment of governmental accounting and financial reporting principles. The Authority's significant accounting policies are as follows:

BASIS OF ACCOUNTING

The Authority's accounts are reported as an Enterprise Fund on the accrual basis of accounting. Under this method, revenues are recognized when control of the promised goods or services is transferred to the Authority's customers, in an amount that reflects the consideration the Authority expects to be entitled to in exchange for those goods or services, and expenses are recorded at the time liabilities are incurred.

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Operating revenues and expenses consist of those revenues and expenses that result from ongoing principal operations of the Authority. Operating revenues consist primarily of contributions from municipalities and the Foundation, government funding, and charges to customers for sales and services. Nonoperating revenues and expenses consist of those revenues and expenses that are related to investing types of activities.

When an expense is incurred for purposes for which there are both restricted and unrestricted net position available, it is the Authority's policy to apply those expenses to restricted net position to the extent such are available and then to unrestricted net position.

CLASSIFICATION OF NET POSITION

Accounting standards require the classification of net position into three components, net investment in capital assets, restricted, and unrestricted. The classifications are defined as follows:

Net investment in capital assets - This component of net position consists of 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.

Restricted - This component of net position consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted - This component of net position consists of assets that do not meet the definition of "restricted" or "net investment in capital assets."

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP") requires management to make estimates and assumptions that affect certain 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. Accordingly, actual results could differ from those estimates.

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CASH AND CASH EQUIVALENTS

For the purposes of the statements of cash flows, the Authority considers amounts in demand deposit accounts, and any other highly liquid investment with an original maturity term of less than three months to be cash equivalents. Trust account investments in open-ended mutual fund shares, including Pennsylvania Local Governments Investment Trust ("PLGIT") accounts, are also considered cash equivalents.

ACCOUNTS RECEIVABLE, NET

Accounts receivable are reported at net realizable value. An allowance for doubtful accounts is recorded to report receivables for services at their estimated net realizable value. Estimates for doubtful accounts are reported in the period during which the services are provided even though the actual amounts may become known at a later date. Management estimates there are no uncollectible accounts as of December 31, 2025 and 2024, and therefore has not established an allowance for doubtful accounts.

CAPITAL ASSETS

Capital assets consist of site improvements, building improvements, and furniture and fixtures, and are defined as assets with an estimated useful life in excess of five years and over $5,000. Such assets are recorded at historical cost if purchased or constructed. Donated equipment is recorded at the estimated fair value at the date of donation. Gains or losses on the retirement or disposal of the assets are reflected in the statements of support, revenues, expenses, and changes in net position in the year of retirement or disposal. Repairs and maintenance costs are expensed when incurred. Depreciation is computed using a straight-line basis over the following estimated useful lives:

Site improvements	15 years
Buildings improvements	40 years
Furniture and fixtures	6-10 years

COMPENSATED ABSENCES

The Authority reports compensated absences in accordance with U.S. GAAP. In accordance with the terms of the Authority's policies, the Authority provides payment of accrued vacation benefits as earned annually by its personnel. Compensated absences balance was $56,029 and $52,326 for the years ended December 31, 2025 and 2024, respectively.

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DONATED GOODS AND SERVICES

The value of donated books provided to the Authority is reflected in the accompanying financial statements as contributions and grants. Books are recorded at fair value as determined by the contributor at the date of donation. The Authority received in-kind contributions of furniture and signage totaling $118,682 for the year ended December 31, 2025. There were no in-kind contributions for the year ended December 31, 2024.

Many volunteers perform tasks that assist the Authority with administrative and program functions. The value of this contributed time is not reflected in the accompanying financial statements since the volunteers' time does not meet the criteria for recognition under U.S. GAAP.

SUBSEQUENT EVENTS

In preparing these financial statements, the Authority has evaluated events and transactions for potential recognition or disclosure through April 6, 2026, the date the financial statements were available to be issued.

2. CASH AND DEPOSITS

The investment and deposit policy of Authority funds is governed by the by-laws of the Authority and Act 72 of the Pennsylvania State Legislature. In accordance with these regulations, the Authority has established investment procedures that require that monies be deposited with FDIC insured banks in demand deposit accounts or certificates of deposit (which are required to be 100% collateralized by separately identified United States obligations, if not covered by FDIC insurance).

GASB Statement No. 40, *"Deposit and Investment Risk Disclosures"*, requires disclosures related to the following deposit and investment risks: credit risk (including custodial credit risk and concentrations of credit risk), interest rate risk, and foreign currency risk.

The following is a description of the Authority's deposit and investment risks:

CUSTODIAL CREDIT RISK – Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned. The Authority maintains its cash and cash equivalents at two financial institutions. Uninsured deposits, if any, are collateralized by securities issued by United States federal agencies that are held by the Authority's FDIC insured depository institutions.

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The bank balances and carrying values of cash and cash equivalent accounts as of December 31, 2025 and 2024 were as follows:

	December 31, 2025		December 31, 2024	
	Bank Balance	Carrying Value	Bank Balance	Carrying Value
Operating account	$ 88,114	$ 87,912	$ 61,274	$ 61,480
PLGIT accounts	2,600,495	2,599,368	2,994,661	2,994,367
Petty cash	-	916	-	1,108
Total	$ 2,688,609	$ 2,688,196	$ 3,055,935	$ 3,056,955

INTEREST RATE RISK – Interest rate risk is the risk that changes in interest rates will adversely affect the fair market value of the Authority's investments. The Authority does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates but follows the Pennsylvania Municipality Authorities Act of 1945.

CREDIT RISK – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. The Pennsylvania Municipality Authorities Act of 1945 provides for investment of governmental funds into certain authorized investment types, including U.S. Treasury bills, other short-term U.S. and Pennsylvania government obligations, and insured or collateralized time deposits and certificates of deposit. Statutes do not prescribe regulations related to demand deposits; however, they do allow pooling of governmental funds for investment. The Authority has no investment policy that would further limit its investment choices. The deposit and investment policy of the Authority adheres to state statutes and prudent business practice. There were no deposit or investment transactions during the year that were in violation of either the statutes or the policy of the Authority.

CONCENTRATION OF CREDIT RISK – Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investments in a single issuer. The Authority places no limit on the amount the Authority may invest in any one issuer. As a matter of policy, the Authority maintains cash balances only with financial institutions having a high credit quality.

The Authority funds its activities primarily through large grants and contributions from its participating municipalities, state funds, table gaming revenue, and ARAD support; should the funding cease, there would be significant adverse impact to the Authority.

3. RISK MANAGEMENT

The Authority is subject to a variety of risks including, but not limited to, torts and civil rights claims; theft, damage, and destruction of its real and personal assets; workers compensation losses; errors and omissions of Authority employees and officials; and natural disasters.

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In order to protect itself from potential losses, the Authority has purchased certain commercial insurance coverage which includes provisions for loss of personal property and losses relating to liability for property, products, and personal and advertising injury.

There has been no significant reduction in insurance coverage from the previous year and there have been no instances of settlements exceeding insurance coverage during the past three years.

4. CONTINGENCIES

In the normal course of business, the Authority is subject to certain contingent liabilities and unasserted claims. The contingencies are evaluated in light of their probability of being asserted and the ability to estimate the claims. The Authority is not aware of any current claims, litigation, or assessments against the Authority that would adversely impact the financial position of the Authority as of the date of this report.

The Authority's state funding received through the Allegheny County Library Association (the "ACLA") is subject to audit by the ACLA. The audit scopes of these program compliance audits are different than the scope of the financial audits performed by an outside, independent certified public accounting firm. The Authority is potentially liable for any expenditure disallowed by the results of these program compliance audits. Management is not aware of any material items of noncompliance which would result in the disallowance of program expenditures.

