



STLS BOARD MEETING
Tuesday, September 17, 2024 - 2:00 pm
Montour Falls Memorial Library, Montour Falls, NY 14865

AGENDA

Independent Auditor’s Report to the Board of Trustees – Mengel, Metzger, & Barr

- | | | | |
|----|--|----------------------|---------------------|
| 1. | Agenda | | Doc. #24-98 |
| 2. | Approval of Minutes – July 2024 | *FOR APPROVAL | Doc. #24-99 |
| 3. | Treasurer’s Report – July 2024 | *FOR APPROVAL | Doc. #24-100 |
| 4. | Financial Clerk’s Report – July 2024 | *FOR APPROVAL | Doc. #24-101 |
| 5. | Treasurer’s Report – August 2024 | *FOR APPROVAL | Doc. #24-102 |
| 6. | Financial Clerk’s Report – August 2024 | *FOR APPROVAL | Doc. #24-103 |

- *Subject to corrections, above items may be approved without motion.*

COMMITTEE REPORTS

- | | | |
|-----|--|---|
| 7. | Executive Committee – Kathy Green | |
| 8. | Personnel & Policies Committee – Barbara Hubbell | (Minutes) Doc. #24-104
(Staff Guide) Doc. #24-105
(Social Media Policy) Doc. #24-106
(Tuition Reimbursement Policy) Doc. #24-107 |
| 9. | Finance & Facilities Committee – Sisi Barr | (Minutes) Doc. #24-108
(2023 Independent Audit) Doc. #24-109
(2023 IRS Form 990) Doc. #24-110 |
| 10. | Public Relations Committee – Lynnette Decker | |
| 11. | Foundation for Southern Tier Libraries – Louise Richardson | (Minutes) Doc. #24-111 |

BOARD ACTIONS

- | | | | |
|-----|---|-----------------------|---------------------|
| 12. | <u>Expenditure Approvals -Monthly Unpaid Bills Detail</u> | * FOR APPROVAL | Doc. #24-112 |
|-----|---|-----------------------|---------------------|

Finance & Facilities Committee Recommendation: Approve expenditures of the *Unpaid Bills Detail* for the most recent months as authorized by the Financial Clerk, Internal Auditor and Treasurer per the Authority of Board Policy.

Aye _____	Nay _____	Abstain _____	Absent _____
Approved/Failed			
Discussion:			

- | | | | |
|-----|--|-----------------------|---------------------|
| 13. | <u>Receipt Approvals – Monthly Deposit Summary</u> | * FOR APPROVAL | Doc. #24-113 |
|-----|--|-----------------------|---------------------|

Finance & Facilities Committee Recommendation: Approve receipts of the *Deposit Summary* for the most recent months as authorized by the Financial Clerk per the Finance Policy.

Aye _____ Nay _____ Abstain _____ Absent _____
 Approved/Failed
 Discussion:

14. Authorize Annual One-Time Salary Payment per Executive Director Contract

*** FOR APPROVAL**

Personnel & Policies Committee Recommendation: The STLS Board of Trustees authorizes the Business Office to make an annual one-time salary payment to the Executive Director in the amount of \$3,600, and designate such payment per the Executive Director's Contract 2022 – 2026 – Other Benefits of Employment.

Aye _____ Nay _____ Abstain _____ Absent _____
 Approved/Failed
 Discussion:

15. Approve the 2023 Library System Annual Report to State Library - Education Department

*** FOR APPROVAL**

(See July 2024 Board Packet for Document) **Doc. #24-88**

Finance & Facilities Committee Recommendation: The STLS Board of Trustees approves the 2023 Library System Annual Report to the State Library - Education Department as presented at the July 16, 2024 board meeting.

Aye _____ Nay _____ Abstain _____ Absent _____
 Approved/Failed
 Discussion:

BOARD INFORMATION

- 16. Old Business
- 17. New Business
- 18. Library Networking
- 19. President's Report
- 20. Monthly Library System Staff Reports

Doc. #24-114

Public Expression (15 minutes)
 Adjournment

Next meeting: Fred & Harriet Taylor Memorial Library – 21 William Street / Hammondsport, NY 14840
 Tuesday, October 15, 2024 at 2:00 p.m.

Annual meeting: Steele Memorial Library - 101 E Church Street / Elmira, NY 14901
 Friday, October 4th, 9:30 am - 1:00 pm.
 Register for the event here: <https://stls.libcal.com/event/12820782>

STLS BOARD MEETING
Tuesday, July 16, 2024 - 2:00 pm
Southern Tier Library System, Painted Post, NY 14870

MINUTES**TRUSTEES PRESENT:**

Rachel Barbour – 2024	Michael Steffens – 2027
Sisi Barr – 2028	Louise Richardson – 2024
Lynnette Decker -2025	Richard Urban – 2024
Betsy Gorman - 2025	
Kathy Green-2026	
David Haggstrom – 2025	
Barbara Hubbell – 2024	
Mary-Claire Krebs – 2027	
Susan McGill – 2024	

Excused: Richard Ahola – 2027, Vacant Allegany County Seat – 2025, Vacant Schuyler County Seat - 2023

Staff Present – Brian Hildreth, Executive Director, Melissa Morrissey, Administrative Assistant

President K Green called the meeting to order at 2:05 pm

1. AGENDA ***FOR APPROVAL** **Doc.#24-80**
Received and Filed

2. Approval of Minutes – June 2024 ***FOR APPROVAL** **Doc. #24-81**
Received and Filed

3.Treasurer’s Report – June 2024 ***FOR APPROVAL** **Doc. #24-82**
Received and filed

B Hildreth reported that the total cash on hand is down about \$80,000.00 from last year. State aid has come in so STLS is at 1 million dollars in cash on hand, which will close out the fiscal year.

4. Financial Clerk’s Report – June 2024 ***FOR APPROVAL** **Doc. #24-83**
Received and Filed

B Hildreth reported that salaries are lower than May due to June only having two pay periods, versus the three pay periods in May. B Hildreth highlighted a few line items. First, line item 5427 – Programming and Annual Conference, was at an increase due to the Spring CE which was held in June. Line item 5434 – Public Relations, is increased due to the funds spent for the summer StarQuest program. Line item 5471 – Vehicle

Maintenance and Repairs, is increase by 600.00 because new tires needed to be purchased for some of the delivery vehicles.

5. 2nd Quarter Profit-Loss Statement - June 2024 *FOR APPROVAL Doc. #24-84

B Hildreth reported that the June report does not reflect any state aid. The aid is in and will be reflected in the July report of about 1.5 million dollars. STLS is on budget for salaries, and this takes into account the staff contract changes . Personnel benefits are down due to having a vacant full-time position. Line item 5427 and 5434 are currently showing to be above budget, but will be corrected in the mid-year budget revision. Overall, B Hildreth stated that STLS is controlling expenses well. M Steffens inquired about Trustee Continuing Education. B Hildreth explained those funds are earmarked for STLS trustee training.

6. 2nd Quarter Claims Auditor Report - June 2024 *FOR APPROVAL Doc. #24-85

L Richardson stated there was nothing out of the ordinary for the quarterly audit other than a voided check was reissued.

Standing Committee Reports –

7. Executive Committee- K Green

K Green reported the committee approved the agenda.

8. Personnel & Policies Committee – B Hubbell (Minutes) Doc.#24-86

B Hubbell stated that there were no additions or corrections to the FOIL policy and it is up for vote in today's action items. The committee is about half way through the reorder of items in the Staff Guide. The Board should look for it to be up for vote in October. B Hubbell informed the board that Executive Directors evaluation survey will be sent out in August to all library directors and STLS trustees.

B Hildreth added that the lawyers are reviewing the Accounting Specialist agreement between STLS and the Southeast Steuben County Library (SSCL). The new Accounting Specialist will be a full-time employee of SSCL, but STLS will contract her services to fill the Accounting Specialist position. Both the boards of SSCL and STLS will vote on this agreement once it is back from the lawyer. B Hildreth gave an update on the status of the search for candidates for the vacant Engagement Consultant position.

9. Finance & Facilities Committee – S Barr

(Minutes) **Doc.#24-87**

(2023 Annual Statistical Report) **Doc.#24-88**

S Barr stated that the new format of QuickBooks is affecting how the monthly reports look. The business office will make changes in the coming months so they look more familiar. S Barr updated on facilities projects. The parking lot has been sealed and new parking lines were drawn. The STLS building was also pressure washed.

10. Public Relations Committee – Lynnette Decker (Minutes) Doc.#24-89

L Decker reported that the Public Relations committee had \$1,386,176.75 in construction aid to give to member libraries. 11 libraries applied for the aid and 5 of those libraries were matched at 75%. The rest of the applicants divided the remaining

amount equally. The Annual Meeting will be on Friday October 4, 2024 at the Steele Memorial Library in Elmira.

11. Foundation for Southern Tier Libraries – Louise Richardson

(Minutes) **Doc.#24-99**

L Richardson reported that there are social media posts from the libraries on how they are using the grant money they were awarded from the Foundation. L Richardson also spoke about the annual fundraising event in September . There will be information, forthcoming, on how to submit nominations for the Library Lion award.

BOARD ACTIONS

12. Expenditure Approvals -Monthly Unpaid Bills Detail

*** FOR APPROVAL**

Doc. #24-91

Finance & Facilities Committee Recommendation: Approve expenditures of the *Unpaid Bills Detail* for the most recent month as authorized by the Financial Clerk, Internal Auditor and Treasurer per the Authority of Board Policy.

Aye 12 Nay 0 Abstain 0 Absent 1 Vacant 2
Approved/Failed: Approved
Discussion: None

13. Receipt Approvals – Monthly Deposit Summary *** FOR APPROVAL Doc. #24-92**

Finance & Facilities Committee Recommendation: Approve receipts of the *Deposit Summary* for the most recent month as authorized by the Financial Clerk per the Finance Policy.

Aye 12 Nay 0 Abstain 0 Absent 1 Vacant 2
Approved/Failed: Approved
Discussion: None

14. Approve Proposed Freedom of Information Law (FOIL) Policy *** FOR APPROVAL**

(See June 2024 Board Packet) **Doc. #24-73**

Personnel & Policies Committee Recommendation: The STLS Board of Trustees approves the proposed Freedom of Information Law (FOIL) Policy as presented at the June 18, 2024 board meeting, and considers any revisions incorporated during board meeting discussion.

Aye 12 Nay 0 Abstain 0 Absent 1 Vacant 2
Approved/Failed: Approved
Discussion: None

15. Approve the Establishment of a 13-Month Certificate of Deposit **Doc. #24-93**

*** FOR APPROVAL**

Executive Director Recommendation: The STLS Board of Trustees approves the proposed establishment of a 13-month certificate of deposit in the amount of \$250,000 through Community Bank N.A. at an interest rate of 4.6 percent, and authorizes the Executive Director to set up the certificate of deposit utilizing board signatories as approved during the library system's January 16, 2024 annual organizational meeting.

Move: _____ B Gorman _____ Second ____ S Barr _____
 Aye ____ 12 ____ Nay ____ Abstain ____ Absent ____ 1 ____ Vacant ____ 2 ____
 Approved/Failed: Approved

Discussion: S Barr clarified that this would be a second CD for STLS and the earnings would be \$10,000.00.

16. Approve Proposed NYS Public Library Construction Aid Allocations **Doc. #24-94**
*** FOR APPROVAL**

Public Relations Committee Recommendation: The STLS Board of Trustees approves the proposed 2024/2025 NYS Public Library Construction Aid Allocations as presented at the July 16, 2024 board meeting considering any revisions during board meeting discussion.

Aye ____ 12 ____ Nay ____ 0 ____ Abstain ____ 0 ____ Absent ____ 1 ____ Vacant ____ 2 ____
 Approved/Failed: Approved

Discussion: B Hildreth stated that he is working with libraries on their applications and the process is going smoothly.

17. Approve Proposed 2024 – 2027 Staff Organization Contract **Doc. #24-95**
***FOR APPROVAL**

Board President Recommendation: The STLS Board of Trustees approves the proposed Contract Between Staff Organization of STLS and Southern Tier Library System dated July 1, 2024 – June 30, 2027.

Move: _____ M Krebs _____ Second ____ S McGill _____
 Aye ____ 12 ____ Nay ____ Abstain ____ Absent ____ 1 ____ Vacant ____ 2 ____
 Approved/Failed: Approved

Discussion: B Gorman inquired about is there are any major contract changes besides salaries. K Green outlined the additional changes to the contract: the addition of the Juneteenth holiday, minor changes to family leave and bereavement policies, and salary changes.

18. Authorize the Executive Director to Pay STLS Staff Salaries and Execute Organization Contract ***FOR APPROVAL** **Doc. #24-95**

Executive Director Recommendation: The STLS Board of Trustees authorizes the Executive Director to retroactively pay staff salaries as prescribed in the Contract Between Staff Organization of STLS and Southern Tier Library System 2024 – 2027 and execute contract as agreed upon and signed by the STLS Board of Trustees and Staff Organization of STLS for the length of the contract.

Move: _____ L Decker _____ Second ____ R Urban _____
 Aye ____ 12 ____ Nay ____ Abstain ____ Absent ____ 1 ____ Vacant ____ 2 ____
 Approved/Failed: Approved

Discussion: B Hildreth added that the contract is retroactive to July 1, 2024.

19. Approve Hourly Rate Increase for Full Time ILS Specialist ***FOR APPROVAL**

Executive Director Recommendation: The STLS Board of Trustees approves the increase of Full Time ILS Specialist Kylie Baker's hourly rate of \$24.27 that would go into effect when the Contract Between Staff Organization of STLS and Southern Tier Library System – 2024 - 2027 is approved by the STLS Board of Trustees and signed by both parties.

Move: _____ B Hubbell _____ Second ____ L Richardson _____
Aye ____12__ Nay ____ Abstain _____ Absent __1____ Vacant _____2_____
Approved/Failed: Approved

Discussion: B Hildreth stated that the salary change is retroactive to July 1, 2024. B Hildreth also explained that Kylie's position is full time and all others are part time. The increase balances out disparities between the full time and part time positions.

20. Approve Proposed Agreement for Accounting Services

Doc. #24-96

***FOR APPROVAL**

Executive Director Recommendation: The STLS Board of Trustees approves the proposed Agreement for Accounting Services through Southeast Steuben County Library to fulfill the duties of the Accounting Specialist position at a starting quarterly rate of \$8,104.

Move: _____ L Richardson _____ Second ____ B Hubbell _____
Aye ____12__ Nay ____ Abstain _____ Absent __1____ Vacant _____2_____
Approved/Failed: Approved

Discussion: B Hildreth clarified that the \$8,104.00 is our percentage portion of the payroll and benefits for the position.

BOARD INFORMATION

21. Old Business –

None

22. New Business –

None

23. Library Networking –

B Gorman stated that the Big Flats Library Advocates applied for a grant and were awarded funds for a mural to be painted on the side of the building. The artist that is designing and painting the mural is Crystal Parks.

M Steffens visited Steele memorial Library, which is a designated cooling center for area residents. During his visit he stated that some of the librarians were informing patrons of the 5-step plan of things that are happening at the library.

L Richardson added that the Corning library is happy about the grant they received for the parking lot.

24. President's Report –

None

25. Monthly Library System Staff Reports

Doc. #24-97

B Hildreth stated that the Large Print rotating collections will be delivered to local assisted living facilities. This service was postponed during the COVID outbreak, and the library system is excited to reinstate the service.

Public Expression (15 minutes)

Adjournment 3:03pm

Move: M Steffens

Second: R Urban

Next meeting: Montour Falls Library , 406 W Main St, Montour Falls, NY 14865 –
Tuesday, September 17, 2024 at 2 p.m.

"Minutes written by Melissa Morrissey and reviewed by Louise Richardson, Board Secretary."

**Southern Tier Library System
Treasurer's Report
As of July 31, 2024**

	Total	
	As of Jul 31, 2024	As of Jun 30, 2024
ASSETS		
Current Assets		
Bank Accounts		
1200 Cash - Operating	3,352.95	5,538.65
1201 Cash - Payroll	9,790.77	6,455.07
1202 Cash - Money Market	1,302,823.71	472,721.71
1203 Cash in Certificate of Deposit	359,283.64	357,961.64
1204 Cash in Certificate of Deposit 2	250,000.00	
Total Bank Accounts	\$ 1,925,251.07	\$ 842,677.07
Accounts Receivable		
1380 Accounts Receivable	75,907.12	111,055.03
Total Accounts Receivable	\$ 75,907.12	\$ 111,055.03
Other Current Assets		
12000 Undeposited Funds	1,967.17	0.00
Total Other Current Assets	\$ 1,967.17	\$ 0.00
Total Current Assets	\$ 2,003,125.36	\$ 953,732.10
Fixed Assets		
1100 Fixed Assets		
1102 Building	2,107,487.60	2,107,487.60
1104 Equipment	448,833.60	448,833.60
1105 Internet Fiber	1,066,290.03	1,066,290.03
1106 Vehicles	154,287.50	154,287.50
1112 Accumulated Dep Building	-763,740.84	-763,740.84
1114 Accumulated Depreciation	-1,201,316.05	-1,201,316.05
Total 1100 Fixed Assets	\$ 1,811,841.84	\$ 1,811,841.84
Total Fixed Assets	\$ 1,811,841.84	\$ 1,811,841.84
Other Assets		
1382 Prepaid expenses	85,892.80	85,892.80
1400 Right of Use Lease Asset	516,634.00	516,634.00
Total Other Assets	\$ 602,526.80	\$ 602,526.80
TOTAL ASSETS	\$ 4,417,494.00	\$ 3,368,100.74
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2600 Accounts Payable	0.00	0.00
Total Accounts Payable	\$ 0.00	\$ 0.00
Other Current Liabilities		
2601 Accrued P/R	5,818.22	5,818.22
2602 Accounts Payable Manual	0.00	0.00
2604 Deferred Grant	0.00	0.00

2605 Retainage Payable	0.00	0.00
2625 Payroll Deductions Payable	-433.62	-216.73
2626 Flex Spending Deduction Payable	585.82	603.24
2627 PFL Payable to Insurance	2,210.32	1,843.99
2630 Due to Member Libraries Pay Pal	0.00	0.00
2635 Capital Notes Payable	96,726.30	98,944.81
2640 Accrued Compensated Absences	159,208.73	159,208.73
2800 Lease Liability Short Term	98,735.00	98,735.00
Total Other Current Liabilities	\$ 362,850.77	\$ 364,937.26
Total Current Liabilities	\$ 362,850.77	\$ 364,937.26
Long-Term Liabilities		
2850 Lease Liability - Long Term	417,899.00	417,899.00
Total Long-Term Liabilities	\$ 417,899.00	\$ 417,899.00
Total Liabilities	\$ 780,749.77	\$ 782,836.26
Equity		
3200 Fund Balance Unrestricted	2,583,165.29	2,583,165.29
3910 Board Restricted Capital Reserv	350,000.00	350,000.00
3911 Donor Restricted Capital Reserv	80,149.19	80,149.19
Net Income	623,429.75	-428,050.00
Total Equity	\$ 3,636,744.23	\$ 2,585,264.48
TOTAL LIABILITIES AND EQUITY	\$ 4,417,494.00	\$ 3,368,100.74

Official Depository: Community Bank NA

Money Market Account: .10 Rate of Return

Checking Accounts: .05 Rate of Return

Certificates of Deposit: 4.3% and 4.6% Interest Rates

**Southern Tier Library System
Financial Clerk's Report
July 2024**

	Total	
	Jul-24	Jun-24
Income		
4700 Basic State Aid	912,879.00	0.00
4709 Local Services Support	90,344.00	0.00
4710 Supplemental Aid	135,244.00	0.00
4716 State Aid Pass Through	111,553.00	0.00
4719 Interest	1,352.63	1,374.35
4724 Member Library IT Contracts	14,705.85	300.00
4725 Grants Revenue	7,031.00	0.00
4731 Arkport Support	4,564.64	0.00
4733 Member Library Processing Fees	0.00	70.00
4735 Non State Aid Pass Through	7,930.09	13,994.73
4782 Donations	0.00	158.09
4784 General Reimbursements & Refund	0.00	28.04
Total Income	\$ 1,285,604.21	\$ 15,925.21
Gross Profit	\$ 1,285,604.21	\$ 15,925.21
Expenses		
5100 Salaries		
5141 Professional Salaries	56,570.72	35,151.26
5142 Non-Professional Salaries	43,687.38	42,913.47
Total 5100 Salaries	\$ 100,258.10	\$ 78,064.73
5150 Personnel Benefits	537.36	399.00
5153 Social Security	7,454.29	5,751.36
5154 Workers Compensation	569.25	585.86
5157 Health Insurance	19,569.63	16,559.00
5158 Payroll Expense - Other	866.48	880.34
Total 5150 Personnel Benefits	\$ 28,997.01	\$ 24,175.56
5204 STLS Software & Small Equipment	129.99	529.95
5205 Maintenance Contracts & Leases	491.45	968.42
5407 Integrated Library System	4,234.00	0.00
5408 Platform Fees & Licenses	900.00	3,433.00
5409 STLS Telephone/Internet	17,175.48	16,745.95
5417 Library Materials	1,921.67	900.16
5420 Staff Development Travel	4.19	179.62
5422 Trustee Mileage	831.47	270.68
5424 Conference Registration	455.00	0.00
5425 Staff & Member Library Mileage	0.00	413.22
5427 Programming & Annual Conference	11,533.49	3,546.02
5428 Meeting Supplies	247.57	218.16
5430 Office Supplies	213.63	364.12
5433 Postage	10.55	22.55
5434 Public Relations	9.29	4,008.78

