STLS BOARD MEETING
Tuesday, November 18, 2025 - 2:00 pm
Southern Tier Library System, Painted Post, NY 14870

AGENDA

Presentation: Haleigh Mikolajczyk – Make Your Mark – STLS Public Awareness Program Recap

1.	Agenda		**Doc. #25-103**
2.	Approval of Minutes – September 2025	***FOR APPROVAL**	**Doc. #25-104**
3.	Approval of Annual Meeting Minutes – October 2025	***FOR APPROVAL**	**Doc. #25-105**
4.	Treasurer's Report – September 2025	***FOR APPROVAL**	**Doc. #25-106**
5.	Financial Clerk's Report – September 2025	***FOR APPROVAL**	**Doc. #25-107**
6.	3rd Quarter Profit-Loss Statement – September 2025	***FOR APPROVAL**	**Doc. #25-108**
7.	3rd Quarter Claims Auditor Report - September 2025	***FOR APPROVAL**	**Doc. #25-109**
8.	Treasurer's Report – October 2025	***FOR APPROVAL**	**Doc. #25-110**
9.	Financial Clerk's Report – October 2025	***FOR APPROVAL**	**Doc. #25-111**

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

COMMITTEE REPORTS

10. Executive Committee – Kathy Green
11. Personnel & Policies Committee – Barbara Hubbell (Minutes) **Doc. #25-112**
(Proposed 2025/2026 Executive Director's Performance Objectives) **Doc. #25-113**
12. Finance & Facilities Committee – Sisi Barr (Minutes) **Doc. #25-114**
(Proposed 2025 Mid-Year Budget Revisions) **Doc. #25-115**
(Facilities Policy) **Doc. #25-116**
(2024 IRS 990 Filing) **Doc. #25-117**
13. Public Relations Committee – Lynnette Decker
14 Nominating Committee – Betsy Gorman

2026 STLS Slate of Officers for the Executive Committee
President - Louise Richardson
VP - Lynnette Decker
Treasurer - Sisi Barr
Secretary - Barbara Hubbell
Past-President – Kathy Green

15. Foundation for Southern Tier Libraries – Louise Richardson (Minutes) **Doc. #25-118**

BOARD ACTIONS

16. Expenditure Approvals -Monthly Unpaid Bills Detail *** FOR APPROVAL** **Doc. #25-119**

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:			

17. Receipt Approvals – Monthly Deposit Summary *** FOR APPROVAL** **Doc. #25-120**

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:			

18. Public Communications Policy

*** FOR APPROVAL** (See September 16, 2025 Board Packet) **Doc. #25-93**

Personnel & Policies Committee Recommendation: The STLS Board of Trustees approves the proposed revisions to the Public Communications Policy as presented at the September 16, 2025 board meeting, and considers any revisions incorporated during board meeting discussion.

Aye ___________	Nay __________	Abstain ____________	Absent ___________
Approved/Failed			
Discussion:			

19. Approve 2026 Library System Operating Budget *** FOR APPROVAL** **Doc. #25-121**

Finance & Facilities Recommendation: The STLS Board of Trustees approves the 2026 STLS Library System Operating Budget as originally presented during the September 16, 2025 Board Meeting considering changes made prior or during the November 18, 2025 meeting.

Aye ___________	Nay __________	Abstain ____________	Absent ___________
Approved/Failed			
Discussion:			

20. Approve 2024 Independent Auditor's Report *** FOR APPROVAL** **Doc. #25-122**

Finance & Facilities Committee Recommendation: The STLS Board of Trustees approves the 2024 Independent Auditor's Report as presented at the September 16, 2025 Board Meeting by the library system's independent auditor.

Aye ___________	Nay __________	Abstain ____________	Absent ___________
Approved/Failed			
Discussion:			

21. Approve December's One-Time Personnel Payment to STLS Staff ***FOR APPROVAL**

Executive Director Recommendation: Approve the one-time net payment of $100 to each STLS staff member excluding the Executive Director as included in the board approved 2025 STLS Operating Budget.

Move: _______________________	Second _____________________
Aye ___________ Nay __________	Abstain ____________ Absent ___________
Approved/Failed	
Discussion:	

BOARD INFORMATION

22. Old Business
23. New Business
24. Library Networking
25. President's Report
26. Executive Director's Report (Monthly Division Reports) **Doc. #25-123**

Public Expression (15 minutes)
Adjournment

Next meeting: Southern Tier Library System, 9424 Scott Rd., Painted Post, NY – December 16, 2025 at 2:00 p.m.

STLS BOARD MEETING
Tuesday, September 16, 2025 - 2:00 pm
Cohocton Public Library, Cohocton, NY 14826

MINUTES

TRUSTEES PRESENT:

Dan Acton- 2025	Susan McGill – 2029
Mary-Claire Krebs – 2027	David Haggstrom – 2026
Sisi Barr – 2028	Richard Urban – 2029
Barbara Hubbell – 2029	Kathy Green-2026
Betsy Gorman – 2025	

Excused: Richard Ahola – 2027, Rachel Barbour – 2029, Lynnette Decker – 2026, Louise Richardson – 2029, Vacant Chemung County Seat – 2027, Vacant Schuyler County Seat – 2028

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

Guest - External Auditor's Report – Kathy Stickler - Mengel, Metzger & Barr

President K Green called the meeting to order at 2:00 pm

Presentation: Mengel, Metzger, and Barr – 2024 Independent Auditor's Report
K Stickler reported the results of the 2024 Independent Auditor's Report to the STLS Board of Trustees. K Stickler summarized each section of the report and highlighted any changes or discrepancies.

1. AGENDA *FOR APPROVAL Doc.#25-86
Received and Filed

2. Approval of Minutes – July 2025 *FOR APPROVAL Doc. #25-87
Received and Filed
The July 2025 minutes were approved.

3.Treasurer's Report – July 2025 *FOR APPROVAL Doc. #25-88
Received and filed
S Barr is reporting for both July and August. Most State Aid came in at the beginning of August, so there was no need to cash in CDs.

One of the areas we have yet to receive funds from is the Love Your Library Aid. These are funds administered through the Department of Motor Vehicles where you can request a custom “Love your Library” license plate.

4. Financial Clerk’s Report – July 2025 *FOR APPROVAL Doc. #25-89
Received and Filed

For revenue, B Hildreth highlighted line item 4724, Member IT Contracts. STLS took in $18,168.00 for the second quarter billing for internet connections. Line item 4725, Grants Revenue, is $4500.00 for the RBD grant which is for the digitization of microfilm and microfiche at member libraries.

5.Treasurer’s Report – August 2025 *FOR APPROVAL Doc. #25-90
Received and filed

See item #3 – July 2025 Treasurers report.

6. Financial Clerk’s Report – August 2025 *FOR APPROVAL Doc. #25-91
Received and Filed

B Hildreth reported that State Aid came in on August 7. STLS is still waiting on the last 10% from Local Library Services Aid and Local Services Support Aid.
For expenses, Line item 5204, STLS Software and Small Equipment, has increased due to the purchase of a laptop for staff. STLS is also anticipating a jump in line item 5451, Building Maintenance and Repairs. This is due to an oversight by the landscaper not billing for the month of July. July’s bill will be included with September’s bill.

Standing Committee Reports –

7. Executive Committee- K Green

K Green reported the Executive Committee set the agenda and reviewed the minutes.

8. Personnel & Policies Committee – Barbara Hubbell (Minutes)**Doc.#25-92**
(Public Communications Policy)**Doc.#25-93**

B Hubbell stated that the Trustee Job Description, Document 25-77, is up for vote at todays meeting. B Hubbell noted that the deferred compensation plan was removed from this document and put in the Staff Guide. The revisions to the Staff Guide, document 25-76, and Brian’s 403B benefit contribution are also up for vote at today’s meeting.
The Public Communication policy is in the board packet for review and will be up for vote at the November board meeting. Please review and forward any changes. The Board will convene to executive session later in today’s meeting to discuss the Executive Director’s annual performance evaluation.

9. Finance & Facilities Committee – Sisi Barr **Doc.#25-94**
(Preliminary 2026 Proposed Budget) **Doc.#25-96**
S Barr turned this portion of the meeting over to Brian Hildreth to discuss the Preliminary 2026 Proposed Budget. B Hildreth stated that due to not knowing what will happen in the future, economically, he has budgeted anticipating a 5% cut. D Acton inquired if other library systems are anticipating this level of funding cut and how was the 5% determined. B Hildreth replied that other systems are anticipating funding cuts and the amount is determined thru information from advocates in Albany. B Hildreth emphasized that he is taking a conservative cost approach with the budget and there will be a larger than usual deficit.
B Hildreth reported a $24,000.00 reduction in expenses is anticipated because a vacated delivery driver position will not be filled. The deficit for 2025 is anticipated to be $58,000. The predicted deficit, based on the 5% cut is $132,000.00. Money can be saved on contracts, restructuring the IT department after a retirement, and re-evaluating services to the members. Barr mentioned line item 4714, Special Aid, or Bullet Aid. These are extra funds from NYS assemblymembers earmarked for libraries. It is not regular funding, so it cannot be budgeted for on a yearly basis.

10. Public Relations Committee – K Green (Minutes) **Doc.#25-96**
K Green stated the committee did not meet this month and the Annual Meeting is October 3.