5. PENSION PLAN

The Authority implemented a SIMPLE IRA plan (the "Plan") effective October 1, 2019, as provided under Internal Revenue Code 408. The Plan is open to all employees who have earned at least $5,000 in the prior year and are expected to earn at least $5,000 in the current year. The Authority matches employee contributions up to 3% of the employee's annual compensation, as determined each year by the Board of Directors. Matching contributions of $47,048 and $44,290 were made to the Plan for the years ended December 31, 2025 and 2024, respectively.

6. RELATED PARTY TRANSACTIONS

The Northland Public Library Foundation (the "Foundation") is a tax-exempt entity formed to accept donations on behalf of the Authority. The Foundation and Authority have no common Board of Directors; however, the Authority's Board of Directors appoint all of the Foundation's Board of Directors. The Authority received donations from the Foundation of $630,443, including in-kind contributions of furniture and signage totaling $118,682, for the year ended December 31, 2025 and $213,287 for the year ended December 31, 2024.

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7. CONSTRUCTION IN PROGRESS

Northland Public Library began construction to transform the library inside and out as part of an extensive building reimaging and renovation construction project with an estimated cost of $4,200,000. Renovations include a new lower-level entrance, increased accessibility, open lower lobby and service areas, a renovated layout and extended social spaces, and removal of the spiral staircase. Costs of $1,368,466 were incurred as of December 31, 2024. Construction was completed in December 2025.

Northland Public Library began construction of a handicapped accessible restroom with an estimated cost of $115,000. Construction is expected to be completed in the spring of 2026. Costs of $36,481 were incurred as of December 31, 2025.

8. CAPITAL ASSETS

Capital assets activity for the years ended December 31, 2025 and 2024 are as follows:

	2025			
	BEGINNING BALANCE	ADDITIONS	DISPOSALS / RECLASSES	ENDING BALANCE
Non-depreciable assets,				
Construction in progress	$ 1,368,466	$ 36,481	$ (1,368,466)	$ 36,481
Total non-depreciable assets	1,368,466	36,481	(1,368,466)	36,481
Depreciable assets:				
Site improvements	261,519	-	-	261,519
Building improvements	4,252,615	2,917,197	1,368,466	8,538,278
Furniture and fixtures	345,766	86,652	-	432,418
Total depreciable assets	4,859,900	3,003,849	1,368,466	9,232,215
Less accumulated depreciation	(3,128,461)	(165,180)	-	(3,293,641)
Depreciable assets, net	1,731,439	2,838,669	1,368,466	5,938,574
Total capital assets, net	$ 3,099,905	$ 2,875,150	$ -	$ 5,975,055

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	2024			
	BEGINNING BALANCE	ADDITIONS	DISPOSALS / RECLASSES	ENDING BALANCE
Non-depreciable assets,				
Construction in progress	$ 9,500	$ 1,368,466	$ (9,500)	$ 1,368,466
Total non-depreciable assets	9,500	1,368,466	(9,500)	1,368,466
Depreciable assets:				
Site improvements	261,519	-	-	261,519
Building improvements	4,287,491	-	(34,876)	4,252,615
Furniture and fixtures	765,819	-	(420,053)	345,766
Total depreciable assets	5,314,829	-	(454,929)	4,859,900
Less accumulated depreciation	(3,466,341)	(106,531)	444,411	(3,128,461)
Depreciable assets, net	1,848,488	(106,531)	(10,518)	1,731,439
Total capital assets, net	$ 1,857,988	$ 1,261,935	$ (20,018)	$ 3,099,905

9. VENDOR LEASE

In April 2025, the Authority entered into a 3-year lease agreement from a vendor to equip, outfit, and operate a coffee and beverage bar located at the Northland Public Library, requiring the vendor to pay monthly installments of $1,000 plus ten percent (10%) of annual net profits in excess of $40,000 beginning in 2026. The Authority has the option to renew the lease for two (2) additional 3-year terms following expiration of the initial term.

10. SERVICE AGREEMENTS

Cleaning services are provided by CleanNet for a fixed monthly charge of $1,150 through November 2025 and $1,800 thereafter. The agreement automatically renews every year for the same terms and conditions, unless written notice of termination is given thirty (30) days in advance of the anniversary date. Payments under this contract totaled $15,411 and $13,748 for the years ended December 31, 2025 and 2024, respectively.

The Authority entered into an agreement in November 2024 with TakeCommand for health insurance administration services for a variable monthly charge based on a $100 flat fee and $40 per covered employee. The agreement renews every January, unless written notice of termination is given ninety (90) days in advance of the anniversary date. Payments under this contract totaled $12,000 and $11,930 for the years ended December 31, 2025 and 2024, respectively.

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Security monitoring services are provided by Security Services of America ("SSA") for a fixed annual charge of $580, not including service calls, through May 2026. The contract automatically renews for the same terms and conditions, unless written notice of termination is given thirty (30) days in advance of the anniversary date. Payments under this contract, including service calls, totaled $3,808 and $611 for the years ended December 31, 2025 and 2024, respectively.

Phone system services are provided by GotoConnect for a fixed monthly charge of $955. The agreement automatically renews annually for the same terms and conditions, unless written notice of termination is given thirty (30) days in advance of the anniversary date. Payments under this contract totaled $11,498 and $11,325 for the years ended December 31, 2025 and 2024, respectively.

Collection management software services are provided by Envisionware. The agreement automatically renews annually for the same terms and conditions, unless written notice of termination is given prior to the anniversary date. Payments under this contract totaled $1,276 and $629 for the years ended December 31, 2025 and 2024, respectively.

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NORTHLAND PUBLIC LIBRARY AUTHORITY

SCHEDULES OF BUDGET TO ACTUAL COMPARISON
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

	2025			2024		
	Budget	Actual	Variance	Budget	Actual	Variance
REVENUES:						
Contributions from municipalities:						
Borough of Bradford Woods	$ 24,879	$ 24,879	$ -	$ 29,300	$ 29,300	$ -
Borough of Franklin Park	377,873	377,873	-	376,664	388,574	11,910
Marshall Township	227,787	227,787	-	218,946	227,725	8,779
Township of McCandless	692,155	692,155	-	671,342	671,342	-
Ross Township	569,692	569,692	-	545,406	545,406	-
Total contributions from municipalities	1,892,386	1,892,386	-	1,841,658	1,862,347	20,689
Government grants:						
State aid	320,215	2,373,444	2,053,229	320,215	323,444	3,229
Allegheny Regional Asset District	552,518	555,200	2,682	531,267	536,425	5,158
State table gaming	65,000	65,298	298	70,000	41,390	(28,610)
Total government grants	937,733	2,993,942	2,056,209	921,482	901,259	(20,223)
Other revenues:						
Fees and reimbursements	15,996	10,305	(5,691)	7,500	11,454	3,954
Meeting room rent	7,500	1,635	(5,865)	10,000	9,485	(515)
Print charges	15,000	15,429	429	12,000	11,258	(742)
Other service revenues	2,000	581	(1,419)	675	1,225	550
Semi-annual book sales	21,000	24,136	3,136	20,000	21,198	1,198
Refreshment sales	17,500	10,594	(6,906)	17,500	13,417	(4,083)
Other supply sales	5,000	6,641	1,641	6,000	4,751	(1,249)
Enjoy book sales	600	1,290	690	600	1,325	725
Daily book sales	40,000	24,877	(15,123)	33,500	31,214	(2,286)
Miscellaneous receipts	5,000	2,965	(2,035)	4,000	1,525	(2,475)
Northland Public Library Foundation donations	265,000	511,761	246,761	220,000	213,287	(6,713)
Donated goods	-	118,682	118,682	-	-	-
Donations	30,000	46,083	16,083	22,000	26,075	4,075
Total other revenues	424,596	774,979	350,383	353,775	346,214	(7,561)
Interest income	100,000	120,236	20,236	92,500	196,438	103,938
Total revenues	$3,354,715	$ 5,781,543	$ 2,426,828	$3,209,415	$ 3,306,258	$ 96,843

