McCall Scanlon & Tice, LLC
Certified Public Accountants

May 15, 2025

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, 2024, and have issued our report thereon dated May 15, 2025. 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 27, 2025, 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 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 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 the year ended December 31, 2024. 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 Capital Assets in Note 6.
- The disclosure of Construction In Progress in Note 7.
- The disclosure of Related Party Transactions in Note 9.

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 May 15, 2025.

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:

- Related party transactions should be reviewed and reconciled monthly.
- Invoices received subsequent to year end should be reviewed and recorded in the appropriate period.

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
May 15, 2025

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Client: ***06078.000 - Northland Public Library Authority***
Engagement: ***Northland Public Library Authority***
Period Ending: ***12/31/2024***
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 # 3		**4601.00**		
To record disposals.				
1905	Accumulated Depreciation		444,411.17	
4900	Gain/Loss on Disposition of Asset		9,500.00	
4900	Gain/Loss on Disposition of Asset		10,517.83	
1310	Property & Equipment:Building & Improvements			34,876.00
1315	Property & Equipment:Furniture & Equipment			420,053.00
6815	Building & Equipment:Building Repairs			9,500.00
Total			**464,429.00**	**464,429.00**
Adjusting Journal Entries JE # 4		**4401.01**		
To record prepaid insurance.				
1220	Prepaid Expenses:Prepaid - Other		898.12	
6505	Administrative Expenditures:Insurance			898.12
Total			**898.12**	**898.12**
Adjusting Journal Entries JE # 5		**4601.00**		
To record depreciation expense.				
1905	Accumulated Depreciation		36,414.96	
9000	Depreciation			36,414.96
Total			**36,414.96**	**36,414.96**
Adjusting Journal Entries JE # 6		**5101.01**		
To remove long outstanding payables with negative balances.				
8010	Miscellaneous Expenses:Miscellaneous Expense		2,512.95	
2000	Accounts Payable (A/P)			1,067.66
2005	Accounts Payable (A/P):Accounts Payable - Vendors			1,445.29
Total			**2,512.95**	**2,512.95**
Adjusting Journal Entries JE # 7		**5250.04**		
To true up compensated absences.				
2305	Accrued Payroll		22,989.00	
6005	Payroll Expense:Administration		14,496.23	
6010	Payroll Expense:Adult Services		3,071.24	
6015	Payroll Expense:CATS		4,530.20	
6020	Payroll Expense:Circ		4,795.36	
6025	Payroll Expense:Tech Services		2,443.91	
2700	Compensated Absences			22,989.00
2700	Compensated Absences			29,336.94
Total			**52,325.94**	**52,325.94**
Adjusting Journal Entries JE # 8				
To reverse prior year accrued payroll.				
2305	Accrued Payroll		10,372.97	
6005	Payroll Expense:Administration			3,150.62
6010	Payroll Expense:Adult Services			2,031.11
6015	Payroll Expense:CATS			1,583.78
6020	Payroll Expense:Circ			2,548.69
6025	Payroll Expense:Tech Services			1,058.77
Total			**10,372.97**	**10,372.97**
Adjusting Journal Entries JE # 9				
To adjust payroll liabilities to actual.				
2405	Payroll Tax Payable		9.60	
2630	Payroll Liabilities:SIMPLE IRA		3,711.62	

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Client: ***06078.000 - Northland Public Library Authority***
Engagement: ***Northland Public Library Authority***
Period Ending: ***12/31/2024***
Trial Balance: ***3000.01 - Annual Trial Balance***
Workpaper: ***3700.01 - Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
6105	Other Employment Expense:Payroll Tax Expense			9.60
6115	Other Employment Expense:Retirement Expense			3,711.62
Total			**3,721.22**	**3,721.22**
Adjusting Journal Entries JE # 11		**4101.03/5250.02**		
To adjust accrued payroll to actual.				
1020	Cash Accounts:FNB - Deposit/Payroll		72,686.49	
6105	Other Employment Expense:Payroll Tax Expense		6,122.76	
2305	Accrued Payroll			6,122.76
2305	Accrued Payroll			72,686.49
Total			**78,809.25**	**78,809.25**
Adjusting Journal Entries JE # 12		**3700.03**		
To record retainage.				
1325	Property & Equipment:Works in Progress		7,036.00	
1325	Property & Equipment:Works in Progress		8,950.00	
1325	Property & Equipment:Works in Progress		85,685.01	
2011	Capital Asset Payable			7,036.00
2011	Capital Asset Payable			8,950.00
2011	Capital Asset Payable			85,685.01
Total			**101,671.01**	**101,671.01**
Adjusting Journal Entries JE # 13		**5102.02**		
To record additional accounts payable relating to work in progress.				
1325	Property & Equipment:Works in Progress		4,126.59	
1325	Property & Equipment:Works in Progress		63,324.00	
1325	Property & Equipment:Works in Progress		80,550.00	
1325	Property & Equipment:Works in Progress		114,675.00	
2011	Capital Asset Payable			4,126.59
2011	Capital Asset Payable			63,324.00
2011	Capital Asset Payable			80,550.00
2011	Capital Asset Payable			114,675.00
Total			**262,675.59**	**262,675.59**
Adjusting Journal Entries JE # 14		**5102.02**		
To record payable to University of South Florida.				
6910	Travel, Training & Apprec.:Educ. & Training		1,000.00	
2005	Accounts Payable (A/P):Accounts Payable - Vendors			1,000.00
Total			**1,000.00**	**1,000.00**

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NORTHLAND PUBLIC LIBRARY AUTHORITY

FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2024 AND 2023
&
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"), which comprise the statement of net position as of December 31, 2024, and the related statements of support, revenues, expenses, and changes in net position and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the Authority as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Other Matter

The financial statements of the Authority for the year ended December 31, 2023 were audited by another auditor who expressed an unmodified opinion on those statements on May 21, 2024.

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Members of the American and Pennsylvania Institutes of Certified Public Accountants

Responsibilities of Management for the Financial Statements

The Authority's 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.

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 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 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, we:

1. Exercise professional judgment and maintain professional skepticism throughout the audit.
2. 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.
3. 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.
4. 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.
5. 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 Government 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
May 15, 2025

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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, 2024, 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 *Statement of Net Position* presents information on all of the Authority's assets and liabilities as of the close of business on the last day of the year. The *Statement of Support, Revenues, Expenses, and Changes in Net Position* presents revenues and expenses for the annual financial activities, recorded as soon as the event occurs, regardless of timing related to cash flow. The *Statement of Cash Flows* reports 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, 2024	December 31, 2023	Increase (decrease)
Current assets	$ 3,063,382	$ 3,655,996	$ (592,614)
Capital assets	3,099,905	1,857,988	1,241,917
Total assets	$ 6,163,287	$ 5,513,984	$ 649,303
Current liabilities	$ 506,933	$ 67,973	$ 438,960
Long-term liabilities	52,326	22,989	29,337
Total liabilities	559,259	90,962	468,297
Net position:			
Net investment in capital assets	3,099,905	1,857,988	1,241,917
Restricted	-	477,054	(477,054)
Unrestricted	2,504,123	3,087,980	(583,857)
Total net position	5,604,028	5,423,022	181,006
Total liabilities and net position	$ 6,163,287	$ 5,513,984	$ 649,303

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

	Year Ended December 31,		
	2024	2023	Increase (decrease)
Total operating revenues	$ 3,109,820	$ 3,847,106	$ (737,286)
Total operating expenses	3,105,234	2,984,381	120,853
Operating income (loss)	4,586	862,725	(858,139)
Total nonoperating revenues (expenses)	176,420	150,687	25,733
Change in net position	181,006	1,013,412	(832,406)
Net position:			
Beginning of year	5,423,022	4,409,610	1,013,412
End of year	$ 5,604,028	$ 5,423,022	$ 181,006

As can be seen from the above comparative financial information, revenues decreased for the year ended December 31, 2024 and expenses have increased over the last year. 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, 2024 and 2023 consist of supporting municipality contributions, state aid from the Commonwealth of Pennsylvania, 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 decrease in operating revenues consists of the following: 1) receipt of a Federal Employee Retention Tax Credit totaling $346,790 in 2023; 2) American Rescue Plan Act funding which decreased by $250,000 from 2023; and 3) Regional Asset District funds which decreased by $206,423 from 2023.

Operating expenses increased by $120,853 in 2024 from the prior year due to salaries and benefits increasing by $154,370, while all other operating expenses combined decreased by $33,517.

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Capital Assets, Net

At December 31, 2024, the Authority had $3,099,905 in net capital assets. This included $1,386,466 of construction in progress costs for the New Northland entrance project. The Authority performed a comprehensive review of capital assets and disposed of furniture and fixtures that were no longer in service as of December 31, 2024. Depreciation expense was $106,531 and $142,946 for the years ended December 31, 2024 and 2023, respectively. A summary of the capital assets net of accumulated depreciation for the years ended December 31, 2024 and 2023 are as follows:

	2024	2023	Increase (decrease)
Capital assets:			
Construction in progress	$ 1,368,466	$ 9,500	$ 1,358,966
Site improvements	261,519	261,519	-
Building improvements	4,252,615	4,287,491	(34,876)
Furniture and fixtures	345,766	765,819	(420,053)
Total capital assets	6,228,366	5,324,329	904,037
Less accumulated depreciation	(3,128,461)	(3,466,341)	337,880
Total capital assets, net	$ 3,099,905	$ 1,857,988	$ 1,241,917

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, 2024 AND 2023

ASSETS

	2024	2023
CURRENT ASSETS:		
Cash and cash equivalents	$ 3,056,955	$ 3,612,176
Accounts receivable	243	39
Accounts receivable - Northland Public Library Foundation	5,286	42,919
Prepaid expenses	898	862
Total current assets	3,063,382	3,655,996
CAPITAL ASSETS, NET	3,099,905	1,857,988
TOTAL	$ 6,163,287	$ 5,513,984

LIABILITIES AND NET POSITION

CURRENT LIABILITIES:		
Accounts payable	$ 35,225	$ 52,856
Capital asset payable	364,347	-
Accrued payroll and payroll taxes	100,238	10,373
Other current liabilities	7,123	4,744
Total current liabilities	506,933	67,973
LONG-TERM LIABILITIES,		
Compensated absences	52,326	22,989
Total liabilities	559,259	90,962
NET POSITION:		
Net investment in capital assets	2,735,558	1,857,988
Restricted	-	477,054
Unrestricted	2,868,470	3,087,980
Total net position	5,604,028	5,423,022
TOTAL	$ 6,163,287	$ 5,513,984

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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, 2024 AND 2023

	2024	2023
OPERATING REVENUES:		
Municipal contributions	$ 1,862,347	$ 1,797,664
State aid	323,444	320,215
Federal support - ARPA	-	250,000
Employee retention tax credit	-	346,790
Regional Asset District	536,425	742,848
State table gaming	41,390	62,740
Contributions and grants	239,362	209,672
Miscellaneous revenues	106,852	117,177
Total operating revenues	3,109,820	3,847,106
OPERATING EXPENSES:		
Salaries and wages	1,938,265	1,826,553
Payroll taxes	148,926	137,969
Employee benefits	197,924	155,266
Pension expense	44,290	41,001
Miscellaneous employee expense	684	718
Books, periodicals, newspapers, pamphlets	215,895	187,456
Audiovisual	105,939	117,261
Electronic reference	27,838	35,938
Processing costs	16,271	15,974
Book mobile	10,961	10,746
Building repairs and maintenance	75,219	61,161
Computer repairs and maintenance	46,477	68,980
Equipment repairs and maintenance	8,559	13,242
Insurance	22,367	25,406
Professional fees	39,249	45,489
Library and office supplies	3,821	3,477
Advertising and public relations	2,433	5,330
Programs and events	17,169	16,819
Seminars and training	7,156	3,752
Utilities	42,303	46,151
Postage	3,327	2,754
Store expense	8,671	8,379
Miscellaneous	14,959	11,613
Depreciation	106,531	142,946
Total operating expenses	3,105,234	2,984,381
NET OPERATING INCOME (LOSS)	4,586	862,725
NONOPERATING REVENUES (EXPENSES):		
Interest income	196,438	161,320
Loss on disposal of assets	(20,018)	(10,633)
Total nonoperating revenues (expenses)	176,420	150,687
CHANGE IN NET POSITION	181,006	1,013,412
NET POSITION, BEGINNING OF YEAR	5,423,022	4,409,610
NET POSITION, END OF YEAR	$ 5,604,028	$ 5,423,022

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NORTHLAND PUBLIC LIBRARY AUTHORITY

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Municipal contributions	$ 1,862,347	$ 1,797,664
State and county support	901,259	1,125,803
Cash received from gifts and other contributions	276,791	210,042
Miscellaneous revenues	106,852	117,177
Federal support - ARPA	-	250,000
Employee retention tax credit	-	346,790
Payments to or on behalf of employees	(2,210,887)	(2,183,373)
Cash paid to suppliers and others	(683,902)	(721,691)
Net cash and cash equivalents provided by operating activities	252,460	942,412
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES,		
Purchase of capital assets	(1,004,119)	-
Net cash and cash equivalents used in capital and related financing activities	(1,004,119)	-
CASH FLOWS FROM INVESTING ACTIVITIES,		
Interest received	196,438	161,320
Net cash and cash equivalents provided by investing activities	196,438	161,320
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(555,221)	1,103,732
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	3,612,176	2,508,444
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 3,056,955	$ 3,612,176
RECONCILIATION OF NET OPERATING INCOME (LOSS) TO NET CASH AND CASH EQUIVALENTS PROVIDED BY OPERATING ACTIVITIES:		
Net operating income (loss)	$ 4,586	$ 862,725
Adjustments to reconcile net operating income (loss) to net cash and cash equivalents provided by operating activities:		
Depreciation	106,531	142,946
Changes in assets and liabilities:		
Accounts receivable	(204)	(39)
Accounts receivable - Northland Public Library Foundation	37,633	409
Prepaid expenses	(36)	(862)
Accounts payable	(17,631)	(28,531)
Accrued payroll and payroll taxes	89,865	(10,293)
Other current liabilities	2,379	(12,370)
Compensated absences	29,337	(11,573)
Net cash and cash equivalents provided by operating activities	$ 252,460	$ 942,412

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See Notes To Financial Statements

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. Marshall Township became a supporting municipality in January 1989. 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. 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 library 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, 2024 and 2023, and therefore has not established an allowance for doubtful accounts.

CAPITAL ASSETS

Capital assets consist of property and equipment 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 property and equipment 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 $52,326 and $22,989 for the years ended December 31, 2024 and 2023, respectively.

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. There were no in-kind contributions for the years ended December 31, 2024 and 2023.