11. Foundation for Southern Tier Libraries – M Krebs (Minutes) **Doc.#25-97**
M Krebs stated the Foundation met on 9/11/25 and discussed the results of the July mailing campaign, which did well. There will also be a year end mailing. The Foundation reviewed applications for the Library Lion Award and the chosen recipient is Faith Stewart, President of the Cuba Library Board.

BOARD ACTIONS
12.<u>Expenditure Approvals -Monthly Unpaid Bills Detail</u> *** FOR APPROVAL**
Doc. #25-98
<u>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.</u>

Aye __10____ Nay __0___ Abstain __0____ Absent _3___ Vacant __2______ Approved/Failed: Approved Discussion: None

13. <u>Receipt Approvals – Monthly Deposit Summary</u> *** FOR APPROVAL Doc. #25-99**
<u>Finance & Facilities Committee Recommendation: Approve receipts of the *Deposit Summary* for the most recent months as authorized by the Financial Clerk per the</u>

Finance Policy.

Aye __10____ Nay __0___ Abstain __0____ Absent _3___ Vacant __2______ Approved/Failed: Approved Discussion: None

14. Approve Proposed Staff Guide Revisions
*** FOR APPROVAL** (See July 15, 2025 Board Packet) **Doc. #25-76**

Personnel & Policies Committee Recommendation: The STLS Board of Trustees approves the proposed revisions to the STLS Staff Guide as presented at the July 15, 2025 board meeting, and considers any revisions incorporated during board meeting discussion.

Aye __10____ Nay __0___ Abstain __0____ Absent _3___ Vacant __2______ Approved/Failed: Approved Discussion: None

15. Approve Proposed Trustee Job Description Revisions
*** FOR APPROVAL** (See July 15, 2025 Board Packet) **Doc. #25-77**

Personnel & Policies Committee Recommendation: The STLS Board of Trustees approves the proposed Trustee Job Description as presented at the July 15, 2025 board meeting, and considers any revisions incorporated during board meeting discussion.

Aye __10____ Nay __0___ Abstain __0____ Absent _3___ Vacant __2______ Approved/Failed: Approved Discussion: None

16. Approve to Remove the Deferred Compensation Plan Document from the Trustee Manual *** FOR APPROVAL Doc. #25-100**

Personnel & Policies Committee Recommendation: The STLS Board of Trustees approves the removal of the Deferred Compensation Plan document from the STLS Trustee Manual and include new language that refers to the plan in the proposed revisions to the STLS Staff Guide as presented at the July 15, 2025 board meeting, and considers any revisions incorporated during board meeting discussion.

Aye __10____ Nay __0___ Abstain __0____ Absent _3___ Vacant __2______ Approved/Failed: Approved Discussion: None

17. Authorize Annual 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 salary payment contribution 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 __10____ Nay __0___ Abstain __0____ Absent _3___ Vacant __2______
Approved/Failed: Approved
Discussion: None

18. Approve the Payment to SirsiDynix for 2025/2026 Automation Services

* **FOR APPROVAL** **Doc. #24-101**

Executive Director Recommendation: The STLS Board of Trustees approves the payment to SirsiDynix for automation services for 2025/2026 on behalf of STLS member libraries and per the STLS Purchasing Policy in the amount of $83,388.34.

Move: __B Gorman____________ Second: __R Urban_____________
Aye __10____ Nay __0___ Abstain __0____ Absent _3___ Vacant __2______
Approved/Failed: Approved

Discussion: B Hildreth explained that STLS has a seven-year contract with SirsiDynix and the cost increases by 3% each year. B Hildreth explained SirsiDynix provides StarCat, and WorkFlows and is paid for with cost share funds.

BOARD INFORMATION

16. Old Business – None

17. New Business –

K Green stated that the Nominating Committee is Betsy Gorman, Richard Urban and Dan Acton.

18. Library Networking –

B Gorman stated the mural at the Big Flats Library is now complete and the artist was Crystal Parks.

D Haggstrom stated that the Angelica Library will be celebrating the 125th anniversary of the construction of the building. There will be a group picture on the front porch of the library on October 18 at noon. All are invited.

S McGill stated the Penn Yann library will be holding a puzzle sale in November.

19. President's Report – no report

***** Move to go into Executive Session to discuss the Executive Director's Performance Evaluation. Motion to start the session was by R Urban and second***

by B Hubbell. Motion to end the session was by B Gorman and second by S Barr. Executive session started at 3:08 pm. Executive session ended at 3:22 pm. *

20. Executive Director's Report

(Monthly Division Reports) **Doc.#25-85**

B Hildreth pointed out that the new report format has been used by some, and in November everyone will be using the new format.
B Hildreth discussed the future of ILL. The South-Central Regional Library Council believes it may be able to offer an iteration of previous services. It would be similar to what STLS offered members before, and all staff would have to learn new software. The library system is still investigating different methods for delivering ILL services.

B Hubbell added that she would like to thank Brian for his service and leadership and she would like to thank Melissa for her help with the survey.

Public Expression (15 minutes)

Adjournment 3:37 pm
Move: B Hubbell Second: S McGill

Next meeting: November 18, 2025 - STLS,9424 Scott Rd, Painted Post, NY 14870

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

STLS ANNUAL MEETING MINUTES
Friday, October 3, 2025 – 10:00 am – 12:00 pm
Penn Yan Public Library
214 Main Street / Penn Yan, NY 14527

MINUTES

TRUSTEES:

Sisi Barr – 2023	Barbara Hubbell - 2024
Louise Richardson – 2024	Lynnette Decker -2025
Betsy Gorman - 2025	Rachel Barbour - 2029
Kathy Green - 2026	Mary-Claire Krebs - 2023
David Haggstrom - 2026	Susan McGill - 2024

Library Communities Represented: Addison, Alfred, Almond, Angelica, Belfast, Belmont, Big Flats, Canaseraga, Canisteo, Cohocton, Corning, Cuba, Elmira, Fillmore, Friendship, Genesee, Greenwood, Hector, Hornell, Horseheads, Montour Falls, Odessa, Penn Yan, Pulteney, Scio, Van Etten, Watkins Glen, Wellsville, West Elmira, Whitesville.

Meeting Began at 10:00 pm.

Welcome & Vote on Revised Bylaws

STLS Board President Kathy Green facilitated the review and approval of updated STLS Bylaws, which were originally approved by the STLS Board on March 18, 2025 and pending approval from member libraries.

D. Chilson (Hornell Public Library) made a motion to approve; Seconded by Michael Fay (Addison Public Library). Bylaw revisions were approved by member libraries in attendance by unanimous approval.

Celebration of Award & Scholarship Recipients

2025 New York Library Association Conference Scholarships *presented by Keturah Cappadonia*
Elizabeth "Eba" Klindt, Hornell Public Library (Steuben County)
Molly Wilkinson, Cohocton Public Library (Steuben County)

2025 NYLA Conference Scholarship in Memory of Philip D. Archer *presented by Keturah Cappadonia*
Denise Chilson, Hornell Public Library (Steuben County)

Best Use of Social Media Award *presented by Kendyl Litwiller-Sutherby*
Ry Peacock and Shauna Comes, Cuba Circulating Library (Allegany County)

Library Volunteer Award *presented by Kathy Green*
Elizabeth Rosales Cordova, Hornell Public Library (Steuben County)

Outstanding Library Advocate Award *presented by Brian Hildreth*
Susan McGill and Louise Richardson, Penn Yan Public Library (Yates County) and Southeast
Steuben County Library (Steuben County)

Outstanding Promotional Video Award *presented by David Haggstrom*
Southeast Steuben County Library - Corning (Steuben County)

Sustainable Practices Award *presented by Erika Jenns*
David A. Howe Public Library – Wellsville (Allegany County)
Penn Yan Public Library (Yates County)

Library Lion Award – Foundation for Southern Tier Libraries *presented by Ristiina Wigg*
Faith Stewart – Cuba Circulating Library (Allegany County)

Presentation and Lifting of the STARCat Cup

Executive Director Brian Hildreth announced the recipient of the first STARCat Cup, which was determined by member libraries in attendance by way of vote for the best poster session celebrating member libraries accomplishments over the past 12 months.

(Members are encouraged to create a poster presentation highlighting their library's most exciting and interesting projects that took place since our last annual meeting (October 2024).

Dutton S. Peterson Library – Odessa was the recipient of the cup. Director Karin Thomas proudly received the cup as creator of the poster session.

Brian Hildreth also closed out the session by congratulating members on all their accomplishments, and encouraged everyone to take pride in being part of such a wonderful cooperative library system.