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NORTHLAND PUBLIC LIBRARY AUTHORITY

SCHEDULES OF BUDGET TO ACTUAL COMPARISON
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

	2025			2024		
	Budget	Actual	Variance	Budget	Actual	Variance
EXPENSES:						
Salaries and wages	$2,013,452	$1,998,048	$ (15,404)	$1,913,019	$1,938,265	$ 25,246
Payroll taxes	150,357	144,868	(5,489)	145,448	148,926	3,478
Employee benefits	200,000	174,843	(25,157)	170,000	197,924	27,924
Pension expense	53,673	47,048	(6,625)	47,299	44,290	(3,009)
Miscellaneous employee expense	500	742	242	259	684	425
Books, periodicals, newspapers, and pamphlets	372,839	375,222	2,383	359,639	349,672	(9,967)
Processing costs	16,500	16,529	29	16,500	16,271	(229)
Book mobile	11,100	11,290	190	11,100	10,961	(139)
Building repairs and maintenance	75,000	94,196	19,196	102,650	75,219	(27,431)
Computer repairs and maintenance	50,000	58,784	8,784	65,000	46,477	(18,523)
Equipment repairs and maintenance	3,500	6,587	3,087	3,500	8,559	5,059
Insurance	24,000	26,375	2,375	24,000	22,367	(1,633)
Professional fees	43,000	42,922	(78)	43,000	39,249	(3,751)
Library and office supplies	3,850	3,658	(192)	3,850	3,821	(29)
Advertising and public relations	3,543	2,464	(1,079)	3,544	2,433	(1,111)
Programs and events	11,000	12,161	1,161	17,000	17,169	169
Seminars and training	5,500	6,239	739	5,900	7,156	1,256
Utilities	51,500	53,837	2,337	48,000	42,303	(5,697)
Postage	3,500	4,181	681	3,000	3,327	327
Store expense	8,000	6,223	(1,777)	12,000	8,671	(3,329)
Staff appreciation	1,400	1,704	304	1,400	893	(507)
Volunteer appreciation	1,000	1,016	16	1,000	1,169	169
Misellaneous	11,500	4,942	(6,558)	12,000	12,897	897
Depreciation	205,000	165,180	(39,820)	160,309	106,531	(53,778)
Total expenses	$3,319,714	$3,259,059	$ (60,655)	$3,169,417	$3,105,234	$ (64,183)

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NORTHLAND PUBLIC LIBRARY
Tutor Policy

Introduction

To advance its mission to enable, empower and encourage lifelong learning and discovery in a safe, welcoming space for all, Northland Public Library (NPL) allows tutors, both volunteer and professional, to use certain spaces in the Library to conduct their sessions.

Guidelines

1. Tutors and students must be conscious of, and not be disruptive to other Library patrons.
2. Tables on the nonfiction side of the library, excluding the Study Carrels and Silent Study room, may be used for tutoring. All other sections/tables upstairs are designated for quiet or silent work, and may not be used by tutors even if there are no other tables available.
2. ~~The Computer Center, Silent Study Room (North end of Upper Level), both sides of the Fireplace Area, the Reference Tables, Local Interest Table and the Study Carrels may not be used for tutoring even if there are no other tables available.~~
3. Tutoring is welcome in the Children's Department, but to keep shared spaces accessible for programs and patrons, it may not take place at the craft table or in the Teen Room.
4. Tutoring may not take place on the first floor except as provided by #3.
3. ~~Tutoring is welcome at the designated areas in the Children and Teen Services Department.~~
~~4.~~5. Conferences with parents must be quiet at all times and not held in the entry way or in front of any Reference Desks.
~~5.~~6. Voices (both tutor and student) must not disturb other Library users.
~~6.~~7. Tutors and students must bring their own supplies.
~~7.~~8. Library staff cannot relay messages and materials between students, tutors and parents.
8. ~~Library staff may request that a tutor and student move to the Tutor Room (used by volunteer literacy tutors) on the Upper Level if the room is available.~~
9. School-aged students being tutored are the responsibility of the tutor and/or parent while on NPL property. No one under the age of 1~~2~~8 may be left unattended in the Library without a parent/caregiver (at least 16 years of age) present on the same floor.
10. Tutors may not publish or distribute advertisements or letters indicating the Library as their place of business or otherwise imply Library sponsorship or endorsement of their activities.

Tutor Room

- Volunteer tutors affiliated with non-profit organizations such as Literacy Pittsburgh or Volunteers in Tax Assistance (VITA) may reserve the private tutor room up to one month in advance.
- If the room has not been reserved for nonprofit tutoring, patrons can make a reservation for the room up to a day in advance. It is available on a first come, first served basis for up to two hours at a time.
- ~~If the room has not been reserved, it is available on a first come, first served basis for up to two hours at a time.~~
- No more than three people may occupy the room at any one time.

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- The room is available only during Library operating hours.
- Private or commercial business may not be conducted in the tutor room per the No Solicitation Policy.
- If a person who has reserved the tutor room fails to show up within 15 minutes of their reservation time, the room may be yielded to someone else.

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Limitations

While we realize that the Library is a comfortable, neutral location in which to tutor students, the Library cannot guarantee that tutors will be able to find accommodations.

NPL does not want to inconvenience any of our users, but we must consider the needs of ALL who visit the building.

Penalty for noncompliance

Those who fail to comply with the Northland Public Library Tutor Policy will be asked to leave the Library; repeat offenders may be barred from the Library for up to one year at the discretion of the Executive Director.

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Borrowing Policies

Obtaining a Library Card

There are ~~several~~ two ways to register for a Northland Library Card~~:~~, ~~either~~ online or in person at Northland. *Online registration may require you to stop in to ~~retrieve your actual library~~receive a permanent card.*

All residents of ~~Allegheny County~~Pennsylvania are eligible for a free library card. You may use your card at Northland or any Allegheny County public library.

To get your card, please present a valid form of photo identification and proof of your current address at the ~~Check Out~~Circulation Desk located ~~in~~on the lower level of the library~~, or the Customer Service Desk, currently located on the upper level~~. ~~All Pennsylvania residents are eligible to receive a free library card.~~ People who live outside of Pennsylvania are welcome to purchase a membership at the current rate. Children under 13 must have a parent or guardian sign their library card application. Teens ages 13-17 can register for a library card without a parent or guardian signature if they have photo ID and proof of address. A parental notification postcard will be sent to the home address.

By signing an application for a child or teen, the parent or guardian grants that minor permission to access all materials in the library, including the internet. The parent or guardian also accepts responsibility (including financial responsibility) for all materials checked out with the minor's card. Please remember that you are responsible for all library materials borrowed on your card.

New to Northland? Read our Welcome Brochure, which provides orientation information.

Borrowing Policy

Northland Public Library issues cards to individuals who desire to borrow our materials or access our services. The cards are issued in good faith and cardholders must accept and be bound by the accompanying rights and

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responsibilities. Northland reserves the right to suspend privileges if library policies outlined below are violated.

Within Allegheny County: All materials of county-wide libraries are available to all cardholders. You may check out or return most materials at any Allegheny County public library.

Outside of Allegheny County: Materials requested from libraries outside Allegheny County must be borrowed through the Inter-library Loan process. Items returned to libraries outside the county borders may take longer to be received by the owning library. It is recommended that you ask about the return policy for those libraries to ensure that you are not incorrectly charged overdue fines.

Loan periods

Most DVDs/Blu-Rays, take home science in a box and magazines may be borrowed for 7 days. All other library materials may be borrowed for 21 days

Renewing Library Cards

Some accounts expire every two years and must be renewed by verifying contact information– including address, the unique I.D. and preferences. Accounts for children under age 13 must be renewed by their parent/guardian. ***Note: The renewal process consists solely of an informational update in the library's lending system. You will not be issued a new library card.