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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 May 15, 2025, 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 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. The bank balances and carrying values of cash and cash equivalent accounts as of December 31, 2024 and 2023 were as follows:

	December 31, 2024		December 31, 2023	
	Bank Balance	Carrying Value	Bank Balance	Carrying Value
Operating account	$ 61,274	$ 61,480	$ 118,306	$ 49,914
PLGIT accounts	2,994,661	2,994,367	3,561,448	3,561,252
Petty cash	-	1,108	-	1,010
Total	$ 3,055,935	$ 3,056,955	$ 3,679,754	$ 3,612,176

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.

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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.

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.

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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 $44,290 and $41,001 were made to the Plan for the years ended December 31, 2024 and 2023, respectively.

6. CAPITAL ASSETS

Capital assets activity for the years ended December 31, 2024 and 2023 are as follows:

	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

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	2023			
	BEGINNING BALANCE	ADDITIONS	DISPOSALS / RECLASSES	ENDING BALANCE
Non-depreciable assets,				
Construction in progress	$ 9,500	$ -	$ -	$ 9,500
Total non-depreciable assets	9,500	-	-	9,500
Depreciable assets:				
Site improvements	261,519	-	-	261,519
Building improvements	4,712,891	-	(425,400)	4,287,491
Furniture and fixtures	765,819	-	-	765,819
Total depreciable assets	5,740,229	-	(425,400)	5,314,829
Less accumulated depreciation	(3,738,162)	(142,946)	414,767	(3,466,341)
Depreciable assets, net	2,002,067	(142,946)	(10,633)	1,848,488
Total capital assets, net	$ 2,011,567	$ (142,946)	$ (10,633)	$ 1,857,988

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. Construction is expected to be completed in early summer 2025. Costs of $1,368,466 were incurred as of December 31, 2024.

8. SERVICE AGREEMENTS

Cleaning services are provided by CleanNet for a fixed monthly charge of $1,150. 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 $13,748 for the year ended December 31, 2024. There were no payments for the year ended December 31, 2023.

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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 annually every January, unless written notice of termination is given ninety (90) days in advance of the anniversary date. Payments under this contract totaled $843 for the year ended December 31, 2024. There were no payments for the year ended December 31, 2023.

Security monitoring services are provided by Security Services of America ("SSA") for a fixed annual charge of $580, not including service calls, through May 2025. 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 totaled $611 and $733 for the years ended December 31, 2024 and 2023, 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 $11,325 and $11,195 for the years ended December 31, 2024 and 2023, respectively.

Collection management software services are provided by Envisionware for a fixed annual charge of $2,995. 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 $2,995 and $1,298 for the years ended December 31, 2024 and 2023, respectively.

9. 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 $213,287 and $179,045 for the years ended December 31, 2024 and 2023, respectively.

10. SUBSEQUENT EVENT

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. The Authority has the option to renew the lease for two (2) additional 3-year terms following expiration of the initial term.

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NORTHLAND PUBLIC LIBRARY AUTHORITY

SCHEDULES OF BUDGET TO ACTUAL COMPARISON
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024			2023		
	Budget	Actual	Variance	Budget	Actual	Variance
REVENUES:						
Contributions from municipalities:						
Borough of Bradford Woods	$ 29,300	$ 29,300	$ -	$ 29,067	$ 29,067	$ -
Borough of Franklin Park	376,664	388,574	11,910	363,139	363,139	-
Marshall Township	218,946	227,725	8,779	220,072	229,121	9,049
Township of McCandless	671,342	671,342	-	664,350	664,350	-
Ross Township	545,406	545,406	-	511,987	511,987	-
Total contributions from municipalities	1,841,658	1,862,347	20,689	1,788,615	1,797,664	9,049
Government grants:						
State aid	320,215	323,444	3,229	319,500	320,215	715
Federal support - ARPA	-	-	-	-	250,000	250,000
Regional Asset District	531,267	536,425	5,158	515,761	742,848	227,087
State table gaming	70,000	41,390	(28,610)	52,000	62,740	10,740
Total government grants	921,482	901,259	(20,223)	887,261	1,375,803	488,542
Other revenues:						
Fees and reimbursements	7,500	11,454	3,954	7,500	20,290	12,790
Meeting room rent	10,000	9,485	(515)	10,000	11,990	1,990
Print charges	12,000	11,258	(742)	12,000	11,170	(830)
Other service revenues	675	1,225	550	675	1,052	377
Semi-annual book sales	20,000	21,198	1,198	17,000	17,834	834
Refreshment sales	17,500	13,417	(4,083)	9,000	13,311	4,311
Other supply sales	6,000	4,751	(1,249)	4,000	4,696	696
Enjoy book sales	600	1,325	725	1,000	1,845	845
Daily book sales	33,500	31,214	(2,286)	28,000	30,482	2,482
Miscellaneous receipts	4,000	1,525	(2,475)	1,500	4,507	3,007
Northland Public Library Foundation donations	220,000	213,287	(6,713)	190,000	179,220	(10,780)
Donations	22,000	26,075	4,075	22,000	30,452	8,452
Employee retention tax credit	-	-	-	-	346,790	346,790
Total other revenues	353,775	346,214	(7,561)	302,675	673,639	370,964
Interest income	92,500	196,438	103,938	12,000	161,320	149,320
Total revenues	$3,209,415	$ 3,306,258	$ 96,843	$2,990,551	$ 4,008,426	$1,017,875

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NORTHLAND PUBLIC LIBRARY AUTHORITY

SCHEDULES OF BUDGET TO ACTUAL COMPARISON
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024			2023		
	Budget	Actual	Variance	Budget	Actual	Variance
EXPENSES:						
Salaries and wages	$1,913,019	$1,938,265	$ 25,246	$1,854,002	$1,826,553	$ (27,449)
Payroll taxes	145,448	148,926	3,478	139,918	137,969	(1,949)
Employee benefits	170,000	197,924	27,924	165,000	155,266	(9,734)
Pension expense	47,299	44,290	(3,009)	45,599	41,001	(4,598)
Miscellaneous employee expense	259	684	425	500	718	218
Books, periodicals, newspapers, and pamphlets	359,639	349,672	(9,967)	337,280	340,655	3,375
Processing costs	16,500	16,271	(229)	16,500	15,974	(526)
Book mobile	11,100	10,961	(139)	10,746	10,746	-
Building repairs and maintenance	102,650	75,219	(27,431)	56,000	61,161	5,161
Computer repairs and maintenance	65,000	46,477	(18,523)	53,000	68,980	15,980
Equipment repairs and maintenance	3,500	8,559	5,059	4,000	13,242	9,242
Insurance	24,000	22,367	(1,633)	25,000	25,406	406
Professional fees	43,000	39,249	(3,751)	31,500	45,489	13,989
Library and office supplies	3,850	3,821	(29)	3,700	3,477	(223)
Advertising and public relations	3,544	2,433	(1,111)	2,544	5,330	2,786
Programs and events	17,000	17,169	169	15,653	16,819	1,166
Seminars and training	5,900	7,156	1,256	3,600	3,752	152
Utilities	48,000	42,303	(5,697)	45,000	46,151	1,151
Postage	3,000	3,327	327	1,800	2,754	954
Store expense	12,000	8,671	(3,329)	9,000	8,379	(621)
Staff appreciation	1,400	893	(507)	1,200	1,115	(85)
Volunteer appreciation	1,000	1,169	169	1,000	788	(212)
Misellaneous	12,000	12,897	897	7,700	9,710	2,010
Depreciation	160,309	106,531	(53,778)	160,309	142,946	(17,363)
Total expenses	$3,169,417	$3,105,234	$ (64,183)	$2,990,551	$2,984,381	$ (6,170)

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May 15, 2025

McCall Scanlon & Tice, LLC
450 Racetrack Road, Suite 101
Washington, PA 15301

This representation letter is provided in connection with your audit of the financial statements of Northland Public Library Authority ("the Authority"), which comprise the statement of net position as of December 31, 2024, and the related statements of support, revenues, expenses, and changes in net position and cash flows for year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in accordance with accounting principles generally accepted for governments in the United States of America ("U.S. GAAP").

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, 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.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of May 15, 2025:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 27, 2025, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility 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.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

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- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *"Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments"*, GASB Statement No. 37, *"Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus"* as amended, and GASB Statement No. 65, *"Items Previously Reported as Assets and Liabilities"*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of support, revenues, expenses, and changes in net position have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of support, revenues, expenses, and changes in net position, and allocations, if any, have been made on a reasonable basis.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or otherwise considered when preparing the financial statements.
- With respect to the management's discussion and analysis accompanying the financial statements:
  - We acknowledge our responsibility for the presentation of the management's discussion and analysis in accordance with U.S. GAAP.
  - We believe the management's discussion and analysis, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
  - The methods of measurement or presentation have not changed from those used in the prior period.
  - We believe the significant assumptions or interpretations underlying the measurement or presentation of the management's discussion and analysis, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
- With respect to the supplementary information accompanying the financial statements:
  - We acknowledge our responsibility for the presentation of the supplementary information in accordance with U.S. GAAP.
  - We believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP.

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  - The methods of measurement or presentation have not changed from those used in the prior period.
- Provisions for uncollectible receivables have been properly identified and recorded.
- Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the statement of net position date and have been reduced to their net realizable value.
- With respect to the preparation of the financial statements and related notes, we have performed the following:
  - Made all management decisions and performed all management functions;
  - Assigned a competent individual to oversee the services;
  - Evaluated the adequacy of the services performed;
  - Evaluated and accepted responsibility for the results of the services performed; and
  - Established and maintained internal controls, including monitoring ongoing activities.

Information Provided

- We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements referred to above, such as records, documentation, meeting minutes, and other matters;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the Authority and others from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our evaluation of the Authority's ability to continue as a going concern, including significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate.
- We have no knowledge of any fraud or suspected fraud that affects the Authority and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the Authority's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of all the Authority's related parties and the nature of all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The Authority has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the Authority is contingently liable.
- There were no nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *"Accounting and Financial Reporting for Nonexchange Financial Guarantees"*.

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- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 ("GASB-62"), *"Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements"*. Significant estimates are estimates at the statement of net position date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
  - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
- The Authority has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

_____

Amy Steele, Executive Director

_____

Robert Lukitsch, Director of Finance and Support Services

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McCall Scanlon & Tice, LLC
Certified Public Accountants

May 15, 2025

Amy Anderson, Chief Executive Officer
Allegheny County Library Association
22 Wabash Street
Pittsburgh, PA 15220

Dear Ms. Anderson:

The purpose of this letter is to provide certification to the Allegheny County Library Association ("ACLA") that based on the results of our audit of the financial statements of the Northland Public Library Authority for the year ended December 31, 2024, that the library expended all of its Regional Asset District ("RAD") and state funds in accordance with the terms of the Cooperation and Support Agreement for use of these funds specifically for library-related purposes.

If you would need any additional information, please do not hesitate to contact us.

Very truly yours,

McCall Scanlon & Tice, LLC

McCall Scanlon & Tice, LLC

DRAFT

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Suite 240
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412.635.9314 Fax:412.635.9358

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Members of the American and Pennsylvania Institutes of Certified Public Accountants