5435 Member Library Pass through	28,273.67	28,312.83
5436 STLS Grants to Member Libraries	0.00	67.00
5442 Professional Fees	1,664.00	0.00
5443 Legal Counsel	450.00	300.00
5444 Accounting Support & Audit	99.00	99.00
5450 Utilities	900.95	439.18
5451 Building Maintenance & Repairs	7,133.07	1,833.20
5454 Commercial Insurance	912.58	912.58
5471 Vehicle Maintenance & Repairs	1,015.39	966.21
5473 Vehicle Fuel	1,660.95	1,752.67
5474 Vehicle Insurance	492.17	492.17
5480 Greenwood Reading Center Exp	1,791.20	1,416.48
5485 Arkport Expense Account	1,206.12	1,585.52
5490 Grants	21,112.47	16,419.64
Total Expenses	\$ 234,124.46	\$ 188,437.40
Net Operating Income	\$ 1,051,479.75	-\$ 172,512.19
Net Income	\$ 1,051,479.75	-\$ 172,512.19

Wednesday, Aug 07, 2024 06:55:05 AM GMT-7 - Accrual Basis

**Southern Tier Library System
Treasurer's Report
As of August 31, 2024**

	Total	
	As of Aug 31, 2024	As of Jul 31, 2024
ASSETS		
Current Assets		
Bank Accounts		
1200 Cash - Operating	3,177.71	3,352.95
1201 Cash - Payroll	7,234.76	9,790.77
1202 Cash - Money Market	1,154,943.47	1,302,823.71
1203 Cash in Certificate of Deposit	360,654.84	359,283.64
1204 Cash in Certificate of Deposit 2	250,854.63	250,000.00
Total Bank Accounts	\$ 1,776,865.41	\$ 1,925,251.07
Accounts Receivable		
1380 Accounts Receivable	81,442.26	75,907.12
Total Accounts Receivable	\$ 81,442.26	\$ 75,907.12
Other Current Assets		
12000 Undeposited Funds	23.17	1,967.17
Total Other Current Assets	\$ 23.17	\$ 1,967.17
Total Current Assets	\$ 1,858,330.84	\$ 2,003,125.36
Fixed Assets		
1100 Fixed Assets		
1102 Building	2,107,487.60	2,107,487.60
1104 Equipment	448,833.60	448,833.60
1105 Internet Fiber	1,066,290.03	1,066,290.03
1106 Vehicles	154,287.50	154,287.50
1112 Accumulated Dep Building	-763,740.84	-763,740.84
1114 Accumulated Depreciation	-1,201,316.05	-1,201,316.05
Total 1100 Fixed Assets	\$ 1,811,841.84	\$ 1,811,841.84
Total Fixed Assets	\$ 1,811,841.84	\$ 1,811,841.84
Other Assets		
1382 Prepaid expenses	85,892.80	85,892.80
1400 Right of Use Lease Asset	516,634.00	516,634.00
Total Other Assets	\$ 602,526.80	\$ 602,526.80
TOTAL ASSETS	\$ 4,272,699.48	\$ 4,417,494.00
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2600 Accounts Payable	0.00	0.00
Total Accounts Payable	\$ 0.00	\$ 0.00
Other Current Liabilities		
2601 Accrued P/R	5,818.22	5,818.22
2602 Accounts Payable Manual	0.00	0.00
2604 Deferred Grant	0.00	0.00

Southern Tier Library System
Treasurer's Report
As of August 31, 2024

	Total	
	As of Aug 31, 2024	As of Jul 31, 2024
2605 Retainage Payable	0.00	0.00
2625 Payroll Deductions Payable	278.62	-433.62
2626 Flex Spending Deduction Payable	698.03	585.82
2627 PFL Payable to Insurance	2,483.24	2,210.32
2630 Due to Member Libraries Pay Pal	0.00	0.00
2635 Capital Notes Payable	94,503.63	96,726.30
2640 Accrued Compensated Absences	159,208.73	159,208.73
2800 Lease Liability Short Term	98,735.00	98,735.00
Total Other Current Liabilities	\$ 361,725.47	\$ 362,850.77
Total Current Liabilities	\$ 361,725.47	\$ 362,850.77
Long-Term Liabilities		
2850 Lease Liability - Long Term	417,899.00	417,899.00
Total Long-Term Liabilities	\$ 417,899.00	\$ 417,899.00
Total Liabilities	\$ 779,624.47	\$ 780,749.77
Equity		
3200 Fund Balance Unrestricted	2,583,165.29	2,583,165.29
3910 Board Restricted Capital Reserv	350,000.00	350,000.00
3911 Donor Restricted Capital Reserv	80,149.19	80,149.19
Net Income	479,760.53	623,429.75
Total Equity	\$ 3,493,075.01	\$ 3,636,744.23
TOTAL LIABILITIES AND EQUITY	\$ 4,272,699.48	\$ 4,417,494.00

Official Depository: Community Bank NA

Money Market Account: .10 Rate of Return

Checking Accounts: .05 Rate of Return

Certificates of Deposit: 4.3% and 4.6% Interest Rates

**Southern Tier Library System
Financial Clerk's Report
August 2024**

	Total	
	Aug-24	Jul-24
Income		
4700 Basic State Aid	0.00	912,879.00
4709 Local Services Support	0.00	90,344.00
4710 Supplemental Aid	0.00	135,244.00
4716 State Aid Pass Through	0.00	111,553.00
4719 Interest	2,256.81	1,352.63
4724 Member Library IT Contracts	700.00	14,705.85
4725 Grants Revenue	0.00	7,031.00
4731 Arkport Support	2,775.75	4,564.64
4735 Non State Aid Pass Through	11,304.41	7,930.09
Total Income	\$ 17,036.97	\$ 1,285,604.21
Gross Profit	\$ 17,036.97	\$ 1,285,604.21
Expenses		
5100 Salaries	0.00	0.00
5141 Professional Salaries	31,177.08	56,570.72
5142 Non-Professional Salaries	44,474.12	43,687.38
Total 5100 Salaries	\$ 75,651.20	\$ 100,258.10
5150 Personnel Benefits	0.00	537.36
5153 Social Security	5,571.79	7,454.29
5154 Workers Compensation	585.86	569.25
5157 Health Insurance	16,017.22	19,569.63
5158 Payroll Expense - Other	946.48	866.48
Total 5150 Personnel Benefits	\$ 23,121.35	\$ 28,997.01
5204 STLS Software & Small Equipment	1,840.00	129.99
5205 Maintenance Contracts & Leases	626.45	491.45
5407 Integrated Library System	0.00	4,234.00
5408 Platform Fees & Licenses	485.80	900.00
5409 STLS Telephone/Internet	17,950.56	17,175.48
5417 Library Materials	2,807.01	1,921.67
5420 Staff Development Travel	1,630.80	4.19
5422 Trustee Mileage	0.00	831.47
5424 Conference Registration	385.00	455.00
5425 Staff & Member Library Mileage	232.96	0.00
5427 Programming & Annual Conference	200.00	11,533.49
5428 Meeting Supplies	18.98	247.57
5430 Office Supplies	919.64	213.63
5433 Postage	342.35	10.55
5434 Public Relations	149.13	9.29
5435 Member Library Pass through	20,167.82	28,273.67
5442 Professional Fees	5,470.00	1,664.00
5443 Legal Counsel	300.00	450.00

Southern Tier Library System
Financial Clerk's Report
August 2024

	Total	
	Aug-24	Jul-24
5444 Accounting Support & Audit	286.50	99.00
5450 Utilities	1,000.33	900.95
5451 Building Maintenance & Repairs	841.65	7,133.07
5454 Commercial Insurance	912.58	912.58
5471 Vehicle Maintenance & Repairs	179.51	1,015.39
5473 Vehicle Fuel	1,730.18	1,660.95
5474 Vehicle Insurance	492.17	492.17
5480 Greenwood Reading Center Exp	1,207.40	1,791.20
5485 Arkport Expense Account	1,579.49	1,206.12
5490 Grants	177.33	21,112.47
Total Expenses	\$ 160,706.19	\$ 234,124.46
Net Operating Income	-\$ 143,669.22	\$ 1,051,479.75
Net Income	-\$ 143,669.22	\$ 1,051,479.75

Tuesday, Sep 03, 2024 11:14:22 AM GMT-7 - Accrual Basis

Personnel & Policies Committee

Meeting Minutes

Tuesday, September 10, 2024 at 12:00 pm

Meeting Location: Southern Tier Library System - Painted Post



Committee Members in Attendance: Barbara Hubbell (chair), Susan McGill, Mary-Claire Krebs, and Richard Ahola

Administration: Brian M. Hildreth

POLICIES**Staff Guide**

The committee reviewed the Staff Guide. Additional formatting and grammatical changes were incorporated following July 2024's edits. The group agreed the document was ready for full board review at September's board meeting. B. Hildreth said he would include the document in this month's board meeting packet.

Social Media Policy

B. Hildreth highlighted changes to the Social Media Policy that were made by the Assistant Director. The committee had already made its edits earlier in the year, and was waiting for STLS staff revisions. The committee agreed to present the draft policy to the full board for review at September's meeting. The policy will be included in this month's board meeting packet.

Tuition Reimbursement Policy

The committee reviewed the policy specific to changes that were made due to recent contract negotiations. Committee members agreed changes were in alignment with the current contract. The committee agreed to include the proposed revisions in September's board meeting packet.

Purchasing Policy

The committee reviewed the added clause of the Purchasing Policy that incorporated STLS Sustainable Libraries Initiative recommendations. B. Hildreth said no other sections of the policy were up for revision. He noted the sustainable statement puts staff and readers on notice how the library system will approach purchasing through sustainable practices. The committee agreed to have the Finance & Facilities Committee review the policy at their next meeting. The Personnel & Policies Committee will move the policy onto the full board for review once the Finance & Facilities Committee agrees to the language revisions.

PERSONNEL

Engagement Consultant

B. Hildreth updated the committee on the search process for this position. He stated 5 candidates were interviewed for the position, and 3 candidates are coming back as finalists. In-person finalist interviews will take place the Week of September 16. He is hopeful a recommendation for appointment will be made to the board in October.

Executive Director Evaluation

S. McGill made a motion to go into Executive Session at 12:35 pm to discuss the Executive Director's annual evaluation. M-C. Krebs seconded. The committee went into Executive Session with unanimous approval.

S. McGill made a motion to come out of Executive Session at 12:52 pm, and restarted the regular committee meeting. M-C Krebs seconded. The meeting restarted with unanimous approval.

Meeting adjourned at 12:53 pm.

Minutes respectfully submitted by: Brian M. Hildreth

Staff Guide for STLS Employment

Adopted: May 16, 2017

Updated: **October 15, 2024****A. INTRODUCTION****Purpose of the Guide**

The purpose of this guide is to **acquaint** ~~help~~ new and current STLS staff **with** ~~understand~~ the culture of our organization and **the ways in which** ~~how~~ we work **well** ~~together to achieve the organization's goals~~.

STLS Purpose

Governed by a 15-member board of trustees, STLS is a cooperative library system focused on *Connecting Community Libraries* within the region. We subscribe to a single mission of empowering 48 public libraries to provide meaningful services within our communities. We do **this** ~~it~~ to make the Southern Tier a vibrant community in which we are all proud to live.

Your **Role Purpose**

STLS believes in fostering a supportive, collaborative, innovative, and dynamic work environment. We acknowledge that public librarians are a unique group of individuals who are passionate about their cause. Our organization provides staff with the resources needed to exceed member library expectations. In return, it is our goal **that** staff will succeed in their positions through the support of STLS administration.

B. ORGANIZATIONAL CULTURE**Professional Expectations**

STLS is a professional organization charged **with** ~~to~~ **leading** public library services throughout the region. Employees are expected to fulfill their role as professionals based on their job title and description. In addition to meeting professional expectations, staff should **be aware that** ~~acknowledge~~ their work is viewed by hundreds if not thousands of people working within the New York State library community.

Staff activities including but not limited to consultations, presentations, writings, meetings, committees, board work, and social media all represent the collective mission of STLS. Any ~~type of~~ action or communication directly tied to an employee's position should **professionally** ~~best~~ represent the organization and the field of librarianship. For this reason, STLS staff subscribe to the Library Bill

of Rights as adopted by the American Library Association and the STLS Board of Trustees as well as Core Values of Librarianship.

Diversity, Equity, Inclusion & Social Justice

Southern Tier Library System recognizes racism, discrimination, and systemic inequalities exist within our communities, and we have a professional responsibility to **work in ways that promote equality**. ~~strengthen humanity. It is~~ For this reason, we also feel compelled to uphold our library system's **Declaration Promoting Racial and Social Justice**.

STLS professional staff have developed an evolving plan to spearhead activities that promote Diversity, Equity, Inclusion, and Social Justice. All STLS staff are encouraged to review **STLS' Social Justice Activities Plan** and consider how their daily work can encompass activities within the plan as well as create additional activities that empower our organization to foster a more just community.

Ethical Behavior and Reporting

The **Ethical Behavior and Whistleblower Policy** requires STLS trustees, staff, and volunteers to **embrace** ~~observe~~ high standards of business and personal ethics in the conduct of their duties and responsibilities. Below is an excerpt from this policy which is available to everyone at STLS. **Add link here.**

*The STLS board embraces the organization's values of integrity, honesty, ethical behavior, loyalty to the organization, courtesy, civility, respect for and cooperation among team members, trustees, member libraries, and vendors. Harassment, **on the basis** ~~because~~ of sex, race, age, color, creed, religion, sexual orientation, disability or any other reason, whether conducted by, or affecting, an employee, vendor, client, volunteer, board member, or other individual connected with STLS is strictly prohibited.*

Each trustee, employee, and volunteer of STLS has an obligation to report in accordance with this Whistleblower and Ethical Behavior Policy (a) harassment or bullying, (b) questionable or improper accounting or auditing matters, (c) violations and suspected violations of this policy and (d) wrongful conduct.

In accordance with ~~As part of~~ this policy, STLS provides procedures for reporting, corrective action, acting in good faith, confidentiality and no retaliation. This policy is intended to hold STLS to the highest standard for personal and professional ~~business~~ behavior.

In addition to promoting ethical behaviors, STLS has zero tolerance for sexual **or workplace** harassment ~~or inappropriate behaviors~~. All STLS staff, trustees, and volunteers will receive annual sexual harassment prevention training as part of the organization's **Sexual Harassment Prevention Policy**. All staff are encouraged to exercise reporting procedures **as warranted**. A copy of the policy is available in the Kitchenette along with Complaint Form. The documents are also made available

through ~~on the shared files on the~~ STLS All Staff Team. Public Drive at ~~P:\Sexual Harassment Prevention Policy & Complaint Form~~

Workplace Environment

STLS seeks to provide a safe and healthy working environment. As a result, we have a policy that prohibits smoking, vaping, alcohol, illegal substances, violence, and firearms on the property.

Sustainability

STLS joined the Sustainable Libraries Initiative in 2023. We are doing our best through transactional and transformational change to reduce our carbon footprint, and think mindfully about how our services, programs, and actions impact the triple bottom line. Staff are encouraged to join the STLS Staff SLI Team, or follow the recommendations of SLI team members to help STLS do its part economically, socially, and environmentally.

C. WORKPLACE GUIDELINES

Building Access

~~Upon hire,~~ Each employee will receive a key fob and personalized security code for building access. This fob and code will be provided by the Director of Information Technology, Ken Behn, behnk@stls.org. ~~Ken He~~ is also able to answer any questions about how the security system works.

Security alarms are active on weekdays from 9:00 pm until 5:00 am. They are also activated all weekends from 9:00 pm on Friday until 5:00 am Monday morning. Staff will need to use their key fob and security code to enter the building during these activated times. A key fob is the only device needed to enter the building during regular business hours. Staff should only be in the building during business hours unless their duties require them to have access at other times.

Parking

Parking ~~for staff~~ is provided on site ~~for staff~~. There are two reserved parking spaces at the side entrance. These spots are made available for staff on a rotating monthly basis. When there are STLS-sponsored meetings and trainings, staff should park at the far end of the parking lot, leaving closer spaces for guests. Both ADA compliant and visitor spaces are available near the Front Entrance. Employees are encouraged to keep vehicles locked while unattended. STLS is not responsible for loss or damage to vehicles.

Dress Code

The dress code for STLS is considered business casual Monday through Thursday between Labor Day and Memorial Day. Staff are expected to use their professional discretion when dressing for work. Friday is considered a “dress down” day. ~~When~~ dressing down, staff should still be mindful of the

professional space in which we work. Employees conducting site visits on Friday or working with member libraries should exercise the Monday – Thursday’s dress code. Staff are expected to dress professionally while traveling for business or attending STLS-sponsored events. **Summer months between Memorial Day and Labor Day are considered dress down everyday unless traveling for business or attending STLS-sponsored events.**

Meal Space

The Kitchenette is located on the west side of the building near the wash rooms. Staff may store personal food items and kitchen supplies in designated areas of the Kitchenette. The refrigerator and freezer are also available for storing personal food items. Staff are encouraged to mark their **personal** items to identify their belongings. STLS is not responsible for missing personal items. As a shared space, all staff should do their very best to keep the Kitchenette organized and sanitary.

Staff are asked to dispose of all meal waste in proper locations as part of our Sustainable Libraries Initiative. This includes sorting recyclables, composting food scraps, and disposing as little as possible in trash receptacles.

Cell Phone Usage

Staff are expected to use reasonable and professional practice when it comes to personal cell phone usage **while at work**. Break times such as coffee and lunch are best for texting, social media, gaming, or phone calls.

Phone System

~~The phone system at STLS is standard. Most employees~~ **have** ~~will receive~~ **access to** a phone for their ~~personal work space. Instructions for using the phone will be provided during time of hire.~~ The phone is for library system purposes and emergencies only. Assistant Director – Head of IT Ken Behn (behnk@stls.org) maintains the phone system, and will provide training to all **staff**. ~~team members.~~

Company Vehicles & Property

Vehicles are provided to staff for the purpose of serving member libraries throughout the five-county region. STLS has two vehicles for **staff consultants** to use in visiting libraries to consult, meet, or **coordinate** ~~carry out~~ IT support, and three **additional** delivery vehicles to coordinate system-wide delivery of library materials. Vehicles are to be used in accordance with all traffic laws and treated as STLS property. Employees found in violation of **traffic** laws are responsible for all legal liabilities, and will receive appropriate **corrective** action **up to and including dismissal as is appropriate.**

Staff should use the SharePoint Calendar to sign-out consultant vehicles based on assigned library visits. Vehicles are **available** on a first come first served basis unless more than two consultants are traveling at the same time. In this case, the consultant traveling the farthest distance is guaranteed an STLS vehicle, while the consultant traveling the shortest distance should **use their personal vehicle**

and submit for mileage reimbursement. Consultants are responsible for recording mileage and refueling vehicles with a designated STLS credit card.

Delivery drivers are to use delivery vehicles for the sole purpose of delivering STLS library materials.

D. HEALTH, SAFETY, AND SECURITY

Health, Safety and Emergency Preparedness

STLS strives to offer a safe space that promotes mental, emotional, and physical wellness of all staff. Several practices have been put in place to ensure our culture and environment is healthy. Employees are provided various health, safety, and emergency preparedness training during the year. This training is intended to encourage healthy personal and professional lifestyles, and help all staff in handling emergency situations. ~~Building design, resources and programs will also be considered in these initiatives.~~

Inclement Weather Alerts

In the event STLS deems it necessary to close the library system's headquarters due to inclement weather or other unforeseen circumstances, or if roads are closed by the employee's county of residence, employees who are unable to work remotely will be paid for the hours that they are scheduled to work on that particular day. Compensation will consist of up to five work days per incident each year.

Incident/Accident Report Forms

~~If an accident or incident occurs within, on STLS property, or while conducting STLS business an incident or accident report form must be completed.~~ These reports are important for documenting incidents or accidents. ~~that take place on or within STLS property.~~ They help STLS administration work with staff to ensure they receive the insurance benefits offered as a result of injury or accident. Staff must complete an Incident/Accident Report Form if they witness the injury of an other STLS staff person or visitor to the STLS building. This form is also completed in the event of when there is a vehicle accident. Forms are available in the Business Office or on the public drive/STLS Staff/Forms.

[Add link here](#)

Basic First Aid/CPR/AED Training

STLS will make this training available to all staff on a biennial schedule. The training will either take place online or in-person dependent upon the provider of the training service. Any staff who complete this training will be certified in Basic First Aid/CPR/AED. Certifications will need to be renewed as they are only typically valid for two years. Staff may use the skills acquired in this training to help an injured STLS staff person, STLS building guest, person at a member library, or in their personal life.