Meeting Concluded at 11:59 am

Southern Tier Library System
Treasurer's Report
As of September 30, 2025

	As of Sep 30, 2025	As of Aug 31, 2025
ASSETS		
Current Assets		
Bank Accounts		
1200 Cash - Operating	3,189.20	4,517.38
1201 Cash - Payroll	11,237.70	7,872.01
1202 Cash - Money Market	1,245,960.75	1,151,199.62
1203 Cash in Certificate of Depost	255,709.54	254,973.97
1204 Cash in Certificate of Deposit 2	261,882.27	261,139.67
Total Bank Accounts	**$ 1,777,979.46**	**$ 1,679,702.65**
Accounts Receivable		
1380 Accounts Receivable	47,242.58	82,542.22
Total Accounts Receivable	**$ 47,242.58**	**$ 82,542.22**
Other Current Assets		
12000 Undeposited Funds	3,673.96	4,396.55
Total Other Current Assets	**$ 3,673.96**	**$ 4,396.55**
Total Current Assets	**$ 1,828,896.00**	**$ 1,766,641.42**
Fixed Assets		
1100 Fixed Assets		
1102 Building	2,107,487.60	2,107,487.60
1104 Equipment	441,322.60	441,322.60
1105 Internet Fiber	1,078,502.03	1,078,502.03
1106 Vehicles	154,287.50	154,287.50
1112 Accumulated Dep Building	-835,527.08	-835,527.08
1114 Accumulated Depreciation	-1,311,465.17	-1,311,465.17
Total 1100 Fixed Assets	**$ 1,634,607.48**	**$ 1,634,607.48**
Total Fixed Assets	**$ 1,634,607.48**	**$ 1,634,607.48**
Other Assets		
1382 Prepaid expenses	93,773.47	93,773.47
1400 Right of Use Lease Asset	440,874.00	440,874.00
Total Other Assets	**$ 534,647.47**	**$ 534,647.47**
TOTAL ASSETS	**$ 3,998,150.95**	**$ 3,935,896.37**
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2600 Accounts Payable	0.00	23.77
Total Accounts Payable	**$ 0.00**	**$ 23.77**
Other Current Liabilities		
2601 Accrued P/R	14,011.39	14,011.39
2602 Accounts Payable Manual	0.00	0.00
2604 Deferred Grant	0.00	0.00

Southern Tier Library System
Treasurer's Report
As of September 30, 2025

	As of Sep 30, 2025	As of Aug 31, 2025
2605 Retainage Payable	0.00	0.00
2625 Payroll Deductions Payable	1,477.53	1,477.55
2626 Flex Spending Deduction Payable	204.89	111.62
2627 PFL Payable to Insurance	2,819.73	2,547.16
2630 Due to Member Libraries Pay Pal	0.00	0.00
2635 Capital Notes Payable	65,284.02	67,561.45
2640 Accrued Compensated Absences	151,841.56	151,841.56
2800 Lease Liability Short Term	106,530.00	106,530.00
Total Other Current Liabilities	**$ 342,169.12**	**$ 344,080.73**
Total Current Liabilities	**$ 342,169.12**	**$ 344,104.50**
Long-Term Liabilities		
2850 Lease Liability - Long Term	334,344.00	334,344.00
Total Long-Term Liabilities	**$ 334,344.00**	**$ 334,344.00**
Total Liabilities	**$ 676,513.12**	**$ 678,448.50**
Equity		
3200 Fund Balance Unrestricted	2,341,625.89	2,341,625.89
3910 Board Restricted Capital Reserv	350,000.00	350,000.00
3911 Donor Restricted Capital Reserv	80,016.19	80,016.19
Net Revenue	549,995.75	485,805.79
Total Equity	**$ 3,321,637.83**	**$ 3,257,447.87**
TOTAL LIABILITIES AND EQUITY	**$ 3,998,150.95**	**$ 3,935,896.37**

Official Depository: Cummunity Bank NA

Money Market: 0.03 Rate of Return

Checking Account: 0.01 Rate of Return

Certificates of Deposit: 3.392% and 3.3436% interest

Doc. #25-107

Southern Tier Library System
Financial Clerks Report
September 2025

	Sept. 2025	Aug-25
Revenue		
4700 Basic State Aid		934,607.00
4706 Jails and Institutions	3,877.00	
4709 Local Services Support		102,773.00
4710 Supplemental Aid		138,463.00
4711 Coordinated Outreach	96,014.00	
4713 State Corrections	28,630.00	
4716 State Aid Pass Through		114,208.00
4719 Interest	1,507.24	1,648.24
4724 Member Library IT Contracts		2,250.00
4725 Grants Revenue	179,881.00	
4731 Arkport Support	2,563.17	6,151.33
4735 Non State Aid Pass Through	20,490.94	4,743.51
4782 Donations	420.21	
4784 General Reimbursements & Refund	1,833.91	
Total Revenue	**$ 335,217.47**	**$ 1,304,844.08**
Gross Profit	**$ 335,217.47**	**$ 1,304,844.08**
Expenditures		
5100 Salaries		
5141 Professional Salaries	42,024.86	38,565.80
5142 Non-Professional Salaries	43,065.67	43,321.46
Total 5100 Salaries	**$ 85,090.53**	**$ 81,887.26**
5150 Personnel Benefits		
5153 Social Security	6,259.79	6,014.69
5154 Workers Compensation	478.09	478.09
5157 Health Insurance	17,839.06	13,844.23
5158 Payroll Expense - Other	4,965.87	992.72
Total 5150 Personnel Benefits	**$ 29,542.81**	**$ 21,329.73**
5203 STLS Equipment	129.99	
5204 STLS Software & Small Equipment	4,626.29	1,177.77
5205 Maintenance Contracts & Leases	549.95	2,129.12
5407 Integrated Library System	83,388.34	
5408 Platform Fees & Licenses	3,000.00	4,361.02
5409 STLS Telephone/Internet	17,490.72	23,644.50
5417 Library Materials	355.46	1,033.94
5418 Consultant Collection		442.91
5420 Staff Development Travel	1,038.56	589.15
5422 Trustee Mileage	185.50	424.48
5424 Conference Registration	2,833.00	
5425 Staff & Member Library Mileage	169.96	396.20
5427 Programming & Annual Conference	642.03	1,503.99

Southern Tier Library System
Financial Clerks Report
September 2025

	Sept. 2025	Aug-25
5428 Meeting Supplies	141.14	
5430 Office Supplies	1,397.29	349.45
5434 Public Relations	1,674.21	105.99
5435 Member Library Pass through	21,826.75	25,706.43
5436 STLS Grants to Member Libraries	1,430.00	
5442 Professional Fees		6,148.00
5444 Accounting Support & Audit	99.00	3,194.92
5450 Utilities	1,422.44	1,917.66
5451 Building Maintenance & Repairs	881.54	1,367.76
5454 Commercial Insurance	967.66	967.66
5471 Vehicle Maintenance & Repairs	2,063.90	1,140.28
5473 Vehicle Fuel	1,385.04	1,591.71
5474 Vehicle Insurance	503.41	503.41
5480 Greenwood Reading Center Exp	1,284.15	1,367.58
5485 Arkport Expense Account	2,563.17	1,845.52
5490 Grants	4,344.67	6,387.40
Total Expenditures	**$ 271,027.51**	**$ 191,513.84**
Net Operating Revenue	**$ 64,189.96**	**$ 1,113,330.24**
Net Revenue	**$ 64,189.96**	**$ 1,113,330.24**

Doc. #25-108

Southern Tier Library System
Profit & Loss
January - September, 2025

	Actual	Budget	Difference
Revenue			
4700 Basic State Aid	934,607.00	912,879.00	21,728.00
4706 Jails and Institutions	3,877.00	3,904.00	-27.00
4709 Local Services Support	102,773.00	100,383.00	2,390.00
4710 Supplemental Aid	138,463.00	135,244.00	3,219.00
4711 Coordinated Outreach	96,014.00	93,782.00	2,232.00
4713 State Corrections	28,630.00	27,965.00	665.00
4714 Bullet Aid NYS	0.00	50,000.00	-50,000.00
4715 Love Your Library	0.00	2,500.00	-2,500.00
4719 Interest	14,877.95	20,000.00	-5,122.05
4721 E-Rate Funding	0.00	211,500.00	-211,500.00
4723 Member Library Cost Share	419,008.00	419,395.00	-387.00
4724 Member Library IT Contracts	39,875.00	70,000.00	-30,125.00
4725 Grants Revenue	184,881.00	250,000.00	-65,119.00
4733 Member Library Processing Fees	385.00	0.00	385.00
4781 Retiree Health Ins Payments	1,966.80	2,500.00	-533.20
4782 Donations	1,248.87	2,000.00	-751.13
4784 General Reimbursements & Refund	5,549.97	1,200.00	4,349.97
Total Revenue	**$ 1,972,156.59**	**$ 2,303,252.00**	**-$ 331,095.41**
Gross Profit	**$ 1,972,156.59**	**$ 2,303,252.00**	**-$ 331,095.41**
Expenditures			
Total 5100 Salaries	$ 772,373.92	$ 1,083,385.00	$ 311,011.08
Total 5150 Personnel Benefits	$ 261,549.86	$ 450,000.00	$ 188,450.14
5203 STLS Equipment	129.99	2,500.00	2,370.01
5204 STLS Software & Small Equipment	8,739.97	5,000.00	-3,739.97
5205 Maintenance Contracts & Leases	7,410.00	12,000.00	4,590.00
5407 Integrated Library System	83,388.34	83,430.00	41.66
5408 Platform Fees & Licenses	17,374.42	18,000.00	625.58
5409 STLS Telephone/Internet	153,161.92	235,000.00	81,838.08
5417 Library Materials	10,619.28	20,000.00	9,380.72
5418 Consultant Collection	1,214.83	2,400.00	1,185.17
5419 Electronic Materials	95.00	10,000.00	9,905.00
5420 Staff Development Travel	10,305.11	15,000.00	4,694.89
5422 Trustee Mileage	2,047.36	10,000.00	7,952.64
5423 Trustee Continuing Education	0.00	2,400.00	2,400.00
5424 Conference Registration	5,634.01	8,500.00	2,865.99
5425 Staff & Member Library Mileage	1,808.52	3,000.00	1,191.48
5427 Programming & Annual Conference	4,774.05	5,000.00	225.95
5428 Meeting Supplies	1,178.14	2,500.00	1,321.86
5430 Office Supplies	2,974.64	3,500.00	525.36
5433 Postage	2,121.47	2,400.00	278.53