Book Asset Detail 1/01/24 - 12/31/24

FYE: 12/31/2024

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: Buildings and Improvement													
4		HVAC	6/30/20	888,000.00	0.00		0.00	147,059.00	35,520.00	182,579.00	705,421.00	S/L	25.00
5		Roof Replacement	6/30/20	223,828.00	0.00		0.00	44,766.00	11,191.40	55,957.40	167,870.60	S/L	20.00
6	d	HVAC Compressor NU-A-Air	1/01/14	7,971.00	0.00		0.00	7,971.00	0.00	7,971.00	0.00	S/L	7.00
7	d	HVAC Unit Meeting Room-A-Air	1/01/14	9,240.00	0.00		0.00	5,544.00	308.00	5,852.00	3,388.00	S/L	15.00
8	d	Roof Repair - Burns & Scalo	1/01/14	9,335.00	0.00		0.00	8,403.00	466.75	8,869.75	465.25	S/L	10.00
9		Elevator	1/01/08	104,122.00	0.00		0.00	78,092.00	5,206.10	83,298.10	20,823.90	S/L	20.00
10	d	Controlled Climate Systems	1/01/05	8,330.00	0.00		0.00	3,747.00	104.13	3,851.13	4,478.87	S/L	40.00
11		Building Improvements	1/01/04	28,312.00	0.00		0.00	13,449.00	707.80	14,156.80	14,155.20	S/L	40.00
12		Building Renovations	1/01/03	1,402,324.00	0.00		0.00	701,162.00	35,058.10	736,220.10	666,103.90	S/L	40.00
13		Building	1/01/83	1,606,029.00	0.00		0.00	1,606,029.00	0.00	1,606,029.00	0.00	S/L	40.00
		Buildings and Improvement		4,287,491.00	0.00	c	0.00	2,616,222.00	88,562.28	2,704,784.28	1,582,706.72		
		***Less: Dispositions and Transfers**		34,876.00	0.00		0.00	25,665.00	0.00	26,543.88	8,332.12		
		Net Buildings and Improvement		4,252,615.00	0.00	c	0.00	2,590,557.00	88,562.28	2,678,240.40	1,574,374.60		
Group: Construction in Progress													
41	d	Design Fees	10/15/21	9,500.00	0.00		0.00	0.00	0.00	0.00	9,500.00	Memo	0.00
42		Construction in Progress	12/31/24	1,368,466.48	0.00	c	0.00	0.00	0.00	0.00	1,368,466.48	Memo	0.00
		Construction in Progress		1,377,966.48	0.00	c	0.00	0.00	0.00	0.00	1,377,966.48		
		***Less: Dispositions and Transfers**		9,500.00	0.00		0.00	0.00	0.00	0.00	9,500.00		
		Net Construction in Progress		1,368,466.48	0.00	c	0.00	0.00	0.00	0.00	1,368,466.48		
Group: Furniture and Equipment													
14		Shelving	1/01/99	143,321.00	0.00		0.00	143,321.00	0.00	143,321.00	0.00	S/L	10.00
15	d	Equipment	1/01/99	21,597.00	0.00		0.00	21,597.00	0.00	21,597.00	0.00	S/L	10.00
16		Franklin Interior	1/01/04	129,070.00	0.00		0.00	129,070.00	0.00	129,070.00	0.00	S/L	10.00
17	d	Bibliotheca RFID Chips	1/01/04	137,430.00	0.00		0.00	137,430.00	0.00	137,430.00	0.00	S/L	10.00
18	d	Bibliotheca RFID System	1/01/04	106,720.00	0.00		0.00	106,720.00	0.00	106,720.00	0.00	S/L	10.00
19	d	Bibliotheca Staff Stations	1/01/04	4,846.00	0.00		0.00	4,846.00	0.00	4,846.00	0.00	S/L	10.00
20		Franklin Interiors	1/01/05	1,564.00	0.00		0.00	1,564.00	0.00	1,564.00	0.00	S/L	10.00
21		Display Units	1/01/06	2,274.00	0.00		0.00	2,274.00	0.00	2,274.00	0.00	S/L	10.00
22		Bill Jones Child Bench	1/01/06	2,415.00	0.00		0.00	2,415.00	0.00	2,415.00	0.00	S/L	10.00
23		Academic Furnishings Shelving	1/01/07	7,101.00	0.00		0.00	7,101.00	0.00	7,101.00	0.00	S/L	10.00
25		Shelving	1/01/09	17,039.00	0.00		0.00	17,039.00	0.00	17,039.00	0.00	S/L	10.00
26	d	Book Drops	1/01/10	10,593.00	0.00		0.00	10,593.00	0.00	10,593.00	0.00	S/L	7.00
27	d	Batteries Plus	1/01/11	5,571.00	0.00		0.00	5,571.00	0.00	5,571.00	0.00	S/L	3.00
28	d	Vending Machine Info Kiosk	1/01/12	24,475.00	0.00		0.00	24,475.00	0.00	24,475.00	0.00	S/L	7.00
29	d	Vending Machine Info Kiosk	1/01/12	24,475.00	0.00		0.00	24,475.00	0.00	24,475.00	0.00	S/L	7.00
30		Exterior Book Drop	1/01/12	5,972.00	0.00		0.00	5,972.00	0.00	5,972.00	0.00	S/L	7.00
31	d	Bibliotheco RFID Equip Scanners	1/01/13	33,597.00	0.00		0.00	33,597.00	0.00	33,597.00	0.00	S/L	7.00
32	d	Telephone System	1/01/14	11,909.00	0.00		0.00	11,909.00	0.00	11,909.00	0.00	S/L	7.00
33		Multi Media Upgrade	1/01/14	14,100.00	0.00		0.00	14,100.00	0.00	14,100.00	0.00	S/L	7.00
34	d	Garden Tractor	1/01/14	1,840.00	0.00		0.00	1,840.00	0.00	1,840.00	0.00	S/L	5.00
35		Security System	1/01/15	16,715.00	0.00		0.00	16,715.00	0.00	16,715.00	0.00	S/L	7.00
36		Shelving	1/01/14	3,918.00	0.00		0.00	3,527.00	391.00	3,918.00	0.00	S/L	10.00
37	d	Xerox CPO Copier W57855P	6/20/16	6,584.16	0.00		0.00	6,584.16	0.00	6,584.16	0.00	S/L	5.00
38	d	Xerox XC60 Copier	6/20/16	13,415.84	0.00		0.00	13,415.84	0.00	13,415.84	0.00	S/L	5.00
39		Children's Chairs	12/31/15	2,277.00	0.00		0.00	1,822.00	227.70	2,049.70	227.30	S/L	10.00
40	d	Self-Check Machines - Bibliotheca	6/15/17	17,000.00	0.00		0.00	13,600.00	1,214.29	14,814.29	2,185.71	S/L	7.00
		Furniture and Equipment		765,819.00	0.00	c	0.00	761,573.00	1,832.99	763,405.99	2,413.01		
		***Less: Dispositions and Transfers**		420,053.00	0.00		0.00	416,653.00	0.00	417,867.29	2,185.71		
		Net Furniture and Equipment		345,766.00	0.00	c	0.00	344,920.00	1,832.99	345,538.70	227.30		
Group: Ground Improvements													
1		Ground Improvements - Eichenlaub Lan	1/01/06	19,482.00	0.00		0.00	19,482.00	0.00	19,482.00	0.00	S/L	15.00
2		Driveway Paving - Youngblood Paving	1/01/12	10,000.00	0.00		0.00	7,334.00	666.67	8,000.67	1,999.33	S/L	15.00
3		Learning Garden	1/01/20	232,036.54	0.00		0.00	61,730.00	15,469.10	77,199.10	154,837.44	S/L	15.00
		Ground Improvements		261,518.54	0.00	c	0.00	88,546.00	16,135.77	104,681.77	156,836.77		
		Grand Total		6,692,795.02	0.00	c	0.00	3,466,341.00	106,531.04	3,572,872.04	3,119,922.98		
		Less: Dispositions and Transfers		464,429.00	0.00		0.00	442,318.00	0.00	444,411.17	20,017.83		
		Net Grand Total		6,228,366.02	0.00	c	0.00	3,024,023.00	106,531.04	3,128,460.87	3,099,905.15		

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The RAD Formula Task Force held its meeting today [May 21,2025] to review the proposed RAD Formula. This has been a difficult formula process, but we believe we have a good formula in place. Some quick facts about this formula:

- This formula is the SAME formula that was approved last time, with three minor changes. The basic formula and metrics are the same as before.
- The first change is that we are using the most recent 3 years of data for the Performance Calculations (non-resident use, circulation, and PC/Wi-Fi use) and the Distress Factor (if the 3-year average of the poverty rates for a municipality falls at or above 15%, that municipal population is included in the distress factor).
- The second change is that we used Wi-Fi and PC minutes used instead of logins recorded. We felt this gave a better picture of actual use.
- The third change is that we are putting through two versions that cap the amount of change allowed in the formula. By using caps, we will not see the huge swings from year to year that can happen. This will build more stability into the formula.
    - Version 1: 10% cap. All changes are capped at +/- 10%
    - Version 2: 5% cap. All changes are capped at +/- 5%.
    - We are presenting both versions to RAD and they will decide which cap they prefer, or if they want a cap at all.
- The plan is to discuss this at LAC in June and then at the General Membership meeting in June, as well. It is our hope to get a vote on this at that time.
- Amy Anderson will present the formula with the two cap versions at the October RAD Library Committee meeting, with a hopeful full RAD Board vote at their November meeting.

Should you have any questions, please reach out to a member of the Task Force. Members include:

Alyssa Richter

Amy Steele

Anna Newborg

Christine McIntosh

DRAFT

Erin Pierce

Heather Weleski

Jenny Gregory

Nicole Henline

Cindy Potter (ACLA Board Member)

Kimberley Hrivnak

Amy Anderson

Amy Anderson | Chief Executive Officer

Allegheny County Library Association

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	BASE FACTOR PAYMENT 20%	DISTRESS FACTOR PAYMENT 15%	PERFORMANCE FACTOR PAYMENT 50%	CAPACITY FACTOR PAYMENT 15%	TOTAL PAYMENT		2025 RAD PAYMENT	CHANGE
Andrew Bayne Memorial Library	$21,472.85	$0.00	$44,212.30	$31,414.15	$97,099.30		$97,137.00	(37.70)
Andrew Carnegie Free Library	$25,051.66	$0.00	$58,128.40	$29,450.77	$112,630.83		$187,248.83	(74,618.00)
Avalon Public Library	$21,472.85	$0.00	$43,792.07	$31,414.15	$96,679.07		$97,095.97	(416.90)
Baldwin Borough Public Library	$32,209.27	$0.00	$51,372.51	$25,524.00	$109,105.79		$117,554.77	(8,448.98)
Bethel Park Public Library	$50,103.31	$0.00	$122,693.05	$15,707.08	$188,503.44		$208,346.42	(19,842.98)
Braddock Carnegie Library	$34,893.38	$146,360.27	$20,638.19	$26,996.54	$228,888.37		$210,969.36	17,919.01
Brentwood Library	$28,630.46	$0.00	$77,502.69	$27,487.38	$133,620.53		$125,888.85	7,731.68
Bridgeville Public Library	$28,630.46	$0.00	$54,281.42	$27,487.38	$110,399.26		$106,772.14	3,627.12
C.C. Mellor Memorial Library	$34,893.38	$18,249.75	$109,058.23	$26,996.54	$189,197.90		$170,601.33	18,596.57
Carnegie Free Library of Swissvale	$28,630.46	$20,219.63	$43,522.43	$29,450.77	$121,823.30		$156,524.87	(34,701.57)
Carnegie Library of Homestead	$32,209.27	$46,631.96	$61,580.82	$25,524.00	$165,946.05		$168,561.58	(2,615.53)
Carnegie Library of McKeesport	$44,735.10	$285,837.26	$68,013.61	$22,578.92	$421,164.89		$380,598.59	40,566.30
Clairton Public Library	$21,472.85	$69,568.68	$11,369.69	$31,414.15	$133,825.37		$130,801.97	3,023.40
Community Library of Allegheny Valley	$32,209.27	$48,952.80	$59,921.73	$25,524.00	$166,607.81		$198,148.76	(31,540.95)
Community Library of Castle Shannon	$25,051.66	$0.00	$44,014.84	$29,450.77	$98,517.27		$86,165.30	12,351.97
Cooper-Siegel Community Library	$49,208.61	$52,892.57	$140,698.70	$19,143.00	$261,942.88		$224,853.44	37,089.44
Coraopolis Memorial Library	$21,472.85	$0.00	$25,576.20	$31,414.15	$78,463.20		$86,857.02	(8,393.82)
Crafton Public Library	$21,472.85	$0.00	$45,029.05	$31,414.15	$97,916.05		$97,296.03	620.02
Dormont Public Library	$25,051.66	$0.00	$30,484.71	$29,450.77	$84,987.14		$81,972.68	3,014.46
F.O.R. Sto-Rox Library	$25,051.66	$136,601.41	$25,997.46	$29,450.77	$217,101.29		$197,775.97	19,325.32
Green Tree Public Library	$28,630.46	$0.00	$48,356.13	$27,487.38	$104,473.98		$111,788.78	(7,314.80)
Hampton Community Library	$28,630.46	$0.00	$45,424.01	$27,487.38	$101,541.86		$106,290.37	(4,748.51)
Jefferson Hills Public Library	$32,209.27	$0.00	$31,093.28	$25,524.00	$88,826.55		$82,839.06	5,987.49
Millvale Community Library	$25,051.66	$0.00	$33,298.48	$29,450.77	$87,800.90		$86,117.28	1,683.62
Monroeville Public Library	$50,103.31	$34,971.14	$165,054.09	$15,707.08	$265,835.61		$244,995.62	20,839.99
Moon Township Public Library	$35,788.08	$0.00	$92,047.21	$23,560.61	$151,395.91		$154,619.86	(3,223.95)
Mt. Lebanon Public Library	$53,682.12	$0.00	$316,205.66	$13,743.69	$383,631.47		$351,203.00	32,428.47
North Versailles Public Library	$21,472.85	$112,475.96	$12,558.04	$31,414.15	$177,921.00		$70,674.61	107,246.39
Northern Tier Regional Library	$42,050.99	$0.00	$109,196.86	$21,106.38	$172,354.24		$167,634.13	4,720.11
Northland Public Library	$57,260.93	$0.00	$486,954.92	$11,780.31	$555,996.16		$555,200.14	796.02
Oakmont Carnegie Library	$32,209.27	$0.00	$55,146.35	$25,524.00	$112,879.62		$138,285.32	(25,405.70)
Penn Hills Library	$46,524.50	$0.00	$154,178.22	$17,670.46	$218,373.18		$162,332.35	56,040.83
Pleasant Hills Public Library	$28,630.46	$0.00	$64,799.40	$27,487.38	$120,917.25		$116,751.47	4,165.78
Plum Borough Community Library	$35,788.08	$0.00	$42,394.43	$23,560.61	$101,743.12		$96,439.10	5,304.02
Robinson Township Library	$32,209.27	$0.00	$57,759.82	$25,524.00	$115,493.09		$113,871.51	1,621.58
Scott Township Public Library	$28,630.46	$0.00	$31,888.41	$27,487.38	$88,006.25		$84,000.72	4,005.53
Sewickley Public Library	$46,524.50	$0.00	$187,130.81	$17,670.46	$251,325.77		$273,958.80	(22,633.03)
Shaler North Hills Library	$46,524.50	$0.00	$195,674.73	$17,670.46	$259,869.70		$273,829.82	(13,960.12)
South Fayette Township Library	$32,209.27	$0.00	$41,575.12	$25,524.00	$99,308.39		$100,604.27	(1,295.88)
South Park Township Library	$35,788.08	$0.00	$74,336.71	$23,560.61	$133,685.40		$136,509.75	(2,824.35)
Springdale Free Public Library	$21,472.85	$0.00	$26,270.52	$31,414.15	$79,157.52		$79,551.91	(394.39)
Upper St. Clair Township Library	$42,945.70	$0.00	$124,393.71	$19,633.85	$186,973.25		$175,751.14	11,222.11
Western Allegheny Community Library	$32,209.27	$0.00	$67,839.84	$25,524.00	$125,573.11		$137,719.79	(12,146.68)
Whitehall Public Library	$35,788.08	$0.00	$77,297.19	$23,560.61	$136,645.89		$128,477.74	8,168.15
Wilkinsburg Public Library	$34,893.38	$160,602.32	$99,117.15	$26,996.54	$321,609.38		$255,070.26	66,539.12
Total	$1,511,151.67	$1,133,363.75	$3,777,879.17	$1,133,363.75	$7,555,758.33		$7,335,687.68	