E. COMPENSATION, BENEFITS, AND PROFESSIONAL SUPPORT

Staff Organization Contract

Compensation is an important part of employment. The Staff Organization Contract is where all **salaries, wages and** benefits are afforded to STLS staff. Staff should contact the Business Office, the Executive Director or a Staff Organization Representative with any questions.

Cassie Wright, Account Clerk / HR - Accounting Office: wrightc@stls.org

Brian Hildreth, Executive Director: communitylibrarypartner@stls.org

Tom Lawrence, Staff Organization President: lawrencet@stls.org

Keturah Cappadonia, Staff Organization Secretary: cappadoniak@stls.org

A copy of the current contract is made available on the shared STLS Public Drive at Z:\Staff\Contracts

Performance Evaluation

Each employee will **participate** ~~have~~ evaluations based on their job description and performance objectives. Evaluations are completed after a staff member's probationary period and on an annual basis thereafter. A Staff Performance Evaluation is **completed** ~~filled out~~ by the employee's direct supervisor and is presented during a face-to-face discussion. Staff have up to 15 workdays to respond to the evaluation and return a signed copy to the direct supervisor. The evaluation will then be reviewed by the Executive Director within five **business** ~~work~~ days. A copy will be retained in the employee's personnel file.

Employee Reimbursement for Expenses

STLS has comprehensive finance and purchasing policies. Employees are not permitted to use personal funds to conduct STLS business. Proper procedures and practices have been put in place to ensure employees are not expending their own financial resources for business purposes. STLS purchase orders, credit cards and mileage reimbursement forms should be used to cover business-related expenses in all cases.

STLS-Supported Staff Technology

All staff will be afforded a laptop or desktop and any necessary equipment/software accessories that support the essential functions of **their** ~~a staff person's~~ job title/description. Staff are responsible for updating this equipment every three years after receiving verbal approval from the Executive Director.

Staff may **request** ~~purchase~~ this equipment by submitting a HelpDesk request to STLS IT. STLS IT will be responsible for purchasing this equipment for the staff member and completing the proper paperwork as outlined in the STLS Purchasing Policy. Any equipment/software purchased is property

of Southern Tier Library System and must be **returned** ~~“turned-in”~~ to STLS IT at the end of the equipment’s lifespan.

The purchase of All other small equipment (headphones, speakers, mice, etc.) ~~an STLS staff person might need to purchase~~ may be coordinated with the Administrative Assistant or through submission of Purchase Order to the employee’s Division Head. Division Heads will consult with the Executive Director on budget guidelines at time of purchase.

Staff Supplies for Remote Work

Staff may purchase supplies to support remote work within the guidelines of division budgets. **The opportunity to work remotely** ~~While remote work~~ is afforded to employees through the library systems *Disaster and Emergency Operations Response Plan*, all staff still have access to the STLS building on a scheduled-basis to **use** ~~utilize~~ building equipment such as printers, scanners, copiers or postage meter. Staff should work with the Administrative Assistant to purchase supplies as needed.

Travel, Working Remotely & Conferences

Business travel and continuing education are essential functions of staff duties. For this reason, the board of trustees has established the ***Travel, Working Remotely and Conference Policy***. This policy is *Addendum A* to The Staff Guide for STLS Employment. Staff are asked to read this policy and encouraged to discuss with their Division Head or the Executive Director.

STLS does its best to accommodate necessary travel, fluctuations in personal/professional schedules and professional development needs. Accommodations are made based on work demands and STLS’ ability to pay.

Professional Associations

STLS recognizes the important role of professional associations. Two associations that provide the most benefit to the mission of STLS include the New York Library Association (NYLA) and American Library Association (ALA).

STLS pays for the annual membership of all interested staff to NYLA. Membership includes: 1 Section and 1 Roundtable. Staff are financially responsible for any additional Sections or Roundtables. The Executive Director renews NYLA memberships for all staff in June. Staff are responsible for indicating their choice of Sections and Roundtables at that time.

The organization also pays for the annual membership of all interested MLS librarians or professional staff to ALA. Membership includes: 1 Division and 1 Roundtable. Staff are financially responsible for any additional Divisions or Roundtables. Eligible staff are individually responsible for keeping their membership current. They can do this by purchasing ALA membership online using an STLS credit card and submitting an appropriate Purchase Order with documented receipts.

STLS also maintains organizational memberships for the Library Trustee Association of New York, Public Library System Directors Organization of New York, the New York Alliance of Library Systems, South Central Regional Library Council and the Institute for Human Services of Steuben County, NY.

ADOPTED by the STLS Board of Trustees on May 16, 2017. Updated on May 17, 2022; MM/DD/YYYY.

ADDENDUM A: TRAVEL, WORKING REMOTELY & CONFERENCE POLICY

TRAVEL, WORKING REMOTELY & CONFERENCES POLICY

APPLIES TO: STLS Employees

REFERENCES: Finance Policy
Purchasing Policy
Staff Organization Contract

Travel

STLS employees travel as an essential function of their duties. The specific nature of an employee's travel depends on the employee's job title and description. All necessary and job-related travel shall be communicated to an employee's direct supervisor and documented on the organizational calendar.

Each employee who visits a member library, or attends a meeting or conference within, or outside the STLS service region shall drive one of two STLS vehicles. Employees shall use their own vehicle if it reduces drive time relative to the travel location, the employee's home and STLS offices. An employee shall also use their own vehicle if an STLS vehicle is not available. In such cases, the employee will be reimbursed for mileage based on the current IRS rate.

Employees shall communicate among each other about the need and availability of STLS vehicles to minimize organizational travel expenses. Employees traveling the farthest on any given day have first access to STLS vehicles.

Working Remotely

Working Remotely is defined as an employee working outside of STLS offices for one or more days within an employee's normal work week. Examples of *working remotely* include member library site

visits, local, regional or state meetings, and on occasion, the employee's home or another suitable location.

Each employee who indicates they are *working remotely* on the organizational calendar shall record all hours worked on their time sheets, and note the hours worked were remote. Employees are responsible for managing their schedules to stay within the hours allotted under a regular work week. This includes travel, meals and time at meetings.

Member Library Site Visits

Employees visit member libraries frequently. Employees shall document their time away from STLS offices on the organizational calendar by indicating the name of the library or libraries they are visiting, the time frame of the visit and the STLS vehicle they are using to drive there.

Meetings

Employees who attend meetings within and outside the STLS' service region shall document their time away from STLS offices on the organizational calendar by indicating the name of the library, libraries or agency they are visiting, the time frame of the visit and the STLS vehicle they are using to drive there.

Home or Another Suitable Location

Employees may work from home or another suitable location on occasion, so long as they can perform most of their essential duties *Working Remotely* within their regular work, and do not require accommodations that are already afforded through STLS offices. This option shall be exercised when it is most efficient to the job-related work of the employee.

As a general rule, full time employees are allotted two days per week for *Working Remotely*, and part time employees are allotted one shift per week for *Working Remotely*. All other work days should take place within STLS offices, member libraries, or locations specific to library system operations. Employees must obtain verbal approval from their direct supervisor prior to exercising this option.

Time worked away from the office shall be documented on the organizational calendar as *Remote* and the hours worked. The employee shall respond to phone calls and email as well as produce tangible work as defined by their direct supervisor while *Working Remotely*.

Conferences

The Executive Director establishes the conference budget annually. This budget is communicated to division heads. Employees shall communicate their interest in attending conferences to their direct supervisors. Conference expenses will only be paid for by STLS if an employee receives approval from their direct supervisor. An employee may register and make travel/lodging accommodations upon

supervisor approval. Conference expenses are limited to: registration, travel, lodging and meals. The Executive Director establishes meal allowances prior to each conference.

All conference expenditures shall be realized through a purchase order or STLS issued credit card. Employees will not be reimbursed for conference expenditures if they use their own credit or debit card. Employees shall seek reasonable pricing for all conference expenses.

STLS vehicles are to be considered the primary means for conference transportation unless air travel is required. Use of a personal vehicle requires approval from the Executive Director. Employees shall coordinate the sharing of vehicles if more than one employee is attending the same conference.

Employees may also attend conferences which are job-related at their own expense if the STLS budget does not support participation. Conference attendance will be considered as a regularly scheduled working day, as approved by the Executive Director. Employees should record travel, meals and time spent at conference-related events on their time sheets.

Adopted by the STLS Board of Trustees on 05/15/ 2018.

Revised by the STLS Board of Trustees on 05/17/2022.

SOCIAL MEDIA POLICY

APPLIES TO: STLS Board of Trustees
STLS Employees
STLS Member Libraries
General Public and Contractors

A. ~~a.~~ PURPOSE

~~Southern Tier Library System (STLS) social media sites are intended to inform community members about programs, services, events, and educational opportunities taking place at STLS or its member libraries. Sites also encourage dialogue and the exchange of information and ideas between STLS, member libraries, and community members.~~

Southern Tier Library System (STLS) uses social media to engage with the community and promote system services, literacy, learning, and library news. STLS social media sites encourage the exchange of information and ideas between STLS, member libraries, and community members.

The purpose of this Social Media Policy is to outline acceptable practices for the use of social media platforms by STLS staff and associated individuals. This policy aims to ensure that all social media interactions support the STLS mission, values, and operational guidelines while maintaining a respectful and safe environment for all users.

B. DEFINITION

Social media is defined as any web application, site, or account registered to STLS that facilitates the sharing of information and ideas about library-related subjects, community events, or library system services. Social media formats include: blogs, listservs, websites, social networks, and any other digital platforms that facilitate information exchange.

C. MONITORING AND MODERATION

STLS is represented by STLS staff. Site administrators are responsible for monitoring and responding to comments and questions.

STLS reserves the right to create, edit, and remove any content on its social media sites created by either STLS staff, member libraries, or community members. Content ~~is comprised~~ ~~comprises~~ of posts, comments, messages, and all other ~~forms~~ ~~types~~ of written, visual, or audio content.

STLS Southern Tier Library System strives to foster a positive, creative, and healthy social media experience. Anyone who interacts with social media formats in ~~ways~~ ~~contrary~~ ~~contrast~~ to this belief will be blocked from use. Content containing the following ~~is~~ ~~are~~ against STLS policy and will be removed:

- Posts or conversations that promote, foster, or perpetuate discrimination and/or harassment on the basis of race, creed, color, age, gender, marital status, religion, national origin, physical or mental ability, sexual orientation, ancestry, or any other protected category
- Slanderous, libelous, threatening, or defamatory statements
- ~~Inappropriate, /obscene, or /off-topic posts, images, or comments~~
- ~~Specific and imminent threats~~
- Copyrighted or trademarked material
- Spam
- Content not related to the STLS' mission, programs, events, resources, or materials.
- Advertising or sale of merchandise or services; ~~or~~
- Charitable solicitations
- Political campaigning
- Duplicated posts from the same individual
- ~~Inappropriate/obscene/off topic posts, images, or comments~~
- ~~Specific and imminent threats~~

STLS encourages member libraries and community members to comment on or share library system posts. The sharing of ideas about related subjects, resources, and programs is also permitted. Comments or postings by member libraries or community members do not indicate STLS endorsement.

Member libraries and community members are responsible for their own content and should be aware they may be held liable for commentary that is defamatory, obscene, proprietary, or libelous by any offended party, not ~~limited to just~~ STLS. By choosing to comment on STLS social media sites, member libraries and community members agree to these terms.

D. PRIVACY

STLS does not collect, maintain, or otherwise use personal information stored on any third party social media sites other than to communicate with users. Users should be aware that third party sites have their own privacy policies and should proceed accordingly.

STLS may occasionally refer to public comments made on social media. However, it will not collect, sell, or knowingly transfer to any third party any personally identifiable information related to social media engagement.

E. STAFF RESPONSIBILITIES

Employees who contribute to STLS social media accounts shall present content in a professional manner, check facts, cite sources, avoid copyright infringement, present balanced views, acknowledge and correct errors, and check grammar and spelling before posting. STLS employees shall not discuss confidential, work-related matters through social media.

Content that is posted on STLS-sponsored social media sites is subject to the Freedom of Information Act and records retention requirements.

- STLS staff are public employees and **are** cautioned that content shared pursuant to official duties is not protected speech under the First Amendment and may form the basis for discipline if deemed a violation of STLS policy or procedure. ~~Employees shall keep in mind the following best practices.~~

Staff shall consider the following when representing STLS via social media, ~~staff shall:~~

- Conduct themselves at all times as representatives of STLS
- Identify themselves by name as STLS personnel, when appropriate
- **Refrain from making** ~~Avoid~~ **Not make** statements about patrons, or **posting**, transmitting, or otherwise disseminating confidential information in violation of **the** STLS Confidentiality Policy
- **Refrain from** ~~Not~~ **representing** postings as official STLS opinion or policy unless **the posting** ~~this~~ has been **clearly** approved by the Executive Director of STLS

- **Abstain from** ~~Not conduct~~ political activities or personal business
- Observe and abide by all copyright, trademark, and service mark restrictions in posting materials to social media.

Adopted by the Southern Tier Library System Board of Trustees on October 16, 2018

Revised by the Board of Trustees on October 17, 2024 ~~on Month/Day/Year~~

DRAFT

TUITION REIMBURSEMENT POLICY**Proposed STLS Tuition Reimbursement Policy**

The current labor contract between the Southern Tier Library System (STLS) and the Staff Organization of Southern Tier Library System provides for tuition reimbursement. This policy document delineates the specific actions to be taken by STLS management and STLS employees to implement efficiently and effectively this tuition reimbursement commitment.

Employee Qualifications

All **full time and part time** employees, both members of the Staff Organization of Southern Tier Library System and non-members, qualify for the STLS tuition reimbursement after they have completed one year of continuous employment **for full time employees, and two years for part time employees** at STLS. ~~The program is available to both full-time and part-time employees.~~

Qualifying Education Programs

Tuition reimbursement is available for courses that, in the judgment of the Executive Director of STLS, are job related. Where an employee is enrolled in a degree program that requires courses that are job related and non job related, STLS tuition reimbursement is not available for those courses that are non job related.

Qualifying Institutions

Tuition reimbursement is only available for studies at fully accredited educational institutions offering course work at a level higher than that of high school.

Amount of Reimbursement

Reimbursement policy is based on a conventional college program consisting of two semesters per year.

- (1) Employees who meet the requirements of the tuition program will be partially reimbursed for the tuition costs of courses they successfully complete with a final grade of an A or a B.
- (2) Reimbursement shall be available for up to six (6) credit hours of course work per semester. The total credit hours reimbursed in each calendar year shall not exceed twelve (12).
- (3) STLS grade-related tuition reimbursement shall apply to only that part of the tuition cost paid for directly by the employee after deducting tuition costs paid for by other reimbursement programs such as grants, scholarships, etc.
- (4) Qualifying course tuition costs paid for directly by the employee shall be reimbursed at a rate of seventy-five percent (75%) for a final grade of A and at a rate of fifty-percent (50%) for a final grade of B. Where the educational institution uses a grading system other than a letter grade the STLS Executive Director shall determine reasonable reimbursement percentages corresponding to the possible course outcomes.
- (5) The STLS reimbursement program is limited to tuition costs. Other potential educational costs, such as laboratory fees, the purchase of books and other educational materials, board and lodging, and transportation are not included in the STLS program.
- (6) Where a qualifying educational institution uses a trimester or quarter system reimbursement shall be provided at a rate of six credit hours per trimester or quarter, but shall not exceed twelve (12) credit hours per calendar year.

- (7) Where a school does not use the normal credit hour system of 3 to 4 hours per course, courses may be considered to be equivalent to 3 or 4 credit hours at the discretion of the STLS Executive Director.

Post Degree Requirement

Prior to tuition reimbursement approval, all employees must agree to and sign a *Post Degree Commitment Form* that requires a minimum of 24 months of service to STLS upon the date of degree attainment **for full time employees, and 12 months of service for part time employees**. Employees who voluntarily leave employment from STLS prior to 24 months of service, and for reasons other than to care for a family member as described under Paid Family Leave, or due to the geographic relocation of a legal partner are obligated to pay back in full their tuition reimbursement to STLS. Employees who are released from employment at the decision of STLS prior to 24 months **(full time employees), or 12 months (part time employees)** of service are also obligated to pay back in full their tuition reimbursement.

Employee Application Procedure

Prior to each semester, trimester, or quarter, the employee shall submit a request for consideration for tuition reimbursement for each course he or she plans to take.

- (1) The request shall include the following items documented, where appropriate, by material copied from the educational institution's course catalog or other documents.
 - (a) The name of the college or educational institution.
 - (b) Dates for the start and finish of the semester, trimester, or quarter.
 - (c) The name of each course, the course description, the number of credits assigned to the course by the institution, the total cost of tuition, and the tuition reimbursement anticipated by the employee from sources other than STLS.
 - (d) A written justification by the employee that the course or courses proposed for study should be considered as job related.
 - (e) The relation of the proposed course or courses to a more general study plan (such as an associate or bachelors degree) if appropriate.
- (2) Upon receipt of the employee's application the Executive Director shall approve or disapprove the employee's application on a course by course basis. Approval of a planned course of study implies that STLS will provide tuition reimbursement in the amount specified in this policy after the employee successfully completes the course with an A or B grade and continues to satisfy the other requirements of this policy.
- (3) After completion of a course approved for tuition reimbursement, the employee shall submit the following.
 - (a) A copy of an official transcript or other equivalent official document verifying completion of the course and grade awarded.
 - (b) A copy of a detailed statement by the educational institution's registrar of the tuition costs for the course including grants, scholarships, and other reimbursements not originating with STLS.
 - (c) A signed statement by the employee that the documents submitted are to his or her knowledge are complete and accurate.
- (4) Upon receipt of the required documentation and verification of eligibility, STLS will reimburse that portion of the employee's tuition that conforms with the provisions of this policy.

Adopted by the STLS Board of Trustees December 15, 2009.
Revised by the STLS Board of Trustees June 18, 2019; **October15, 2023**

Finance & Facilities Committee

Meeting Minutes

September 9, 2024 – 1:00 pm

Meeting Location: Southern Tier Library System



Present: Betsy Gorman, Richard Urban, Louise Richardson, Brian Hildreth, and Sisi Barr

Guest: Kathy Stickler of Mengel, Metzger, and Barr

Meeting was called to order at 1:00 pm.

Independent Auditor's Report 2023 – Kathy Stickler presented the audit report to the committee; she will present it to the September 17th Board meeting. The IRS 990 will be available at our next meeting..

Review of Financial Statements - Brian reviewed July's and August's financial statements with the committee.

Treasurer's Reports – Brian stated our balance this month as compared to August 2023 is down based on cash flow – specifically delayed release of State Aid; last year State Aid was released by July and August. We remain in good standing.

Financial Clerk's Reports – Brian highlighted the following Items: Item 4716 – State Aid Pass Through – waiting for the remaining 10% before aid is disbursed to libraries. Item 4724 – Member Library IT Contracts – reflects increase in the number of computers and internet connections for member libraries. Expenses – Item 5141– Salaries are higher due to retirement payout. Items 5427 higher due to venue change to the Radisson for the Spring CE Conference. Item 5442 – Professional Fees – 6 mos. contract for Inter-library Loan services with South Central Regional Council. Brian also shared GST BOCES has revised our lease such that water usage, lawn and snow removal will be our responsibility and no longer included in the lease.

Profit - Loss Vs Actual Statement – Brian stated there is not a significant change in income between the July and August financials. We have received almost all our State Aid except Jails and Institutions, Coordinated Outreach, State Corrections, and E-Rate Funding. We received a 5.6% increase over last year which amounts to approximately \$34,000.00. On the expense side a few Items will need a mid-year budget revision; they are Programming and Annual Conference, Public Relations, Legal Counsel, Utilities, Vehicle Maintenance and Grants. Mid-year budget revision will be reviewed by the committee in October and presented to the Board in November for approval.

Deposit Summary and Expenditures Report – will be included in board packet.

Facilities- Brian shared the changes in the Lease Agreement with GST BOCES under the Clerk's Financial Report as it will result in increased cost to STLS. Brian shared the Construction Aid Application has been submitted for repair of the roof.

Resolution – Finance and Facilities Committee recommends the STLS Board of Trustees approve the 2023 Library System Annual Report to State Library – Education Department as presented at the July 16, 2024, board meeting.

Hearing no further new business, Betsy made a motion to adjourn, and Richard seconded.

Meeting adjourned at 2:16 pm

Respectfully submitted: Sisi Barr, Treasurer

Southern Tier Library System
Report to the Board of Trustees
2023 Audit Results



BUSINESS
ADVISORS
AND CPAS

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- Required Communication

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Section I

- Required Communication

May 22, 2024

To the Board of Trustees and Budget and Finance Committee
Southern Tier Library System

We have audited the financial statements of Southern Tier Library System as of and for the year ended December 31, 2023, and have issued our report thereon dated May 22, 2024. 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, 2024, 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 its respective responsibilities.

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

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. Safeguards in place to eliminate or reduce threats to independence to an acceptable level include a skilled, knowledgeable and experienced Executive Director who reviews draft financial statements prior to issuance and accepts responsibility for them.