Placing a Hold or Reserving an Item

You can place a hold 3 different ways:

- Use the online catalog to search for the item and click on *Place hold*.
- Speak with a reference librarian in person or by phone.
- Through the Allegheny Libraries app!

Overdue fines

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~~Effective June 1, 2023,~~ Northland Library no longer charges overdue fines for items returned after their due date. Items borrowed from outside Allegheny County may be subject to overdue fines.

Damaged Items

Patrons are responsible for the care of library materials in their possession. Items deemed damaged beyond repair will be billed to the patron's card as a replacement charge. ~~Bills include a $5 processing fee to cover re-cataloging, processing, security and barcodes. The processing fee will be reduced to $3 if the replacement cost of the item is less than $10.~~ Fees of more than $35.00 may result in your card being blocked from use. Replacement items will not be accepted.

Lost Materials

Library items that are lost or remain unreturned after six weeks from the due date are billed to your account. ~~Bills include a $5 processing fee to cover re-cataloging, processing, security, and barcodes. The processing fee will be reduced to $3 if the replacement cost of the item is less than $10.~~ Fees of more than $35.00 may result in your card being blocked from use. Replacement items will not be accepted.

Refund Policy

Refunds may be issued for lost item payments if the item is returned, in good condition, within 30 days of payment. Please take the item to the ~~Customer Service or Check Out~~Circulation ~~d~~Desk to initiate a refund. Refunds will be applied to any outstanding balance on your account. Refunds of $5 or less will be issued in cash. Refunds over $5.00 will be mailed to the address listed on the library account.

Refunds for items owned by other libraries (not Northland materials) may be subject to different policies. You must contact the specific owning library for information on their refund policy.

Confidentiality

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To protect your privacy and in accordance with the Pennsylvania statute and our privacy and confidentiality policy, we cannot discuss your library account with any individual. If you wish another individual to pick up your items on hold, please let us know and we will list them as a proxy on your library account. The individual(s) will not have access to view the items on your account and will not be able to check out anything other than your reserved items. If you need to discuss your account by phone, you will be asked to provide your card number and verify your address and/or other information.

Renewing Items

Most items may be renewed six times unless they have been reserved by another patron. Items which are not renewable include but are not limited to: "Lucky Day" books and DVDs, ukuleles, launchpads, hotspots~~, VR headsets,~~ and adult bestseller videogames. Interlibrary loans (ILLs) may only be renewed one time.

Renewals now happen automatically for ***eligible*** items! Checked-out items will be automatically renewed 1-3 days before their due dates as long as there are no holds on them and as long as the items have not reached their renewal limits. Please note that not all items will be automatically renewed; patrons are responsible for keeping track of due dates. Patrons with an email address attached to their library accounts will receive the following courtesy notice 1-3 days before their items are due: "This is a friendly reminder to let you know that the following items are due soon. Some of your items may have been automatically renewed for you. Please log in to your account to check the new due dates for these items and to check the status of any items that were unable to be renewed. Login to your account at https://acl.bibliocommons.com/."

These emails may include information about which items were or were not renewed and information about due dates. Patrons are responsible for returning their items by the due dates.

Patrons who do not have an email address attached to their library account and who have opted to receive telephone notifications will receive calls only when they have overdue items.

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Patrons also have the ability to opt-in to text notifications. Visit this page for more information.

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Northland Public Library
Donation Policy

Overview and Purpose
Northland Public Library (NPL) welcomes donations, including gifts of money, books and other materials, artwork or property of any kind that support and further NPL's mission, vision and goals. It is understood that such gifts and bequests should not replace public support, but should enable NPL to provide and enhance services in ways not possible within the current operating budget. The purpose of this policy is to specify the types of donations NPL will accept and how NPL will handle these donations. Donations of any gifts not specified in this policy will be considered on an individual basis.

General Policies
Donations to NPL are generally accepted through the Northland Public Library Foundation (NPLF). The NPLF is recognized as the primary fundraising "arm" of NPL. Gifts for collections, services or enhancing facilities and grounds are accepted in honor or in memoriam of a person or event. Whenever possible, NPL will choose items that accommodate the donor's preferences. The name(s) of the donor(s) and those recognized by the gift may be listed if so desired. Naming opportunities within library facilities are available and will follow the Naming Rights Policy. These opportunities are coordinated through the NPLF.

NPL cannot and does not appraise books, artwork, or any other items. Donors who wish to determine the value of a donation must make all arrangements for and assume all costs of an appraisal prior to donation.

All gifts accepted by NPL become the property of NPL, which reserves the right to retain, use, sell or dispose of the items, as needed, and in a fashion determined by NPL. Potential donors should remember that libraries are used extensively and sustain losses through ordinary wear, mutilation and theft. Resources with obsolete and/or misleading information may be discarded with time. Therefore, NPL cannot guarantee that any gifts retained will remain permanently.

In some cases (e.g. photographs and other special materials), the donation must be accompanied by a statement from the donor regarding ownership of the item's copyright and its provenance.

NPL reserves the right to refuse any gifts deemed not in its best interests to accept at their sole discretion.

Monetary Gifts (excluding grants)
Monetary gifts are welcome. All monetary gifts shall be deemed gifts to the NPLF except in special circumstances where the donor specifically indicates in writing that the donation is intended for NPL and not the NPLF. Donors wishing to contribute to a specific collection, facility, program, service, etc., are encouraged to work with NPL and NPLF staff to determine the best use for their donation.

The NPL Authority Board does not accept gifts of principal for investment, the income of which is to be

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Northland Public Library
Donation Policy

used for NPL purposes. All such donations are handled by the NPLF in accordance with their donation and investment policies. Further, the restrictions placed on any monetary gift of $25,000 or more must be approved by the NPL Authority Board and/or the NPLF Board as appropriate. Gifts of less than $25,000 may be given with suggestions as to the use of such funds.

Art and Decorative Objects
NPL may accept gifts of art, including paintings and photographs, and decorative objects. For insurance purposes, some items may require an appraisal.

NPL determines the placement and display of such items, though NPL staff will consider the wishes of the donor regarding the item's location.

NPL will not accept art or decorative objects that cannot be properly cared for or secured by NPL within its normal operating procedures.

If expenses are involved with maintenance, display, security, etc., the donor may be expected to provide monetary support for these activities.

Furniture and Equipment
NPL generally does not accept furniture for public use, office furniture, or technology equipment (desktops, laptops, tablets or peripheral equipment).

Materials
NPL accepts materials in good condition, including but not limited to books, audio books and audio-visual materials.

+ Refer to the NPL Material Donations Procedure for more information.

NPL staff evaluate materials for inclusion in NPL's collection according to NPL's Collection Development Policy.

Collections may be accepted and only with the understanding that the collection may not remain intact.

Materials not accepted for NPL's collection may be sold in the Book Nook or in NPL's semi-annual book sales, or they may be recycled or discarded.

Real Estate
NPL may accept gifts of real property that support or could be sold to support NPL's mission. Such offers will be handled by NPL in consultation with the NPL Authority Board and the NPLF Board to determine the gift's suitability and the terms of acceptance compatible with NPL's or the NPLF's policies, the donor's intent and any applicable laws.

Drafted 4/14/2026

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Northland Public Library

Privacy and Confidentiality Policy

Introduction

"Libraries are impartial resources providing information on all points of view, available to all persons regardless of origin, age, background, or views."* Northland Public Library ("Northland") has a strong commitment to protect the privacy of patrons who use our services.