Check Row $7,555,758.33

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	TOTAL PAYMENT		2025 RAD PAYMENT	Change (10% Cap)		2026 10% ADJUSTED PAYMENT
Andrew Bayne Memorial Library	$97,099.30		$97,137.00	(37.70)	0.0%	$99,436.09
Andrew Carnegie Free Library	$168,523.95		$187,248.83	(18,724.88)	-10.0%	$170,860.74
Avalon Public Library	$96,679.07		$97,095.97	(416.90)	-0.4%	$99,015.86
Baldwin Borough Public Library	$109,105.79		$117,554.77	(8,448.98)	-7.2%	$111,442.58
Bethel Park Public Library	$188,503.44		$208,346.42	(19,842.98)	-9.5%	$190,840.23
Braddock Carnegie Library	$228,888.37		$210,969.36	17,919.01	8.5%	$231,225.16
Brentwood Library	$133,620.53		$125,888.85	7,731.68	6.1%	$135,957.32
Bridgeville Public Library	$110,399.26		$106,772.14	3,627.12	3.4%	$112,736.05
C.C. Mellor Memorial Library	$187,661.46		$170,601.33	17,060.13	10.0%	$189,998.25
Carnegie Free Library of Swissvale	$140,872.38		$156,524.87	(15,652.49)	-10.0%	$143,209.17
Carnegie Library of Homestead	$165,946.05		$168,561.58	(2,615.53)	-1.6%	$168,282.84
Carnegie Library of McKeesport	$418,658.45		$380,598.59	38,059.86	10.0%	$420,995.24
Clairton Public Library	$133,825.37		$130,801.97	3,023.40	2.3%	$136,162.16
Community Library of Allegheny Valley	$178,333.88		$198,148.76	(19,814.88)	-10.0%	$180,670.67
Community Library of Castle Shannon	$94,781.83		$86,165.30	8,616.53	10.0%	$97,118.62
Cooper-Siegel Community Library	$247,338.78		$224,853.44	22,485.34	10.0%	$249,675.57
Coraopolis Memorial Library	$78,463.20		$86,857.02	(8,393.82)	-9.7%	$80,799.99
Crafton Public Library	$97,916.05		$97,296.03	620.02	0.6%	$100,252.84
Dormont Public Library	$84,987.14		$81,972.68	3,014.46	3.7%	$87,323.93
F.O.R. Sto-Rox Library	$217,101.29		$197,775.97	19,325.32	9.8%	$219,438.08
Green Tree Public Library	$104,473.98		$111,788.78	(7,314.80)	-6.5%	$106,810.77
Hampton Community Library	$101,541.86		$106,290.37	(4,748.51)	-4.5%	$103,878.65
Jefferson Hills Public Library	$88,826.55		$82,839.06	5,987.49	7.2%	$91,163.34
Millvale Community Library	$87,800.90		$86,117.28	1,683.62	2.0%	$90,137.69
Monroeville Public Library	$265,835.61		$244,995.62	20,839.99	8.5%	$268,172.40
Moon Township Public Library	$151,395.91		$154,619.86	(3,223.95)	-2.1%	$153,732.70
Mt. Lebanon Public Library	$383,631.47		$351,203.00	32,428.47	9.2%	$385,968.26
North Versailles Public Library	$77,742.07		$70,674.61	7,067.46	10.0%	$80,078.86
Northern Tier Regional Library	$172,354.24		$167,634.13	4,720.11	2.8%	$174,691.03
Northland Public Library	$555,996.16		$555,200.14	796.02	0.1%	$558,332.95
Oakmont Carnegie Library	$124,456.79		$138,285.32	(13,828.53)	-10.0%	$126,793.58
Penn Hills Library	$178,565.59		$162,332.35	16,233.24	10.0%	$180,902.38
Pleasant Hills Public Library	$120,917.25		$116,751.47	4,165.78	3.6%	$123,254.04
Plum Borough Community Library	$101,743.12		$96,439.10	5,304.02	5.5%	$104,079.91
Robinson Township Library	$115,493.09		$113,871.51	1,621.58	1.4%	$117,829.88
Scott Township Public Library	$88,006.25		$84,000.72	4,005.53	4.8%	$90,343.04
Sewickley Public Library	$251,325.77		$273,958.80	(22,633.03)	-8.3%	$253,662.56
Shaler North Hills Library	$259,869.70		$273,829.82	(13,960.12)	-5.1%	$262,206.49
South Fayette Township Library	$99,308.39		$100,604.27	(1,295.88)	-1.3%	$101,645.18
South Park Township Library	$133,685.40		$136,509.75	(2,824.35)	-2.1%	$136,022.19
Springdale Free Public Library	$79,157.52		$79,551.91	(394.39)	-0.5%	$81,494.31
Upper St. Clair Township Library	$186,973.25		$175,751.14	11,222.11	6.4%	$189,310.04
Western Allegheny Community Library	$125,573.11		$137,719.79	(12,146.68)	-8.8%	$127,909.90
Whitehall Public Library	$136,645.89		$128,477.74	8,168.15	6.4%	$138,982.68
Wilkinsburg Public Library	$280,577.29		$255,070.26	25,507.03	10.0%	$282,914.08
Total	$7,450,602.74		$7,335,687.68			$7,555,758.29

$7,555,758.33

DRAFT

	TOTAL PAYMENT		2025 RAD PAYMENT	Change (5% Cap)		2026 5% ADJUSTED PAYMENT
Andrew Bayne Memorial Library	$97,099.30		$97,137.00	(37.70)	0.0%	$100,535.56
Andrew Carnegie Free Library	$177,886.39		$187,248.83	(9,362.44)	-5.0%	$181,322.65
Avalon Public Library	$96,679.07		$97,095.97	(416.90)	-0.4%	$100,115.33
Baldwin Borough Public Library	$111,677.03		$117,554.77	(5,877.74)	-5.0%	$115,113.29
Bethel Park Public Library	$197,929.10		$208,346.42	(10,417.32)	-5.0%	$201,365.36
Braddock Carnegie Library	$221,517.83		$210,969.36	10,548.47	5.0%	$224,954.09
Brentwood Library	$132,183.29		$125,888.85	6,294.44	5.0%	$135,619.55
Bridgeville Public Library	$110,399.26		$106,772.14	3,627.12	3.4%	$113,835.52
C.C. Mellor Memorial Library	$179,131.40		$170,601.33	8,530.07	5.0%	$182,567.66
Carnegie Free Library of Swissvale	$148,698.63		$156,524.87	(7,826.24)	-5.0%	$152,134.89
Carnegie Library of Homestead	$165,946.05		$168,561.58	(2,615.53)	-1.6%	$169,382.31
Carnegie Library of McKeesport	$399,628.52		$380,598.59	19,029.93	5.0%	$403,064.78
Clairton Public Library	$133,825.37		$130,801.97	3,023.40	2.3%	$137,261.63
Community Library of Allegheny Valley	$188,241.32		$198,148.76	(9,907.44)	-5.0%	$191,677.58
Community Library of Castle Shannon	$90,473.57		$86,165.30	4,308.27	5.0%	$93,909.83
Cooper-Siegel Community Library	$236,096.11		$224,853.44	11,242.67	5.0%	$239,532.37
Coraopolis Memorial Library	$82,514.17		$86,857.02	(4,342.85)	-5.0%	$85,950.43
Crafton Public Library	$97,916.05		$97,296.03	620.02	0.6%	$101,352.31
Dormont Public Library	$84,987.14		$81,972.68	3,014.46	3.7%	$88,423.40
F.O.R. Sto-Rox Library	$207,664.77		$197,775.97	9,888.80	5.0%	$211,101.03
Green Tree Public Library	$106,199.34		$111,788.78	(5,589.44)	-5.0%	$109,635.60
Hampton Community Library	$101,541.86		$106,290.37	(4,748.51)	-4.5%	$104,978.12
Jefferson Hills Public Library	$86,981.01		$82,839.06	4,141.95	5.0%	$90,417.27
Millvale Community Library	$87,800.90		$86,117.28	1,683.62	2.0%	$91,237.16
Monroeville Public Library	$257,245.40		$244,995.62	12,249.78	5.0%	$260,681.66
Moon Township Public Library	$151,395.91		$154,619.86	(3,223.95)	-2.1%	$154,832.17
Mt. Lebanon Public Library	$368,763.15		$351,203.00	17,560.15	5.0%	$372,199.41
North Versailles Public Library	$74,208.34		$70,674.61	3,533.73	5.0%	$77,644.60
Northern Tier Regional Library	$172,354.24		$167,634.13	4,720.11	2.8%	$175,790.50
Northland Public Library	$555,996.16		$555,200.14	796.02	0.1%	$559,432.42
Oakmont Carnegie Library	$131,371.05		$138,285.32	(6,914.27)	-5.0%	$134,807.31
Penn Hills Library	$170,448.97		$162,332.35	8,116.62	5.0%	$173,885.23
Pleasant Hills Public Library	$120,917.25		$116,751.47	4,165.78	3.6%	$124,353.51
Plum Borough Community Library	$101,261.06		$96,439.10	4,821.96	5.0%	$104,697.32
Robinson Township Library	$115,493.09		$113,871.51	1,621.58	1.4%	$118,929.35
Scott Township Public Library	$88,006.25		$84,000.72	4,005.53	4.8%	$91,442.51
Sewickley Public Library	$260,260.86		$273,958.80	(13,697.94)	-5.0%	$263,697.12
Shaler North Hills Library	$260,138.33		$273,829.82	(13,691.49)	-5.0%	$263,574.59
South Fayette Township Library	$99,308.39		$100,604.27	(1,295.88)	-1.3%	$102,744.65
South Park Township Library	$133,685.40		$136,509.75	(2,824.35)	-2.1%	$137,121.66
Springdale Free Public Library	$79,157.52		$79,551.91	(394.39)	-0.5%	$82,593.78
Upper St. Clair Township Library	$184,538.70		$175,751.14	8,787.56	5.0%	$187,974.96
Western Allegheny Community Library	$130,833.80		$137,719.79	(6,885.99)	-5.0%	$134,270.06
Whitehall Public Library	$134,901.63		$128,477.74	6,423.89	5.0%	$138,337.89
Wilkinsburg Public Library	$267,823.77		$255,070.26	12,753.51	5.0%	$271,260.03
Total	$7,401,126.74		$7,335,687.68			$7,555,758.44

Check Row $7,555,758.33

DRAFT

Library	2023 Population		2024 FTE Paid Staff		2024 Expenditures		2024 Buildings	Total Base Points	BASE FACTOR PAYMENT
Andrew Bayne Memorial Library	8,182	1	4.06	1	234,044	1	1	2.00	$21,472.85
Andrew Carnegie Free Library	8,002	1	8.34	2	268,623	1	1	2.33	$25,051.66
Avalon Public Library	4,630	1	3.57	1	163,576	1	1	2.00	$21,472.85
Baldwin Borough Public Library	20,789	2	6.41	2	448,135	2	1	3.00	$32,209.27
Bethel Park Public Library	32,841	3	27.51	4	1,314,942	4	1	4.67	$50,103.31
Braddock Carnegie Library	13,656	2	7.43	2	523,740	2	1.25	3.25	$34,893.38
Brentwood Library	9,916	1	6.63	2	427,065	2	1	2.67	$28,630.46
Bridgeville Public Library	4,716	1	8.49	2	536,789	2	1	2.67	$28,630.46
C.C. Mellor Memorial Library	20,235	2	10.89	2	615,451	2	1.25	3.25	$34,893.38
Carnegie Free Library of Swissvale	10,192	2	5.09	1	294,585	2	1	2.67	$28,630.46
Carnegie Library of Homestead	16,514	2	6.74	2	590,868	2	1	3.00	$32,209.27
Carnegie Library of McKeesport	49,930	3	10.71	2	1,052,182	3	1.5	4.17	$44,735.10
Clairton Public Library	6,086	1	5.51	1	225,777	1	1	2.00	$21,472.85
Community Library of Allegheny Valley	22,013	2	10.06	2	552,926	2	1	3.00	$32,209.27
Community Library of Castle Shannon	8,178	1	5.43	1	375,282	2	1	2.33	$25,051.66
Cooper-Siegel Community Library	28,880	3	18.49	3	1,243,677	4	1.25	4.58	$49,208.61
Coraopolis Memorial Library	6,495	1	3.71	1	244,503	1	1	2.00	$21,472.85
Crafton Public Library	5,984	1	4.09	1	273,438	1	1	2.00	$21,472.85
Dormont Public Library	8,120	1	5.20	1	309,566	2	1	2.33	$25,051.66
F.O.R. Sto-Rox Library	11,964	2	3.71	1	261,540	1	1	2.33	$25,051.66
Green Tree Public Library	4,838	1	7.69	2	377,986	2	1	2.67	$28,630.46
Hampton Community Library	18,135	2	4.31	1	352,387	2	1	2.67	$28,630.46
Jefferson Hills Public Library	12,100	2	6.83	2	355,089	2	1	3.00	$32,209.27
Millvale Community Library	3,333	1	3.43	1	312,233	2	1	2.33	$25,051.66
Monroeville Public Library	30,793	3	19.69	3	2,360,236	5	1	4.67	$50,103.31
Moon Township Public Library	25,272	3	7.43	2	525,898	2	1	3.33	$35,788.08
Mt. Lebanon Public Library	33,125	3	26.17	4	2,652,501	5	1	5.00	$53,682.12
North Versailles Public Library	9,851	1	3.91	1	170,267	1	1	2.00	$21,472.85
Northern Tier Regional Library	26,694	3	14.69	2	1,057,662	3	1.25	3.92	$42,050.99
Northland Public Library	87,441	4	47.46	4	2,984,221	5	1	5.33	$57,260.93
Oakmont Carnegie Library	9,190	1	9.91	2	774,335	3	1	3.00	$32,209.27
Penn Hills Library	40,376	3	19.20	3	1,032,843	4	1	4.33	$46,524.50
Pleasant Hills Public Library	8,278	1	9.46	2	407,131	2	1	2.67	$28,630.46
Plum Borough Community Library	26,786	3	6.94	2	341,041	2	1	3.33	$35,788.08
Robinson Township Library	23,886	2	7.89	2	439,467	2	1	3.00	$32,209.27
Scott Township Public Library	16,858	2	7.03	2	258,938	1	1	2.67	$28,630.46
Sewickley Public Library	13,514	2	33.14	4	1,665,620	4	1	4.33	$46,524.50
Shaler North Hills Library	27,655	3	18.51	3	1,197,937	4	1	4.33	$46,524.50
South Fayette Township Library	17,964	2	7.86	2	397,706	2	1	3.00	$32,209.27
South Park Township Library	13,632	2	10.57	2	714,846	3	1	3.33	$35,788.08
Springdale Free Public Library	9,438	1	4.06	1	217,732	1	1	2.00	$21,472.85
Upper St. Clair Township Library	20,821	2	15.46	3	1,076,077	4	1	4.00	$42,945.70
Western Allegheny Community Library	23,740	2	10.63	2	652,653	2	1	3.00	$32,209.27
Whitehall Public Library	14,625	2	10.86	2	712,057	3	1	3.33	$35,788.08
Wilkinsburg Public Library	14,001	2	13.09	2	663,596	2	1.25	3.25	$34,893.38
Total	829,669		488.27		31,657,168			140.75	$1,511,151.67
	$1,511,151.67							$10,736.42	

(Population + FTE Paid Staff + Expenditures)/3 + Buildings = Base

Population pulled from 2024 American Community Survey; Paid FTE and Expenditures pulled from 2024 State Report.