Significant Risks Identified

During our audit we identify and assess risks of material misstatement of the financial statements and design and perform audit procedures responsive to those risks. Generally accepted auditing standards identify revenue recognition and management override as significant risks in every audit. Those standards require us to report to you the significant risks we have identified. These risks are considered significant due to their potential impact on the financial statements. We have designed and performed audit procedures responding to these risks. Should our procedures identify significant deficiencies or material weaknesses, we will report them to you in a separate letter.

We have identified the followings significant risks:

- Revenue may be recorded in the incorrect period
- Management override of controls

Qualitative Aspects of the Entity'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 Southern Tier Library System is included in Note A to the financial statements. As described in Note A to the financial statements, on January 1, 2023, the entity changed its method of accounting for credit losses by adopting FASB Accounting Standards Codification (ASC) 362.

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.

Significant Accounting Estimates

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. We have made tests of management's estimates and deemed them to be appropriate.

Significant Unusual Transactions

For purposes of the communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. No such transactions were identified as a result of our audit procedures.

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards 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. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. The attached schedule summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. A summary of the corrected misstatements that we identified as a result of our audit procedures and were brought to the attention of, and corrected by, management is attached to this letter.

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 Southern Tier Library System's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management which are included in a separate letter.

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

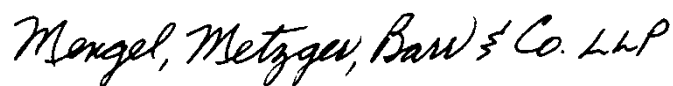
In the normal course of our professional association with Southern Tier Library System, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Southern Tier Library System's auditors.

Modification of the Auditor's Report

Our auditor's report has been modified to include a qualified opinion since Southern Tier Library System has not recognized a net pension liability nor accrued a liability for postretirement benefits relating to health care which, in our opinion, should be recorded in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Board of Trustees and management of Southern Tier Library System and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



MENGEL, METZGER, BARR & CO. LLP

Southern Tier Library System
Uncorrected Misstatements
December 31, 2023

Adjustment Description	Proposed Journal Entry		Assets	Liabilities	Net Income	Prior Year Reversal
	DR	CR	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)	
Grants revenue	43,845				(43,845)	
Grants expense		8,981			8,981	
Other liabilities		34,864		34,864		
<i>To reclassify net Empire State Development / ConnectAll grant as liability for funds held on behalf of others rather than restricted net assets.</i>						
	\$ 43,845	\$ 43,845	\$ -	\$ 34,864	\$ (34,864)	\$ -

Net effect \$ (34,864)

Southern Tier Library System
Corrected Misstatements
December 31, 2023

Adjustment Description	Corrected Adjustment		Assets	Liabilities	Net Assets	Net Income
	Debit	Credit	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)
Building maintenance and repairs	5,225					(5,225)
Building		5,225	(5,225)			
<i>To expense parking sealcoating</i>						
Professional fees	5,700					(5,700)
Accounts payable		5,700		5,700		
<i>To accrue additional expense</i>						
<i>Non-attest service</i>						
Lease liability	96,540			(96,540)		
Right of use asset		96,540	(96,540)			
<i>To record lease asset and liability</i>						
Accumulated Depreciation	37,196		37,196			
Depreciation Expense		37,196				37,196
<i>To true up depreciation expense</i>						
Other			-		(51)	51
	\$ 144,661	\$ 144,661	\$ (64,569)	\$ (90,840)	\$ (51)	\$ 26,322

Section II

- Audited Financial Statements

SOUTHERN TIER LIBRARY SYSTEM
PAINTED POST, NEW YORK
AUDITED FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT
DECEMBER 31, 2023 AND 2022



BUSINESS
ADVISORS
AND CPAS

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Southern Tier Library System

Qualified Opinion

We have audited the financial statements of Southern Tier Library System, which comprise the balance sheets as of December 31, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, except for the effects on the financial statements of not accruing a net pension liability nor a liability for postretirement benefits related to future healthcare costs as described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of Southern Tier Library System as of December 31, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified Opinion

Southern Tier Library System has not recognized a net pension liability nor accrued a liability for postretirement benefits relating to future healthcare costs nor provided related disclosure which, in our opinion, should be recorded and disclosed to conform with accounting principles generally accepted in the United States of America (GAAP). Southern Tier Library System has not determined the impact of this departure from GAAP on the balance sheets as of December 31, 2023 and 2022, or on the statements of activities for the years ended December 31, 2023 and 2022. We believe GAAP requires these liabilities to be recorded based on an actuarial calculation and we believe this liability, if calculated, would be material to the financial statements. See also Notes G and H.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Southern Tier Library System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, 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 Southern Tier Library System's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's 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 auditor's 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 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 GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Southern Tier Library System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Southern Tier Library System'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.

Mengel, Metzger, Baw & Co. LLP

Elmira, New York
May 22, 2024

SOUTHERN TIER LIBRARY SYSTEM

BALANCE SHEETS

<u>ASSETS</u>	<u>December 31,</u>	
	<u>2023</u>	<u>2022</u>
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 943,863	\$ 962,917
Accounts receivable	122,850	305,523
Prepaid expenses	85,891	88,657
TOTAL CURRENT ASSETS	1,152,604	1,357,097
<u>PROPERTY AND EQUIPMENT</u>		
Building and building improvements	2,107,488	2,092,488
Furniture, fixtures and equipment	448,834	352,511
Internet fiber	1,066,290	960,843
Vehicles	154,288	146,288
	3,776,900	3,552,130
Less allowance for depreciation	(1,965,057)	(1,759,612)
	1,811,843	1,792,518
<u>OTHER ASSETS</u>		
Certificate of deposit	350,000	-
Collections	-	-
Operating lease right-of-use assets	516,634	613,174
	866,634	613,174
	<u>\$ 3,831,081</u>	<u>\$ 3,762,789</u>

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

SOUTHERN TIER LIBRARY SYSTEM

BALANCE SHEETS, Cont'd

<u>LIABILITIES AND NET ASSETS</u>	<u>December 31,</u>	
	<u>2023</u>	<u>2022</u>
<u>CURRENT LIABILITIES</u>		
Current portion of long-term debt	\$ 26,532	\$ -
Accounts payable	19,403	16,076
Accrued payroll and related withholdings	10,344	9,337
Accrued benefit time	159,209	138,984
Operating lease liabilities	98,735	96,540
Grant advance	-	3,598
TOTAL CURRENT LIABILITIES	314,223	264,535
<u>OTHER LIABILITIES</u>		
Operating lease liabilities	417,899	516,634
Long-term debt	85,645	-
TOTAL LIABILITIES	817,767	781,169
<u>NET ASSETS</u>		
Without donor restrictions:		
Operating	2,518,530	2,442,611
Board designated	350,000	350,000
	2,868,530	2,792,611
With donor restrictions	144,784	189,009
	3,013,314	2,981,620
	<u>\$ 3,831,081</u>	<u>\$ 3,762,789</u>

SOUTHERN TIER LIBRARY SYSTEM

STATEMENTS OF ACTIVITIES

	Year ended December 31,			Year ended December 31,		
	2023			2022		
	Without donor restrictions	With donor restrictions	Total	Without donor restrictions	With donor restrictions	Total
Support and revenue:						
General library aid	\$ 1,008,568	\$ -	\$ 1,008,568	\$ 1,006,349	\$ -	\$ 1,006,349
Local services aid	96,595	-	96,595	96,382	-	96,382
Outreach aid	120,948	-	120,948	120,955	-	120,955
Other grants	-	270,294	270,294	-	709,484	709,484
Member library pass through	607,577	-	607,577	600,556	25,000	625,556
Member library automation fee	407,101	-	407,101	411,619	-	411,619
Telecommunications E-rate discount	326,926	-	326,926	320,377	-	320,377
Other income	62,655	-	62,655	78,082	-	78,082
Interest	431	-	431	537	-	537
Net assets released from restrictions	314,519	(314,519)	-	664,532	(664,532)	-
TOTAL SUPPORT AND REVENUE	2,945,320	(44,225)	2,901,095	3,299,389	69,952	3,369,341
Expenses:						
Program services	2,280,674	-	2,280,674	2,434,226	-	2,434,226
Management and general	588,727	-	588,727	496,418	-	496,418
TOTAL EXPENSES	2,869,401	-	2,869,401	2,930,644	-	2,930,644
CHANGE IN NET ASSETS	75,919	(44,225)	31,694	368,745	69,952	438,697
Net assets at beginning of year	2,792,611	189,009	2,981,620	2,423,866	119,057	2,542,923
NET ASSETS AT END OF YEAR	\$ 2,868,530	\$ 144,784	\$ 3,013,314	\$ 2,792,611	\$ 189,009	\$ 2,981,620

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

SOUTHERN TIER LIBRARY SYSTEM

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2023
(With Comparative Totals for 2022)

	Program Services						Supporting	Year ended December 31,	
	Member Services	Outreach	Information Technology	Pass Through	Professional Development For Members	Total Program Services	Services Management and General	2023	2022
								Total	Total
Salaries and wages	\$ 172,165	\$ 35,328	\$ 357,788	\$ 22,520	\$ 160,259	\$ 748,060	\$ 220,859	\$ 968,919	\$ 954,069
Payroll taxes	9,971	2,497	29,283	1,723	11,406	54,880	24,285	79,165	80,989
Employee benefits	10,035	9,338	71,423	-	49,650	140,446	189,524	329,970	296,002
Library materials and supplies	9,815	15,768	-	-	2,852	28,435	-	28,435	20,800
Office supplies	725	614	195	-	2,413	3,947	4,507	8,454	4,770
Small equipment	-	-	9,841	-	-	9,841	-	9,841	13,334
Building repairs and maintenance	3,399	4,531	9,063	-	3,399	20,392	2,265	22,657	18,875
Equipment repairs and maintenance	16,675	-	95,205	-	262	112,142	2,295	114,437	107,441
Utilities	1,692	2,256	4,512	-	1,692	10,152	1,128	11,280	11,682
Insurance	2,205	2,940	5,880	-	2,205	13,230	1,469	14,699	12,862
Vehicle expenses	26,599	-	-	-	-	26,599	4,705	31,304	34,945
Telephone and internet	-	-	198,423	-	-	198,423	-	198,423	202,718
Postage	2,186	-	-	-	-	2,186	1,018	3,204	3,126
Publicity	-	2,215	-	-	-	2,215	11,725	13,940	8,299
Travel and training	35	2,294	6,121	-	25,567	34,017	6,630	40,647	31,395
Professional fees	6,070	-	-	-	4,233	10,303	20,359	30,662	25,439
Interest expense	2,577	-	-	-	-	2,577	-	2,577	-
Depreciation expense	30,817	41,089	82,178	-	30,817	184,901	20,544	205,445	189,662
Grant expense	76,298	900	-	3,912	-	81,110	77,414	158,524	287,227
Member library pass through	-	-	-	596,818	-	596,818	-	596,818	627,009
	<u>\$ 371,264</u>	<u>\$ 119,770</u>	<u>\$ 869,912</u>	<u>\$ 624,973</u>	<u>\$ 294,755</u>	<u>\$ 2,280,674</u>	<u>\$ 588,727</u>	<u>\$ 2,869,401</u>	<u>\$ 2,930,644</u>

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

SOUTHERN TIER LIBRARY SYSTEM

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2022

	Program Services						Supporting Services	
	Member Services	Outreach	Information Technology	Pass Through	Professional Development For Members	Total Program Services	Management and General	2022 Total
Salaries and wages	\$ 139,431	\$ 39,643	\$ 379,536	\$ 16,269	\$ 162,040	\$ 736,919	\$ 217,150	\$ 954,069
Payroll taxes	10,195	2,788	28,910	1,245	11,550	54,688	26,301	80,989
Employee benefits	16,633	13,263	70,622	-	44,737	145,255	150,747	296,002
Library materials and supplies	8,562	11,403	-	-	835	20,800	-	20,800
Office supplies	218	-	648	-	816	1,682	3,088	4,770
Small equipment	-	-	13,248	-	86	13,334	-	13,334
Building repairs and maintenance	2,831	3,775	7,550	-	2,831	16,987	1,888	18,875
Equipment repairs and maintenance	15,475	-	89,920	-	565	105,960	1,481	107,441
Utilities	1,752	2,336	4,673	-	1,752	10,513	1,169	11,682
Insurance	1,929	2,572	5,145	-	1,929	11,575	1,287	12,862
Vehicle expenses	30,946	-	-	-	-	30,946	3,999	34,945
Telephone and internet	-	-	202,718	-	-	202,718	-	202,718
Postage	2,123	-	-	-	-	2,123	1,003	3,126
Publicity	-	-	-	-	-	-	8,299	8,299
Travel and training	249	-	1,331	-	22,379	23,959	7,436	31,395
Professional fees	6,913	175	150	-	1,484	8,722	16,717	25,439
Depreciation expense	28,449	37,932	75,865	-	28,449	170,695	18,967	189,662
Grant expense	236,104	6,375	-	7,862	-	250,341	36,886	287,227
Member library pass through	-	25,000	-	602,009	-	627,009	-	627,009
	<u>\$ 501,810</u>	<u>\$ 145,262</u>	<u>\$ 880,316</u>	<u>\$ 627,385</u>	<u>\$ 279,453</u>	<u>\$ 2,434,226</u>	<u>\$ 496,418</u>	<u>\$ 2,930,644</u>

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

SOUTHERN TIER LIBRARY SYSTEM

STATEMENTS OF CASH FLOWS

	<u>Year ended December 31,</u>	
	<u>2023</u>	<u>2022</u>
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ 31,694	\$ 438,697
Adjustments to reconcile change in net assets to net cash provided from operating activities:		
Depreciation	205,445	189,662
Changes in certain assets and liabilities affecting operations:		
Accounts receivable	182,673	(172,725)
Prepaid expenses	2,766	819
Accounts payable	3,327	(41,402)
Accrued payroll and related withholdings	1,007	191
Accrued benefit time	20,225	4,708
Grant advance	<u>(3,598)</u>	<u>(325,180)</u>
NET CASH PROVIDED FROM OPERATING ACTIVITIES	443,539	94,770
<u>CASH FLOWS - INVESTING ACTIVITY</u>		
Investment in certificate of deposit	(350,000)	-
Purchase of property and equipment, net of disposals	<u>(224,770)</u>	<u>(1,308,262)</u>
NET CASH USED FOR INVESTING ACTIVITY	(574,770)	(1,308,262)
<u>CASH FLOWS - FINANCING ACTIVITY</u>		
Proceeds from long-term borrowings	136,000	-
Repayment of long-term debt	<u>(23,823)</u>	<u>-</u>
NET CASH PROVIDED FROM FINANCING ACTIVITIES	<u>112,177</u>	<u>-</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(19,054)	(1,213,492)
Cash and cash equivalents at beginning of year	<u>962,917</u>	<u>2,176,409</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 943,863</u>	<u>\$ 962,917</u>

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

SOUTHERN TIER LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023 AND 2022

NOTE A: THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Library System

The Southern Tier Library System (the “System”) provides grants and services to member libraries and reading centers in Allegany, Schuyler, Steuben, Chemung and Yates counties in New York State.

Cash and cash equivalents

For purposes of presentation in the balance sheet, the System considers highly liquid investments with a maturity of three months or less which are available for operations to be cash equivalents. The System maintains its cash and cash equivalents in one financial institution, which are insured by the Federal Deposit Insurance Corporation up to \$250,000. Uninsured balances, which are fully collateralized by securities, aggregate approximately \$1,100,700 at December 31, 2023. The System has not experienced any losses in such accounts and believes it is not exposed to any significant risk in cash and cash equivalents.

Accounts receivable

Accounts receivable includes member library obligations of approximately \$17,000 and \$25,000 at December 31, 2023 and 2022, respectively, and are stated at the amount management expects to collect from outstanding balances. Management reviews these amounts periodically to determine if any receivables will potentially be uncollectible. Based on management’s evaluation expected credit losses are not material.

Accounts receivable also includes amounts related to grants and e-rate discount which are not evaluated for credit losses.

Property and equipment

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

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

Certificate of deposit

The System has a thirteen-month certificate of deposit with interest at 4.5% that matures in January 2025. The certificate of deposit is valued at cost which approximates fair value.

Collections

Books, periodicals and other library materials are not capitalized. Purchases of these items are recorded as decreases in unrestricted net assets in the year in which the items are acquired. Contributions of these items are not reflected in the financial statements.

Leases

The System leases access to internet fiber connections for the System and certain member libraries and determines if an arrangement is a lease at inception. The operating lease is included in operating lease right-of-use (ROU) assets and operating lease liabilities on the accompanying balance sheets.

SOUTHERN TIER LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, Cont'd

DECEMBER 31, 2023 AND 2022

NOTE A: THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

ROU assets represent the System's right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. The System uses an incremental borrowing rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the System will exercise that option. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term.

The System's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

The System has elected to apply the short-term lease exemption to all classes of underlying assets. Short term leases are not material.

In evaluating contracts to determine if they qualify as a lease, the System considers factors such as if the System has obtained substantially all of the rights to the underlying asset through exclusivity, if the System can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

Net assets

Net assets, revenue, and other support are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net assets without donor restrictions:

Net assets available for use in general operations and not subject to donor restrictions.

Net assets with donor restrictions:

Net assets subject to donor-imposed restrictions. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenue recognition

Library aid

The System is funded primarily through New York State Education Department (SED) library aid. Library aid is allocated by SED based on formulas defined in Education Law. The System recognizes revenue when it receives notification of its allocated funding. Accounts receivable includes approximately \$21,000 and \$57,000 from Library Aid as of December 31, 2023 and 2022, respectively.

SOUTHERN TIER LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, Cont'd

DECEMBER 31, 2023 AND 2022

NOTE A: THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Other grants

Unconditional grants, including unconditional promises to give, are recognized as revenues in the period received. Donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. There were no accounts receivable related to unconditional grants at December 31, 2023. Accounts receivable includes approximately \$24,000 from unconditional grants at December 31, 2022.

Conditional grants, including conditional promises to give, are recognized as revenue in the period in which the specified conditions are substantially met and no further barrier to recognition exists. Amounts received are classified as grant advances until recognized as revenue. At December 31, 2023 there were no conditional grants awarded. The System was awarded conditional grants totaling \$41,750 at December 31, 2022 that had not been recognized because the project conditions had not been met. Accounts receivable related to conditional grants in which the conditions have been met amounted to \$50,250 at December 31, 2022.

The System assists member libraries in obtaining state and other grants. These grants are received by the System and passed through to member libraries. The passthrough revenue and expense is recognized when the grants are received.

Revenues from contracts with member libraries

Revenues are recognized when a good or service is transferred to a member library or reading center. A good or service is transferred when (or as) the member library or reading center obtains control of that good or service. Revenues are based on the consideration the System expects to receive in connection with its promises to deliver goods and services to member libraries and reading centers. Performance obligations are transferred to member libraries and reading centers at a point in time.

The System provides automation services to member libraries and reading centers. The transaction price is based upon a predetermined rate, set by the System, based on costs incurred and prorated to each member library and reading center. Revenue is recognized ratably throughout the year and is reported as member library automation fee in the accompanying statements of activities. The System invoices member libraries and reading centers annually or quarterly.

The System also provides technology and other services to member libraries and reading centers. The transaction price is based upon predetermined rates based on services provided. Revenue is recognized at a point in time when the service is provided.

Accounts receivable includes approximately \$17,000 and \$25,000 of billed and unpaid services as of December 31, 2023 and 2022, respectively.

Telecommunications E-rate discount

The System receives E-rate discounts on telecommunication services, internet connectivity, and internal connections. Discounts are determined based on economic need, location and category of service. The System incurs eligible costs and applies for the E-rate discount reimbursement on a semi-annual basis. Revenue is recognized in the period the eligible costs are incurred based on the calculated allowable E-rate discount. Accounts receivable includes approximately \$84,000 and \$149,000 for E-rate discount at both December 31, 2023 and 2022, respectively.

SOUTHERN TIER LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, Cont'd

DECEMBER 31, 2023 AND 2022

NOTE A: THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Functional allocation of expenses

The costs of programs and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services benefited.

Tax exempt status

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

The System has filed for and received income tax exemptions in the various jurisdictions where it is required to do so. The System files a Form 990 tax return in the U.S. federal jurisdiction and is not required to file in New York State. With few exceptions, as of December 31, 2023, the System would not be subject to U.S. federal income tax examinations by tax authorities for years ended prior to December 31, 2020. The tax returns for the years ended December 31, 2020 through December 31, 2023 are still subject to potential audit by the IRS. Management of the System believes it has no material uncertain tax positions and, accordingly has not recognized any liability for unrecognized tax benefits.

Use of estimates in the preparation of financial statements

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

Adoption of new accounting standard – credit losses

In June 2016, the FASB issues guidance (FASB ASC 326) which significantly changed how entities will measure credit losses for most financial assets and certain other instruments that are not measured at fair value through net income. The most significant change in this standard is a shift from the incurred loss model to the expected loss model. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing an entity's exposure to credit risk and the measurement of credit losses. Financial assets held by the Agency that are subject to the guidance in FASB ASC 326 were accounts receivable.