To provide services, Northland collects and maintains personally identifiable information about patrons. The personal information Northland collects includes:

- Name
- Address
- Email address
- Phone number
- ~~Driver's license number or alternative state identification number~~
- ~~Driver's license number of parent or guardian for minors 17 and under~~
- Names of approved individuals designated to pick up reserves
- Library card number (used for materials request and access to the library account)
- Materials on reserve or currently checked out to the patron
- Date of birth (used for library card application and program registration)
- School grade (used for Summer Reading Program registration only)
- Name of school (used for Summer Reading Program registration only)

Patron Accounts

In providing services, Northland protects the privacy of patrons. Northland adheres to the following policies:

- Northland staff members do not share collected information with other staff members or outside parties except for the provision of library services and possible uses related to the recovery of materials, fines and fees, or to verify patrons' permission to use certain databases.
- Northland specifically recognizes that its circulation records and other records identifying the names of library users with specific materials are confidential in nature in accordance with Pennsylvania law (24 PA Cons. Stat. Sec.4428). The library record of a child has the same confidentiality protection under Northland's policy. No such records shall be made available to any agency of state, federal, or local

*http://www.ala.org/advocacy/intfreedom/statementspols/otherpolicies/policyconcerning (Accessed January 29, 2019)

Approved 6/25/2019
Rev 1/24/2023
Rev 8/25/2023
Rev 1/23/2024
Rev 4/28/2026

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government, or to any individual not specifically authorized by the Executive Director, except pursuant to such process, order, warrant, or subpoena as may be authorized under the authority of, and pursuant to state, federal, or local law relating to civil, criminal, or administrative procedures or legislative investigatory power.

- Upon receipt of such process, order, warrant, or subpoena, the Executive Director will consult Northland's legal counsel to determine if such process, order, warrant, or subpoena is in proper form and if there is a showing of good cause for its issuance in a court of competent jurisdiction. If the process, order, warrant, or subpoena is not in proper form or if good cause has not been shown, Northland will object to the issuance of any information thereunder.
- Northland staff members will only provide information about specific titles of checked out material, holds requested, and/or fines and fees to the account holder. This information may not be provided to anyone else without a legal court order, warrant, or subpoena, or a privacy waiver on file.
- The record of a child has the same confidentiality protection. If material is not overdue, staff may provide only the number of items checked out to parents or legal guardians. Staff may give parents or legal guardians specific title information when material is overdue or when fines or fees are due. Parents or legal guardians may access their family members' account(s) through the public catalog, either at Northland or remotely. The parent or legal guardian has the responsibility to maintain the needed information (card number and PIN) that permits access to the account for their minor children. Adults are free to share their access information as they see fit.
- Hold proxies permit pickup of hold items by the designated proxy. Proxies do not have permission to access any other account information not related to holds available for pickup.
- If a patron is in possession of another patron's library card, that patron may use that card to pick up the cardholder's holds and to check out other materials, ***only***. That patron may not make changes to the account (i.e., PIN number, email address, etc.), and that patron will not be furnished with any information about the account (i.e., fines owed, other items checked out, etc.).
- Someone other than the account holder may pay a replacement fee for a lost or damaged item only if they know the title of the item or the exact amount of the fees owed.
- Privacy waivers are available for information to be shared on a library account to a specific person receiving permission from the owner of said library account. The owner of the account must turn the Privacy Waiver in to a Northland Customer Service Representative ***in person***. Waivers are kept on file in the office of the Circulation Department Manager. Revocation of the privacy waiver must also be in writing and delivered in person.
- Library accounts ~~expire every two years unless they are updated in person by the account holder with appropriate I.D. and proof of address. Accounts expired~~that have been inactive for 3+ years with no items checked out are deleted from the database on an annual basis. The list of deleted patron records is saved for one year, then deleted.

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Northland Public Library

Privacy and Confidentiality Policy

Use of Library Services

- Northland does not provide, even at the request of an individual, documentation to agencies or institutions to show that a specific individual visited the library.
- Library staff are not permitted to disclose to anyone other than fellow staff whether a particular person is currently, or has ever been, at Northland without a court order, warrant, or subpoena.
- Information collected about patron use of Northland's public computers will not be provided to any individual or agency without a legal court order, warrant, or subpoena. Any information collected concerning that use is destroyed once needed statistics are obtained.
- Information collected about individuals registering for library sponsored programs will not be provided to any individual or agency without a legal court order, warrant, or subpoena. Any information collected concerning program registration will be destroyed once needed statistics are obtained.
- Northland will not disclose a child's personal information -full name, address, photograph, etc. ("information that would facilitate or enable the physical or online locating and contacting of a specific individual")- without written approval from a parent or legal guardian. In accordance with the Children's Online Privacy Protection Act (COPPA), we will only display a child's first name, age, and their comments on social media.
- Confidentiality extends to "information sought or received and resources consulted, borrowed, acquired or transmitted" (*ALA Code of Ethics*), and includes, but is not limited to: database search records, reference interviews, circulation records, interlibrary loan records and other personally identifiable uses of library materials, facilities, or services.

Use of Names or Photographic Images

- To protect the privacy of patrons and staff, Northland does not generally permit photos to be taken in its facilities and does not use the names or images of patrons. When names or images are used for publicity or other Library-related uses, Northland obtains patron permission or allows patrons to "opt out" of the image. See Film & Photography Policy.
- Northland employs the use of security cameras for the sole purpose of ensuring the safety and security of staff, Library visitors and Library property. Only a limited number of staff members have access to camera footage. The security camera recordings are purged approximately every thirty days.

Data Security

- Northland is a member of the eiNetwork. The eiNetwork provides the following services:
    - Maintains the Integrated Library System (ILS) and the online catalog;

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  - Helps maintain all Library PCs and printers;
  - Provides filtered Internet access for patrons and secure internet access for staff including wireless access;
  - Provides assistive technology;
  - Provides email for staff.

- Per the eiNetwork's Privacy Policies:

  - Patron records that have been expired for 3+ years, owe less than $50, and that have no items checked out are deleted annually by the eiNetwork.
  - All public computers are wiped clean of patron use as soon as the patron ends their session.
  - The ILS automatically erases a user's borrowing record once material is returned and all fines have been paid.
  - The eiNetwork does not retain data relating to catalog or database searches.
  - The eiNetwork may provide information to certain collection agencies or in judicial proceedings for the purpose of collecting fines or recovering the cost of items not returned to the library.

- Northland and the eiNetwork have put in place physical, electronic and managerial procedures to safeguard and secure the information it collects online to prevent unauthorized access, to maintain data accuracy and to ensure the correct use of information. Northland recognizes that no system is immune from unlawful intrusion through hacking, which violates both federal and state laws, nonetheless, it utilizes both managerial and technological security procedures intended to protect confidential data.
- Vendors either do not have access to patron information, have policies to protect confidential information, or have signed an agreement stating they will protect that information (i.e., certain databases).
- Northland uses email addresses to respond to the emails we receive, to confirm program registrations and to send notices to patrons who have given us their email addresses for that purpose. Names and addresses are not shared with outside parties.
- Northland also uses email addresses to alert patrons about new library services and programs. Patrons may unsubscribe from this list by clicking the "unsubscribe" link at the bottom of the email.
- A patron's email and physical address will only be shared with the Northland Public Library Foundation if that patron grants permission to do so.
- Patrons who wish to be removed from the library donor mailing lists may contact the Northland Public Library Foundation.
- Any personal information requested through Northland's website for the purpose of registering for Library programs is sent directly to an internal database accessible only by Library staff or sent directly to a pertinent staff member's email account. Information collected by Northland is not shared with any other agency or organization. Every January, information that is more than a year old is deleted.

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Northland Public Library

Privacy and Confidentiality Policy

- Northland may obtain data regarding users at the time they use a library card to gain access to an electronic database or use computers within the library. Northland's software is programmed to purge personally identifying information automatically after a short period of time, usually about 24 hours.

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Northland Public Library

Unattended Children and Vulnerable Adults Policy

Northland Public Library strives to provide a welcoming and safe environment for all visitors and welcomes the use of its facilities and services by children and adults of all ages. While the Library is especially concerned for the safety of children and vulnerable adults on Library property, the Library does not act in loco parentis (in place of parents), and Library staff are unable to provide parental-type oversight or guidance to children or vulnerable adults. Parents, legal guardians, teachers, custodians, or caregivers are responsible for monitoring the activities and managing the behavior of children and vulnerable adults during their library visits.