Southern Tier Library System
Profit & Loss
January - September, 2025

	Actual	Budget	Difference
5434 Public Relations	7,807.56	10,000.00	2,192.44
5436 STLS Grants to Member Libraries	1,430.00	15,000.00	13,570.00
5442 Professional Fees	11,711.00	10,000.00	-1,711.00
5443 Legal Counsel	950.00	3,000.00	2,050.00
5444 Accounting Support & Audit	17,361.92	17,000.00	-361.92
5450 Utilities	13,156.72	12,000.00	-1,156.72
5451 Building Maintenance & Repairs	16,567.60	27,500.00	10,932.40
5454 Commercial Insurance	8,343.32	12,500.00	4,156.68
5471 Vehicle Maintenance & Repairs	8,679.93	5,000.00	-3,679.93
5473 Vehicle Fuel	11,553.13	20,000.00	8,446.87
5474 Vehicle Insurance	4,334.61	5,875.00	1,540.39
5490 Grants	121,973.75	250,000.00	128,026.25
Total Expenditures	**$ 1,832,320.23**	**$ 2,361,890.00**	**$ 529,569.77**
Net Operating Revenue	**$ 139,836.36**	**-$ 58,638.00**	**-$ 198,474.36**
Net Revenue	**$ 139,836.36**	**-$ 58,638.00**	**-$ 198,474.36**

Doc. #25-109

QUARTERLY CLAIMS AUDITOR REPORT - SOUTHERN TIER LIBRARY SYSTEM
Q3 2025 July 1, 2025 - September 30, 2025

Audit Date	# of Invoices	Invoice Total	Exception	Check Numbers		Check Date
7/9/25	16	41,847.95	0	42601	42616	7/11/25
7/23/25	15	27,763.60	0	42617 -	42631	7/1/25
8/6/25	33	58,933.54	0	42632 -	42664	8/8/25
8/20/25	29	41,309.18	0	42665 -	42693	8/22/25
9/3/25	22	35,181.17	0	42694 -	42715	9/5/25
9/17/25	38	142,247.41	0	42716 -	42753	9/19/25

EXCEPTION REPORT

Exception Reference	Transaction No/Date	Invoice Date	Amount	Claim Payee/Vendor	Item|Services of Invoice

Issue with Purchase| Cause for Exception

Resolution

Submitted by Louise Richardson, Internal Auditor 9/30/25

Paid Total
41,847.95
27,763.60
58,933.54
41,309.18
35,181.17
142,247.41

Doc. #25-110

Southern Tier Library System
Treasurer's Report
As of October 31, 2025

	Total			
		As of Oct 31, 2025		As of Sep 30, 2025
ASSETS				
Current Assets				
Bank Accounts				
1200 Cash - Operating		4,983.51		3,189.20
1201 Cash - Payroll		14,911.74		11,237.70
1202 Cash - Money Market		1,050,936.21		1,245,960.75
1203 Cash in Certificate of Depost		256,423.41		255,709.54
1204 Cash in Certificate of Deposit 2		262,602.93		261,882.27
Total Bank Accounts	**$**	**1,589,857.80**	**$**	**1,777,979.46**
Accounts Receivable				
1380 Accounts Receivable		68,541.72		47,242.58
Total Accounts Receivable	**$**	**68,541.72**	**$**	**47,242.58**
Other Current Assets				
12000 Undeposited Funds		0.00		3,673.96
Total Other Current Assets	**$**	**0.00**	**$**	**3,673.96**
Total Current Assets	**$**	**1,658,399.52**	**$**	**1,828,896.00**
Fixed Assets				
1100 Fixed Assets				
1102 Building		2,107,487.60		2,107,487.60
1104 Equipment		441,322.60		441,322.60
1105 Internet Fiber		1,078,502.03		1,078,502.03
1106 Vehicles		154,287.50		154,287.50
1112 Accumulated Dep Building		-835,527.08		-835,527.08
1114 Accumulated Depreciation		-1,311,465.17		-1,311,465.17
Total 1100 Fixed Assets	**$**	**1,634,607.48**	**$**	**1,634,607.48**
Total Fixed Assets	**$**	**1,634,607.48**	**$**	**1,634,607.48**
Other Assets				
1382 Prepaid expenses		93,773.47		93,773.47
1400 Right of Use Lease Asset		440,874.00		440,874.00
Total Other Assets	**$**	**534,647.47**	**$**	**534,647.47**
TOTAL ASSETS	**$**	**3,827,654.47**	**$**	**3,998,150.95**
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		14,011.39		14,011.39
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		5.75		1,477.53
2626 Flex Spending Deduction Payable		549.88		204.89
2627 PFL Payable to Insurance		3,218.40		2,819.73
2630 Due to Member Libraries Pay Pal		0.00		0.00
2635 Capital Notes Payable		63,002.32		65,284.02
2640 Accrued Compensated Absences		151,841.56		151,841.56
2800 Lease Liability Short Term		106,530.00		106,530.00
Total Other Current Liabilities	**$**	**339,159.30**	**$**	**342,169.12**
Total Current Liabilities	**$**	**339,159.30**	**$**	**342,169.12**
Long-Term Liabilities				
2850 Lease Liability - Long Term		334,344.00		334,344.00
Total Long-Term Liabilities	**$**	**334,344.00**	**$**	**334,344.00**
Total Liabilities	**$**	**673,503.30**	**$**	**676,513.12**
Equity				
3200 Fund Balance Unrestricted		2,341,625.89		2,341,625.89
3910 Board Restricted Capital Reserv		350,000.00		350,000.00
3911 Donor Restricted Capital Reserv		80,016.19		80,016.19
Net Revenue		382,509.09		549,995.75
Total Equity	**$**	**3,154,151.17**	**$**	**3,321,637.83**
TOTAL LIABILITIES AND EQUITY	**$**	**3,827,654.47**	**$**	**3,998,150.95**

Official Depository: Cummunity Bank NA

Money Market: 0.03 Rate of Return

Checking Account: 0.01 Rate of Return

Certificates of Deposit: 3.392% and 3.3436% interest

Doc. #25-111

Southern Tier Library System
Financial Clerk's Report
October 2025

		October		September
Revenue				
4706 Jails and Institutions				3,877.00
4711 Coordinated Outreach				96,014.00
4713 State Corrections				28,630.00
4719 Interest		1,464.81		1,507.24
4721 E-Rate Funding		88,181.96		
4724 Member Library IT Contracts		19,560.00		
4725 Grants Revenue				179,881.00
4731 Arkport Support				2,563.17
4735 Non State Aid Pass Through		12,578.67		20,490.94
4782 Donations		1,000.00		420.21
4784 General Reimbursements & Refund		750.00		1,833.91
Total Revenue	**$**	**123,535.44**	**$**	**335,217.47**
Gross Profit	**$**	**123,535.44**	**$**	**335,217.47**
Expenditures				
5100 Salaries				
5141 Professional Salaries		58,008.49		42,024.86
5142 Non-Professional Salaries		66,580.83		43,065.67
Total 5100 Salaries	**$**	**124,589.32**	**$**	**85,090.53**
5150 Personnel Benefits				
5153 Social Security		9,281.47		6,259.79
5154 Workers Compensation		478.09		478.09
5157 Health Insurance		22,495.91		17,839.06
5158 Payroll Expense - Other		10,177.13		4,965.87
Total 5150 Personnel Benefits	**$**	**42,432.60**	**$**	**29,542.81**
5203 STLS Equipment				129.99
5204 STLS Software & Small Equipment		170.03		4,626.29
5205 Maintenance Contracts & Leases		1,026.92		549.95
5407 Integrated Library System				83,388.34
5408 Platform Fees & Licenses		599.98		3,000.00
5409 STLS Telephone/Internet		20,360.10		17,490.72
5417 Library Materials		343.70		355.46
5420 Staff Development Travel		983.19		1,038.56
5422 Trustee Mileage		976.92		185.50
5424 Conference Registration		359.00		2,833.00
5425 Staff & Member Library Mileage		356.86		169.96
5427 Programming & Annual Conference		2,514.56		642.03
5428 Meeting Supplies		213.04		141.14
5430 Office Supplies		375.82		1,397.29
5434 Public Relations		1,517.66		1,674.21
5435 Member Library Pass through		32,763.51		21,826.75

5436 STLS Grants to Member Libraries		1,430.00
5444 Accounting Support & Audit	1,600.00	99.00
5450 Utilities	1,078.62	1,422.44
5451 Building Maintenance & Repairs	702.87	881.54
5454 Commercial Insurance	967.66	967.66
5471 Vehicle Maintenance & Repairs	419.57	2,063.90
5473 Vehicle Fuel	1,553.86	1,385.04
5474 Vehicle Insurance	503.41	503.41
5480 Greenwood Reading Center Exp	2,005.71	1,284.15
5485 Arkport Expense Account	2,666.37	2,563.17
5490 Grants	49,940.82	4,344.67
Total Expenditures	**$ 291,022.10**	**$ 271,027.51**
Net Operating Revenue	**-$ 167,486.66**	**$ 64,189.96**
Net Revenue	**-$ 167,486.66**	**$ 64,189.96**

Personnel & Policies Committee
Meeting Minutes
Tuesday, November 11, 2025 at 12:00 pm
Meeting Location: Southern Tier Library System

Committee Members in Attendance: Barbara Hubbell (Chair), Mary-Claire Krebs, Susan McGill
Excused: Richard Ahola
Administration: Brian M. Hildreth

POLICIES

1. Public Communications Policy

Personnel & Policies Committee Recommendation: The STLS Board of Trustees approves the proposed revisions to the Public Communications Policy as presented at the September 16, 2025 board meeting, and considers any revisions incorporated during board meeting discussion.