1 point = XX dollars

Population	0-9,999	FTE	1-5.99	Exp	0-299,999
	10,000-24,999		6-14.99		300,000-699,999
	25,000-49,999		15-24.999		700,000-999,999
	50,000+		25+		1M-1.99M
					2M+

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Library	Population Distressed		DISTRESS FACTOR PAYMENT
Andrew Bayne Memorial Library		0.0%	$0.00
Andrew Carnegie Free Library		0.0%	$0.00
Avalon Public Library		0.0%	$0.00
Baldwin Borough Public Library		0.0%	$0.00
Bethel Park Public Library		0.0%	$0.00
Braddock Carnegie Library	12,928	12.9%	$146,360.27
Brentwood Library		0.0%	$0.00
Bridgeville Public Library		0.0%	$0.00
C.C. Mellor Memorial Library	1,612	1.6%	$18,249.75
Carnegie Free Library of Swissvale	1,786	1.8%	$20,219.63
Carnegie Library of Homestead	4,119	4.1%	$46,631.96
Carnegie Library of McKeesport	25,248	25.2%	$285,837.26
Clairton Public Library	6,145	6.1%	$69,568.68
Community Library of Allegheny Valley	4,324	4.3%	$48,952.80
Community Library of Castle Shannon		0.0%	$0.00
Cooper-Siegel Community Library	4,672	4.7%	$52,892.57
Coraopolis Memorial Library		0.0%	$0.00
Crafton Public Library		0.0%	$0.00
Dormont Public Library		0.0%	$0.00
F.O.R. Sto-Rox Library	12,066	12.1%	$136,601.41
Green Tree Public Library		0.0%	$0.00
Hampton Community Library		0.0%	$0.00
Jefferson Hills Public Library		0.0%	$0.00
Millvale Community Library		0.0%	$0.00
Monroeville Public Library	3,089	3.1%	$34,971.14
Moon Township Public Library		0.0%	$0.00
Mt. Lebanon Public Library		0.0%	$0.00
North Versailles Public Library	9,935	9.9%	$112,475.96
Northern Tier Regional Library		0.0%	$0.00
Northland Public Library		0.0%	$0.00
Oakmont Carnegie Library		0.0%	$0.00
Penn Hills Library		0.0%	$0.00
Pleasant Hills Public Library		0.0%	$0.00
Plum Borough Community Library		0.0%	$0.00
Robinson Township Library		0.0%	$0.00
Scott Township Public Library		0.0%	$0.00
Sewickley Public Library		0.0%	$0.00
Shaler North Hills Library		0.0%	$0.00
South Fayette Township Library		0.0%	$0.00
South Park Township Library		0.0%	$0.00
Springdale Free Public Library		0.0%	$0.00
Upper St. Clair Township Library		0.0%	$0.00
Western Allegheny Community Library		0.0%	$0.00
Whitehall Public Library		0.0%	$0.00
Wilkinsburg Public Library	14,186	14.2%	$160,602.32
Total	100,110		$1,133,363.75

$1,133,363.75

Municipal poverty levels and populations pulled from the 2024 American Community Survey.

Distress = poverty level of 15.0% and up

Percentage is of the library's portion of the total distress population listed.

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Library	Non Resident Use		Circulation		Wifi/PC Use		Average %	PERFORMANCE FACTOR PAYMENT
Andrew Bayne Memorial Library	47,820	1.3%	86,164	1.1%	477,122	1.1%	1.2%	$44,212.30
Andrew Carnegie Free Library	47,734	1.3%	84,260	1.0%	947,485	2.3%	1.5%	$58,128.40
Avalon Public Library	42,992	1.2%	55,305	0.7%	675,976	1.6%	1.2%	$43,792.07
Baldwin Borough Public Library	41,586	1.1%	78,778	1.0%	822,088	2.0%	1.4%	$51,372.51
Bethel Park Public Library	111,724	3.0%	322,768	4.0%	1,133,478	2.7%	3.2%	$122,693.05
Braddock Carnegie Library	24,755	0.7%	20,109	0.2%	298,135	0.7%	0.5%	$20,638.19
Brentwood Library	90,789	2.5%	98,722	1.2%	1,025,382	2.5%	2.1%	$77,502.69
Bridgeville Public Library	65,494	1.8%	94,436	1.2%	567,031	1.4%	1.4%	$54,281.42
C.C. Mellor Memorial Library	102,432	2.8%	240,982	3.0%	1,207,236	2.9%	2.9%	$109,058.23
Carnegie Free Library of Swissvale	38,492	1.0%	85,455	1.1%	563,682	1.4%	1.2%	$43,522.43
Carnegie Library of Homestead	55,501	1.5%	84,855	1.0%	970,432	2.3%	1.6%	$61,580.82
Carnegie Library of McKeesport	80,073	2.2%	106,137	1.3%	795,449	1.9%	1.8%	$68,013.61
Clairton Public Library	6,790	0.2%	8,336	0.1%	255,889	0.6%	0.3%	$11,369.69
Community Library of Allegheny Valley	36,279	1.0%	136,795	1.7%	867,526	2.1%	1.6%	$59,921.73
Community Library of Castle Shannon	49,421	1.3%	56,974	0.7%	601,920	1.4%	1.2%	$44,014.84
Cooper-Siegel Community Library	94,703	2.6%	343,073	4.2%	1,817,120	4.4%	3.7%	$140,698.70
Coraopolis Memorial Library	33,753	0.9%	50,952	0.6%	201,327	0.5%	0.7%	$25,576.20
Crafton Public Library	40,449	1.1%	58,507	0.7%	729,252	1.8%	1.2%	$45,029.05
Dormont Public Library	42,385	1.2%	59,821	0.7%	220,207	0.5%	0.8%	$30,484.71
F.O.R. Sto-Rox Library	8,289	0.2%	15,028	0.2%	687,772	1.7%	0.7%	$25,997.46
Green Tree Public Library	59,003	1.6%	73,179	0.9%	553,740	1.3%	1.3%	$48,356.13
Hampton Community Library	47,563	1.3%	159,309	2.0%	145,512	0.3%	1.2%	$45,424.01
Jefferson Hills Public Library	38,500	1.0%	64,942	0.8%	258,111	0.6%	0.8%	$31,093.28
Millvale Community Library	22,485	0.6%	20,281	0.2%	741,136	1.8%	0.9%	$33,298.48
Monroeville Public Library	150,426	4.1%	334,179	4.1%	2,035,562	4.9%	4.4%	$165,054.09
Moon Township Public Library	87,193	2.4%	284,993	3.5%	592,724	1.4%	2.4%	$92,047.21
Mt. Lebanon Public Library	268,057	7.3%	736,482	9.1%	3,634,793	8.7%	8.4%	$316,205.66
North Versailles Public Library	16,211	0.4%	22,350	0.3%	116,615	0.3%	0.3%	$12,558.04
Northern Tier Regional Library	107,330	2.9%	275,721	3.4%	978,424	2.4%	2.9%	$109,196.86
Northland Public Library	437,323	11.9%	1,293,727	15.9%	4,502,736	10.8%	12.9%	$486,954.92
Oakmont Carnegie Library	64,764	1.8%	113,761	1.4%	504,922	1.2%	1.5%	$55,146.35
Penn Hills Library	142,181	3.9%	253,550	3.1%	2,182,650	5.2%	4.1%	$154,178.22
Pleasant Hills Public Library	101,027	2.8%	118,259	1.5%	389,737	0.9%	1.7%	$64,799.40
Plum Borough Community Library	35,419	1.0%	147,857	1.8%	241,728	0.6%	1.1%	$42,394.43
Robinson Township Library	64,456	1.8%	143,537	1.8%	442,264	1.1%	1.5%	$57,759.82
Scott Township Public Library	34,792	0.9%	79,055	1.0%	254,133	0.6%	0.8%	$31,888.41
Sewickley Public Library	178,258	4.9%	369,396	4.5%	2,268,978	5.5%	5.0%	$187,130.81
Shaler North Hills Library	256,779	7.0%	465,698	5.7%	1,168,167	2.8%	5.2%	$195,674.73
South Fayette Township Library	34,955	1.0%	135,553	1.7%	282,927	0.7%	1.1%	$41,575.12
South Park Township Library	94,859	2.6%	119,585	1.5%	767,858	1.8%	2.0%	$74,336.71
Springdale Free Public Library	19,803	0.5%	37,842	0.5%	449,481	1.1%	0.7%	$26,270.52
Upper St. Clair Township Library	106,186	2.9%	328,077	4.0%	1,225,232	2.9%	3.3%	$124,393.71
Western Allegheny Community Library	54,153	1.5%	206,943	2.5%	567,294	1.4%	1.8%	$67,839.84
Whitehall Public Library	92,788	2.5%	161,468	2.0%	674,652	1.6%	2.0%	$77,297.19
Wilkinsburg Public Library	94,024	2.6%	89,635	1.1%	1,749,150	4.2%	2.6%	$99,117.15
Total	3,669,995	100.0%	8,122,836	100.0%	41,593,041	100.0%	100.0%	$3,777,879.17

$3,777,879.17

All data is from eiNetwork's 2024 year end reporting.
Percentage is of the library's portion of the total category listed.
Average percentage is percentage of each category/3.

DRAFT

Library	2023 Population		2024 FTE Paid Staff		2024 Expenditures		2024 Buildings	Total Base Points	CAPACITY FACTOR PAYMENT
Andrew Bayne Memorial Library	8,182	4	4.06	4	234,044	5	1	5.33	$31,414.15
Andrew Carnegie Free Library	8,002	4	8.34	3	268,623	5	1	5.00	$29,450.77
Avalon Public Library	4,630	4	3.57	4	163,576	5	1	5.33	$31,414.15
Baldwin Borough Public Library	20,789	3	6.41	3	448,135	4	1	4.33	$25,524.00
Bethel Park Public Library	32,841	2	27.51	1	1,314,942	2	1	2.67	$15,707.08
Braddock Carnegie Library	13,656	3	7.43	3	523,740	4	1.25	4.58	$26,996.54
Brentwood Library	9,916	4	6.63	3	427,065	4	1	4.67	$27,487.38
Bridgeville Public Library	4,716	4	8.49	3	536,789	4	1	4.67	$27,487.38
C.C. Mellor Memorial Library	20,235	3	10.89	3	615,451	4	1.25	4.58	$26,996.54
Carnegie Free Library of Swissvale	10,192	3	5.09	4	294,585	5	1	5.00	$29,450.77
Carnegie Library of Homestead	16,514	3	6.74	3	590,868	4	1	4.33	$25,524.00
Carnegie Library of McKeesport	49,930	2	10.71	3	1,052,182	2	1.5	3.83	$22,578.92
Clairton Public Library	6,086	4	5.51	4	225,777	5	1	5.33	$31,414.15
Community Library of Allegheny Valley	22,013	3	10.06	3	552,926	4	1	4.33	$25,524.00
Community Library of Castle Shannon	8,178	4	5.43	4	375,282	4	1	5.00	$29,450.77
Cooper-Siegel Community Library	28,880	2	18.49	2	1,243,677	2	1.25	3.25	$19,143.00
Coraopolis Memorial Library	6,495	4	3.71	4	244,503	5	1	5.33	$31,414.15
Crafton Public Library	5,984	4	4.09	4	273,438	5	1	5.33	$31,414.15
Dormont Public Library	8,120	4	5.20	4	309,566	4	1	5.00	$29,450.77
F.O.R. Sto-Rox Library	11,964	3	3.71	4	261,540	5	1	5.00	$29,450.77
Green Tree Public Library	4,838	4	7.69	3	377,986	4	1	4.67	$27,487.38
Hampton Community Library	18,135	3	4.31	4	352,387	4	1	4.67	$27,487.38
Jefferson Hills Public Library	12,100	3	6.83	3	355,089	4	1	4.33	$25,524.00
Millvale Community Library	3,333	4	3.43	4	312,233	4	1	5.00	$29,450.77
Monroeville Public Library	30,793	2	19.69	2	2,360,236	1	1	2.67	$15,707.08
Moon Township Public Library	25,272	2	7.43	3	525,898	4	1	4.00	$23,560.61
Mt. Lebanon Public Library	33,125	2	26.17	1	2,652,501	1	1	2.33	$13,743.69
North Versailles Public Library	9,851	4	3.91	4	170,267	5	1	5.33	$31,414.15
Northern Tier Regional Library	26,694	2	14.69	3	1,057,662	2	1.25	3.58	$21,106.38
Northland Public Library	87,441	1	47.46	1	2,984,221	1	1	2.00	$11,780.31
Oakmont Carnegie Library	9,190	4	9.91	3	774,335	3	1	4.33	$25,524.00
Penn Hills Library	40,376	2	19.20	2	1,032,843	2	1	3.00	$17,670.46
Pleasant Hills Public Library	8,278	4	9.46	3	407,131	4	1	4.67	$27,487.38
Plum Borough Community Library	26,786	2	6.94	3	341,041	4	1	4.00	$23,560.61
Robinson Township Library	23,886	3	7.89	3	439,467	4	1	4.33	$25,524.00
Scott Township Public Library	16,858	3	7.03	3	258,938	5	1	4.67	$27,487.38
Sewickley Public Library	13,514	3	33.14	1	1,665,620	2	1	3.00	$17,670.46
Shaler North Hills Library	27,655	2	18.51	2	1,197,937	2	1	3.00	$17,670.46
South Fayette Township Library	17,964	3	7.86	3	397,706	4	1	4.33	$25,524.00
South Park Township Library	13,632	3	10.57	3	714,846	3	1	4.00	$23,560.61
Springdale Free Public Library	9,438	4	4.06	4	217,732	5	1	5.33	$31,414.15
Upper St. Clair Township Library	20,821	3	15.46	2	1,076,077	2	1	3.33	$19,633.85
Western Allegheny Community Library	23,740	3	10.63	3	652,653	4	1	4.33	$25,524.00
Whitehall Public Library	14,625	3	10.86	3	712,057	3	1	4.00	$23,560.61
Wilkinsburg Public Library	14,001	3	13.09	3	663,596	4	1.25	4.58	$26,996.54
Total	829,669		488.27		31,657,168			192.42	$1,133,363.75
	$1,133,363.75							$5,890.15	

(Population + FTE Paid Staff + Expenditures)/3 + Buildings = Base

Population pulled from 2024 American Community Survey; Paid FTE and Expenditures pulled from 2024 State Report.

1 point = XX dollars

Population	0-9,999	FTE	1-5.99	Exp	0-299,999	0-200,000
	10,000-24,999		6-14.99		300,000-699,99	200,000-400,000
	25,000-49,999		15-24.999		700,000-999,99	400,000-700,000
	50,000+		25+		1M-1.99M	700,000-1M
					2M+	1M+

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Northland Public Library Authority
New Northland Entrance/Staircase Project Updates

Update May 23, 2025

The interior space continues to take shape and, with the better weather, so has the exterior. Glazing has been installed and the concrete panels are currently being attached. We are still waiting for the approval from the Architects' insurance company to proceed with the replacement of the exterior stairways, but it is expected any day. Lighting fixture delays continue and Staff is currently looking into the option of substituting more readily available (and less expensive) alternatives. The furniture PO has been issued and the Foundation Board has approved purchase of the furniture using the proceeds of their New Northland fundraising campaign, and donating it (in-kind) to the Authority. Staff is also working hard to keep down the cost of the sprinkler system pressure repair project but it seems the final cost will approach $200,000. Staff has already been told to expect questions about how this was missed in the project planning stage so it is important to note that this was the result of one of several (undisclosed) "delegated designs" (works like "design-build") that were included in over 1,000 pages of bid documents and not picked up by Staff prior to the public bid. Staff were made aware of this when it was mentioned post-award by one of the prime contractors. It wasn't until the plumbing contractor got into the design for his additional sprinkler capacity to serve the new structure that his designer realized that the pressure in the existing system was too low. Northland's solicitor has been aware of this issue since it was discovered and continues to evaluate options for financial relief for Northland related to this unforeseen condition.