The system adopted the standard effective January 1, 2023. The impact of adoption was not considered material to the financial statements.

Subsequent events

The System has conducted an evaluation of potential subsequent events occurring after the balance sheet date through May 22, 2024, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted.

SOUTHERN TIER LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, Cont'd

DECEMBER 31, 2023 AND 2022

NOTE B: LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following at December 31, 2023 and 2022:

	December 31,	
	2023	2022
Cash and cash equivalents	\$ 943,863	\$ 962,917
Accounts receivable	122,850	305,523
	<u>\$ 1,066,713</u>	<u>\$ 1,268,440</u>

As part of the System's liquidity management, it structures its financial assets to be available as its general expenditures and other obligations become due. The board has designated \$350,000 as capital reserves. Although the System does not intend to spend from those board designated funds for general expenditures, these amounts could be made available if necessary.

NOTE C: USE OF LAND

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

SOUTHERN TIER LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, Cont'd

DECEMBER 31, 2023 AND 2022

NOTE D: LONG-TERM DEBT

Long-term debt is summarized as follows:

	<u>December 31,</u>	
	<u>2023</u>	<u>2022</u>
Rural Development Loan payable due in monthly installments of \$2,400 including interest at 2.25% through January 2028. Secured by all business assets except real estate.	\$ 112,177	\$ -
Less: current portion of long-term debt	<u>26,532</u>	<u>-</u>
	<u>\$ 85,645</u>	<u>\$ -</u>

Estimated current maturities on the above long-term debt are as follows:

<u>Year ending December 31,</u>	<u>Amount</u>
2024	\$ 26,532
2025	27,135
2026	27,752
2027	28,383
2028	<u>2,375</u>
	<u>\$ 112,177</u>

Interest paid for the year ended December 31, 2023 amounted to \$2,577.

NOTE E: NET ASSETS WITHOUT DONOR RESTRICTIONS

Net assets without donor restrictions are as follows:

	<u>December 31,</u>	
	<u>2023</u>	<u>2022</u>
Undesignated	\$ 706,687	\$ 650,093
Investment in property and equipment	1,811,843	1,792,518
Board designated capital reserve	<u>350,000</u>	<u>350,000</u>
	<u>\$ 2,868,530</u>	<u>\$ 2,792,611</u>

SOUTHERN TIER LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS, Cont'd

DECEMBER 31, 2023 AND 2022

NOTE F: NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes:

	December 31,	
	2023	2022
Internet fiber capital expenditures	\$ 80,016	\$ 83,011
Family and adult literacy	7,209	7,649
Technology	6,913	84,327
STDEC	34,864	-
Other	15,782	14,022
	<u>\$ 144,784</u>	<u>\$ 189,009</u>

NOTE G: RETIREMENT BENEFITS

Substantially all employees of the System are eligible to participate in the New York State Employees' Retirement System on a contributory basis. The System has not recorded a liability relating to the difference between the actuarially computed value of vested benefits and the Plan's assets as the information is not available for entities that do not present financial statements under Governmental Accounting Standards.

The System makes pension payments to the New York State Employees' Retirement System based on the salaries of participating employees multiplied by the most recent rates available from the New York State Employees' Retirement System. The pension contribution for the years ended December 31, 2023 and 2022 amounted to \$98,908 and \$87,206 respectively.

NOTE H: OTHER POSTRETIREMENT BENEFIT

The System pays a portion of health insurance premiums for certain retirees in accordance with a contract with the staff organization. The current contract expires June 30, 2024. Effective July 2015, no new employees are eligible for this benefit. The System is currently paying a total of \$6,988 per month for existing retirees. The System has not recorded a liability for the postretirement benefits and has not determined the impact on this departure from GAAP on the balance sheets as of December 31, 2023 and 2022, or on the statements of activities for the years then ended.

NOTE I: CONCENTRATION

The System has a collective bargaining agreement with substantially all employees which is effective through June 30, 2024.

SOUTHERN TIER LIBRARY SYSTEM
NOTES TO FINANCIAL STATEMENTS, Cont'd
DECEMBER 31, 2023 AND 2022

NOTE J: LEASES

The System has operating lease agreements for access to internet fiber connections for the System and certain member libraries with total current monthly lease payments of \$9,095 through December 31, 2028, including renewable periods the System is reasonably certain to exercise. Operating lease expense for the years ended December 31, 2023 and 2022 amounted to \$109,140 and \$107,640, respectively.

As of December 31, 2023, minimum payments due for lease liabilities are as follows:

<u>Year ending December 31,</u>	<u>Amount</u>
2024	\$ 109,140
2025	109,140
2026	109,140
2027	109,140
2028	<u>109,140</u>
Total lease payments	545,700
Less: Interest	<u>(29,066)</u>
Present value of lease liabilities	<u><u>\$ 516,634</u></u>

Supplemental information for operating leases:

	<u>Year ended December 31,</u>	
	<u>2023</u>	<u>2022</u>
Cash paid for amounts included in the measurement of lease liabilities	\$ 109,140	\$ 107,640
Right-of-use assets obtained in exchange for new lease liabilities (non-cash)	\$ -	\$ 17,909
Weighted-average remaining lease term	5.00 years	6.00 years
Weighted-average discount rate	2.25%	2.25%

NOTE K: FUNCTIONAL EXPENSES

The financial statements report certain categories of expenses that are attributable to program and supporting functions. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and related expenses which are allocated based on time and effort, as well as facility costs and depreciation which are allocated on a square footage basis.

EXTENDED TO NOVEMBER 15, 2024

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2023Open to Public
Inspection**A** For the 2023 calendar year, or tax year beginning and ending**B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

SOUTHERN TIER LIBRARY SYSTEM

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

9424 SCOTT ROAD

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

PAINTED POST, NY 14870

F Name and address of principal officer: BRIAN HILDRETH
SAME AS C ABOVE**D** Employer identification number

-*6935

E Telephone number

607-962-3141

G Gross receipts \$ 2,901,095.**H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: WWW.STLS.ORG**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: 1958 **M** State of legal domicile: NY**Part I** Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: SOUTHERN TIER LIBRARY SYSTEM STRENGTHENS AND SUPPORTS EXCELLENT LIBRARY SERVICE THROUGHOUT THE
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3	Number of voting members of the governing body (Part VI, line 1a) 3 14
	4	Number of independent voting members of the governing body (Part VI, line 1b) 4 14
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a) 5 34
	6	Total number of volunteers (estimate if necessary) 6 16
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 7a 0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.	
Revenue	8	Contributions and grants (Part VIII, line 1h) 2,449,827.
	9	Program service revenue (Part VIII, line 2g) 520,518.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 537.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 398,459.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 3,369,341.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 2,901,095.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0.
	14	Benefits paid to or for members (Part IX, column (A), line 4) 0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 1,331,060.
	16a	Professional fundraising fees (Part IX, column (A), line 11e) 0.
	16b	Total fundraising expenses (Part IX, column (D), line 25) 0.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 1,599,584.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 2,930,644.
19	Revenue less expenses. Subtract line 18 from line 12 438,697.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16) 3,762,789.
	21	Total liabilities (Part X, line 26) 781,169.
	22	Net assets or fund balances. Subtract line 21 from line 20 2,981,620.
	22	Net assets or fund balances. Subtract line 21 from line 20 3,013,314.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date
	BRIAN HILDRETH, EXECUTIVE DIRECTOR	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature
	KATHERINE E. STICKLER, CP	KATHERINE E. STICKLER
Paid Preparer Use Only	Firm's name	Firm's EIN
	MENGEL, METZGER, BARR & CO. LLP	** - ***2347
Paid Preparer Use Only	Firm's address	Phone no.
	333 EAST WATER ST, STE 200 ELMIRA, NY 14901	607-734-4183

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

LHA For Paperwork Reduction Act Notice, see the separate instructions.

332001 12-21-23

Form **990** (2023)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒**1** Briefly describe the organization's mission:

THE SOUTHERN TIER LIBRARY SYSTEM, A REGIONAL CONSORTIUM OF PUBLIC LIBRARIES, WORKS IN PARTNERSHIP WITH ITS MEMBERS TO SUPPORT AND STRENGTHEN THEM THROUGH CLEARLY DEFINED, COST-EFFECTIVE SERVICES THAT MAKE POSSIBLE THE COORDINATION AND SHARING OF RESOURCES, ENABLING ALL

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 869,912. including grants of \$) (Revenue \$ 734,234.)

INFORMATION TECHNOLOGY - MAINTAINS THE ONLINE INTEGRATED LIBRARY SYSTEM SOFTWARE THAT ENABLES RESIDENTS TO USE STARCAT, THE ONLINE REGIONAL LIBRARY CATALOG. AS A RESULT, RESIDENTS CAN USE COMPUTERS AT HOME, SCHOOL OR WORK TO SEARCH FOR, REQUEST AND EVEN DOWNLOAD MATERIALS OWNED BY ANY PUBLIC LIBRARY IN THE FIVE-COUNTY REGION. SOUTHERN TIER LIBRARY SYSTEM ALSO PROVIDES MEMBER LIBRARIES WITH TECHNICAL ASSISTANCE IN THE USE OF HARDWARE, SOFTWARE, NETWORK SECURITY, WEBSITE SUPPORT, TRAINING LABS AND THE PERIPHERALS USED TO ACCESS SOUTHERN TIER AUTOMATED SERVICES. THIS ASSISTANCE MAKES POSSIBLE INTERNET ACCESS TO RESIDENTS ON IN-LIBRARY COMPUTERS AND THROUGH WIRELESS ACCESS.

4b (Code:) (Expenses \$ 119,770. including grants of \$) (Revenue \$ 0.)

OUTREACH - PROVIDES SUPPORT SERVICES TO SPECIAL CLIENT POPULATION GROUPS. LOANS LARGE PRINT LIBRARY BOOKS AND AUDIO BOOKS TO ASSISTED LIVING FACILITIES AND SMALL RURAL LIBRARIES. PURCHASES BOOKS AND MAGAZINES FOR INMATES AT COUNTY JAILS. COORDINATES PROGRAMS FOR LIBRARIES IN PARTNERSHIP WITH AGENCIES, LOCAL GOVERNMENT AND NON-PROFITS. ADMINISTERS GRANTS TO LOCAL LIBRARIES TO PROVIDE SUPPORT PROGRAMS AND SERVICES TO UNDERSERVED POPULATIONS. PURCHASES LIBRARY BOOKS FOR INMATE POPULATIONS AT CORRECTIONAL FACILITIES AND COORDINATES DELIVERY OF LIBRARY MATERIALS FROM LOCAL LIBRARIES.

4c (Code:) (Expenses \$ 371,264. including grants of \$) (Revenue \$ 37,780.)

MEMBER SERVICES - ADMINISTERS GRANTS AND MATERIALS FOR MEMBER LIBRARIES. RECEIVES AND DISTRIBUTES STATE AID AND STATE GRANTS. APPLIES FOR ADDITIONAL GRANTS AND ADVOCATES FOR COUNTY FUNDING. SELECTS, NEGOTIATES PRICES OF, AND PURCHASES SUPPLIES, BAR CODE LABELS AND BAR CODE READERS, AUDIO BOOKS, COMPUTERS, PERIPHERALS, SOFTWARE AND OTHER ITEMS ON BEHALF OF MEMBER LIBRARIES.

4d Other program services (Describe on Schedule O.)

(Expenses \$ 919,728. including grants of \$) (Revenue \$ 154,510.)

4e Total program service expenses 2,280,674.

Form 990 (2023)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	38	X

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	13
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	34
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

☒**Section A. Governing Body and Management**

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	14			
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b Enter the number of voting members included on line 1a, above, who are independent		14		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?			3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			5	X
6 Did the organization have members or stockholders?			6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			8a	X
b Each committee with authority to act on behalf of the governing body?			8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9	X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a	X
b Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **NONE**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records
BRIAN HILDRETH - 607-962-3141
9424 SCOTT ROAD, PAINTED POST, NY 14870

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BRIAN HILDRETH EXECUTIVE DIRECTOR	37.50			X				118,118.	0.	60,733.
(2) KATHY GREEN PRESIDENT	1.50	X		X				0.	0.	0.
(3) LYNNETTE DECKER VICE PRESIDENT	1.50	X		X				0.	0.	0.
(4) LOUISE RICHARDSON SECRETARY	1.50	X		X				0.	0.	0.
(5) SISI BARR TREASURER	1.50	X		X				0.	0.	0.
(6) RICHARD AHOLA TRUSTEE	1.50	X						0.	0.	0.
(7) RACHEL BARBOUR TRUSTEE	1.50	X						0.	0.	0.
(8) BETSY GORMAN TRUSTEE	1.50	X						0.	0.	0.
(9) DAVID HAGGSTROM TRUSTEE	1.50	X						0.	0.	0.
(10) BARBARA HUBBELL TRUSTEE	1.50	X						0.	0.	0.
(11) MARY-CLAIRE KREBS TRUSTEE	1.50	X						0.	0.	0.
(12) SUSAN MCGILL TRUSTEE	1.50	X						0.	0.	0.
(13) MICHAEL STEFFENS TRUSTEE	1.50	X						0.	0.	0.
(14) RICHARD URBAN TRUSTEE	1.50	X						0.	0.	0.
(15) FELICITY WRIGHT TRUSTEE	1.50	X						0.	0.	0.
(16) DENISE KING - PART YEAR TRUSTEE	1.50	X						0.	0.	0.
(17) PHYLLIS ROGAN - PART YEAR TRUSTEE	1.50	X						0.	0.	0.

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	1,703,846.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	270,294.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f						
Program Service Revenue	2 a MEMBER LIBRARY COST SH	Business Code	519200	407,101.	407,101.		
	b MEMBER REIMBURSEMENTS		519200	129,842.	129,842.		
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f				536,943.		
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			431.		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6 a Gross rents		6a	(i) Real	(ii) Personal			
b Less: rental expenses ...		6b					
c Rental income or (loss)		6c					
d Net rental income or (loss)							
7 a Gross amount from sales of assets other than inventory		7a	(i) Securities	(ii) Other			
b Less: cost or other basis and sales expenses		7b					
c Gain or (loss)		7c					
d Net gain or (loss)							
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		8a					
b Less: direct expenses		8b					
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19		9a					
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a TELEPHONE E-RATE DISCO	Business Code	519200	326,926.	326,926.		
	b SUNDRY		519200	62,655.	62,655.		
	c						
	d All other revenue						
	e Total. Add lines 11a-11d				389,581.		
	12 Total revenue. See instructions				2,901,095.	926,524.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	178,851.	89,426.	89,425.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	835,157.	681,179.	153,978.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	79,916.	64,173.	15,743.	
9 Other employee benefits	204,965.	53,728.	151,237.	
10 Payroll taxes	79,165.	54,880.	24,285.	
11 Fees for services (nonemployees):				
a Management				
b Legal	925.		925.	
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	29,737.	10,303.	19,434.	
12 Advertising and promotion	13,940.	2,215.	11,725.	
13 Office expenses	8,454.	3,947.	4,507.	
14 Information technology	198,423.	198,423.		
15 Royalties				
16 Occupancy	11,280.	10,152.	1,128.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	40,647.	34,017.	6,630.	
20 Interest	2,577.	2,577.		
21 Payments to affiliates	596,818.	596,818.		
22 Depreciation, depletion, and amortization	205,445.	184,901.	20,544.	
23 Insurance	14,699.	13,230.	1,469.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a GRANT EXPENSE	158,524.	81,110.	77,414.	
b REPAIRS & MAINTENANCE	137,094.	132,534.	4,560.	
c VEHICLE EXPENSES	31,304.	26,599.	4,705.	
d LIBRARY MATERIALS & SUP	28,435.	28,435.		
e All other expenses	13,045.	12,027.	1,018.	
25 Total functional expenses. Add lines 1 through 24e	2,869,401.	2,280,674.	588,727.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	8,555.	1	7,313.
	2 Savings and temporary cash investments	954,362.	2	936,550.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	305,523.	4	122,850.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	88,657.	9	85,891.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 3,776,900.		
	b Less: accumulated depreciation	10b 1,965,057.	10c	1,811,843.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	613,174.	15	866,634.
16 Total assets. Add lines 1 through 15 (must equal line 33)	3,762,789.	16	3,831,081.	
Liabilities	17 Accounts payable and accrued expenses	164,397.	17	188,956.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	112,177.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	616,772.	25	516,634.
	26 Total liabilities. Add lines 17 through 25	781,169.	26	817,767.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	2,792,611.	27	2,868,530.
	28 Net assets with donor restrictions	189,009.	28	144,784.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	2,981,620.	32	3,013,314.
	33 Total liabilities and net assets/fund balances	3,762,789.	33	3,831,081.

Form 990 (2023)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,901,095.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,869,401.
3	Revenue less expenses. Subtract line 2 from line 1	3	31,694.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,981,620.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,013,314.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☒

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	3b	

Form 990 (2023)

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1735690.	2104522.	2065994.	2449827.	1974140.	10330173.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1735690.	2104522.	2065994.	2449827.	1974140.	10330173.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						10330173.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	1735690.	2104522.	2065994.	2449827.	1974140.	10330173.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,487.	639.	620.	537.	431.	3,714.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						10333887.
12 Gross receipts from related activities, etc. (see instructions)					12	2,549,582.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	99.96 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	99.96 %
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		
		<input type="checkbox"/>

Schedule A (Form 990) 2023

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

	Yes	No
1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
2a		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI .		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions.
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2023

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5	
6 Other distributions (<i>describe in Part VI</i>). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8	
9 Distributable amount for 2023 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Schedule A (Form 990) 2023

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

SOUTHERN TIER LIBRARY SYSTEM

Employer identification number

****-***6935**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

Name of organization	Employer identification number
SOUTHERN TIER LIBRARY SYSTEM	** - ***6935

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	NYS DEPT OF EDUCATION 89 WASHINGTON AVENUE ALBANY, NY 12234	\$ 1,573,434.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	STEUBEN COUNTY 3 EAST PULTENEY SQUARE BATH, NY 14810	\$ 130,412.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	APPALACHIAN REGIONAL COMMISSION 1666 CONNECTICUT AVENUE, NW, SUITE 700 WASHINGTON, DC 20009	\$ 125,300.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	USDA RURAL DEVELOPMENT 415 W MORRIS ST BATH, NY 14810	\$ 41,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	EMPIRE STATE DEVELOPMENT CORPORATION 633 THIRD AVENUE NEW YORK, NY 10017	\$ 43,845.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Employer identification number

-*6935

Part II

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____

Name of organization

Employer identification number

SOUTHERN TIER LIBRARY SYSTEM

-*6935

Part III

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) \$ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

SOUTHERN TIER LIBRARY SYSTEM

Employer identification number

-*6935

Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II

Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 \$

(ii) Assets included in Form 990, Part X \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 \$

b Assets included in Form 990, Part X \$

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2023

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %

b Permanent endowment _____ %

c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations? ☐ Yes ☐ No

(ii) Related organizations? ☐ Yes ☐ No

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐ Yes ☐ No

	Yes	No
3a(i)		
3a(ii)		
3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings	2,107,488.		763,741.	1,343,747.
c Leasehold improvements				
d Equipment	1,515,124.		1,113,246.	401,878.
e Other	154,288.		88,070.	66,218.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				1,811,843.

Schedule D (Form 990) 2023

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) OPERATING LEASE RIGHT-OF-USE ASSETS	516,634.
(2) CERTIFICATE OF DEPOSIT	350,000.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	866,634.

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OPERATING LEASE LIABILITIES	516,634.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	516,634.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... ☒

Schedule D (Form 990) 2023

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	2,901,095.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	2,901,095.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	2,901,095.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	2,869,401.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	2,869,401.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	2,869,401.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE SYSTEM IS A NON-PROFIT ORGANIZATION EXEMPT FROM FEDERAL AND STATE INCOME TAXATION UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE.

THE SYSTEM HAS FILED FOR AND RECEIVED INCOME TAX EXEMPTIONS IN THE VARIOUS JURISDICTIONS WHERE IT IS REQUIRED TO DO SO. THE SYSTEM FILES A FORM 990 TAX RETURN IN THE U.S. FEDERAL JURISDICTION AND IS NOT REQUIRED TO FILE IN NEW YORK STATE. WITH FEW EXCEPTIONS, AS OF DECEMBER 31, 2023, THE SYSTEM WOULD NOT BE SUBJECT TO U.S. FEDERAL INCOME TAX EXAMINATIONS BY TAX AUTHORITIES FOR YEARS ENDED PRIOR TO DECEMBER 31, 2020. THE TAX RETURNS FOR THE YEARS ENDED DECEMBER 31, 2020 THROUGH DECEMBER 31, 2023 ARE STILL SUBJECT TO POTENTIAL AUDIT BY THE IRS. MANAGEMENT OF THE SYSTEM BELIEVES

Part XIII Supplemental Information *(continued)*

IT HAS NO MATERIAL UNCERTAIN TAX POSITIONS AND, ACCORDINGLY HAS NOT
RECOGNIZED ANY LIABILITY FOR UNRECOGNIZED TAX BENEFITS.