Motion to Approve: M-C Krebs; Seconded by: S. McGill. Unanimously approved out of committee.

2. Facilities Policy

The committee reviewed the Facilities Policy. Revisions were incorporated into the proposed policy from committee members and the Executive Director. B. Hildreth noted the policy had already been reviewed by the Finance & Facilities Committee at their November 2025 meeting, and revisions were included in the committee's draft. The committee agreed the policy was ready for full board review at November's board meeting. B. Hildreth said he would include in the meeting packet.

3. IT Procurement and Vendor Selection Policy

The committee did not review the policy during the meeting. B. Hildreth noted the policy does not require too many revisions as the procedures and activities highlighted in the policy are current. The committee agreed to review the policy prior to December's meeting for revision considerations.

4. Right of Use Library Card Application Information in ILS Policy

B. Hildreth discussed the need for this organizational policy. He mentioned the work the Directors' Advisory Council and STLS staff are currently doing to procure ILS Add On features to improve customer service communications with library patrons. He noted these new features will enhance patron experiences while increasing patron privacy and IT security. A policy will be needed to address how the library system is administering this new service in partnership with member libraries. A draft policy should be ready for the Personnel and Policies Committee to review in the second quarter of 2026. The new service is not expected to go live until fall 2026.

Personnel

5. Executive Director's Performance Objectives for 2025/2026

B. Hildreth presented his proposed objectives for the upcoming year. Committee members asked questions and proposed revisions. It was recommended to consolidate Goal #2: Direct Access Plan with Goal #1: STLS Plan of Service. It was recommended to add a goal regarding the Right of Use Library Card Application Information in ILS Policy because this would take up a good portion of the Executive Director's time in 2026. The committee also suggested adding a goal about creating a schedule for maintaining the library system's facility based on recent proposed updates to the Facility Plan. B. Hildreth was in agreement with the proposed changes, and said he would update the document for November's board meeting. The full board could review and adopt if they felt the goals aligned with the library system's mission.

6. Upcoming Job Description Review – Delivery Driver

B. Hildreth informed the committee that this job description needs to be reviewed. 2019 was the last time the board reviewed the description. He noted the job description doesn't require major revisions, but there are certain areas of the description that should be updated. A proposed revision will be provided at December's meeting.

7. Organizational Chart – Discuss

B. Hildreth informed the committee that the IT Network Specialist position is now vacant. He will work with the Division of IT to asses the duties of this position, and determine how best to meet the needs of the division and member libraries in the coming months. The library system will not advertise the vacant position immediately. He said a proposal for the job title's duties would be proposed at some point in 2026.

Meeting adjourned at 1:12 p.m.
Minutes respectfully submitted by: Brian M. Hildreth

Proposed 2025-2026 Executive Director Performance Objectives
Brian M. Hildreth
Board Approved:

1. Work with STLS staff and trustees to facilitate gathering of information from member libraries about the role of STLS from 2027 – 2032 as part of the library system's new Plan of Service to the New York State Education Department. Plan will include Direct Access Plan and Central Library Services Plan. Provide updates to the Board of Trustees throughout the year on plan development, and present the final plan to the Board for approval at the January 2027 meeting.

2. Work with the Directors' Advisory Council, member libraries, STLS staff, and STLS Board of Trustees Personnel & Policies Committee to coordinate the purchasing of an ILS add on product that will assist with improved customer service messaging to library patrons from member libraries, and develop key policies to ensure the protection of patron privacy and data. Provide updates to the Board of Trustees throughout the year on project development leading up to Executive Director's evaluation in August 2026.

3. Partner with Southern Tier Central and Southern Tier West Regional Economic Development and Planning boards to secure and spend Appalachian Regional Commission funds that assist member libraries in improving Public Meeting Room Technologies, and enable STLS to offer Digital Literacy Training to community members focused on promoting online library system resources that assist with workforce development throughout the Southern Tier. Update the STLS Board of Trustees on grant funding and project progress by August 2026.

Addresses STLS Plan of Service 2022 – 2026: 5. Goal Statement: Improve ability of member libraries to serve a pivotal role in providing programs and services for underserved and unserved populations in our communities, and 10. Goal Statement: Develop and support necessary Information Technology infrastructure for member libraries to facilitate community access and foster digital equity.

4. Develop a 1-page schedule for how the Executive Director works with STLS staff to manage the library system's facilities considering day-to-day care, routine maintenance, and renovation projects based on STLS' updated Facilities Policy. Provide copy of schedule to the STLS Board of Trustees Personnel & Policies Committee by July 2026.

Addresses STLS Plan of Service 2022 – 2026: 12. Goal Statement: Enable member libraries to offer life-changing services by expanding or improving public facilities through accessibility, inclusivity and thoughtfulness.

Finance & Facilities Committee
Meeting Minutes
November 10, 2025
Meeting Location: Southern Tier Library System

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

Meeting called to order at 1:00 pm.

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

Treasurer Reports – Brian reported the September Total Bank Account Assets are about $1,500 more that this time last year. The October report is nearly the same as the previous year's balance. The library system's cash flow remains consistent.

Financial Clerk's Report – September Report Brian stated we received all but the remaining 10% of the Local Library Services Aid. The paperwork to secure the remaining aid has been submitted. Item 4725 – Grants Revenue is the Central Library Services Aid which STLS now retains to pay for services agreed upon by the Directors Advisory Council through the updated Central Library Services Plan. Brian highlighted several line items explaining increases and changes from previous month.

Profit - Loss Vs Actual Statement – Brian reported we received all grants minus any anticipated Bullet Aid. Brian has received verbal notification that the ARC grant has been approved and is awaiting written confirmation before incurring expenses for the project. At the conclusion of the 2025 budget year, we expect to have roughly an $85,000.00 deficit.

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

Preliminary 2025 Mid-Year Budget Revision – Brian explained several changes in salaries and personnel benefits. One unexpected change may be the significant increase of possibly $40,000.00 in pension benefits through the New York State Employees Retirement System. Brian stated that if we receive flat funding (no percentage increase) due to pension and other increases we may see a $89,000.00 deficit.

2026 Proposed Library System Operating Budget – Based on flat funding, projected increases in health and pension payments, decrease in salary budget line due to an IT vacancy and re-structuring for potentially 6 to 7 months may result in a deficit of approximately $80,000.00.

Approve 2026 Library System Operating Budget -
Betsy made the motion, and Richard seconded the Finance & Facilities Recommendation:
<u>The STLS Board of Trustees approves the 2026 STLS Library System Operating Budget as originally presented during the September 16, 2025 Board meeting considering changes made prior or during the November 18, 2025 meeting.</u>

Approve 2024 Independent Auditor's Report –
Louise made the motion, and Betsy seconded the Finance & Facilities Recommendation:
<u>The STLS Board of Trustees approves the 2024 Independent Auditor's Report as presented at the September 16, 2025 Board meeting considering changes made prior or during the November 18, 2025 meeting.</u>

Facilities –

- Facilities Policy Review – included in Board packet for review
- Commercial Insurance – bids are expected at the end of the November.
- Snow Plowing Services – will retain current provider as they were the lowest bid.
- 2025 Independent Accounting and Auditing Services – since we have retained MMB for the past 7 years and to do due diligence, we will request proposals.

Hearing no further business, the meeting was adjourned at 2:30 pm.
Respectfully submitted: Sisi Barr, Treasurer