Update April 18, 2025

Currently there is much activity directed at the interior space. HVAC work will be finished in the coming week, the new flooring has been laid upstairs, and drywall is being installed and finished. Glazing (windows and doors) are on-site and currently being installed. The sprinkler (pressure) issue is being addressed and Staff is evaluating options to accomplish the identified fix (pump and back-up generator). The exterior stairways that failed inspection do not yet have a projected date for the re-pour while we wait for R3A's insurance company to process the claim. Lighting fixture delays are also affecting the projected finish date, which is now expected to be either late June or early July. Staff is currently working to finalize the furniture and landscaping plans and also working to finalize a contract for the new signage that will be purchased by NPLF and donated to the Authority. The Foundation sold 292 pavers which are now at the engravers. The Café lease has been finalized and signed by Commonplace Coffee.

Update March 21, 2025

Now that the structure is complete and floors poured, the walls are starting to go up and the staircase is installed, albeit with no finishes yet. Electric and plumbing rough ins are in process. The HVAC work is largely completed, as is the roofing. Staff is currently working on obtaining pricing for furniture. Unfortunately, along the way, some problems have cropped up. The exterior stairways failed inspection and will have to be redone to lessen the steepness and increase the depth of the treads. Our Solicitor is currently working on determining who is responsible for the cost of redoing them – but we are fairly certain it won't be Northland. There is also a problem with pressure in the sprinkler system, which will require installation of a pump (with back-up power supply). That one is unfortunately our responsibility as the water pressure from the street is inadequate, and the size of our facility (even before the new addition) is too large for the system to work with the pressure level that exists in the building currently.

Update February 21, 2025

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The new structure is currently framed in and boarded up so the workers can keep working in the cold. Many of the inside walls are framed and the existing tile flooring has been removed. As soon as the (concrete) floors in the new structure are poured, the new flooring upstairs will be installed. One unfortunate discovery made while designing the additional sprinkler capacity is that there is insufficient pressure for the current system, let alone the additional runs for the new structure. This will not only require the addition of an in-line pump to increase the pressure, but also an emergency power source to make sure the sprinkler system remains functional in the event of a power outage. Another is the discovery that the reclaimed granite that was to be used in the exterior landscaping is not up to standards, so Staff is evaluating other options, both natural and man-made. The Café continues to move forward, with the identification of a preferred partner who will be announced soon. Design discussions for the upstairs restroom are currently taking place and a contract for that phase of the Project is expected to be executed in the near future (with Clark Contracting, a Keystone Purchasing Network vendor).

Update January 24, 2025

Steel was delivered and erected as the New Northland building project takes shape. The hole in the center of the building where the old stairway was located has also been filled in and the contractors are currently working to clear away all the old flooring to make way for the new flooring in the interior part of the Project. The contractor has indicated that the upstairs interior work is being accelerated and that this space will become available to us around the end of February (provided we can get a partial occupancy permit). As the Project reaches a more substantial completion some design issues have arisen which are eating away at the contingency funds, albeit at a fairly small rate so far for a project of this size and scope. The biggest issue was a mismeasurement which rendered the required gap between the original structure and the new addition larger that desired. R3A is still working with consultants to design a remedy and obtain pricing for the fix. The Café part of the Project is moving along nicely with 7 proposals received. The evaluation process is expected to result in a recommendation on the best proposal coming before the Board at the March meeting. The upper floor rest room is currently being conceptualized and a proposal has been received for the design work (also utilizing R3A).

Update November 27, 2024

Quite a bit of progress has been made since the last update. The interior and exterior areas are now fully demolished, except the exterior wall portions that will be removed in December once the shoring has been installed, and concrete is being poured as the New Northland entrance addition takes shape. New foundation walls are in place, as are the two sets of stairs and the handicap accessible ramp. The Café vendor RFP has been sent out and a number of potential partners have expressed interest. Additionally, work on signage and finishes is currently underway. We also have a tentative commitment from Clark Contracting (Keystone Purchasing Network construction company), the company that constructed the Learning Garden in 2019, to perform the work needed to turn the current Book Nook area into a storage closet and ADA accessible restroom. We hope to have a proposal from Clark to present to the Authority Board at the January meeting.

Update October 18, 2024
The New Northland Groundbreaking Event was held on September 26 with many community leaders and elected officials in attendance as well as many Authority and Foundation board members and members of the staff Leadership Team. Construction began on September 30 with FMS Construction mobilizing in the parking lot and moving all services out of the lower lobby and relocating those elsewhere, as well as creating two temporary entrances. Staff also converted the parking lot to accommodate the fenced off construction area with clearly marked new traffic patterns. Temporary walls have been erected on both levels. Interior demolition work has begun and is progressing on time and the spiral staircase has been removed. Work continues on the Café vendor RFP. We were awarded an ARPA Capital Projects Fund Multi-Purpose Facilities Program Grant for $650,000 for the New Northland project. We were awarded a Rotary District Grant for nearly $10,000 for the Universal Changing Table for the upper level ADA accessible restroom.

Update September 20, 2024

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Contracts have been signed and work is scheduled to begin on September 30. As all of the demolition (interior and exterior) is scheduled to occur first, Staff has worked diligently to craft a plan to allow library work to continue around the interior barricades. The Circulation department is moving the Checkout Desk into Meeting Room 1 and will staff a Customer Service Desk upstairs in the Computer Center for the duration of the Project. Temporary first floor entrances are to be located in CATS (Children's area) and the Meeting Room Hallway. Temporary traffic and parking patterns are being implemented and will remain throughout the duration of the Project. Groundbreaking Ceremonies are scheduled for Thursday, September 26th, to be followed by the initial kickoff meeting with the Architects and the Contractors.

Update August 22, 2024

The bidding for the General Construction, Electrical and Plumbing contracts concluded and the winning bids were awarded by the Authority Board at their July Meeting. FMS Construction is the winner for the General Construction contract, Sargent Electric won the Electrical contract and Vrabel Plumbing won the Plumbing contract. CS&E has submitted a proposal for the Mechanical work that will be considered for approval at the Authority Board's August Meeting. Due to the elevated total overall cost of the Project, based on the winning bids and the CS&E Proposal, consideration of the alternate bids for the Café Fitout was deferred, as these bids are good for 90 days and this will give Staff an opportunity to explore alternative for funding this part of the Project. All Library Departments have begun the process of crafting a plan to continue operations during the construction process.

Update July 19, 2024

The design and bid documents were completed and the project bid documents are currently available to bidders on the PennBid web site. There was a well attended (mandatory) pre-bid meeting yesterday so it is anticipated that we will receive bids for all three prime contracts. We have finalized choices for most of the exterior finishes. Work is beginning on the RFP for a coffee shop vendor. We have received confirmation that the extension for the Keystone Grant has been approved.

Update June 21, 2024

Final design decisions continue to be made as the construction drawings near finalization. The final estimate was received which saw the cost projection decline some based on changes made to the drawings along with fewer variables that needed to be accounted for in earlier estimates. Staff has been working closely with R3A to produce a set of bid documents that will be used to secure the contracts necessary to begin construction. These documents are on the June 25 Board Agenda for approval and it is expected that the bid process will launch by the end of June and conclude with contracts awarded in early August. One development to note is the offer by one of the Northland Public Library Foundation Board Members to donate at least some of the solid surface materials for the project. The Café portion of the Project is coming into closer focus and has been given an expanded footprint as a result of Staff meetings with prospective operating partners.

Update May 24, 2024

The project is really coming into focus at this juncture, with progress made regarding interior finishes, the design of the Circulation Desk, and exterior materials, lighting, signage, etc. The Building and Grounds Committee met on May 14 to go over furniture options and to discuss the café, with no recommendations at this time. The café is the only challenging issue at this time and a subcommittee continues to meet with potential vendor partners and the designers to come up with a viable design for the café.

Update April 19, 2024

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The Building and Grounds Committee met on April 15 to review R3A's latest designs for the circulation desk, the façade and the new revised dimensions of the addition that were made necessary by the Committee's request for an increase in the width of the stairway. The Committee also discussed material choices for the floors and decided to recommend a more colorful approach to the flooring in the addition which will give the space a more cheerful ambiance. The Café Subcommittee continues to consider options for that feature, but there were no updates from the last Building and Grounds Committee Meeting on March 18.

Update March 22, 2024

The Building and Grounds Committee meeting on March 18th began with a review of the schedule – with the design phase largely concluded, R3A will start developing the construction drawings that will be used to construct the bid documents. It is expected that the construction drawings and final budget estimate will be ready for NPLA Board approval in May, keeping the project on its relatively ambitious schedule. The Committee reviewed a new, more compact (and less costly) stair configuration, and expressed concern that the new stair design seemed too narrow – R3A committed to developing a stair plan that exceeds the width of the current circular stairs without negatively impacting the space in the entry way to the Café area. In addition to saving money, the new stair configuration provides more area on the mezzanine seating level. The remainder of the session focused on reviewing interior finish materials and the new, more open façade design. The meeting concluded with a brief discussion of interior lighting designs and whether it made more sense to remove the bulkhead around the current stairs (and lose the mural) than to try and incorporate it into the new, more open lobby area. The suggestion was made to use high resolution photos to produce a collage-type wall hanging of the mural to be placed somewhere in the Library.

Update February 23, 2024

The Building and Grounds Committee met twice in February to continue work on the floorplan and façade, and both are basically finalized at this juncture. The Committee continues to explore fundraising opportunities, including naming rights for various features of the new lower level entrance. The cost estimate was received, and while higher than expected, is a very conservative number, and the Committee continues to work diligently to make sure the Project can be completed within the current level of realistic funding resources. The café has received a lot of attention, with various Committee Members doing research into the different models that can be used in developing this amenity. Much consideration has gone into whether Northland would build out the café space or allow a partner to handle that aspect of the Project. An informational packet describing the opportunity is being developed and a decision on the RFP process should be reached in the near future.

Update January 19, 2024

The Building and Grounds Committee met on January 15th without the R3A representatives in attendance. Without an estimate to review, the Committee focused on the current status of the New Entrance schematic design, particularly Staff's request that the most recent schematic design offered be dialed back to be closer in line with the original, more open and sunlit features of the previous iteration(s). The Committee also discussed the idea that, rather than simply accepting what the R3A designers offered, it is okay to ask for new or different options so as to provide the designers more direction in moving to the next iteration. Examples discussed were the lighting and color palette. A brief discussion regarding the (draft) Budget (sources and uses) ensued, which was followed with an update on the discussions regarding the installation of the accessible restroom upstairs, with a mention of the effect of lighting, fixture and finishes choices on the needs of the patrons who require the accessibility features ours will have.

Update, December 18, 2023

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The Buildings and Grounds Committee met with the team from R3A to review some exterior and interior design drafts. There were two updated exterior views that addressed the concerns about too much sun glare, one of which used thick columns and the other which used additional facades to provide shade. There was also an interior view of a "light shelf" concept which deflects the sun's rays toward the ceiling rather than beaming down on the occupants. There were things to like about each, and it was suggested that the best approach may be to use various techniques on different areas to maximize view while protecting inhabitants from the hottest sunlight. The idea would be to use shaded glazing in the Meeting Room and the terrace seating, but use the narrower mullions and the light shelf in the café, while using an exterior shade material (perhaps featuring signage) to keep the sun from hitting the center area occupied by the staircase. Also reviewed were some interior design tweaks, such as using pocket doors and arched entrances to the Book Nook, along with minor changes to the Circ desk and work room. The Committee next reviewed some alternative lighting approaches, racetrack LEDs vs. pendulum, which also may best be combined to provide interesting interior ambiance. Lastly the Committee reviewed various building materials and interior color/material schemes. While these design parameters received positive feedback from the committee, there was no consensus to proceed with any of what was presented, and the Committee would like to see additional options before making the final recommendation on these various design elements to the Authority Board for approval.

Update December 1, 2023

The Committee met November 20th with the Architects to refine the schematic design (see attached R3A November 20 Presentation), and at that meeting agreed on a final draft floorplan that will be used to develop a cost estimate, which is expected by the end of December (hopefully earlier). It is anticipated that the current schematic design will be presented for approval, along with a revised Project Budget, to the Authority Board at the Special Meeting to be held January 9th.

Update October 19, 2023

The Committee members reviewed the survey results with the Architects, which showed high interest in including a café space in the new design. Various Committee members began investigating café models, and found several options that will be explored before a final recommendation is made. At a more recent second meeting, the Committee reviewed a couple of preliminary structural design concepts. There were things to like about each and the Committee requested that R3A incorporate the best ideas from both into a third option. The Committee also reviewed floor and glazing options with the architect staff.

Update September 20, 2023

And we're off! The contract with R3A has been executed - they have already devised a pair of surveys, one for Staff and one for Patrons, and are currently collecting and analyzing the responses. The surveys covered service usage, potential new initiatives and solicited reactions to a number of design photos broken into four categories: Exteriors (entrance), Stairways, Customer Service Desks and Meeting/Collaboration spaces. Respondents were asked how they use the Library, what might make it more attractive from a work process or usage perspective, and were also asked to rate and react to photos that were chosen to highlight the various aspects of the new entrance and lobby area, as well as potential ways to utilize the interior space freed up by the removal of the staircase and centralization of the Customer Service area.

An ad hoc group of Staff and Board are scheduled to meet with them on Monday (the 25th) to go over the survey responses and begin formulating a coordinated design vision that will address the concepts derived from the Survey.

Update August 18, 2023

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With the execution of the Keystone Grant contract, the project is approaching liftoff. We are in the process of executing the architect contract with R3A. Staff has received a draft Survey intended to solicit input on how the design of the New Entrance (and interior space) can better meet the needs of the Patrons and Staff. An initial meeting with representatives of the Architectural firm has also been held – to go over the draft survey and to allow the Firm to gather measurements and images that will inform their initial layout of the new space. It is expected that the next few weeks will see a flurry of activities that will be recapitulated in the September update.

Update June 22, 2023

One Grant Contract (Keystone) remains unexecuted but Staff did receive notification that it was signed (it is not yet available to download). The Architect contract for the design and project work has been reviewed by staff and our solicitor and is ready to be signed as soon as the final grant contract has been executed. The Architect submitted some information regarding planning exercises and the suggestion that a professional estimator be hired to keep the design affordable in the current volatile construction pricing environment. The Building & Grounds Committee met and identified the likely participants in the planning exercises (examining space usage, work flows and desired design features), and agreed to their suggestion regarding the Estimator (expected to cost about $10,000 in total). The Committee is in the process of setting up some potential dates for the first planning exercises in anticipation that the Keystone contract will soon become available.