Children Under the Age of Twelve (12)

Children under the age of twelve (12) may not be left unattended in the Library and must be accompanied by a caregiver. The Library requires that the caregiver be the child's parent or legal guardian or an adult or adolescent age sixteen (16) or older who has been designated by the parent or guardian to care for the child. Caregivers accompanying children under the age of twelve (12) shall remain in the same general area of the Library as the child at all times and keep the child in their line of sight. These rules apply at all times unless the child is attending a designated library program where adult presence is not required, during which time adults accompanying children under twelve (12) years of age must remain in the Library and must promptly pick up their child as soon as the program is over.

Children Ages Twelve (12) and Up

Children ages twelve (12) and up are welcome to use the Library unattended as long as they follow Library rules and observe proper conduct. Any child who is at the Library without supervision must be able to contact a responsible person in case of emergency or for transportation needs.

Children with Special Needs and Vulnerable Adults

Children and vulnerable adults of any age with mental, physical, or emotional disabilities which affect decision-making skills or require supervision are welcome in the Library when accompanied by a parent, caregiver or responsible adult (18 years or older). To ensure a safe and supportive environment, caregivers are expected to be aware of their charges' location at all times while using the Library or attending Library events or programming.

If only one caregiver accompanies multiple individuals, they must be able to provide appropriate supervision and attention to those in their care. Caregivers must also ensure staff are able to locate them if needed. Patrons requiring any special accommodations are

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encouraged to communicate their needs to Kelley Moten, ADA Coordinator or to any Library staff member.

Disruptive Behavior in Children and Vulnerable Adults

If a child or vulnerable adult is being disruptive to other patrons or violating Library rules, Library staff will first issue a verbal warning to the child or vulnerable adult and/or their caregiver informing them that their behavior is not acceptable. Children or vulnerable adults who continue to engage in disruptive behavior may be asked to leave the Library and the parent/guardian/caregiver will be contacted, if necessary. If the parent/guardian/caregiver cannot be contacted, staff reserve the right to contact the police.

Children in the Library During School Hours

Northland does not report children truant, except in instances where staff are concerned about repetitive truancy, in which case staff shall follow Mandated Reporter guidelines.

Unaccompanied Minors at Closing

Parents/caregivers are responsible for being aware of Library hours and for picking up their child(ren) which must be done before the Library closes. If a child under the age of sixteen (16) is not picked up within 15 minutes of the Library's closing time, the Library staff reserve the right to contact the Town of McCandless Police Department for assistance. Under no circumstances will Library staff transport any child by any method including in a personal or library vehicle.

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A RESOLUTION AUTHORIZING THE NORHTLAND PUBLIC LIBRARY AUTHORITY BOARD TO RENEW THE NORTHLAND PUBLIC LIBRARY AUTHORITY'S ARTICLES OF INCORPORATION

It is hereby resolved and enacted by the Northland Public Library Authority Board with the authority of same:

WHEREAS, the Town of McCandless, the Township of Ross, the Borough of Franklin Park, and the Borough of Bradford Woods incorporated the Northland Public Library Authority on March 7, 1977, pursuant to the provisions of the Municipalities Authorities Act of 1945, as amended;

WHEREAS, the Township of Marshall became a member of the Northland Public Library Authority via Certificate of Joinder issued on February 7, 1989, pursuant to the provisions of the Municipalities Authorities Act of 1945, as amended;

WHEREAS, the existing Articles of Incorporation for the Northland Public Library Authority are set to expire on March 6, 2027;

WHEREAS, the Northland Public Library Authority would like to amend the existing articles of incorporation for a new term not to exceed fifty (50) years or the maximum term allowed by the Municipalities Authorities Act of 1945, as amended.

NOW, THEREFORE, IT IS HEREBY ORDAINED by the Northland Public Library Authority as follows:

1. The existing Articles of Incorporation shall be renewed for a new term of fifty (50) years or the maximum term allowed by the Municipalities Authorities Act of 1945, as amended.

2. Northland Public Library Authority shall submit this resolution to the Town of McCandless, the Township of Ross, the Borough of Franklin Park, the Borough of Bradford Woods, and the Township of Marshall for adoption.

RESOLVED AND ENACTED this ____ day of _____, 2026.

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NORTHLAND PUBLIC LIBRARY AUTHORITY
BOARD MEETING – Held in person and virtually, using Microsoft Teams
March 24, 2026, 7:00pm
MINUTES

An Executive Session was held immediately prior to this meeting at 6:45 PM for attorney-client communications.

I. **Call to Order & Roll Call:** The meeting was called to order by Mike Smith at 7:03 PM. Present: Irene Caliendo, Alan Cech, Dana Getz, Noelle Ivankevich, Casey Sample, and Mike Smith. Excused: Sarah Poweska and Varshini Sentilkumar. Also present: Amanda DeKnight, Kelley Moten, Nicholas Yon, Alexis McKinley, Gilda Arroyo, Jack Hickerson, Mike Lamb, Adrianne Krings, and Courtney Bonnet.

II. **Comments from the Public:** None.

III. **President's Report: Michael Smith:** Introduction of the new Executive Director, Amanda DeKnight. Thanked Interim Executive Director, Kelley Moten, for her work.

IV. **New Business:**

a. **We need board members to participate in the district negotiations. The meeting will take place on May 5th at 1:00 p.m. and involves going over the District Center (CLP) budget. Anyone interested? – Kelley:** Smith volunteered to attend.

b. **"Northland Library" exterior sign – Nicholas & Alexis (VOTE):** NPLF has agreed to fund this project (not to exceed $20,000). Motion to approve the design bid as put forth in the document, duly made by Noelle Ivankevich, and unanimously carried.

c. **Commonplace Coffee exterior signs – Nicholas & Kelley (VOTE):** Motion to approve the Commonplace Coffee signs for both Hillvue Ln and Cumberland Rd as proposed, duly made by Casey Sample, and unanimously carried.

d. **Upper-level restroom update – Kelley:** The estimate came in below the approved $125,000.

e. **ACLA General Membership Meeting March 26, 7:00 p.m.:** Sample will be attending.

V. **Communications:**

a. **Library Marketing & Communications – Nicholas Yon:** Working with Children and Teen Services Department to design new signage for collections and wayfinding thanks to funding from a grant. April 19-25 is National Library Week. Preparing graphics for Summer Reading as well as signage for the Garden Gala. Highlighted the popular new social media short-form videos.

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b. **Departmental Updates – Kelley Moten:** Northland's program attendance and door count are significantly up in 2026.
c. **Foundation – Alexis McKinley, Mike Lamb:** 279 patrons have purchased Garden Gala tickets so far. Created new initiative, an Amazon Wishlist. Patrons can purchase staff requested items that are not within our budget. National Library Giving day is April 1.
d. **Junior Board Member Report – Varshini Senthilkumar:** None.

VI. Board Education: Databases: guest speaker Adrianne Krings: Krings highlighted database resources that patrons can access through the Northland's website.

VII. Unfinished Business: None.

VIII. Legal Matters: Working on updating the Articles of Incorporation.

IX. Consent Agenda: (VOTE)
a. **Minutes**
    i. **February 24, 2026 Meeting**
b. **Treasurer's Report**
c. **Executive Director's Report**

Motion to approve the consent agenda, duly made by Caliendo and carried, 5 votes in favor and 1 abstention (Sample).

X. Committee and Other Reports:
a. **Personnel Committee:** The committee discussed an On Boarding list for DeKnight. A revision to the Employee Handbook was also discussed but tabled until DeKnight could contribute.

XI. Board Comments: Caliendo announced her departure from the Board after June 30, 2026. McCandles is in the process of finding a replacement to serve the remainder of her term.