Doc. #25-115

2025 Library System Operating Budget - Proposed Mid-Year Budget Revisions

Southern Tier Library System

	2024 Budget	2025 Budget	2025 Revisions	Difference
Revenue				
4700 · Basic State Aid	$ 878,428.00	$ 912,879.00	$ 934,607.00	$ 21,728.00
4706 · Jails and Institutions	$ 3,796.00	$ 3,904.00	$ 3,877.00	$ (27.00)
4709 · Local Services Support	$ 96,594.00	$ 100,383.00	$ 102,773.00	$ 2,390.00
4710 · Supplemental Aid	$ 130,140.00	$ 135,244.00	$ 138,463.00	$ 3,219.00
4711 · Coordinated Outreach	$ 90,243.00	$ 93,782.00	$ 96,014.00	$ 2,232.00
4713 · State Corrections	$ 26,909.00	$ 27,965.00	$ 28,630.00	$ 665.00
4714 · Special Aid	$ -	$ 50,000.00	$ 20,000.00	$ (30,000.00)
4716 · Love Your Library Fund	$ -	$ 2,500.00	$ 1,500.00	$ (1,000.00)
4719 · Interest	$ 16,000.00	$ 20,000.00	$ 19,500.00	$ (500.00)
4721 · E-Rate Funding	$ 211,500.00	$ 211,500.00	$ 175,902.00	$ (35,598.00)
4723 · Member Library Cost Share	$ 411,172.00	$ 419,395.00	$ 419,008.00	$ (387.00)
4724 · Member Library IT Contracts	$ 70,000.00	$ 70,000.00	$ 74,000.00	$ 4,000.00
4725 · Grants Revenue	$ 100,000.00	$ 250,000.00	$ 184,881.00	$ (65,119.00)
4781 · Retiree Health Ins Payments	$ 500.00	$ 2,500.00	$ 2,000.00	$ (500.00)
4782 · Donations	$ 2,000.00	$ 2,000.00	$ 1,500.00	$ (500.00)
4784 · General Reimbursements & Refund	$ 1,200.00	$ 1,200.00	$ 5,600.00	$ 4,400.00
Total Revenue	**$ 2,038,482.00**	**$ 2,303,252.00**	**$ 2,208,255.00**	**$ (94,997.00)**
Expenses				
5100 · Salaries	$ 1,072,726.00	$ 1,083,385.00	$ 1,055,400.00	$ 27,985.00
5150 · Personnel Benefits	$ 423,006.00	$ 450,000.00	$ 512,359.00	$ (62,359.00)
5203 · STLS Equipment	$ -	$ 2,500.00	$ -	$ 2,500.00
5204 · STLS Software & Small Equipment	$ 5,000.00	$ 5,000.00	$ 16,200.00	$ (11,200.00)
5205 · Maintenance Contracts & Leases	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ -
5407 · Integrated Library System	$ 81,000.00	$ 83,430.00	$ 83,389.00	$ 41.00
5408 · Platform Fees & Licenses	$ 18,000.00	$ 18,000.00	$ 21,500.00	$ (3,500.00)
5409 · STLS Telephone/Internet	$ 235,000.00	$ 235,000.00	$ 195,446.00	$ 39,554.00
5417 · Library Materials	$ 16,000.00	$ 20,000.00	$ 17,250.00	$ 2,750.00
5418 · Consultant Collection	$ 2,400.00	$ 2,400.00	$ 1,800.00	$ 600.00
5419 · Electronic Materials	$ 10,000.00	$ 10,000.00	$ -	$ 10,000.00
5420 · Staff Development Travel	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -
5422 · Trustee Mileage	$ 10,000.00	$ 10,000.00	$ 8,500.00	$ 1,500.00
5423 Trustee Continuing Education	$ 2,400.00	$ 2,400.00	$ -	$ 2,400.00
5424 · Conference Registration	$ 11,000.00	$ 8,500.00	$ 7,500.00	$ 1,000.00
5425 · Staff & Member Library Mileage	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -
5427 · Programming & Annual Conference	$ 5,000.00	$ 5,000.00	$ 6,500.00	$ (1,500.00)
5428 · Meeting Supplies	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ -
5430 · Office Supplies	$ 3,500.00	$ 3,500.00	$ 3,500.00	$ -
5433 · Postage	$ 2,400.00	$ 2,400.00	$ 2,400.00	$ -
5434 · Public Relations	$ 10,000.00	$ 10,000.00	$ 9,500.00	$ 500.00
5436 · STLS Grants to Member Libraries	$ 17,000.00	$ 15,000.00	$ 13,500.00	$ 1,500.00
5442 · Professional Fees	$ 10,000.00	$ 10,000.00	$ 12,000.00	$ (2,000.00)
5443 · Legal Counsel	$ 2,500.00	$ 3,000.00	$ 1,500.00	$ 1,500.00
5444 · Accounting Support & Audit	$ 14,500.00	$ 17,000.00	$ 17,600.00	$ (600.00)

2025 Library System Operating Budget - Proposed Mid-Year Budget Revisions

Southern Tier Library System

5450 · Utilities	$ 12,000.00	$ 12,000.00	$ 20,000.00	$ (8,000.00)
5451 · Building Maintenance & Repairs	$ 25,000.00	$ 27,500.00	$ 22,500.00	$ 5,000.00
5454 · Commercial Insurance	$ 12,500.00	$ 12,500.00	$ 14,448.88	$ (1,948.88)
5471 · Vehicle Maintenance & Repairs	$ 3,000.00	$ 5,000.00	$ 11,500.00	$ (6,500.00)
5473 · Vehicle Fuel	$ 24,000.00	$ 20,000.00	$ 17,500.00	$ 2,500.00
5474 · Vehicle Insurance	$ 5,875.00	$ 5,875.00	$ 5,981.00	$ (106.00)
5475 · Vehicle Purchase	$ -	$ -	$ -	$ -
5490 · Grants	$ 100,000.00	$ 250,000.00	$ 187,684.00	$ 62,316.00
Total Expense	**$ 2,166,307.00**	**$ 2,361,890.00**	**$ 2,297,957.88**	**$ 63,932.12**
	$ (127,825.00)	$ (58,638.00)	$ (89,702.88)	

FACILITIES POLICY

APPLIES TO: STLS Board of Trustees ~~and Management~~
STLS Employees

REFERENCE DOCUMENTS: STLS By-Laws, Article VI, Section 1, Para D and Article VII, Section 3 Executive Director Job Description
Disaster Preparedness Policy – Operations Response Plan
Sustainability Policy

~~It is the policy of~~ STLS seeks to preserve and improve the organization's ~~STLS~~ physical assets and ensure a safe, professional workplace environment for staff and visitors through ~~by~~ proper management of its facilities, equipment, and vehicles. ~~and performing~~ Appropriate maintenance must be performed on a regular basis while considering economic, environmental, and social impacts. ~~This includes prioritizing~~ Sustainable design practices will ~~to~~ guide building and land use choices during expansion and new construction projects. ~~As prescribed in the By-Laws,~~ The Finance & Facilities Committee has the responsibility to review and make recommendations concerning matters affecting STLS facilities, equipment, and vehicles. The Executive Director has overall oversight responsibilities for the management and maintenance of STLS facilities and equipment.

The Finance & Facilities Committee will support activities relating to major equipment ~~acquisition~~ and facility acquisition, renovation and modification projects as required by the Board or requested by the Executive Director. The ~~Finance & Facilities~~ committee will inspect the facilities and grounds each year and as needed. The committee will discuss any resulting recommendations ~~for actions to be taken resulting from inspections will be discussed~~ with the Executive Director and report to the Board of Trustees. The ~~Finance & Facilities~~ committee will review recommendations from the Executive Director on major facility and equipment needs and provide guidance on how to address immediate and long-term issues.

The Executive Director maintains contracts for services provided by outside vendors. ~~process for day-to-day facility maintenance by STLS staff.~~ Contracts include but are not limited to cleaning services, HVAC, ~~backup~~ generator, fire extinguishers, security system, copier, ~~and~~ IT equipment, and. ~~is typically performed by outside vendors sources, and with the oversight of the Executive Director.~~ exterior grounds. STLS vehicles are maintained in accordance with manufacturer recommendations and inspected annually. Repairs needed are identified by the driver or user of each vehicle and reported to the Delivery Driver Coordinator ~~Resource Consultant~~, or in case of emergency, the Executive Director or their designee.

In accordance with STLS' Sustainable Libraries Initiative and the Core Values of the American Library Association, the library system will consider best practices when maintaining its facilities, equipment, vehicles, and grounds. Areas of consideration include:

- Minimizing the use of refrigerants and adhering to the U.S Department of Environmental Protection Agency's guidelines, recommendations and regulations when dealing with ozone-depleting substances.
- Purchasing only Energy Star-rated equipment when replacing old equipment or installing new equipment.
- Installing long-term, eco-friendly building materials when maintaining or replacing structures.

- Using renewable energy sources when economically feasible to offset the library system's use of electric or fossil fuels with the goal of becoming a net-zero facility.
- Posting signage to encourage staff to conserve water and install WaterSense products when equipment or fixtures need to be replaced.
- Rehoming equipment, furniture, or other library system assets before considering disposal in a landfill.
- Prioritizing green procurement including eco-friendly, non-toxic, and locally sourced materials and requiring vendors to meet sustainability criteria.
- Disposing of technology and e-waste properly by partnering with certified e-waste recyclers for outdated electronics.
- Following green building standards, which may include Leadership in Energy and Environmental Design (LEED) or equivalent guidelines for new construction and renovations.
- Improving indoor air quality by assessing current and procured HVAC systems.
- Scheduling energy audits and building condition studies to improve overall facility efficiencies.
- Developing a vehicle procurement rotation that allows for the transition away from fossil fuels as appropriate.

This policy serves as the library system's plan to address near and long-term facility needs. STLS will review this policy periodically to support the overall mission of the organization.

Adopted By the Southern Tier Library System Board of Trustees on June 19, 2012
Revised by the Board of Trustees on January 19, 2021; December 16, 2025

Doc. #25-117

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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.

OMB No. 1545-0047
2024
Open to Public Inspection

A For the 2024 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) / Room/suite: 9424 SCOTT ROAD
City or town, state or province, country, and ZIP or foreign postal code: PAINTED POST, NY 14870

D Employer identification number: **-***6935
E Telephone number: 607-962-3141
G Gross receipts $ 2,802,823.