Empty lines for supplemental information.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

SOUTHERN TIER LIBRARY SYSTEM

Employer identification number

**** - *** 6935**

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
<input type="checkbox"/> First-class or charter travel		
<input type="checkbox"/> Travel for companions		
<input type="checkbox"/> Tax indemnification and gross-up payments		
<input type="checkbox"/> Discretionary spending account		
<input type="checkbox"/> Housing allowance or residence for personal use		
<input type="checkbox"/> Payments for business use of personal residence		
<input type="checkbox"/> Health or social club dues or initiation fees		
<input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2	
3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
<input type="checkbox"/> Compensation committee		
<input type="checkbox"/> Independent compensation consultant		
<input type="checkbox"/> Form 990 of other organizations		
<input type="checkbox"/> Written employment contract		
<input type="checkbox"/> Compensation survey or study		
<input checked="" type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a Receive a severance payment or change-of-control payment?	4a	X
b Participate in or receive payment from a supplemental nonqualified retirement plan?	4b	X
c Participate in or receive payment from an equity-based compensation arrangement?	4c	X
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a The organization?	5a	X
b Any related organization?	5b	X
If "Yes" on line 5a or 5b, describe in Part III.		
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a The organization?	6a	X
b Any related organization?	6b	X
If "Yes" on line 6a or 6b, describe in Part III.		
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7	X
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2023

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

[illegible]

Part III	Supplemental Information
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Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

This image shows a blank sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

SOUTHERN TIER LIBRARY SYSTEM

Employer identification number

-*6935

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

REGION.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

INDIVIDUALS IN THE FIVE COUNTY REGION TO HAVE EQUAL ACCESS TO EXCELLENT
LIBRARY SERVICES.

FORM 990, PART VI, SECTION A, LINE 6:

MEMBERS ARE CHARTERED LIBRARIES WHO HAVE ADOPTED A RESOLUTION REQUESTING
MEMBERSHIP IN THE LIBRARY SYSTEM.

FORM 990, PART VI, SECTION A, LINE 7A:

MEMBERS ELECT LIBRARY SYSTEM TRUSTEES AND VOTE ON CHANGES TO THE BY-LAWS.

FORM 990, PART VI, SECTION A, LINE 7B:

AN ANNUAL MEMBERSHIP MEETING OF THE SYSTEM SHALL BE HELD EACH YEAR,
PREFERABLY IN OCTOBER. THE EXECUTIVE DIRECTOR OF THE SYSTEM SHALL BE
RESPONSIBLE FOR NOTIFYING THE MEMBER LIBRARIES OF THE TIME AND PLACE OF THE
ANNUAL MEMBERSHIP MEETING. EACH MEMBER LIBRARY SHALL BE REPRESENTED AT THE
ANNUAL MEMBERSHIP MEETING BY AN INDIVIDUAL SELECTED BY THE BOARD OF
TRUSTEES OF THAT LIBRARY. THAT INDIVIDUAL SHALL CAST ONE VOTE IN ALL
ACTIONS TAKEN AT THE ANNUAL MEMBERSHIP MEETING.

AN AGENDA FOR THE ANNUAL MEETING SHALL BE FORWARDED TO EACH MEMBER LIBRARY
AT LEAST THIRTY DAYS IN ADVANCE OF THE ANNUAL MEETING. A MINIMUM OF THREE
ITEMS SHALL BE PLACED ON THE ANNUAL MEETING AGENDA (1) ELECTION OF

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Name of the organization

SOUTHERN TIER LIBRARY SYSTEM

Employer identification number

-*6935

TRUSTEES, AS NEEDED, TO THE BOARD OF TRUSTEES OF THE SYSTEM -- THIS
ELECTION SHALL BE MADE BY THE REPRESENTATIVES OF THE MEMBER LIBRARIES
PRESENT AT THE MEETING; (2) A BRIEF REPORT BY THE EXECUTIVE DIRECTOR OF
THE SYSTEM ON THE PERFORMANCE OF THE SYSTEM DURING THE PREVIOUS 12 MONTHS
AND PLANS FOR THE YEAR AHEAD; (3) A REPORT BY THE EXECUTIVE DIRECTOR
REGARDING THE AUDITED FINANCES OF THE SYSTEM FOR THE PREVIOUS FINANCIAL
YEAR.

FORM 990, PART VI, SECTION B, LINE 11B:

COMPLETED FORM 990 WAS PROVIDED TO THE BOARD OF TRUSTEES FOR REVIEW PRIOR
TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

ANNUALLY, OFFICERS AND DIRECTORS ARE REQUIRED TO COMPLETE AND SIGN A
CONFLICT OF INTEREST FORM.

FORM 990, PART VI, SECTION B, LINE 15A:

THE COMPENSATION FOR THE EXECUTIVE DIRECTOR IS DETERMINED BY THE BOARD
EXECUTIVE COMMITTEE AS PART OF THE ANNUAL EVALUATION PROCESS.

FORM 990, PART VI, SECTION C, LINE 19:

DOCUMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2C

THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

MEETING MINUTES

Present: Dale Wexell; President; Paul Webster, Treasurer; Louise Richardson, Secretary; Gail Ebeltoft; Peter Gamba; Brian Hildreth, STLS Executive Director

Excused: Rusty Wigg, Vice President

The meeting was called to order at 11:10 am. The agenda was approved as written.

RESIGNATION

Moved by Louise Richardson, seconded by Gail Ebeltoft, to accept the resignation from the board of Tom Nichols, with regret.

MINUTES

The minutes of the June 13, 2024, meeting were accepted with the following revision: under Library Lion Award, change "board" to "border."

TREASURER'S REPORT

The Treasurer's Report was accepted. Paul Webster noted that the Dutton Peterson Library in Odessa has not yet cashed their grant check. Dale Wexell will call them to follow up.

LIBRARY LION AWARD

An award was chosen to be presented to the Library Lion winner. It will include the Library Lion logo. Dale will order it when the time comes. It was decided that having a medallion as well is cost prohibitive and unnecessary.

FUNDRAISING EVENT

Ten tickets will be given to each board member. Members should notify Dale when they have sold a ticket.

Louise will set up the online registration system at Ticket Spice and will also create an email invitation and Facebook event.

Dale will maintain a file of sponsors and auction donations. Members should notify him when either is secured.

We will set up the auction online to be open for two weeks prior to the event. Online bids will serve as opening bids at the event. We will set up bidding by phone but have an option for an admin to bid for those who don't want to use their phones.

Deadline for auction items is August 31, though items secured later can still be added to the online auction.

Dale will send members sponsor recruitment information.

Louise will prepare a catering quote by the August 8 meeting. She will also contact Noelle at 171 Cedar Arts Center about the logistics for the event.

Dale will supply door prizes and secure the liquor permit.

ANNUAL APPEAL

Louise will review last year's appeal letter and work on edits for this year.

NEXT MEETING

Thursday, August 8, 2024, at Southern Tier Library System.

There being no further business, the meeting was adjourned at 12:15 pm.

Respectfully submitted,
Louise Richardson, Secretary

Southern Tier Library System

Unpaid Bills

As of September 6, 2024

9/14/24

9/5/2024

DATE	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT
* Armstrong				
09/06/2024	Bill	September 2024	09/06/2024	✓ 239.09 ✓
Total for Armstrong				\$239.09
* Baker & Taylor				
800-340-5370				
09/06/2024	Bill	2038473687	09/06/2024	✓ 12.64 ✓
Total for Baker & Taylor				\$12.64
* Clearly IP				
820-383-3100				
09/06/2024	Bill	INV-129777 824	09/06/2024	✓ 386.04 ✓
Total for Clearly IP				\$386.04
* Corning Natural Gas				
807-936-3755				
09/06/2024	Bill	August 2024	09/06/2024	✓ 48.35 ✓
Total for Corning Natural Gas				\$48.35
* Excellus BC BS				
09/06/2024	Bill	Sep 2024	09/06/2024	✓ 4,475.90 ✓
09/06/2024	Bill	Sep 2024 Den	09/06/2024	✓ 257.73 ✓
Total for Excellus BC BS				\$4,733.63
* Friendly Freds				
807-937-5223				
09/06/2024	Bill	32440	09/06/2024	✓ 72.96 ✓
09/06/2024	Bill	32495	09/06/2024	✓ 72.96 ✓
Total for Friendly Freds				\$145.92
* Gale/CENGAGE Learning				
09/06/2024	Bill	84735894	09/06/2024	✓ 25.80 ✓
09/06/2024	Bill	84740158	09/06/2024	✓ 54.38 ✓
09/06/2024	Bill	84724294	09/06/2024	✓ 19.19 ✓
09/06/2024	Bill	84770594	09/06/2024	✓ 32.79 ✓
09/06/2024	Bill	84762476	09/06/2024	✓ 58.39 ✓
Total for Gale/CENGAGE Learning				\$190.35
* GreenPoint Landscaping				
807-425-5131				
09/06/2024	Bill	2748	09/06/2024	✓ 714.00 ✓
Total for GreenPoint Landscaping				\$714.00
* GSTBOCES				
09/06/2024	Bill	7086-24A	09/06/2024	✓ 293.28 ✓
Total for GSTBOCES				\$293.28
* Multi Media Services				
807-936-3186				
09/06/2024	Bill	92526	09/06/2024	✓ 1,057.23 ✓
09/06/2024	Bill	92527	09/06/2024	✓ 54.17 ✓
Total for Multi Media Services				\$1,121.40

Southern Tier Library System

Unpaid Bills

As of September 6, 2024

DATE	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT
NYSEG				
09/08/2024	Bill	Aug 2024	09/08/2024	✓ 388.72
Total for NYSEG				\$388.72
Overdrive				
216-573-8886				
09/08/2024	Bill	01453CO24242801	09/08/2024	✓ 585.64 ✓
09/08/2024	Bill	01453CO24242809	09/08/2024	✓ 246.57 ✓
09/08/2024	Bill	01453CO24242814	09/08/2024	✓ 335.79 ✓
09/08/2024	Bill	01453DA24244239	09/08/2024	✓ 480.81 ✓
09/08/2024	Bill	01453CO24242039	09/08/2024	✓ 100.89 ✓
09/08/2024	Bill	01453DA24248708	09/08/2024	✓ 60.00 ✓
09/08/2024	Bill	01453DA24250548	09/08/2024	✓ 204.97 ✓
09/08/2024	Bill	01453DA24252883	09/08/2024	✓ 223.92 ✓
Total for Overdrive				\$2,238.89
Radisson Hotel Corning				
807-882-5000				
09/08/2024	Bill	090824 Deposit	09/08/2024	✓ 1,000.00 ✓
Total for Radisson Hotel Corning				\$1,000.00
Retterer & Sons LLC				
807-873-2331				
09/08/2024	Bill	4475	09/08/2024	✓ 540.75 ✓
Total for Retterer & Sons LLC				\$540.75
Southern Tier Network				
09/08/2024	Bill	6035	09/08/2024	✓ 1,000.00 ✓
09/08/2024	Bill	6036	09/08/2024	✓ 3,250.00 ✓
09/08/2024	Bill	6041	09/08/2024	✓ 3,845.00 ✓
09/08/2024	Bill	6046	09/08/2024	✓ 500.00 ✓
09/08/2024	Bill	6057	09/08/2024	✓ 250.00 ✓
09/08/2024	Bill	6061	09/08/2024	✓ 250.00 ✓
09/08/2024	Bill	6062	09/08/2024	✓ 500.00 ✓
Total for Southern Tier Network				\$9,595.00
Town of Campbell				
807-527-8244 opt 3				
09/08/2024	Bill	5010 Feb-Apr 2024	09/08/2024	✓ 148.64 ✓
09/08/2024	Bill	5010 May-July 2024	09/08/2024	✓ 167.84 ✓
Total for Town of Campbell				\$314.28
Uline				
800-295-5510				
09/08/2024	Bill	182023858	09/08/2024	✓ 778.88 ✓
Total for Uline				\$778.88
Wagner, Larissa				
09/08/2024	Bill	F 23 & S 24 Edu Reim	09/08/2024	✓ 8,424.00 ✓
Total for Wagner, Larissa				\$8,424.00

Southern Tier Library System

Unpaid Bills

As of September 8, 2024

DATE	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT
WEX Bank				
09/08/2024	Bill	99309531	09/08/2024	✓ 1,811.04 ✓
Total for WEX Bank				\$1,811.04
TOTAL				\$32,775.94

Southern Tier Library System

Unpaid Bills
As of August 23, 2024

DATE	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT
Adams, Stephanie Cole				
716-484-3386				
08/23/2024	Bill	3452	08/23/2024	✓ 300.00 ✓
Total for Adams, Stephanie Cole				\$300.00
Blackstone Publishing				
08/23/2024	Bill	2164988	08/23/2024	✓ 197.06 ✓
Total for Blackstone Publishing				\$197.06
Brown, Lorie				
08/23/2024	Bill	Medicare B 7/24	08/23/2024	✓ 92.36 ✓
08/23/2024	Bill	Medicare B 8/24	08/23/2024	✓ 92.36 ✓
Total for Brown, Lorie				\$184.72
Button, Vickie				
08/23/2024	Bill	Medicare B 8/24	08/23/2024	✓ 92.36 ✓
Total for Button, Vickie				\$92.36
Casella Waste Services				
807-798-2000				
08/23/2024	Bill	2305952	08/23/2024	✓ 127.65 ✓
Total for Casella Waste Services				\$127.65
CPE InterLink				
807-734-7988				
08/23/2024	Bill	24-0801	08/23/2024	✓ 1,120.00 ✓
Total for CPE InterLink				\$1,120.00
Dell Marketing LP				
800-456-3355				
08/23/2024	Bill	10764446120	08/23/2024	✓ 943.00 ✓
08/23/2024	Bill	10765360387	08/23/2024	✓ 782.50 ✓
08/23/2024	Bill	10763332914	08/23/2024	✓ 160.50 ✓
Total for Dell Marketing LP				\$1,886.00
Delta Dental Insurance Company				
866-261-4275				
08/23/2024	Bill	Sept. 2024	08/23/2024	✓ 190.86 ✓
Total for Delta Dental Insurance Company				\$190.86
Empire Natural Gas				
807-656-7851				
08/23/2024	Bill	WSTLS-0290344	08/23/2024	✓ 12.00 ✓
Total for Empire Natural Gas				\$12.00
Energy Cooperative of America				
08/23/2024	Bill	1023272	08/23/2024	✓ 499.19 ✓
Total for Energy Cooperative of America				\$499.19
English, Darleen				
807-368-9157				
08/23/2024	Bill	Medicare B 8/24	08/23/2024	✓ 92.36 ✓
Total for English, Darleen				\$92.36

Southern Tier Library System

Unpaid Bills

As of August 23, 2024

DATE	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT
Erle Insurance Company				
800-458-0811				
08/23/2024	Bill	September 2024	08/23/2024	✓ 1,990.61 ✓
Total for Erle Insurance Company				\$1,990.61
First Bankcard				
1-800-819-4249				
08/23/2024	Bill	44182292184093350824	08/23/2024	✓ 947.68 ✓
08/23/2024	Bill	44182292575662350824	08/23/2024	✓ 302.04 ✓
08/23/2024	Bill	44182292671949290824	08/23/2024	✓ 980.22 ✓
08/23/2024	Bill	44182292343277270824	08/23/2024	✓ 629.03 ✓
08/23/2024	Bill	44182292647263270824	08/23/2024	✓ 211.48 ✓
08/23/2024	Bill	44182264126759920824	08/23/2024	✓ 925.07 ✓
Total for First Bankcard				\$3,975.52
FirstLight Fiber				
08/23/2024	Bill	17852728	08/23/2024	✓ 900.00 ✓
Total for FirstLight Fiber				\$900.00
Frontier Communications				
800-921-8102				
08/23/2024	Bill	September 2024	08/23/2024	✓ 266.98 ✓
Total for Frontier Communications				\$266.98
Gale/CENGAGE Learning				
08/23/2024	Bill	84689217	08/23/2024	✓ 27.20 ✓
08/23/2024	Bill	84693281	08/23/2024	✓ 28.79 ✓
08/23/2024	Bill	84675168	08/23/2024	✓ 55.98 ✓
08/23/2024	Bill	84679984	08/23/2024	✓ 30.39 ✓
08/23/2024	Bill	84720286	08/23/2024	✓ 213.52 ✓
Total for Gale/CENGAGE Learning				\$355.88
Hallahan, Shella				
08/23/2024	Bill	Medicare B 8/24	08/23/2024	✓ 92.36 ✓
Total for Hallahan, Shella				\$92.36
Holden, Loretta				
6077384910				
08/23/2024	Bill	Medicare B 8/24	08/23/2024	✓ 92.36 ✓
Total for Holden, Loretta				\$92.36
Humana				
08/23/2024	Bill	Sept. 2024	08/23/2024	✓ 73.90 ✓
Total for Humana				\$73.90
Ingram Library Services				
800-937-5300 opt 1				
08/23/2024	Bill	83230006	08/23/2024	✓ 59.36 ✓
08/23/2024	Bill	83230007	08/23/2024	✓ 1,526.41 ✓
Total for Ingram Library Services				\$1,585.77
Jenns, Erika				

Southern Tier Library System

Unpaid Bills

As of August 23, 2024

DATE	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT
08/23/2024	Bill	August 2024 Mileage	08/23/2024	✓ 141.50 ✓
* Total for Jenns, Erika				\$141.50
/ McPherson, Marcia				
08/23/2024	Bill	Medicare B 8/24	08/23/2024	✓ 92.36 ✓
Total for McPherson, Marcia				\$92.36
* Nelson, Jane				
352-751-4547 (h)				
08/23/2024	Bill	Medicare B 8/24	08/23/2024	✓ 92.36 ✓
Total for Nelson, Jane				\$92.36
Overdrive				
216-573-6886				
08/23/2024	Bill	1453DA24235223	08/23/2024	✓ 54.95 ✓
08/23/2024	Bill	01453CO24231121	08/23/2024	✓ 289.13 ✓
08/23/2024	Bill	1453CO24231629	08/23/2024	✓ 2,428.21 ✓
08/23/2024	Bill	01453DA24232056	08/23/2024	✓ 60.00 ✓
08/23/2024	Bill	1453CO24233984	08/23/2024	✓ 210.75 ✓
08/23/2024	Bill	1453CO24231634	08/23/2024	✓ 1,285.27 ✓
08/23/2024	Bill	1453CO24233741	08/23/2024	✓ 2,244.50 ✓
08/23/2024	Bill	1453CO24233740	08/23/2024	✓ 2,249.99 ✓
08/23/2024	Bill	1453DA24238186	08/23/2024	✓ 227.73 ✓
08/23/2024	Bill	1453CO2420436	08/23/2024	✓ 143.70 ✓
08/23/2024	Bill	1453CO2420545	08/23/2024	✓ 740.65 ✓
08/23/2024	Bill	1453CO24240552	08/23/2024	✓ 2,613.24 ✓
08/23/2024	Bill	1453CO24240568	08/23/2024	✓ 415.42 ✓
Total for Overdrive				\$12,983.54
* PaLA				
717-766-7683				
08/23/2024	Bill	200017638	08/23/2024	✓ 80.00 ✓
Total for PaLA				\$80.00
* Passage, Mary				
08/23/2024	Bill	Medicare B 8/24	08/23/2024	✓ 92.36 ✓
Total for Passage, Mary				\$92.36
* Quiggle, Mary Kay				
607-542-0886				
08/23/2024	Bill	Medicare B 8/24	08/23/2024	✓ 92.36 ✓
Total for Quiggle, Mary Kay				\$92.36
* SCRLC				
607-273-9106				
08/23/2024	Bill	7031	08/23/2024	✓ 5,470.00 ✓
Total for SCRLC				\$5,470.00
* Stefano, Miranda J.				
08/23/2024	Bill	Aug 2024	09/22/2024	✓ 200.00 ✓
Total for Stefano, Miranda J.				\$200.00

Southern Tier Library System

Unpaid Bills

As of August 23, 2024

DATE	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT
Time Warner Cable, PA				
08/23/2024	Bill	240616301 824	08/23/2024	✓ 425.00 ✓
08/23/2024	Bill	145513901 824	08/23/2024	✓ 500.00 ✓
08/23/2024	Bill	145511001 824	08/23/2024	✓ 500.00 ✓
08/23/2024	Bill	120225701 824	08/23/2024	✓ 88.31 ✓
08/23/2024	Bill	145510901 824	08/23/2024	✓ 500.00 ✓
08/23/2024	Bill	145202001 824	08/23/2024	✓ 500.00 ✓
08/23/2024	Bill	225336201 824	08/23/2024	✓ 500.00 ✓
08/23/2024	Bill	086070101 824	08/23/2024	✓ 44.99 ✓
08/23/2024	Bill	224328601 824	08/23/2024	✓ 500.00 ✓
08/23/2024	Bill	086223501 824	08/23/2024	✓ 224.98 ✓
08/23/2024	Bill	143864001 824	08/23/2024	✓ 1,750.00 ✓
Total for Time Warner Cable, PA				\$5,533.28
United Healthcare Insurance Company				
08/23/2024	Bill	Sept. 2024	08/23/2024	✓ 332.00 ✓
Total for United Healthcare Insurance Company				\$332.00
Verizon Wireless				
800-922-0204				
08/23/2024	Bill	9970357616	08/23/2024	✓ 177.26 ✓
Total for Verizon Wireless				\$177.26
Wigg, Ristina				
607-937-5040				
08/23/2024	Bill	Medicare B 8/24	08/23/2024	✓ 92.36 ✓
Total for Wigg, Ristina				\$92.36
TOTAL				\$39,394.96