Update May 18, 2023

As of this writing, most of the Grant Contracts have been executed and we are waiting on the Architect to submit their contract for our review. The Building and Grounds Committee met on Monday May 15th and discussed the various constituencies that will need to be included in the design and planning process.

Update April 19, 2023

The good news has continued though February and into March and the total earmarked/secured to date totals $1,850,000 as follows:

GEDTF Grant (secured)	*$150,000*
ARPA Grant (through Lindsey Williams – secured)	*$250,000*
One-time Additional Investment in Libraries RAD Funding (secured)	*$200,000**
Keystone Grant (secured)	*$750,000*
Local Share Grant (secured)	*$500,000*
NPLF Fundraising (TBD)	*?*

**The additional RAD funding is not yet earmarked for the Project but has been recommended for this purpose by the NPLA Finance Committee out of a total amount of $227,054.44 with the remainder allocated to fund various Staff priorities.*

The Building and Grounds Committee has met with several Architectural firms, using the concept as designed by RSSC last year as a basis for discussions about how the Project can be taken to the next level, including an expanded look at how this Project can be made to fit (better) with the priorities identified in the Library's Strategic Plan, and is prepared to make a recommendation to the Authority Board to enter into a contract with the preferred Firm at the April 25th Meeting.

Update January 20, 2023

This update is all good news as additional funding has been secured (as well as the potential for other funding that is not yet secured) in the amount of at least $600,000 as follows:

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GEDTF Grant (secured)	*$150,000*
ARPA Grant (through Lindsey Williams – secured)	*$250,000*
One-time Additional Investment in Libraries RAD Funding (secured)	*$200,000**
NPLF Grant (not yet secured)	*?*

**The additional RAD funding is not yet earmarked for the Project but has been recommended for this purpose by the NPLA Finance Committee out of a total amount of $227,054.44 with the remainder allocated to fund various Staff priorities.*

In addition, there is currently $1,542,039 held in Northland's Capital Project Savings Account, with a potential additional (approximately) $219,000 in 2022 (funded) Depreciation that will become available after acceptance of the NPLA 2022 Audit Report, as well as potential Grant Funding through the Keystone Grants Program ($750,000 request currently under consideration) and Local Share Account – Statewide ($1,000,000 request currently under consideration)

In light of this current funding situation, Staff requests that the Authority Board approve in principle going forward with the full Project, rather than limiting it to the patio replacement only, with the understanding that fund raising efforts will continue, resulting in a worst-case funding scenario requiring use of less than $1 million of the Library's own (Capital Savings) money against a projected $1.56 million total Project Cost. This will enable some preliminary planning efforts, but no actual Project expenditures will be made until the Keystone Grant request is resolved (March 2022).

Update March 18, 2022

The latest update is a bit of a "good news bad news" situation. Northland was awarded $150,000 from our GEDTF grant request, which was an increase of $10,000 over the amount received from this funding program for the HVAC/New Roof project. However, the Library's Keystone Grant funding request was turned down. The net effect is that the project will not go forward in late 2022 as originally anticipated. Staff has submitted a $1 million grant request to the DCED, but the competition for this funding is expected to be much greater than for the Keystone Grant, due to the wider scope of eligible organizations. Postponing the start of the project, which is permitted under the terms of the GEDTF award, allows time to determine if DCED funding will be granted, and also permits a re-application to Keystone for the 2023 cycle. While slowing the project timeline isn't ideal, it is worth the extra time to try and secure sufficient funding to keep from having to scale back the Project.

Update December 3, 2021

The Keystone Grant application was completed and submitted on time.

Update October 21, 2021

After being granted permission to begin exploring grant opportunities at the September Meeting, Staff has completed and submitted an application for $500,000 in GEDTF funding, and is in the final stages of completing the Keystone ask for $750,000. This is the maximum grant under each funding Program and the expectation is that it is unlikely that NPLA will receive the maximum from both, but it is hoped that this project will secure funding amounts in excess of what was received in the 2019 awards for the HVAC/Roof Project ($708,973 in total), which will insure that Northland has the wherewithal to complete this important Capital Improvement.

Update September 24, 2021

Staff met with the Architects to review the feedback from the Authority Board. Revised drawings were also shared with the staff Leadership Team. Staff are in favor of the new space on the upper level being used for Silent Study and then using the

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current Silent Study space for the future Maker Space. A smaller footprint option (Option D) was requested and received from the Architects. The Building & Grounds Committee reviewed Option D and compared to the previous options. Option D still accomplishes the original goals, includes the preferred stairway location, traffic patterns and includes storage under the stairs as well. The additional glass on the exterior of Option D is also preferred. Because of the reduced footprint, this option will have a slightly reduced cost. The Building & Grounds Committee is recommending Option D as the preferred concept for this project. Staff has begun preliminary preparation of the Keystone Grant application materials.

Update August 20, 2021

Staff received the preliminary drawings and rendering from RSSC early enough that it allowed time for a couple of iterations of meetings with the Architects (Bruce Pollock and Jesse Katrencik) to share ideas for improving the design. The result of that process was a greatly improved concept that accomplishes essentially all of the goals of this project, while still maintaining the ability to add a second-floor addition that would tie into this new structure at the point where the southern side meets the existing building. One of the most exciting parts of this new design is how it opens up the front of the building (on both floors) in a way that is more welcoming for Patrons. It also incorporates a centralized Checkout/Customer Service desk on the first floor to improve Patron experience with Circulation Department services. Another design coup is incorporating the potential to give the inter-library loan operation direct access to the Circulation workroom, which would eliminate almost all of the current hallway storage of these bins, as well as quite a lot of transport of these items through the building to and from the current shipping and receiving staging area(s).

Update July 23, 2021
Staff met with Bruce Pollock, the lead Architect on the project to make sure the work was on schedule, which he assured us was the case. He provided some general guidelines for the survey questionnaire; which staff used to create and post a public comment on-line survey. First draft drawings and renderings arrived July 22nd, and staff requested some changes, which are expected by close-of-business today. These materials will be reviewed by the Building and Grounds Committee on Tuesday before the Board Meeting, and then shared with the full Board as part of the Committee Report.

Update June 18, 2020
Based on the Board approval at the May meeting, RSSC Architecture was engaged to help guide the process of designing a new lower level entrance with enclosed stairway. To date, other than a very well received dialogue between lead architect Bruce Pollock and Library Staff during Staff Development Day activities held on May 21, the work has primarily focused on the RSSC side, as they prepare questionnaires designed to solicit ideas from Staff and Patrons, and enter current building configuration into their CAD design software. Also, Borough of Bradford Woods' Borough Council has agreed to act as the applicant on Northland's behalf for the Keystone Grant request to be submitted later this year.

Update May 25, 2021
Several years ago, it came to Staff's attention that there were fairly serious structural issues with the lower level Main Entrance patio. Erosion of the underlying base was causing the brick support structure to weaken, and the patio was slowly sliding away from the building. Back in late 2019, repairs were made to the patio with the understanding that they were stop-gap in nature and the entire patio would need to be slated for replacement in the near future.

In light of the fact that the entire patio would need to be razed and rebuilt, the Building and Grounds Committee began exploring alternatives that, while costing more than just replacing the patio, would also solve other building issues. Their decision was to explore replacing the patio with a new three story (entrance) addition which would provide better accessibility and contain new stairs. This would allow the unpopular circular staircase to be demolished and provide additional interior space to make the lower entrance more welcoming, and enhance Library operations.

Now that almost a year has passed since the HVAC project construction phase was concluded, the Committee has turned their attention to the New Entrance Project. In furtherance of that goal, the Committee developed a Project Timeline

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(attachment 1) and a Request for Proposals (attachment 2) that was sent to five Architectural Firms, and after questions were raised by one potential respondent, a clarification document (attachment 3) was shared with the four firms that expressed interest:

Avon Design Group
9800B McKnight Rd
Pittsburgh, PA 15237

elagin architecture
20 Brilliant Ave, Pittsburgh
PA 15215

GBBN Architects
5411 Penn Ave
Pittsburgh, PA 15206

RSSC Architecture
5500 Brooktree Rd # 300
Wexford, PA 15090

In the end, the Committee received and considered these four proposals, that were rather diverse with respect to both price and content. The Committee considered a number of qualifying factors in addition to price, such as Library experience, sustainability credentials, the list of deliverables, completion timeline, among others. The deliberations were reflective of the strength of the Proposals, making for a very difficult decision. The first decision reached was to narrow the search to three candidates to interview. Following the interviews, we narrowed the search to two finalists: GBBN and RSSC. RSSC is the firm that originally designed the Library building, while GBBN is an international firm with a Pittsburgh presence and is well known for its work with Libraries around the world. The Committee then requested additional information from both firms which arrived promptly, and the Committee ultimately decided that RSSC had done the best job of addressing these additional concerns, so the (unanimous) decision of the Buildings and Grounds Committee is to recommend that the NPL Authority Board direct staff to work with the NPLA solicitor to review the RSSC proposal and enter into an agreement with RSSC to provide the outlined services, not to exceed $9,500.

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NORTHLAND PUBLIC LIBRARY AUTHORITY
BOARD MEETING – Held in person and virtually, using Microsoft Teams
April 22, 2025, 7:00pm
MINUTES

I. Call to Order & Roll Call: The meeting was called to order by Dana Getz at 7:02 PM. Present: Irene Caliendo, Dana Getz, Tom Kosmala, Karrie Lukin, Sarah Poweska, Casey Sample, Mike Smith, and Kylie Seyler. Also present: Amy Steele, Bob Lukitsch, Kelley Moten, Nicholas Yon, Alexis McKinley, Nick Giorgetti, and Maribeth Thomas.

II. Comments from the Public: None

III. President's Report: Dana Getz: The New Northland Project is progressing; exterior windows have been installed, and the café is moving forward! Looking forward to celebrating the library at the Garden Gala this weekend.

IV. New Business:

a. **Board Member Qualifications and Responsibilities – Revision (VOTE) – Irene Caliendo:** Sample noted correction under Other Qualifications/Requirements #3, remove "pending solicitor review." Motion to accept the Board Member Qualifications and Responsibilities with the correction, duly made by Casey Sample and unanimously carried.

b. **Northland Sign – update:** The Foundation will purchase the exterior signs and gift them to the library. Yon is working with the signage company on designs. Getz thanked McKinley and Yon for their work on the project.

V. New Northland - Entrance/Staircase Project Update: Amy Steele/Bob Lukitsch: Signed a lease for the café space with Commonplace Coffee. Commonplace Coffee has been onsite for a walkthrough and plans for signage are in the works. Staff are working on finalizing the furniture order and landscaping plans. A grant reimbursement has been received, and another grant reimbursement request has been submitted, pending final reports.

a. **Sprinkler System update:** Working with COSTARS vendors for the pump, waiting on a quote for the pump. Pumps are custom built for each location, but prep-work for the pump can progress while it is being built.

VI. Communications:

a. **Library Marketing & Communications – Nicholas Yon:** Commonplace Coffee partnership was announced on April 16 and was featured in articles in the Post Gazette and the Tribune Review. The April Fools social media post about starting a "Cat Lending Library" was the highest generating social post in the last 3-4 years. Annual Report is in its final draft. Design is taking a storytelling or impact report style with statistics included throughout. Steele thanked Yon and his team for their hard work on this project as it is a major undertaking during this time of year.

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b. **Departmental Updates – Kelley Moten:** Spring Book Sale is May 2-4. Tickets are still available for the Preview Sale. There are over 500 boxes of books for the Book Sale. The Adult Services Department is being responsive and listening to the needs of patrons. Planning to break out romance books from the fiction collection. Adult programming has been pulled back due to space constraints around construction. More popular programs are being offered virtually or as a hybrid program during this time. New mobile printing app, ePRINTit, will be available by this summer.
c. **Foundation – Alexis McKinley, Maribeth Thomas:** Dine to Donate event at Millie's (Wexford) was a success and featured guest scoopers, balloon art, and Norbert the Owl. Garden Gala is this weekend; 293 tickets have been sold. There will be a grant check presentation for the COVID-19 ARPA Pennsylvania Multi-Purpose Community Facilities Program Grant with our elected officials. There are a few new food vendors including bakeries and a local brewery. Press promotions for the Gala included appearing on a *YaJagoff Podcast* episode and a segment on Pittsburgh Today Live. Paver order is being finalized, close to 300 pavers.
d. **Junior Board Member Report – Kylie Seyler:** Meeting with our Teen Librarian this week to discuss teen resources.
e. **Other:** None

VII. Board Education:

a. **Duties of Care Loyalty & Obedience – Amy Steele:** Steele presented an overview of Duties of Care, Loyalty, and Obedience for nonprofit boards.

VIII. Unfinished Business: None

IX. Legal Matters: Working with solicitors on the exterior staircase matter.

X. Consent Agenda (VOTE):

a. **Minutes**
   i. **March 25, 2025 Board Meeting:** Motion to approve the March 25, 2025 minutes, duly made by Sarah Poweska and carried with 6 votes in favor and 1 abstention (Caliendo).
   ii. **April 10, 2025 Special Meeting:** Motion to approve the minutes of the April 10, 2025 Special Meeting, duly made by Irene Caliendo and unanimously carried.
b. **Treasurer's Report**
c. **Executive Director's Report**

Motion to approve the Treasurer's Report and Directors Report, duly made by Tom Kosmala and unanimously carried.

XI. Committee and Other Reports:

i. **Policy & Planning Committee:** Focused determining a good approach for the strategic plan and how to organize it.
ii. **Building & Grounds Committee:** See above.

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XII. Board Comments: Caliendo encouraged sharing highlights of your favorite parts of the Annual Report with elected officials and the municipalities.

XIII. Comments from the Public: None

XIV. Adjournment: Motion to adjourn duly made by Tom Kosmala and unanimously carried. The meeting adjourned at 8:33 PM.

Respectfully submitted,

Sarah Poweska
Secretary

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Treasurer's Report Executive Summary
For the Period ending April 30, 2025

Fiscal Year 2025 Q1 is heading toward its midpoint and still shows a good start to the year. Revenue through April came in well over Budget (thanks to the construction grants received from the State and NPLF), while expenses overall came in about 6% under Budget. Cash on the books as of the end of April totaled over $3.3 million, about $650,000 less than the amount at the same point in 2024 (due to continued construction related payments coupled with the routine delays in receiving grant reimbursements). 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. The PLGIT General and Capital accounts are now devoid of CDs, as recent short-term CD rates have been below the PLGIT Prime account rate. Due to the steady stream of six figure billings for the New Northland Project, CDs will not be added back into the mix until all the billings are paid and all the grant funding is received.