F Name and address of principal officer: BRIAN HILDRETH
SAME AS C ABOVE

H(a) Is this a group return for 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 ☐ 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	13
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	13
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	33
6	Total number of volunteers (estimate if necessary)	6	14
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	1,974,140.	1,978,932.
	9	Program service revenue (Part VIII, line 2g)	536,943.	543,221.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	431.	20,618.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	389,581.	260,052.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,901,095.	2,802,823.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,378,054.	1,567,239.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) 0.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,491,347.	1,477,256.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,869,401.	3,044,495.
	19	Revenue less expenses. Subtract line 18 from line 12	31,694.	-241,672.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	3,831,081.	3,511,561.
	21	Total liabilities (Part X, line 26)	817,767.	739,919.
	22	Net assets or fund balances. Subtract line 21 from line 20	3,013,314.	2,771,642.

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
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
KATHERINE E. STICKLER, CP	KATHERINE E. STICKLE	06/24/25		P00385238

Firm's name: MENGEL, METZGER, BARR & CO. LLP — Firm's EIN: **-***2347
Firm's address: 333 EAST WATER ST, STE 200, ELMIRA, NY 14901 — Phone no. 607-734-4183

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III | Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ..... [X]

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 [X] 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 [X] 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 $ 985,985. including grants of $) (Revenue $ 596,360.)
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 $ 136,833. 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 $ 301,358. including grants of $) (Revenue $ 37,829.)
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 $ 1,008,335. including grants of $) (Revenue $ 169,084.)

4e Total program service expenses 2,432,511.

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)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? 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? *If "Yes," complete Schedule C, Part 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? *If "Yes," complete Schedule C, Part II*	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? *If "Yes," complete Schedule C, Part III*	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? *If "Yes," complete Schedule D, Part 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? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	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? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	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? *If "Yes," complete Schedule D, Part VI*	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? *If "Yes," complete Schedule D, Part VII*	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? *If "Yes," complete Schedule D, Part VIII*	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? *If "Yes," complete Schedule D, Part IX*	11d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	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)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	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? *If "Yes," complete Schedule F, Parts I and IV*	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? *If "Yes," complete Schedule F, Parts II and IV*	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? *If "Yes," complete Schedule F, Parts III and IV*	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? *If "Yes," complete Schedule G, Part I.* See instructions	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? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	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? *If "Yes," complete Schedule I, Parts I and II*	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? *If "Yes," complete Schedule I, Parts I and III*	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? *If "Yes," complete Schedule J*	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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	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? *If "Yes," complete Schedule L, Part 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? *If "Yes," complete Schedule L, Part 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? *If "Yes," complete Schedule L, Part II*	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? *If "Yes," complete Schedule L, Part III*	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? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	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? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	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)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	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? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check 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	14			
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 33			
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?		13a		
	Note: See the instructions for additional information the organization must report on Schedule O.				
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 [X]

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a 13		
	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	1b 13		
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.

[X] Own website [ ] Another's website [X] 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 Contractors

Check 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: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(1) BRIAN HILDRETH EXECUTIVE DIRECTOR	37.50			X				121,378.	0.	64,678.
(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) RICHARD URBAN TRUSTEE	1.50	X						0.	0.	0.
(14) DAN ACTON TRUSTEE	1.50	X						0.	0.	0.
(15) MICHAEL STEFFENS TRUSTEE	1.50	X						0.	0.	0.

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
1b Subtotal								121,378.	0.	64,678.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								121,378.	0.	64,678.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 1

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check 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	1,929,429.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	49,503.				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a-1f			1,978,932.			
Program Service Revenue			Business Code				
	2 a MEMBER LIBRARY COST SH		519200	410,785.	410,785.		
	b MEMBER REIMBURSEMENTS		519200	132,436.	132,436.		
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f			543,221.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			20,618.			20,618.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real / (ii) Personal				
	6 a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities / (ii) Other				
	7 a Gross amount from sales of assets other than inventory	7a					
	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			Business Code				
	11 a TELEPHONE E-RATE DISCO		519200	185,480.	185,480.		
	b SUNDRY		519200	74,572.	74,572.		
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d			260,052.			
	12 **Total revenue.** See instructions			2,802,823.	803,273.	0.	20,618.

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	186,056.	93,028.	93,028.	
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	964,524.	745,390.	219,134.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	101,917.	80,800.	21,117.	
9 Other employee benefits	225,673.	70,228.	155,445.	
10 Payroll taxes	89,069.	61,513.	27,556.	
11 Fees for services (nonemployees):				
a Management				
b Legal	1,750.		1,750.	
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.)	33,352.	14,111.	19,241.	
12 Advertising and promotion	15,113.	1,298.	13,815.	
13 Office expenses	10,959.	2,754.	8,205.	
14 Information technology	206,407.	206,407.		
15 Royalties				
16 Occupancy	14,342.	12,907.	1,435.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	37,606.	26,596.	11,010.	
20 Interest	2,194.	2,194.		
21 Payments to affiliates	677,352.	677,352.		
22 Depreciation, depletion, and amortization	189,446.	170,501.	18,945.	
23 Insurance	14,098.	12,689.	1,409.	
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 REPAIRS & MAINTENANCE	146,632.	140,570.	6,062.	
b GRANT EXPENSE	49,312.	41,792.	7,520.	
c VEHICLE EXPENSES	36,663.	31,406.	5,257.	
d LIBRARY MATERIALS & SUP	23,349.	23,326.	23.	
e All other expenses	18,681.	17,649.	1,032.	
25 **Total functional expenses.** Add lines 1 through 24e	3,044,495.	2,432,511.	611,984.	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 ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check 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		7,313.	1	18,307.
	2	Savings and temporary cash investments		936,550.	2	565,701.
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		122,850.	4	137,950.
	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		85,891.	9	93,771.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 3,781,601.			
	b	Less: accumulated depreciation	10b 2,146,992.	1,811,843.	10c	1,634,609.
	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		866,634.	15	1,061,223.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		3,831,081.	16	3,511,561.
Liabilities	17	Accounts payable and accrued expenses		188,956.	17	213,474.
	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		112,177.	23	85,571.
	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		516,634.	25	440,874.
	26	**Total liabilities.** Add lines 17 through 25		817,767.	26	739,919.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** [X] **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		2,868,530.	27	2,648,872.
	28	Net assets with donor restrictions		144,784.	28	122,770.
		Organizations that do not follow FASB ASC 958, check here ☐ **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		3,013,314.	32	2,771,642.
	33	Total liabilities and net assets/fund balances		3,831,081.	33	3,511,561.

Part XI Reconciliation of Net Assets

Check 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	2,802,823.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,044,495.
3	Revenue less expenses. Subtract line 2 from line 1	3	-241,672.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,013,314.
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	2,771,642.

Part XII Financial Statements and Reporting

Check 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: ☐ Cash ☒ Accrual ☐ 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?	2a		X
	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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	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: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
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?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
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		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2024
Open to Public Inspection

Name of the organization
SOUTHERN TIER LIBRARY SYSTEM

Employer identification number
-*6935

Part I **Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: ______
5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 [ ] An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: ______
10 [ ] An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a [ ] **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b [ ] **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c [ ] **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d [ ] **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e [ ] Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations ......

g Provide the following information about the supported organization(s).

(i) Name of supported organization	**(ii)** EIN	**(iii)** Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	No	**(v)** Amount of monetary support (see instructions)	**(vi)** Amount of other support (see instructions)
Total						

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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2104522.	2065994.	2449827.	1974140.	1978932.	10573415.
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	2104522.	2065994.	2449827.	1974140.	1978932.	10573415.
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.						10573415.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	2104522.	2065994.	2449827.	1974140.	1978932.	10573415.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	639.	620.	537.	431.	20,618.	22,845.
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						10596260.

12 Gross receipts from related activities, etc. (see instructions) — 12 — 2,558,123.

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 2024 (line 6, column (f), divided by line 11, column (f)) — 14 — 99.78 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 — 15 — 99.96 %

16a **33 1/3% support test - 2024.** 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 ☒

b **33 1/3% support test - 2023.** 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 ☐

17a **10% -facts-and-circumstances test - 2024.** 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 ☐

b **10% -facts-and-circumstances test - 2023.** 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 ☐

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 ☐

Schedule A (Form 990) 2024

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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2024.** 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 - 2023.** 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? *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.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
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)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *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.*	4b		
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)? *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.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *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).*	5a		
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?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
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? *If "Yes," provide detail in* **Part VI.**	6		
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? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
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))? *If "Yes," provide detail in* **Part VI.**	9a		
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? *If "Yes," provide detail in* **Part VI.**	9b		
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? *If "Yes," provide detail in* **Part VI.**	9c		
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)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

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

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

a ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

c ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

			Yes	No
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 (*explain in detail in* **Part VI**):			
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 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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 - *provide details in* **Part VI**)	5	
6 Other distributions (describe in **Part VI**). 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 (*provide details in* **Part VI**). See instructions.	8	
9 Distributable amount for 2024 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-2024	**(iii)** Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f **Total** of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7 **Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

Part VI **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)
(Rev. December 2024)
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

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

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 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

[X] 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).

Name of organization: SOUTHERN TIER LIBRARY SYSTEM

Employer identification number: **-***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	$ 1,787,394.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	STEUBEN COUNTY 3 EAST PULTENEY SQUARE BATH, NY 14810	$ 142,035.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

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

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

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

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

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

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

(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

(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

(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

SCHEDULE D (Form 990) (Rev. December 2024) 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

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? ☐ Yes ☐ 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? ☐ Yes ☐ 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).
- ☐ Preservation of land for public use (for example, recreation or education)
- ☐ Protection of natural habitat
- ☐ Preservation of open space
- ☐ Preservation of a historically important land area
- ☐ Preservation of a certified historic structure

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 $ ______

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
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other

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:

		Yes	No
(i) Unrelated organizations?	3a(i)		
(ii) Related organizations?	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	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.		835,527.	1,271,961.
c Leasehold improvements				
d Equipment	1,519,825.		1,203,157.	316,668.
e Other	154,288.		108,308.	45,980.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				1,634,609.