XII. Comments from the Public: None.

XIII. Adjournment: Motion to adjourn duly made by Casey Sample and unanimously carried. The meeting adjourned at 8:21 PM.

Respectfully submitted,

Dana Getz
Secretary

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Treasurer's Report Executive Summary
For the Period ending March 31, 2026

Fiscal Year 2026 Quarter 1 is in the books and so far the trends on income and expenses are mixed. Revenue and expenses through March both came in about 2% over Budget. Cash on the books as of the end of March totaled just over $2.8 million, about the same as it was at the same point in 2025. Staff maintains the routine practice of paying close attention to the FNB account balance to make sure any time the balance exceeds the $250,000 FDIC guaranteed amount is minimized. The PLGIT account, while not guaranteed, is invested in very safe short-term government issued debt instruments and remains the repository of the bulk of Northland's cash holdings. Once the Audit is completed and the transfer made to the Capital Savings Account, Staff may bring a recommendation to the Board to re-start the practice of using CDs to increase interest income.

The Statement of Financial Position reflects Northland's continued strong cash position which includes a two-month operating reserve totaling $499,784 (based on 2024 total spending, which will be revised after the audit to reflect 2025 expenses), along with a Capital Improvement Fund that held $ $1,359,110 at the end of March. This is about $100,000 less than last month, with over $300,000 either still owed to the contractors or needing to be transferred to the operating account to cover prior payments, so Staff will need to be mindful of the need to secure additional Grant funding for other projects to keep the 5-year Capital Improvement Plan on track. The Accounts Receivable balance increased to $92,263 (due to generation of the Q1 2026 NPLF invoice), while Other Current Assets remained at about $250 (due to purchases made on behalf of the Foundation which were billed on the March invoice). Fixed Assets currently total $5,975,055. Total Assets currently amount to $8,890,995, about $2,350,000 more than one year ago.

Accounts Payable decreased slightly to $20,939, reflecting decreased shipments from Ingram and Midwest Tape (Northland's primary collection vendors), which are paid in the subsequent month from a statement, due to the sheer volume of invoices these purchases generate. The PLGIT Credit Card balance decreased to $12,869, which is about $18,000 below the level at this point last year. Staff continues to focus effort on finding ways to increase use of this revenue generating purchasing method, which is becoming more difficult due to so many vendors adopting the practice of charging a "convenience fee" for credit card payments. Other Current Liabilities increased to $420,725 due to additions to the booking of the payables for the remainder owed to the New Northland contractors.

The Statement of Activities (with Budget analysis) shows a good start to the year on the revenue side at 102% of Budget, totaling $1,137,245 against a Budget of $1,115,350 (YTD).

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On the Expense side, payroll remained under budget by about 11%, while other payroll expenditures (dominated by health insurance) came in only about 1.5% under budget. Collection expenditures were well above Budget, after payment of Northland's share of the County e-resources expense ($77,267), while Programing came in 54% over Budget (due to the purchase of annual subscriptions that are used throughout the year). Other Library Operations accounts came in 57% under Budget while Processing Costs were almost 73% under Budget to start the year. Administration expenditures are currently about 63% above Budget (due to the final payment to Bradbury Miller which was unbudgeted), while Marketing & Communications expenditures were about 50% under Budget. Computer Expense is approximately 6% under Budget. Building and Equipment Expense is running about 39% above Budget due to a combination of one-time events (the heavy snow, HVAC system problems, parking lot light outages), higher trending costs than anticipated for Maintenance Supplies, as well as some (unbudgeted) grant funded furniture purchases. Travel & Training is currently about $2,700 over, (due to unbudgeted one-time spending on the commemorative mugs for Board Members and Staff, as well as the cost of Amy Steele's retirement dinner). Miscellaneous Expense came in about 7% below Budget. Due to the large (unbudgeted) expenditures, overall spending was about 2% above Budget.

The Statement of Cash Flows is provided to illustrate how the various balance sheet transactions, in effect, reconcile the Statement of Activities to the Statement of Financial Position. Overall, the Library's cash position increased by about $150,000 YTD.

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Northland Public Library Authority

Statement of Financial Position

As of March 31, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	**$2,823,426.19**
Accounts Receivable	**$92,262.83**
Other Current Assets	**$250.78**
Total Current Assets	**$2,915,939.80**
Fixed Assets	
1300 Property & Equipment	9,268,696.03
1905 Accumulated Depreciation	-3,293,641.18
Total Fixed Assets	**$5,975,054.85**
TOTAL ASSETS	**$8,890,994.65**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	**$20,038.89**
Credit Cards	**$12,868.57**
Other Current Liabilities	**$420,725.19**
Total Current Liabilities	**$453,632.65**
Long-Term Liabilities	
2905 Loans Payable	0.00
Total Long-Term Liabilities	**$0.00**
Total Liabilities	**$453,632.65**
Equity	
3005 Accumulated Surplus	5,701,085.03
3099 Opening Balance Equity	2,425,425.82
Net Revenue	310,851.15
Total Equity	**$8,437,362.00**
TOTAL LIABILITIES AND EQUITY	**$8,890,994.65**

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Northland Public Library Authority

Budget vs. Actuals

January - March, 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
4000 Municipal Support				
4005 Mcpl Support - Bradford Woods	6,976.25	6,976.25	0.00	100.00 %
4010 Mcpl Support - Franklin Park	101,301.25	101,301.25	0.00	100.00 %
4015 Mcpl Support - Marshall	63,008.55	59,841.25	3,167.30	105.29 %
4020 Mcpl Support - McCandless	179,265.75	179,265.72	0.03	100.00 %
4025 Mcpl Support - Ross	148,521.25	148,521.25	0.00	100.00 %
Total 4000 Municipal Support	**499,073.05**	**495,905.72**	**3,167.33**	**100.64 %**
4100 Other Government Support				
4105 State Support	346,408.20	323,444.00	22,964.20	107.10 %
4110 County Support	127,324.65	138,999.00	-11,674.35	91.60 %
4115 Table Gaming Revenue	13,781.00	15,500.00	-1,719.00	88.91 %
Total 4100 Other Government Support	**487,513.85**	**477,943.00**	**9,570.85**	**102.00 %**
4200 Grants & Donations				
4205 Foundation Grants	89,228.93	87,500.00	1,728.93	101.98 %
4210 Other Grants & Donations	60.18	7,500.00	-7,439.82	0.80 %
Total 4200 Grants & Donations	**89,289.11**	**95,000.00**	**-5,710.89**	**93.99 %**
4300 Library Operating Revenues	**15,189.62**	**11,127.00**	**4,062.62**	**136.51 %**
4405 Semi-Annual Book Sales		0.00	0.00	
4500 Store Sales	**9,640.61**	**14,624.76**	**-4,984.15**	**65.92 %**
4705 Misc. Income	5,242.27	750.00	4,492.27	698.97 %
5000 Interest Income - Operating	11,700.44	13,749.99	-2,049.55	85.09 %
5001 Interest Income - Capital	19,595.01	6,249.99	13,345.02	313.52 %
Uncategorized Income	1.00		1.00	
Total Revenue	**$1,137,244.96**	**$1,115,350.46**	**$21,894.50**	**101.96 %**
GROSS PROFIT	**$1,137,244.96**	**$1,115,350.46**	**$21,894.50**	**101.96 %**
Expenditures				
6000 Payroll Expense	**465,842.98**	**520,980.78**	**-55,137.80**	**89.42 %**
6100 Other Employment Expense	**103,245.69**	**104,845.50**	**-1,599.81**	**98.47 %**
6201-0000 Collection Purchases - Print	**51,721.82**	**59,840.67**	**-8,118.85**	**86.43 %**
6202-0001 Collection Purchases - Electronic	**79,447.18**	**21,840.99**	**57,606.19**	**363.75 %**
6203-0001 Collection Purchases - Other	**17,411.42**	**16,912.47**	**498.95**	**102.95 %**
6204-6405 Processing Costs	1,051.60	3,875.01	-2,823.41	27.14 %
6300 Programming & Events	**5,773.41**	**3,750.00**	**2,023.41**	**153.96 %**
6400 Other Library Operations	**1,057.27**	**2,475.03**	**-1,417.76**	**42.72 %**
6500 Administrative Expenditures	**31,352.04**	**19,212.48**	**12,139.56**	**163.19 %**
6600 Marketing & Comm.	**754.85**	**1,500.00**	**-745.15**	**50.32 %**
6700 Computer Expense	**12,524.66**	**13,299.99**	**-775.33**	**94.17 %**
6800 Building & Equipment	**49,907.32**	**35,874.99**	**14,032.33**	**139.11 %**
6900 Travel, Training & Apprec.	**4,448.58**	**1,749.99**	**2,698.59**	**254.21 %**
8000 Miscellaneous Expenses	**1,854.99**	**1,999.98**	**-144.99**	**92.75 %**
9000 Depreciation		0.00	0.00	