8/21/24

Southern Tier Library System

Unpaid Bills
As of August 9, 2024

8/2/2024

DATE	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT
Addison Library				
807-359-3888				
08/09/2024	BILL	Cost share refund	08/09/2024	1,161.00 ✓
Total for Addison Library				\$1,161.00
Association for Rural & Small Libraries				
08/09/2024	BILL	73390	08/09/2024	385.00 ✓
Total for Association for Rural & Small Libraries				\$385.00
Blackstone Publishing				
08/09/2024	BILL	900108981	08/09/2024	308.64 ✓
Total for Blackstone Publishing				\$308.64
Chemung Canal Trust Co				
807-737-3711				
08/09/2024	BILL	2024 HSA Mikolajczyk	08/09/2024	1,650.00 ✓
Total for Chemung Canal Trust Co				\$1,650.00
Clearly IP				
920-383-3100				
08/09/2024	BILL	INV-124748	08/09/2024	386.04 ✓
Total for Clearly IP				\$386.04
Corning Natural Gas				
807-836-3755				
08/09/2024	BILL	July 2024	08/09/2024	73.97 ✓
Total for Corning Natural Gas				\$73.97
Dalton, Tina				
08/09/2024	BILL	073124 Mileage	08/09/2024	63.38 ✓
Total for Dalton, Tina				\$63.38
Eastern Managed Print Network				
315-474-7000				
08/09/2024	BILL	INV4381194	08/09/2024	491.45 ✓
Total for Eastern Managed Print Network				\$491.45
Gale/CENGAGE Learning				
08/09/2024	BILL	84652701	08/09/2024	27.99 ✓
08/09/2024	BILL	84568519	08/09/2024	51.19 ✓
08/09/2024	BILL	84590484	08/09/2024	105.60 ✓
08/09/2024	BILL	84668082	08/09/2024	93.57 ✓
Total for Gale/CENGAGE Learning				\$278.35
GreenPoint Landscaping				
807-425-5131				
08/09/2024	BILL	2731	08/09/2024	714.00 ✓
Total for GreenPoint Landscaping				\$714.00
Ingram Library Services				
800-837-5300 opt 1				
08/09/2024	BILL	82968392	08/09/2024	58.53 ✓
08/09/2024	BILL	82968393	08/09/2024	22.78 ✓

Southern Tier Library System

Unpaid Bills
As of August 9, 2024

DATE	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT
• Total for Ingram Library Services				\$81.31 ✓
NYSEG				
08/09/2024	Bill	July 2024	08/09/2024	✓ 415.17 ✓
• Total for NYSEG				\$415.17
NYSHIP				
08/09/2024	Bill	609	08/09/2024	✓ 14,184.88 ✓
• Total for NYSHIP				\$14,184.88
• Overdrive				
216-573-6886				
• 08/09/2024	Bill	1453SB24210494	08/09/2024	✓ 1,875.00 ✓
• 08/09/2024	Bill	1453DA24218674	08/09/2024	✓ 90.25 ✓
• 08/09/2024	Bill	1453DA24223713	08/09/2024	✓ 393.21 ✓
• 08/09/2024	Bill	1453CO24220477	08/09/2024	✓ 440.10 ✓
• 08/09/2024	Bill	1453CO24220480	08/09/2024	✓ 319.85 ✓
• 08/09/2024	Bill	1453CO24220678	08/09/2024	✓ 134.39 ✓
• 08/09/2024	Bill	145CP24225513	08/09/2024	✓ 1,973.00 ✓
Total for Overdrive				\$5,225.60
• Smith, Karen				
08/09/2024	Bill	7/31/24 DAC Mileage	08/09/2024	✓ 28.08 ✓
Total for Smith, Karen				\$28.08
• Southern Tier Network				
• 08/09/2024	Bill	5975	08/09/2024	✓ 1,000.00 ✓
• 08/09/2024	Bill	5976	08/09/2024	✓ 3,250.00 ✓
• 08/09/2024	Bill	5981	08/09/2024	✓ 3,845.00 ✓
• 08/09/2024	Bill	5986	08/09/2024	✓ 500.00 ✓
• 08/09/2024	Bill	5997	08/09/2024	✓ 250.00 ✓
• 08/09/2024	Bill	6001	08/09/2024	✓ 250.00 ✓
• 08/09/2024	Bill	6002	08/09/2024	✓ 500.00 ✓
Total for Southern Tier Network				\$9,595.00
• Staples Business Credit				
888-753-4103				
• 08/09/2024	Bill	8001462048	08/09/2024	✓ 298.89 ✓
• 08/09/2024	Bill	8007502318	08/09/2024	388.38
Total for Staples Business Credit				\$686.37
• WEX Bank				
08/09/2024	Bill	98874614	08/09/2024	✓ 1,730.18 ✓
Total for WEX Bank				\$1,730.18
TOTAL				\$37,480.52

Southern Tier Library System

Unpaid Bills Report

All Dates

7/28/24

7/28/2024

VENDOR	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT
Blackstone Publishing				
Blackstone Publishing	Bill	2161820	07/26/2024	\$208.73
Total for Blackstone Publishing				\$208.73
Button, Vickie				
Button, Vickie	Bill	Medicare B 7/24	07/26/2024	\$92.38
Total for Button, Vickie				\$92.38
Casella Waste Services				
Casella Waste Services	Bill	2299828	07/26/2024	\$128.32
Total for Casella Waste Services				\$128.32
Empire Natural Gas				
Empire Natural Gas	Bill	WSTLS-0289342	07/26/2024	\$8.85
Total for Empire Natural Gas				\$8.85
English, Darleen				
English, Darleen	Bill	Medicare B 7/24	07/26/2024	\$92.38
Total for English, Darleen				\$92.38
Erie Insurance Company				
Erie Insurance Company	Bill	August 2024	07/26/2024	\$1,990.61
Total for Erie Insurance Company				\$1,990.61
Excellus BC BS				
Excellus BC BS	Bill	Aug 2024	07/26/2024	\$4,475.90
Excellus BC BS	Bill	Aug 2024 Den	07/26/2024	\$257.73
Total for Excellus BC BS				\$4,733.63
First Bankcard				
First Bankcard	Bill	44182292675682350724	07/26/2024	\$612.84
First Bankcard	Bill	44182284393284390724	07/26/2024	\$200.38
First Bankcard	Bill	44182282184093350724	07/26/2024	\$1,238.17
First Bankcard	Bill	44182292343277270724	07/26/2024	\$190.81
First Bankcard	Bill	44182292847263270724	07/26/2024	\$30.93
First Bankcard	Bill	44182292808888120724	07/26/2024	\$11,588.77
First Bankcard	Bill	44182282871949290724	07/26/2024	\$807.00
First Bankcard	Bill	44182284128756920724	07/26/2024	\$62.98
Total for First Bankcard				\$14,529.85
Friendly Freds				
Friendly Freds	Bill	32257	07/26/2024	\$76.38
Friendly Freds	Bill	32227	07/26/2024	\$72.98
Friendly Freds	Bill	32284	07/26/2024	\$72.98
Friendly Freds	Bill	32258	07/26/2024	\$207.00

VENDOR	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT
Total for Friendly Freds				\$431.28
Frontier Communications				
Frontier Communications	Bill	August 2024	07/28/2024	✓ \$288.98 ✓
Total for Frontier Communications				\$288.98
Gale/CENGAGE Learning				
Gale/CENGAGE Learning	Bill	84544191	07/28/2024	✓ \$51.18 ✓
Gale/CENGAGE Learning	Bill	84478828	07/28/2024	✓ \$63.17 ✓
Total for Gale/CENGAGE Learning				\$114.35
Haggetrom, David				
Haggetrom, David	Bill	Mileage 7/18/24	07/28/2024	✓ \$77.72 ✓
Total for Haggetrom, David				\$77.72
Hallahan, Sheila				
Hallahan, Sheila	Bill	Medicare B 7/24	07/28/2024	✓ \$82.38 ✓
Total for Hallahan, Sheila				\$82.38
Holden, Loretta				
Holden, Loretta	Bill	Medicare B 7/24	07/28/2024	✓ \$82.38 ✓
Total for Holden, Loretta				\$82.38
Humana				
Humana	Bill	August 2024	07/28/2024	✓ \$73.90 ✓
Total for Humana				\$73.90
Ingram Library Services				
Ingram Library Services	Bill	82711013	07/28/2024	✓ \$70.18 ✓
Ingram Library Services	Bill	82711014	07/28/2024	✓ \$383.70 ✓
Ingram Library Services	Bill	82711012	07/28/2024	✓ \$17.09 ✓
Ingram Library Services	Bill	82871389	07/28/2024	✓ \$57.32 ✓
Total for Ingram Library Services				\$528.27
KnowBe4 Inc				
KnowBe4 Inc	Bill	INV334540	07/28/2024	✓ \$3,897.78 ✓
Total for KnowBe4 Inc				\$3,897.78
McPherson, Marcia				
McPherson, Marcia	Bill	Medicare B 7/24	07/28/2024	✓ \$82.38 ✓
Total for McPherson, Marcia				\$82.38
Nelson, Jane				
Nelson, Jane	Bill	Medicare B 7/24	07/28/2024	✓ \$82.38 ✓
Total for Nelson, Jane				\$82.38
Overdrive				
Overdrive	Bill	-	07/28/2024	✓ \$341.50 ✓
Overdrive	Bill	01483DA24212798	07/28/2024	✓ \$328.45 ✓
Overdrive	Bill	1483DA242076880	07/28/2024	✓ \$438.98 ✓
Overdrive	Bill	01483CO24208289	07/28/2024	✓ \$228.04 ✓
Overdrive	Bill	01483GA242120429	07/28/2024	✓ \$80.88 ✓

VENDOR	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT
• Overdrive	Bill	01453CO24209441	07/26/2024	✓ \$2,592.84 ✓
• Overdrive	Bill	01453CO24212493	07/26/2024	✓ \$312.40 ✓
• Overdrive	Bill	1453CO24212500	07/26/2024	✓ \$104.98 ✓
Total for Overdrive				\$4,412.98
• Passage, Mary				
Passage, Mary	Bill	Medicare B 7/24	07/26/2024	✓ \$92.38 ✓
Total for Passage, Mary				\$92.38
• Quiggie, Mary Kay				
Quiggie, Mary Kay	Bill	Medicare B 7/24	07/26/2024	✓ \$92.38 ✓
Total for Quiggie, Mary Kay				\$92.38
• Richardson, Louise				
Richardson, Louise	Bill	Apr- Jun 24 Mileage	07/26/2024	✓ \$198.31 ✓
Total for Richardson, Louise				\$198.31
• Time Warner Cable, PA				
Time Warner Cable, PA	Bill	143884001 0724	07/26/2024	✓ \$1,750.00 ✓
Time Warner Cable, PA	Bill	240816301 724	07/26/2024	✓ \$425.00 ✓
Total for Time Warner Cable, PA				\$2,175.00
• United Healthcare Insurance Company				
United Healthcare Insurance Company	Bill	August 2024	07/26/2024	✓ \$332.00 ✓
Total for United Healthcare Insurance Company				\$332.00
• Wigg, Ristina				
Wigg, Ristina	Bill	Medicare B 7/24	07/26/2024	✓ \$92.38 ✓
Total for Wigg, Ristina				\$92.38
				\$34,957.81

7/11/24

Southern Tier Library System

Unpaid Bills Report
As of July 12, 2024

7/12/24

VENDOR	DATE	TRANSACTION TYPE	NUM	DUE DATE	PAST DUE	AMOUNT	OPEN BALANCE
Adams, Stephanie Cole	07/12/2024	BS	3412	7/12/2024	-3	\$489.00	\$489.00
Adams, Stephanie Cole	07/12/2024	BS				\$489.00	\$489.00
Total for Adams, Stephanie Cole							
Baker & Taylor	07/12/2024	BS	203888675	07/12/2024	-3	\$38.85	\$38.85
Baker & Taylor	07/12/2024	BS	NE24070043	07/12/2024	-3	\$4,384.00	\$4,384.00
Total for Baker & Taylor						\$4,422.85	\$4,422.85
Barr, Mathilde	07/12/2024	BS	Apr-Jun 2024 Mlsage	07/12/2024	-3	\$313.88	\$313.88
Barr, Mathilde						\$313.88	\$313.88
Total for Barr, Mathilde							
Blackstone Publishing	07/12/2024	BS	2180078	07/12/2024	-3	\$343.88	\$343.88
Blackstone Publishing						\$343.88	\$343.88
Total for Blackstone Publishing							
Burton, Vickie	07/12/2024	BS	Medicare B 6/24	07/12/2024	-4	\$82.38	\$82.38
Burton, Vickie						\$82.38	\$82.38
Total for Burton, Vickie							
Captain's Seacasting, LLC	07/12/2024	BS	2025128	07/12/2024	-3	\$5,730.00	\$5,730.00
Captain's Seacasting, LLC						\$5,730.00	\$5,730.00
Total for Captain's Seacasting, LLC							
Clearly IP	07/12/2024	BS	INV-130448 624	07/12/2024	-3	\$385.28	\$385.28
Clearly IP						\$385.28	\$385.28
Total for Clearly IP							
Decker, Lynette	07/12/2024	BS	Jun 2024 Mlsage	07/12/2024	-4	\$188.12	\$188.12
Decker, Lynette						\$188.12	\$188.12
Total for Decker, Lynette							
Eastern Managed Print Network	07/12/2024	BS	INV4346880	07/12/2024	-3	\$481.46	\$481.46
Eastern Managed Print Network						\$481.46	\$481.46
Total for Eastern Managed Print Network							
Energy Cooperative of America	07/12/2024	BS	1021840	07/12/2024	-3	\$483.87	\$483.87
Energy Cooperative of America						\$483.87	\$483.87
Total for Energy Cooperative of America							
English, Darleen	07/12/2024	BS	Medicare B 6/24	07/12/2024	-3	\$82.38	\$82.38
English, Darleen						\$82.38	\$82.38
Total for English, Darleen							
FirstLight Fiber	07/12/2024	BS	17888701	07/12/2024	-3	\$800.00	\$800.00
FirstLight Fiber						\$800.00	\$800.00
Total for FirstLight Fiber							
Friendly Foods	07/12/2024	BS	32188	07/12/2024	-3	\$838.00	\$838.00
Friendly Foods						\$838.00	\$838.00
Total for Friendly Foods							
Gale/CENGAGE Learning	07/12/2024	BS	8438846	07/12/2024	-3	\$22.38	\$22.38
Gale/CENGAGE Learning	07/12/2024	BS	84388722	07/12/2024	-3	\$131.10	\$131.10
Total for Gale/CENGAGE Learning						\$153.48	\$153.48
GreenPoint Landscaping	07/12/2024	BS	2738	07/12/2024	-3	\$714.00	\$714.00
GreenPoint Landscaping						\$714.00	\$714.00
Total for GreenPoint Landscaping							
Hallahan, Shelle	07/12/2024	BS	Medicare B 6/24	07/12/2024	-3	\$82.38	\$82.38
Hallahan, Shelle						\$82.38	\$82.38
Total for Hallahan, Shelle							
Holden, Loretta	07/12/2024	BS	Medicare B 6/24	07/12/2024	-3	\$82.38	\$82.38
Holden, Loretta						\$82.38	\$82.38
Total for Holden, Loretta							
Humana	07/12/2024	BS	July 2024	07/12/2024	-3	\$73.88	\$73.88
Humana						\$73.88	\$73.88
Total for Humana							
Ingram Library Services	07/12/2024	BS	8388887	07/12/2024	-3	\$812.88	\$812.88
Ingram Library Services	07/12/2024	BS	8388888	07/12/2024	-3	\$80.18	\$80.18
Ingram Library Services	07/12/2024	BS	8388889	07/12/2024	-3	\$80.88	\$80.88

VENDOR	DATE	TRANSACTION TYPE	NUM	DUE DATE	PAID DUE	AMOUNT	OPEN BALANCE
Total for Ingram Library Services						\$412.00	\$412.00
McPherson, Marla							
McPherson, Marla	07/12/2024	RM	Medicare B 8/24	07/12/2024	-3	\$82.36	\$82.36
Total for McPherson, Marla						\$82.36	\$82.36
Nelson, Jane							
Nelson, Jane	07/12/2024	RM	Medicare B 8/24	07/12/2024	-3	\$82.36	\$82.36
Total for Nelson, Jane						\$82.36	\$82.36
NYSEG							
NYSEG	07/12/2024	RM	June 2024	07/12/2024	-3	\$388.23	\$388.23
Total for NYSEG						\$388.23	\$388.23
NYSHIP							
NYSHIP	07/12/2024	RM	808	07/12/2024	-3	\$14,731.23	\$14,731.23
Total for NYSHIP						\$14,731.23	\$14,731.23
Overdrive							
Overdrive	07/12/2024	RM	01453CC34102301	07/12/2024	-3	\$388.47	\$388.47
Overdrive	07/12/2024	RM	01453MG34102216	07/12/2024	-3	\$17,600.00	\$17,600.00
Overdrive	07/12/2024	RM	01453CC34102307	07/12/2024	-3	\$1,438.86	\$1,438.86
Overdrive	07/12/2024	RM	01453CC34102372	07/12/2024	-3	\$2,432.17	\$2,432.17
Overdrive	07/12/2024	RM	01453CC34102376	07/12/2024	-3	\$1,387.53	\$1,387.53
Overdrive	07/12/2024	RM	01453CC34102382	07/12/2024	-3	\$338.88	\$338.88
Overdrive	07/12/2024	RM	01453CC34102388	07/12/2024	-3	\$388.91	\$388.91
Overdrive	07/12/2024	RM	01453CC34102400	07/12/2024	-3	\$1,783.04	\$1,783.04
Overdrive	07/12/2024	RM	01453CC34102401	07/12/2024	-3	\$130.03	\$130.03
Overdrive	07/12/2024	RM	01453CC34102405	07/12/2024	-3	\$1,783.05	\$1,783.05
Overdrive	07/12/2024	RM	01453CC34102409	07/12/2024	-3	\$304.84	\$304.84
Overdrive	07/12/2024	RM	01453CC34102411	07/12/2024	-3	\$388.83	\$388.83
Overdrive	07/12/2024	RM	01453CC34102586	07/12/2024	-3	\$486.12	\$486.12
Overdrive	07/12/2024	RM	01453CC34102638	07/12/2024	-3	\$388.46	\$388.46
Overdrive	07/12/2024	RM	01453CC34102646	07/12/2024	-3	\$4,734.86	\$4,734.86
Overdrive	07/12/2024	RM	01453CC34102661	07/12/2024	-3	\$2,205.04	\$2,205.04
Overdrive	07/12/2024	RM	01453CA24102636	07/12/2024	-3	\$816.28	\$816.28
Overdrive	07/12/2024	RM	01453CC34101483	07/12/2024	-3	\$180.00	\$180.00
Overdrive	07/12/2024	RM	01453CF34102786	07/12/2024	-3	\$1,216.38	\$1,216.38
Overdrive	07/12/2024	RM	01453CC34102802	07/12/2024	-3	\$388.48	\$388.48
Overdrive	07/12/2024	RM	01453CA24102800	07/12/2024	-3	\$38.97	\$38.97
Overdrive	07/12/2024	RM	01453CC34102810	07/12/2024	-3	\$888.25	\$888.25
Overdrive	07/12/2024	RM	01453CA24102829	07/12/2024	-3	\$271.97	\$271.97
Total for Overdrive						\$48,827.70	\$48,827.70
Passage, Mary							
Passage, Mary	07/12/2024	RM	Medicare B 8/24	07/12/2024	-3	\$82.36	\$82.36
Total for Passage, Mary						\$82.36	\$82.36
Quiggle, Mary Kay							
Quiggle, Mary Kay	07/12/2024	RM	Medicare B 8/24	07/12/2024	-3	\$82.36	\$82.36
Total for Quiggle, Mary Kay						\$82.36	\$82.36
Rothbar & Sons LLC							
Rothbar & Sons LLC	07/12/2024	RM	4401	07/12/2024	-3	\$540.75	\$540.75
Total for Rothbar & Sons LLC						\$540.75	\$540.75
SCRLC							
SCRLC	07/12/2024	RM	7020	07/12/2024	-3	\$1,884.00	\$1,884.00
Total for SCRLC						\$1,884.00	\$1,884.00
Southern Tier Network							
Southern Tier Network	07/12/2024	RM	8880	07/12/2024	-3	\$280.00	\$280.00
Southern Tier Network	07/12/2024	RM	8883	07/12/2024	-3	\$280.00	\$280.00
Southern Tier Network	07/12/2024	RM	8827	07/12/2024	-3	\$3,280.00	\$3,280.00
Southern Tier Network	07/12/2024	RM	8828	07/12/2024	-3	\$1,880.00	\$1,880.00
Southern Tier Network	07/12/2024	RM	8834	07/12/2024	-3	\$3,846.00	\$3,846.00
Southern Tier Network	07/12/2024	RM	8840	07/12/2024	-3	\$880.00	\$880.00
Southern Tier Network	07/12/2024	RM	8864	07/12/2024	-3	\$280.00	\$280.00
Total for Southern Tier Network						\$8,806.00	\$8,806.00
Staples Business Credit							
Staples Business Credit	07/12/2024	RM	8008230671	07/12/2024	-3	\$18.22	\$18.22
Staples Business Credit	07/12/2024	RM	8008230672	07/12/2024	-3	\$27.46	\$27.46
Total for Staples Business Credit						\$45.71	\$45.71
Steffens, Michael							
Steffens, Michael	07/12/2024	RM	082824 Illinois	07/12/2024	-3	\$86.76	\$86.76
Total for Steffens, Michael						\$86.76	\$86.76
Time Warner Cable, PA							
Time Warner Cable, PA	07/12/2024	RM	146203001724	07/12/2024	-3	\$800.00	\$800.00