The Statement of Financial Position reflects Northland's continued strong cash position which includes a two-month operating reserve totaling $493,799 (based on 2024 total spending), along with a Capital Improvement Fund that held $955,997 at the end of April. The downward trend in Capital Savings will continue as the New Northland Project progresses, 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. Accounts Receivable decreased due to payment of the Foundation's Q1 Operating Grant, while Other Current Assets fell back to zero. Fixed Assets currently total $3,984,814. Total Assets are currently $7,334,588, about $1,400,000 more than one year ago.

Accounts Payable increased to $20,987 reflecting slightly larger purchases 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 $18,335, which is about $12,000 less than 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 approximately $46,649 due to normal fluctuations in payroll liabilities.

The Statement of Activities (with Budget analysis) shows good performance on the revenue side – although revenue from rent, fees and payments for lost materials is below budget, reflecting a slow start to the new year, interest income is continuing its stellar performance. Other areas also

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remain below budget, such as miscellaneous income and store sales. Overall, revenues for the year came in about 62% above Budget, totaling $2,623,687 against a Budget of $1,618,029.

On the Expense side, payroll was 13% below budget, while other payroll expenditures were about 10% under Budget. Collection expenditures came in over Budget (due to a large annual payment for e-resources), while Programing came in 11% over Budget, as Staff continues to find creative ways to engage with Patrons despite the ongoing construction. Other Library Operations accounts are running way over budget (due to pre-payment of Bookmobile services for the full year) while Processing Costs are about 70% under budget. Administration expenditures are currently only 76% of Budget, while Marketing & Communications expenditures are currently about 58% under Budget. Computer Expense is approximately 37% over Budget (due to the timing of some computer contract expenses as well as the purchase of materials to outfit the new areas with computer, phone, media and PA system connections). Building Expense is running about 12% above Budget (larger than anticipated expenditures for snow plowing over the winter). Travel & Training is currently about 30% under Budget, while Miscellaneous Expense is currently about 11% below Budget. Overall spending was about 16% below 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. Despite about $1,275,000 paid out towards the New Northland project, the Library's cash position actually increased by over $350,000 through April.

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Northland Public Library Authority

Statement of Financial Position

As of April 30, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	**$3,349,549.15**
Accounts Receivable	**$224.98**
Other Current Assets	**$0.00**
Total Current Assets	**$3,349,774.13**
Fixed Assets	
1300 Property & Equipment	7,594,100.87
1905 Accumulated Depreciation	-3,609,287.00
Total Fixed Assets	**$3,984,813.87**
TOTAL ASSETS	**$7,334,588.00**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	**$20,986.64**
Credit Cards	**$18,335.33**
Other Current Liabilities	**$46,649.07**
Total Current Liabilities	**$85,971.04**
Long-Term Liabilities	**$0.00**
Total Liabilities	**$85,971.04**
Equity	
3005 Accumulated Surplus	3,176,686.18
3099 Opening Balance Equity	2,425,425.82
Net Revenue	1,646,504.96
Total Equity	**$7,248,616.96**
TOTAL LIABILITIES AND EQUITY	**$7,334,588.00**

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Northland Public Library Authority

Budget vs. Actuals Report

January - April, 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
4000 Municipal Support				
4005 Mcpl Support - Bradford Woods	6,219.75	12,439.50	-6,219.75	50.00 %
4010 Mcpl Support - Franklin Park	188,936.50	188,936.50	0.00	100.00 %
4015 Mcpl Support - Marshall	113,893.50	113,893.50	0.00	100.00 %
4020 Mcpl Support - McCandless	173,038.75	346,077.50	-173,038.75	50.00 %
4025 Mcpl Support - Ross	284,846.00	284,846.00	0.00	100.00 %
Total 4000 Municipal Support	**766,934.50**	**946,193.00**	**-179,258.50**	**81.05 %**
4100 Other Government Support				
4105 State Support	323,443.70	320,215.00	3,228.70	101.01 %
4110 County Support	166,560.00	184,172.68	-17,612.68	90.44 %
4115 Table Gaming Revenue	26,183.00	21,666.68	4,516.32	120.84 %
4120 Federal Support		0.00	0.00	
Total 4100 Other Government Support	**516,186.70**	**526,054.36**	**-9,867.66**	**98.12 %**
4200 Grants & Donations				
4205 Foundation Grants	315,839.88	66,250.00	249,589.88	476.74 %
4210 Other Grants & Donations	10,351.33	10,000.00	351.33	103.51 %
Total 4200 Grants & Donations	**326,191.21**	**76,250.00**	**249,941.21**	**427.79 %**
4250 Capital Grants				
4252 Capital Grants - State	944,141.25		944,141.25	
4255 Capital Grants - Other	5,000.00		5,000.00	
Total 4250 Capital Grants	**949,141.25**		**949,141.25**	
4300 Library Operating Revenues	**8,637.34**	**13,498.68**	**-4,861.34**	**63.99 %**
4405 Semi-Annual Book Sales		0.00	0.00	
4500 Store Sales	**14,003.65**	**21,033.32**	**-7,029.67**	**66.58 %**
4705 Misc. Income	1,178.96	1,666.68	-487.72	70.74 %
5000 Interest Income - Operating	36,419.79	33,333.32	3,086.47	109.26 %
5001 Interest Income - Capital	4,430.07		4,430.07	
Uncategorized Income	563.05		563.05	
Total Revenue	**$2,623,686.52**	**$1,618,029.36**	**$1,005,657.16**	**162.15 %**
GROSS PROFIT	**$2,623,686.52**	**$1,618,029.36**	**$1,005,657.16**	**162.15 %**
Expenditures				
6000 Payroll Expense	**584,496.25**	**669,924.96**	**-85,428.71**	**87.25 %**
6100 Other Employment Expense	**120,925.68**	**134,843.36**	**-13,917.68**	**89.68 %**
6201-0000 Collection Purchases - Print	**69,839.35**	**75,513.92**	**-5,674.57**	**92.49 %**
6202-0001 Collection Purchases - Electronic	**68,740.35**	**26,599.32**	**42,141.03**	**258.43 %**
6203-0001 Collection Purchases - Other	**16,162.79**	**22,499.96**	**-6,337.17**	**71.83 %**
6204-6405 Processing Costs	1,620.40	5,500.00	-3,879.60	29.46 %
6300 Programming & Events	**4,070.53**	**3,666.68**	**403.85**	**111.01 %**
6400 Other Library Operations	**14,818.44**	**5,875.00**	**8,943.44**	**252.23 %**
6500 Administrative Expenditures	**18,918.29**	**24,783.36**	**-5,865.07**	**76.33 %**
6600 Marketing & Comm.	**506.40**	**1,181.04**	**-674.64**	**42.88 %**

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Northland Public Library Authority

Budget vs. Actuals Report

January - April, 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
6700 Computer Expense	**22,902.31**	**16,666.68**	**6,235.63**	**137.41 %**
6800 Building & Equipment	**49,672.92**	**43,833.32**	**5,839.60**	**113.32 %**
6900 Travel, Training & Apprec.	**1,546.81**	**2,200.00**	**-653.19**	**70.31 %**
8000 Miscellaneous Expenses	**2,961.04**	**3,333.32**	**-372.28**	**88.83 %**
9000 Depreciation		0.00	0.00	
Total Expenditures	**$977,181.56**	**$1,036,420.92**	**$ -59,239.36**	**94.28 %**
NET OPERATING REVENUE	**$1,646,504.96**	**$581,608.44**	**$1,064,896.52**	**283.10 %**
NET REVENUE	**$1,646,504.96**	**$581,608.44**	**$1,064,896.52**	**283.10 %**

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Northland Public Library Authority

Statement of Cash Flows

January - April, 2025

	TOTAL
OPERATING ACTIVITIES	
Net Revenue	1,646,504.96
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
1105 Accounts Receivable	5,303.85
1298 Employee Orders	0.00
2000 Accounts Payable (A/P)	-508.27
2005 Accounts Payable (A/P):Accounts Payable - Vendors	11,545.98
2105 PLGIT BMO Debit Card	-3,362.67
2205 Receipts Collected for Other Entities	7,523.91
2210 PA Sales Tax Payable	-1,130.32
2305 Accrued Payroll	-21,428.86
2405 Payroll Tax Payable	0.00
2605 Payroll Liabilities:FSA	121.60
2610 Payroll Liabilities:Life Insurance	-812.56
2620 Payroll Liabilities:Dental	-36.18
2625 Payroll Liabilities:UPMC	62.88
2626 Payroll Liabilities:TakeCommand	-303.35
2630 Payroll Liabilities:SIMPLE IRA	-3,911.15
2635 Payroll Liabilities:Child Support	-306.14
PA Sales Tax Payable:PA Sales Tax Payable	1,169.53
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	**-6,071.75**
Net cash provided by operating activities	**$1,640,433.21**
INVESTING ACTIVITIES	
1325 Property & Equipment:Works in Progress	-1,275,152.45
Net cash provided by investing activities	**$ -1,275,152.45**
NET CASH INCREASE FOR PERIOD	**$365,280.76**
Cash at beginning of period	2,984,268.39
CASH AT END OF PERIOD	**$3,349,549.15**

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NORTHLAND PUBLIC LIBRARY
300 Cumberland Road • Pittsburgh, Pennsylvania 15237 • 412.366.8100 • FAX: 412.366.2064 • www.northlandlibrary.org

Executive Director's Report – May 2025

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	**Accomplishment:** Two existing staff members have increased hours to absorb most of the recently vacated Circulation Customer Service Representative position. **Active/Ongoing:** Jayme Kostandinu, our Circulation Department Manager has resigned to accept an assistant director position elsewhere. We have begun the search to fill this critical position. **Challenge:** A CATS staff member will be out on medical leave for at least eight weeks. **Impact:** We will be short-handed in circulation until our manager search is completed. We are scaling back some CATS programs during the upcoming medical leave.
Funding	**Accomplishment:** The 2025 Garden Gala was a huge success, raising nearly $50,000 in the middle of an active construction zone! The Northland Public Library Foundation is purchasing the new exterior signage for the Library and contributing some additional funding towards furniture purchases!! The Spring Book Sale raised over $11,600 – the most in recent history! Thanks to the 71 volunteers who donated 297.5 hours to make our Spring Book Sale a huge success!!! **Active/Ongoing:** Unforeseen sprinkler system conditions have increased the cost of the New Northland project by about $200,000. **Impact:** Unanticipated construction costs will delay future capital repairs such as repaving the parking lot.
Facility and Space	**Accomplishment:** All windows and doors have been installed in the building addition. The new interior stairs and railing have been installed! Flooring was installed on the upper level and painting was completed in time for the Gala! This space has already hosted the Garden Gala, the Spring Book Sale, a performance by members of the Pittsburgh Symphony Orchestra, and our entire Teen Collection during carpet replacement!! **Active/Ongoing:** Exterior façade materials are being installed. Interior finish work has begun, walls are being painted. Sprinkler system installation has begun in the new and renovated areas. **Challenge:** Required additional work on the existing sprinkler system means installing an in-line fire pump and replacing all existing sprinkler heads. This work will further delay the completion of the project by several weeks. Some lighting fixtures have not yet arrived, causing ceiling installation delays. We have lost several areas of storage space due to the construction project. **Impact:** Construction delays will cause us to close the temporary entrance in the Learning Garden in June so we can open the Learning Garden to accommodate the Summer Reading Club and the many young visitors that brings to Northland. Some furniture purchases are being delayed due to project funding challenges. Staff have been getting creative to find new storage options.
Services	**Accomplishment:** The Puzzle Swap was a huge success! 55 people attended with close to 200 puzzles! People brought puzzles and put them on the tables, then they could browse the tables and take the ones they wanted, equal to how many they brought. So many people asked when we would host the program again, so Kati Coleman will try to make it a regular program! The Plant Swap was revived this year and was a big success! We had about 45 people attend with

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	about 100 plants to exchange with one another. We had minimal leftovers, and everyone seemed content with their new plants. We received a request to also host a seed swap, so we will plan to try that out in late Winter. We were able to host 102 in attendance for our Day of Music with the Musicians of the Pittsburgh Symphony Orchestra because of our new upper-level flooring where the old staircase used to be!
Collection	**Accomplishment:** The entire Teen Collection was moved to the upper level for carpet replacement under the guidance of Teen Librarian, Raeann MacNeil. The entire move was accomplished on Saturday, May 17 thanks to hard working staff from multiple departments and their family members!! CATS staff have been busy weeding the nonfiction collection to make room for newer items. **Challenge:** Out of county eResource use is continuing to strain the Consortium's budget. The linked map shows digital and out of county card use from January 1st until 5/6/2025 so far: https://www.google.com/maps/d/viewer?mid=1lIRgaEZD0K2jQDKWmq6IrVEVOj2is14&ll=41.173547977941325%2C-77.3896774593566&z=8. **Active/Ongoing:** Major weeding of CATS nonfiction is ongoing to make room for new materials. Picture book collection weeding up next.
Promoting the Library	**Accomplishment: 2024 Annual Report is complete**. Northland staff attended the Bradford Woods Founder's Day celebration on May 3 sharing a craft and lots of Northland information. MarCom finalized the many layers of 2025 Summer Reading – "Level Up at Your Library" – including graphics, digital assets, printed assets, etc. as well as the Adult Summer Reading – Bookshelf Bingo – program. Webpages for both Summer Reading programs are live and active. Northland's Garden Gala was featured in two Tribune Review articles – one recapping the event and one focused on local student Sidney Rice who designed and crafted the book dresses for the event. The Gala was also promoted on Pittsburgh Today Live and the "YaJagoff Podcast." Two CATS staff went to Ingomar Elementary School to promote summer reading to a first grade library class. **Active/Ongoing:** Road entrance sign project with Warren Associates, in partnership with the Foundation who is the purchaser of said signage, has begun – permitting with McCandless and then moving into fabrication and installation. The fabrication and installation timeline is about 8 weeks. Communication has begun regarding the Learning Garden temporary entrance closing on June 2 on our website, social media and newsletter. Upcoming community outreach events include Ross Pride (June 8), Franklin Park Community Day (June 28), Ross Township Independence Parade (June 29), McCandless Night Out (August 5), Marshall Township Community Day (August 23) and McCandless Community Day (September 13).
Board Member Activities	**Accomplishment:** Dana Getz and Irene Caliendo attended the annual Town of McCandless Volunteer Appreciation Event for their work serving on the Northland Public Library Authority Board.

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Incident Reports – April 2025
Behavior Policy: 1
Code Adam: 0
Injury/accident/bio-hazard: 0
Property Damage/Vandalism/Theft: 0
Police notified: 0

Year-To-Date - 2025
Behavior Policy: 2
Code Adam: 1
Injury/accident/bio-hazard: 1
Property Damage/Vandalism/Theft: 0
Police notified: 1

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.

Northland NerdCon is back!

– June 14 –



A day to celebrate comics, anime, board games, role-playing, and all things nerdy!

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