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Northland Public Library Authority

Budget vs. Actuals

January - March, 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total Expenditures	**$826,393.81**	**$808,157.88**	**$18,235.93**	**102.26 %**
NET OPERATING REVENUE	**$310,851.15**	**$307,192.58**	**$3,658.57**	**101.19 %**
NET REVENUE	**$310,851.15**	**$307,192.58**	**$3,658.57**	**101.19 %**

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Northland Public Library Authority

Statement of Cash Flows

January - March, 2026

	TOTAL
OPERATING ACTIVITIES	
Net Revenue	310,851.15
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
1105 Accounts Receivable	-23,153.00
1298 Employee Orders	4.78
1605 Purchases Made on Behalf of Other Entities	-225.00
2000 Accounts Payable (A/P)	-72.25
2005 Accounts Payable (A/P):Accounts Payable - Vendors	1,002.46
2105 PLGIT BMO Debit Card	-29,899.12
2011 Capital Asset Payable	-121,716.95
2205 Receipts Collected for Other Entities	64.98
2210 PA Sales Tax Payable	-1,063.11
2405 Payroll Tax Payable	0.00
2605 Payroll Liabilities:FSA	942.43
2610 Payroll Liabilities:Life Insurance	0.69
2620 Payroll Liabilities:Dental	-87.51
2625 Payroll Liabilities:UPMC Vision	-8.66
2626 Payroll Liabilities:TakeCommand	1,562.20
2630 Payroll Liabilities:SIMPLE IRA	-4,891.12
2635 Payroll Liabilities:Child Support	-85.38
2710 Security Deposit	1,000.00
PA Sales Tax Payable:PA Sales Tax Payable	1,003.66
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	**-175,620.90**
Net cash provided by operating activities	**$135,230.25**
NET CASH INCREASE FOR PERIOD	**$135,230.25**
Cash at beginning of period	2,688,195.94
CASH AT END OF PERIOD	**$2,823,426.19**

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NORTHLAND PUBLIC LIBRARY
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Executive Director's Report – April 2026

Executing the Northland Public Library Strategic Plan 2021-2024 as we work to "enable, empower and encourage lifelong learning and discovery in a safe, welcoming space for all."

Focus	
Staffing	**Active/Ongoing:** Interviews were conducted to fill two CSR positions. Two offers were made to candidates. **Challenge:** Two shelver positions and one maintenance position remain open. It has proved difficult to get applicants for maintenance. The Circulation Manager was relieved of their duties, and that position was filled on an interim bases by Alea Crist leaving an open supervisor position.
Funding	**Accomplishment:** Our adult services department held their semi-annual North Region Battle of the Books on April 22 at Hampton Library. The total funds raised are TBD, but the event was well attended and ran smoothly. **Active/Ongoing:** We are actively seeking out grants for a variety of projects including an updated security system, staff training, and eResource funding. I am working with Kati Coleman and Rebecca Muñoz to apply for a Memory Kit grant through ACLA to establish a Memory Café. **Challenge:** The cost of eResources is increasing exponentially every year, and it is not sustainable. Large libraries like Northland will take a significant budget hit in the years to come. It is essential that we look for new funding sources to maintain these vital resources.
Facility and Space	**Accomplishment:** General Updates-The plumbing in the conference room is complete, and the room is now fully functional! Additionally, motion sensors were installed throughout the library to enhance security. Adult Services- The department used some of the excess Buncher funds to purchase a community puzzle table! It was installed on Friday 4/10 and they have already seen tons of people stopping by to work on it! The staff will change the puzzles out periodically with leftovers from their quarterly puzzle swap programs. CATS- The Learning Garden is open and families are enjoying the dinosaurs and outside space! **Active/Ongoing:** The upstairs bathroom project is waiting on a final quote, but it appears that the project will come in under budget. **Challenge:** There is an issue with the lock on the door to the Learning Garden. This will be addressed by the lock company on Monday. CATS needs signage which was not budgeted for in the New Northland project. Significant repairs need to be done to our HVAC system which fall outside our budget.
Services	**Accomplishment:** Adult Services-The department had their annual Local Author Fair on March 28. This year, Kati Coleman worked with Kim Pierson in CATS to have both adult and children's authors, with panels and author tables for adults upstairs and story times and author

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	tables for kids and teens downstairs. We had about 80-100 people walking around and chatting with authors, and almost all the talks and story times were full! We got a lot of positive feedback from authors, many saying they want to continue to return as our event is one of "their favorites". Game Night has returned for the past couple of months, with us teaching a game the second Friday evening of the month. We've had almost 20 people each month! CATS- The department has been working with Marketing to finalize the Summer Reading calendar, and they have over 135 programs planned for this summer. They are excited to be back to full capacity of the building, The Zoo, Aviary, Lego Club, Tween Painting, Feeding Time, Science Olympiad, Family Storytime and more are on the schedule! Additionally, Rich Conover set up an extra computer at their Reference Desk, making it possible for 2 staff members to be at the desk. **Active/Ongoing:** CATS- Jeanne Bondi has another hunt for the children to enjoy! Throughout April, children are searching for easter eggs and received playdough/bubbles. The department will host 33 in-house programs in and 35 outreach visits by the end of the month which includes a two-week break in Toddler and Preschool storytime!
Collection	**Accomplishment:** The Technical Services department added 2433 items to our collection in March. That is the most items added in a single month since April 2019. Adult Services and CATS have been working on weeding projects resulting in 1932 items being weeded from the collection.
Promoting the Library	**Accomplishment:** I was able to participate in advocacy meetings with all five of our state legislators to advocate for a $7.3M increase to the library subsidy and $150,000 line-item grant for ACLA to offer sensory support to county libraries that would include training for staff and funding for sensory-friendly spaces and equipment. **Active/Ongoing:** Meetings have been set up with 4 of the 5 municipal managers for a meet and greet to request feedback for the library's strategic plan and introduce the articles of incorporation. Meetings with McCandless and Franklin Park went great. Both managers were very supportive of the library.
Board Member Activities	Irene Caliendo, Nicholas Yon, and I met with McCandless Township Manager, John Schwend for a meet and greet where we introduced the topic of the library's upcoming strategic plan and articles of incorporation. Alan Cech and I had a similar meeting with Zach Filous, Manager of Franklin Park. Smith attended the Volunteer Recognition Lunch on April 20th to thank the many volunteers that assist in making our library the best there is.

Incident Reports – March Month 2026
Accident: 0
Disturbance: 0
Internet: 0
Vandalism: 1
Medical Emergency: 0
Other: 0
Police notified: 0

Year-To-Date - 2026
Accident: 1
Disturbance: 2
Internet: 0
Vandalism: 1
Medical Emergency: 0
Other: 1
Police notified: 0

Northland Staff and Board Members serving the consortium, our (NPL's) communities, and the profession by serving on various boards, committees and Task Forces. Click here for details.

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