VENDOR	DATE	TRANSACTION TYPE	NUM	DUE DATE	PAYD DUE	AMOUNT	OPEN BALANCE
Time Warner Cable, PA	07/12/2024	BI	14880601 724	07/12/2024	-3	\$880.00	\$880.00 ✓
Time Warner Cable, PA	07/12/2024	BI	148813001 724	07/12/2024	-3	\$880.00	\$880.00 ✓
Time Warner Cable, PA	07/12/2024	BI	148819001 724	07/12/2024	-3	\$880.00	\$880.00 ✓
Time Warner Cable, PA	07/12/2024	BI	12888701 724	07/12/2024	-3	\$44.99	\$44.99 ✓
Time Warner Cable, PA	07/12/2024	BI	148813001 724	07/12/2024	-3	\$880.00	\$880.00 ✓
Time Warner Cable, PA	07/12/2024	BI	22883801 724	07/12/2024	-3	\$880.00	\$880.00 ✓
Time Warner Cable, PA	07/12/2024	BI	088070101 724	07/12/2024	-3	\$44.99	\$44.99 ✓
Time Warner Cable, PA	07/12/2024	BI	22883801 724	07/12/2024	-3	\$880.00	\$880.00 ✓
Time Warner Cable, PA	07/12/2024	BI	08822801 724	07/12/2024	-3	\$184.99	\$184.99 ✓
Total for Time Warner Cable, PA						\$3,744.98	\$3,744.98
United Healthcare Insurance Company							
United Healthcare Insurance Company	07/12/2024	BI	July 2024	07/12/2024	-3	\$328.00	\$328.00 ✓
Total for United Healthcare Insurance Company						\$328.00	\$328.00
Verizon Wireless							
Verizon Wireless	07/12/2024	BI	0807301000 724	07/12/2024	-3	\$177.38	\$177.38 ✓
Total for Verizon Wireless						\$177.38	\$177.38
WEX Bank							
WEX Bank	07/12/2024	BI	08078000	07/12/2024	-3	\$1,880.96	\$1,880.96 ✓
Total for WEX Bank						\$1,880.96	\$1,880.96
Wigg, Rodline							
Wigg, Rodline	07/12/2024	BI	Medicare B 8/24	07/12/2024	-3	\$82.30	\$82.30 ✓
Total for Wigg, Rodline						\$82.30	\$82.30
						\$89,830.44	\$89,830.44

Deposit Summary

08/27/2024

Summary of Deposits to Cash - Money Market on 08/27/2024

CHECK NO.	PMT METHOD	RECEIVED FROM	MEMO	AMOUNT
9326	Check	Cleary, Jule	Health Ins	98.50
7031	Check	CCLD-Elmira	Pass Thru	466.80
2262	Check	CCLD-Elmira	CLSA	149.45
2262	Check	CCLD-Elmira	CLSA	1285.27
2262	Check	CCLD-Elmira	Pass Thru	2244.50
2262	Check	CCLD-Elmira	Pass Thru	2249.99
4491	Check	Odessa	Dark Fiber	300.00
5635	Check	Fillmore	Pass Thru	22.17
16258	Check	Cuba	Pass Thru	104.99
1241	Check	Arkport	Payroll	1196.26
5243		Coming	Pass Thru	210.75
DEPOSIT SUBTOTAL				8328.68
LESS CASH BACK				
DEPOSIT TOTAL				8328.68

Deposit Summary

[Handwritten signature]
8/7/2024

08/06/2024

Summary of Deposits to Cash - Money Market on 08/06/2024

CHECK NO.	PMT METHOD	RECEIVED FROM	MEMO	AMOUNT
5236	Check	Almond	Dark Fiber	399.00
16252	Check	Cuba	Dark Fiber	450.00
13894	Check	Dundee	Pass Thru	23.17
5625	Check	Fillmore	Dark Fiber	450.00
7123	Check	Richburg	Dark Fiber	246.00
4518	Check	Canaseraga	Dark Fiber	399.00
8596	Check	Rushford	Pass Thru	23.17
7427	Check	Cohocton	Dark Fiber	270.00
1625	Check	Hornell	Dark Fiber	300.00
2898	Check	Howard	Dark Fiber	300.00
DEPOSIT SUBTOTAL				2860.34
LESS CASH BACK				
DEPOSIT TOTAL				2860.34

Deposit Summary

8/5/2024

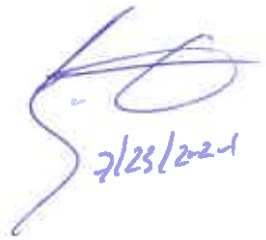
BRIAN

07/31/2024

Summary of Deposits to Cash - Money Market on 07/31/2024

CHECK NO.	PMT METHOD	RECEIVED FROM	MEMO	AMOUNT
	ACH	NYS	Love your Library Summer reading Aid	2531.00
DEPOSIT SUBTOTAL				2531.00
LESS CASH BACK				
DEPOSIT TOTAL				2531.00

Deposit Summary


7/23/2024

07/23/2024

Summary of Deposits to Cash - Money Market on 07/23/2024

CHECK NO.	PMT METHOD	RECEIVED FROM	MEMO	AMOUNT
4560	Check	Atlanta	Dark Fiber	246.00
5003	Check	Rogers, Pam	Health Ins	295.50
3657	Check	Avoca	Dark Fiber	300.00
1003	Check	Prattsburgh	Dark Fiber	255.00
3884	Check	Savona	Dark Fiber	255.00
4720	Check	Addison	Dark Fiber	270.00
8570	Check	Hammondsport	Dark Fiber	255.00
3203	Check	Jasper	Dark Fiber	255.00
23207	Check	Weilsville	Dark Fiber	450.00
4243	Check	Montour Falls	Dark Fiber	255.00
8119	Check	Bath	Dark Fiber	300.00
12873	Check	Pulteney	Dark Fiber	225.00
1470	Check	Alfred	Dark Fiber	300.00
10044	Check	Branchport	Dark Fiber	195.00
4189	Check	Angellca	Dark Fiber	399.00
5678	Check	Scio	Dark Fiber	75.00
5125	Check	Bolivar	Dark Fiber	492.00
5199	Check	Coming	Dark Fiber	450.00
DEPOSIT SUBTOTAL				5272.50
LESS CASH BACK				
DEPOSIT TOTAL				5272.50

Deposit Summary

[Handwritten signature]
7/23/2024

07/23/2024

Summary of Deposits to Cash - Money Market on 07/23/2024

CHECK NO.	PMT METHOD	RECEIVED FROM	MEMO	AMOUNT
4144	Check	Friendship	Dark Fiber	399.00
13884	Check	Dundee	Dark Fiber	177.00
1238	Check	Arkport	June PR and Taxes	1585.52
1237	Check	Arkport	May PR & Taxes	2969.28
1236	Check	Arkport	Wrks Comp 4/4/24-6/30/24	9.86
1235	Check	Arkport	Dark Fiber	209.85
13883	Check	Dundee	Dark Fiber	300.00
14966	Check	Penn Yan	Dark Fiber/Phone	210.00
14963	Check	Penn Yan	Dark Fiber	450.00
80260	Check	Andover	Dark Fiber	255.00
6098	Check	Wayland	Dark Fiber/Phone	210.00
14980	Check	Penn Yan	Cost Share	35733.00
3517	Check	Watkins Glen	Dark Fiber	270.00
2281	Check	CCLD-Elmira	PT & CLSA	7002.67
6442	Check	CCLD-Elmira	Dark Fiber	2541.00
8099	Check	Wayland	Dark Fiber	450.00
44115	Check	Spread Shirt	Sales Tax Refund	29.40
DEPOSIT SUBTOTAL				52801.56
LESS CASH BACK				
DEPOSIT TOTAL				52801.56

Deposit Summary

Brian

7/23/2024

07/16/2024

Summary of Deposits to Cash - Money Market on 07/08/2024

CHECK NO.	PMT METHOD	RECEIVED FROM	MEMO	AMOUNT
	ACH	NYS	LLSA 2024	111553.00
	ACH	NYS	LSSA 2024	90344.00
DEPOSIT SUBTOTAL				201897.00
LESS CASH BACK				
DEPOSIT TOTAL				201897.00

Deposit Summary

7/11/2024

7/11/2024

07/10/2024

Summary of Deposits to Cash - Money Market on 07/08/2024

CHECK NO.	PMT METHOD	RECEIVED FROM	MEMO	AMOUNT
	ACH	NYS	2024 funding	912879.00
	ACH	NYS	2024 funding	135244.00
DEPOSIT SUBTOTAL				1048123.00
LESS CASH BACK				
DEPOSIT TOTAL				1048123.00

Deposit Summary

[Handwritten signature]
7/10/2024

07/10/2024


Summary of Deposits to Cash - Money Market on 07/10/2024


CHECK NO.	PMT METHOD	RECEIVED FROM	MEMO	AMOUNT
4481	Check	Odessa	PT/IT Maint	1205.57
4142	Check	Friendship	PT	23.17
16238	Check	Cuba	PT	277.18
4239	Check	Montour Falls	PT	23.17
9323	Check	Cleary, Jule	Health Ins	98.50
2260	Check	CCLD-Elmira	PT CLSA	319.07
6897	Check	South Central Regional Library Council	Allegany Digitization 90% funding	4500.00
DEPOSIT SUBTOTAL				6446.66
LESS CASH BACK				
DEPOSIT TOTAL				6446.66





**Office of the Executive Director by Brian Hildreth, Executive Director
Division of Library Sustainability**


The Executive Director spent the months of July/August engaged in the following activities:

-  **Week of July 15:** Facilitated online meeting with Central Library Planning Committee to finalize how the library system's plan would reallocate Central Library Services Aid in 2025. Met with the Essential Club Free Library Director to close out the library's construction aid application. Attended meeting with Alfred Box of Books Library Board to determine feasibility of future construction projects. Visited E.J. Cottrell Memorial Library in Atlanta to conduct new director orientation.

-  **Week of July 22:** Met with directors from Steuben County libraries to discuss upcoming budget presentation to the county legislature. Met with colleagues from Trustee Handbook Book Club to plan for upcoming sessions and program at the New York Library Association Conference. Attended a webinar hosted by the National Telecommunications and Information Administration about upcoming federal funding opportunities.

-  **Week of July 29:** Attended the New York State Alliance of Library Systems Conference in Ithaca. Participated in a series of meetings and workshops around state-level advocacy and library system planning. Facilitated a workshop on public library system services. Met with the directors of the Watkins Glen Public Library and Montour Falls Memorial Library. Attended the Directors' Advisory Council meeting. Participated in the Southern Tier Digital Equity Coalition meeting.

-  **Week of August 5:** Participated in Construction Aid Contacts Meeting hosted by the New York State Library. Visited Middlesex Public Library to assist with registration paperwork. Presented before the Steuben County Legislature's AIP Committee to request funding for libraries in 2025. Attended the search committee meeting for the Engagement Consultant position.

-  **Week of August 12 & 26:** Participated in STLS Training Team meeting. Met with Executive Director of Workforce New York to discuss STLS' Appalachian Regional Commission grant application. Attended a meeting with the New York State Library with other public library systems. Met with colleagues from Trustee Handbook Book Club to plan for upcoming sessions and program at the New York Library Association Conference. Participated in interviews for the Engagement Consultant position.

Professional Development, Digital Librarianship & Public Relations
by Erika Jenns, Assistant Director – Director of Librarianship
Division of Librarianship

During July and August 2024, Erika began her new role as Assistant Director – Director of Librarianship. She had initial meetings with members of the Division of Librarianship to better understand current and ongoing projects. The STARQuest library tour also kicked off in July. Erika continued to collaborate with the Program Consultant to troubleshoot and promote the tour, which included an interview with WENY TV. Erika also held consultations with several libraries throughout the month including a Facebook consultation with Whitesville, a website consultation with Savona, and a consultation about library management and trustee development at Montour Falls.

Erika attended the OWWL Library System’s Small Libraries Summer Symposium and presented on a panel with members of the STLS DAC DEI Committee. She attended the New York Alliance of Library Systems conference and the Public Library Systems Directors Organization meetings in Ithaca, and she also participated in South Central Regional Library Council committee meetings including the Bylaws Committee and the Digitization Advisory Committee. She participated in STLS Central Library Planning Committee meetings to explore new digital platforms that could be added system-wide, and she coordinated the STLS Digital Library Advisory Group meeting. During a collaborative work day with the Member Services Consultant at the Finger Lakes Library System, Erika discussed trustee education initiatives, library tour planning/progress, Title II ADA Web Accessibility Guidelines, and other ongoing system projects.

Other July/August tasks included:

- Initial steps to redesign the STLS website (theme selection, content clean up)
- Collaborated with Program Consultant on voter registration resources and system-wide event planning, including graphic design for promotional materials
- Visited 19 libraries as part of the STARQuest tour to touch base with staff
- Coordinated two webinars on combating misinformation with 27 attendees
- Participated in the Engagement Consultant search committee initial planning meeting, candidate materials review meeting, and first-round interviews
- Title II ADA Website Accessibility Requirements:
 - Connected with a digital accessibility professional to plan potential workshops
 - Met with the Technology & Youth Services Consultant from Southern Adirondack Library System to discuss website accessibility support for member libraries

Coordinated Outreach
by Keturah Cappadonia, Outreach Consultant
Division of Professional Development and Outreach

Keturah attended the Dormann Library Summer Reading Kick Off event in Bath and had a table with a craft for children and information about the STARQuest tour. Keturah also participated in a parade in

Wellsville with the staff of the David A. Howe Public Library. Keturah also tabled at the Allegany County Senior Picnic with the Library Director of the Whitesville Library.

Keturah visited the Hornell Public Library to discuss grant writing with staff members. She also attended the Directors Advisory Council meeting in Almond.

Keturah traveled to the NYLA Headquarters in Albany to attend an in-person NYLA Council meeting and facility open-house.

Keturah facilitated a Waste Audit with members of the STLS Sustainability Team in July. This activity was part of the Sustainable Libraries certification process.

Keturah ordered materials for STLS rotating collections and county jail book collections. Keturah worked with the Program Consultant to create an Election and Voting Information LibGuide containing information about the upcoming 2024 election and how to identify misinformation.

Keturah met with the Senior Librarian from the Elmira Correctional Facility to place a book order and discuss current status of operations.

Keturah assisted members with Outreach Mini-Grant and DEI Micro-Grant applications.

Keturah attended the following meetings: Training Team, Division of Librarianship, Path to Belonging Rural DEI project meetings, a special ALA Council meeting, Chemung County Human Services Committee meeting, and 171 Cedar Arts programming grant informational meeting.

**Youth Services, ILL, and Public Awareness Events
by Haleigh Mikolajczyk, Program Consultant
Division of Professional Development and Outreach**

July and August were primarily spent organizing voter registration for all STLS libraries. I contacted the local board of election offices to obtain voter registration forms for each county in the system. I also worked with the Assistant Director – Director of Librarianship to develop promotional materials to be sent to libraries along with voter registration information as well as social media content and a press release. In total, we sent voter registration forms, mail-in absentee ballot forms, mail-in voting forms, stamps, envelopes, posters, stickers, and yard signs to each library. With this, I connected with the League of Women Voters to set up a webinar for our members in the coming months to learn about how we can promote voter registration more to the communities and how libraries can serve in future election processes.

Continued communication on the STARQuest tour has gone out to the members. We have had lots of praise and good promotion throughout our communities so it seems to be a successful program in the system. We have already had many participants complete the tour partially and completely who

are patiently waiting for their prizes. I have been to 32 libraries so far and I am excited to hit the remaining libraries throughout September.

Reporting has begun for libraries to the state for their Summer Learning Program numbers. I created a survey for the members to collect this data and will continue this into the next month. With this, I have attended many meetings revolving around next summer's programming plans with the Collaborative Summer Learning Program (CSLP). I also will be co-presenting along with our Sustainability and Outreach Coordinator at the CSLP Symposium in December on implementing sustainability in summer programming efforts. I look forward to this partnership and the opportunity to present for such a large audience.

I signed our system up to participate in The Great Giveback again this year and sent sign-ups out to member libraries. In total, it looks like we will have 16 libraries participating this year and I look forward to seeing these develop as we approach the October 19th program date. STLS will also be participating and this is being organized by the Sustainability and Outreach Coordinator.

Continued communication and visits with member libraries happened as well. I took trips to Almond, Canaseraga, and Montour Falls to discuss future projects with weeding and youth programming. There was also the development of Program Resource kits through the addition of promotional banner ups, a mindfulness kit, and the purchasing of materials for an upcoming mobile makerspace. I began developing a LibGuide for Program Resource Kits in our system and will continue to update this as kits are added and developed more for the members. This was a request that had been coming in and should hopefully help members in planning programs with the program resource kits and understanding kit processes in the future. I've also connected with the person who develops program resource kits for the Finger Lakes Library System and will be setting up a meeting to go see their program resource kits and talk about kit development in the coming weeks. I am looking forward to this work and my many upcoming projects.

**Integrated Library System and Cataloging
by Mandy Fleming, ILS Manager
Division of Information Technology**

Here is our monthly ILS report for July and August of 2024:

E-rate

- Began the process of filing BEARs for bills dated Jan-Jul of 2024, including monthly and one-time charges
- Worked with Cassie and IT on a number of service provider issues, as new and updated services started in July and August - including helping to facilitate the install of Frontier service in Greenwood, and addressing a number of billing issues for Spectrum libraries

ILS

- Added Wayland to the DAC Reciprocal Borrowing Group - now their patrons can place holds on NEW items belonging to other libraries, and vice versa, opening up access to hundreds of new titles for group members, and thousands of NEW titles for Wayland patrons
- Worked on a number of database cleanup projects, including removing old ILL items and inactive patron accounts, and a system-wide In-Transit Clean-up Project
- Worked with Assistant Director to check OverDrive usage statistics against data in WorkFlows (WF), to determine whether non-resident users, and duplicate users, were a problem. While there are non-residents that are active users of OD, and there are duplicates, there doesn't seem to be widespread abuse of the service. Reported this information to the DAC
- Worked with Assistant Director on updates to the STARCat brochure, a resource used and appreciated by many of our members
- ILS team worked with SirsiDynix (SD) staff on a custom BLUEcloud Analytics report for weeding of nonfiction items based on the CREW Guidelines, once complete it will be shared with members
- Used SD credits to purchase 2 custom WF reports - *Set Intransit Items to MISSING* and *Items Exposed to Bed Bugs*
- ILS team prepared for and presented our first Library of Things (LoT) Advisory Group meeting, to gather feedback from libraries in order to better manage and display LoT items in the catalog
- Kylie and Casey finished the Inventory Project at the Chemung County Historical Society (CCHS) and added 658 items to the catalog as part of that project. Kylie visited 4 times and Casey visited 3 times in July and August
- Kylie, Casey and Larissa have continued barcoding Middlesex's items - Kylie visited 2 times, while Casey and Larissa each visited 1 time
- Kylie and Casey visited Hector to provide Item Maintenance training, and provided BCA training for 2 STLS staff members; Larissa visited Corning to work on a Manga Cataloging Cleanup Project with Corning staff
- ILS team configured BT Cat - our new cataloging tool from Baker and Taylor, and participated in 2 training sessions
- Still working on a backlog of International Motor Racing Research Center (IMRRC) items, making progress but have a number of older items to complete

- Turnaround time of 6 working days for unopened “normal” cataloging Help Desk requests, which is impressive considering the other projects our team is working on, summer holidays and vacations, etc.

General STLS

- Served on the Engagement Consultant Search Committee - reviewed application materials, selected first round interviewees and participated in first round interviews
- ILS Team enjoyed a STARQuest field trip in July, where we visited 8 libraries and the IMRRC - it was lovely to see and chat with library staff members and other STARQuesters, we asked staff at each stop if they had any ILS questions we could answer while we were there
- Reviewed the 2023 Annual Statistical Report for Schuyler County libraries and provided feedback