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	440,874.
(2) CERTIFICATE OF DEPOSIT	620,349.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	1,061,223.

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.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OPERATING LEASE LIABILITIES	440,874.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	440,874.

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 ... [X]

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	2,802,823.
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	2,802,823.
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	2,802,823.

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	3,044,495.
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	3,044,495.
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	3,044,495.

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. THE SYSTEM'S CURRENT AND PRIOR THREE YEARS' TAX RETURNS REMAIN SUBJECT TO REVIEW BY TAXING AUTHORITIES. MANAGEMENT OF THE SYSTEM BELIEVES IT HAS NO MATERIAL UNCERTAIN TAX POSITIONS AND, ACCORDINGLY HAS NOT RECOGNIZED ANY LIABILITY FOR UNRECOGNIZED TAX BENEFITS.

Part XIII **Supplemental Information** *(continued)*

SCHEDULE J (Form 990)

(Rev. December 2024)

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

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. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ 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. ☐ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☐ Compensation survey or study ☐ Form 990 of other organizations ☒ 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		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

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.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation (i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
(1) BRIAN HILDRETH	(i)	121,378.	0.	0.	22,714.	41,964.	186,056.	0.
EXECUTIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III **Supplemental Information**

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.

SCHEDULE O (Form 990) (Rev. December 2024) 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 instructions and the latest information.

OMB No. 1545-0047

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 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.

FOUNDATION FOR SOUTHERN TIER LIBRARIES BOARD OF DIRECTORS MEETING

October 7, 2025 I Southern Tier Library System

Present: Ristiina Wigg, President; Louise Richardson, Mary-Claire Krebs, Charmaine Ushkow, and Brian Hildreth

Unable to attend: Gail Ebeltoft, Secretary; Paul Webster, Treasurer; and Dale Wexell

The meeting was called to order at 10:08. The agenda was approved as presented.

MINUTES: Minutes of the September 11, 2025 were approved as written.

TREASURER'S REPORT: Rusty noted that the Foundation has a PayPal account. Rusty keeps an eye on the account, and when money comes in it's transferred to the Foundation's bank account.

The Treasurer's report was accepted.

OLD BUSINESS

<u>Board Member Recruitment Efforts</u>

Rusty mailed the informational board letter to member libraries. The letter has generated some interest from different parts of the service area.

Someone in Richberg has expressed interest. Rusty has followed up with an email.

Denise Chilson (Hornell) asked about her mother potentially serving. Her mother lives in Alleghany County and does lots of library advocacy work.

Karen Thomas (Elmira) gave Rusty Janeen Sheehe's name. Janeen has emailed Rusty with specific questions about expectations. Rusty may meet with her in person.

<u>Press Releases</u>

Rusty is working on sending press releases regarding recent Foundation award recipients. Karen Ash is helping to develop a list of effective outlets to send such press releases.

Foundation Financial Policy

Louise made a motion to approve the policy as revised. Mary-Claire seconded the motion. The motion was approved unanimously.

NEW BUSINESS

Final Reports on 2025 Grants Awarded

Louise is developing an on-line form to encourage detailed responses from this year's grantees. Was the money spent as outlined in the grant, or were there changes? Photographic evidence is important and encouraged. We need anecdotes we can use for publicity purposes, e.g. number of people served, number of programs.

Rusty has already received a very detailed report from one library, so we will exempt that library from the new requirement and will accept the report as written.

Library Lion Award

The Library Lion award given to Faith Stewart was well-received by STLS Annual Meeting attendees (as well as by the recipient). Cuba's Library Director said a few words, Faith responded, then the $500 check was presented. Rusty feels it was important for people to see that there's a monetary component to the award, which may encourage future nominations.

STLS Annual Meeting Feedback

Foundation members attending next year's meeting should check displayed posters to see if any of the projects were Foundation funded. Remarks during the award presentation should include acknowledgment of ongoing donors, and asking grant recipients to raise hands.

Grantwatch

Charmaine brought to the Board's attention the existence of Grantwatch, a sortable database helpful in identifying grants for which members might want to apply. Because our Foundation is not an actual library, Charmaine spoke to someone at Grantwatch to see how we might be able to use the service. She learned that the Foundation could apply for a specific grant, then invite member libraries to apply to the Foundation for money for that specific purpose.

Charmaine volunteered to fund a $100 quarterly subscription and will identify standard language used in grant applications and present it to the Board at the next meeting. She'll do some homework then give it "a good quarter's worth of effort." She can also peruse the STLS and Foundation websites for grant application language.

November 4 Meeting

Our annual appeal mailing will be completed. We will budget three hours to get things done. Louise will update the June letter. After discussion, the board agreed to:

- exclude the forty-five donors who responded to our July mailing
- add library board directors to the mailing list

Louise is working on updating the brochure, Rusty will provide updated photos.

Fundraising Event

Do we still feel we need to hold a fundraising event in early 2026?

Louise noted that events are the least efficient way to raise money for organizations.

A number of options were discussed.

Charmaine suggested we do some kind of Friend-Raising event to collect data and expand our potential donor pool. It would be important that we get a decent turnout. Could we tag on to some kind of existing event? For example, Chat-a-Wyle restaurant in Bath is sponsoring an event featuring local authors on October 15. Charmaine will call them to see whether we might staff a table there in return for us helping to publicize the event.

Charmaine also suggested we try to identify a trivia company that would partner with us as a non-profit beneficiary. Connection: The more you read, the better you are at trivia.

Louise suggested we give presentations at local organizations. Louise can work on a presentation while she's updating the brochure. We brainstormed a list of organizations that may be open to hosting us:

Aging in Place
Corning Inc. Retired Employees (Hilda Lando)

Teacher Organizations
Rotary (Corning: Pauline, Louse knows someone with Elmira Rotary)

We would like to identify a couple of organizations in each of the five counties in our service area.

Charmaine wondered if we might do an online fundraiser. Some concerns were noted. We don't have a strong public email list to use for solicitation. We also might be stepping on individual libraries' toes.

Louise wondered if we might hold an online auction. We could send out a postcard with a QR code for online bidding/giving. Ideally an auction would include ten really great objects.

Louise will also set up our FB page to allow online giving.

December Meeting

December's meeting will be our annual organizational meeting. We'll designate our official bank and newspaper. We will also finalize next year's grant application form. Louise can make a PDF of the application available.

Common Good

Paul, Gail, and Louise prepared and hosted the final meal from last year's fundraiser. Robert assured Louise he'd make an additional financial contribution to the Foundation.

NEXT MEETING

Tuesday, November 4, 2025 at 10:00 am in the Southern Tier Library System building

There being no further business, the meeting was adjourned at 11:22 am.

Doc. #25-119

Southern Tier Library System

Unpaid Bills

As of October 31, 2025

10/30/25

11/29/2025

DATE	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT
American Library Association - Core				
10/31/2025	Bill	534489	10/31/2025	289.00
Total for American Library Association - Core				$289.00
Armstrong Telecommunications				
10/31/2025	Bill	0659904-01 10/25	10/31/2025	210.55
10/31/2025	Bill	0666050-01 1125	10/31/2025	150.25
Total for Armstrong Telecommunications				$360.80
Brown, Lorie				
10/31/2025	Bill	Medicare B 10/25	10/31/2025	102.22
Total for Brown, Lorie				$102.22
Button, Vickie				
10/31/2025	Bill	Medicare B 10/25	10/31/2025	102.22
Total for Button, Vickie				$102.22
Casella Waste Services				
607-796-2000				
10/31/2025	Bill	2366993	10/31/2025	137.82
Total for Casella Waste Services				$137.82
CDW-G				
10/31/2025	Bill		10/31/2025	753.35
Total for CDW-G				$753.35
Chemung County Library District				
607-733-9173				
10/31/2025	Bill	2025 CLSA	10/31/2025	34,000.00
Total for Chemung County Library District				$34,000.00
Corning Library				
607-936-3713				
10/31/2025	Bill	2025 3rd Qtr WkShare	10/31/2025	8,298.10
10/31/2025	Bill	2025 CLSA	10/31/2025	2,500.00
Total for Corning Library				$10,798.10
Corning Natural Gas				
607-936-3755				
10/31/2025	Bill	Oct 2025	10/31/2025	100.34
Total for Corning Natural Gas				$100.34
CPE InterLink				
607-734-7966				
10/31/2025	Bill	25-1133	10/31/2025	50.00
Total for CPE InterLink				$50.00
Cuba Library				
585-968-1668				
10/31/2025	Bill	2025 CLSA	10/31/2025	450.00
Total for Cuba Library				$450.00
Empire Natural Gas				
607-656-7651				

Southern Tier Library System

Unpaid Bills

As of October 31, 2025

DATE	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT
10/31/2025	Bill	WSTLS-0306565	10/31/2025	9.62
Total for Empire Natural Gas				$9.62
English, Darleen				
607-368-9157				
10/31/2025	Bill	Medicare B 10/25	10/31/2025	102.22
Total for English, Darleen				$102.22
Erie Insurance Company				
800-458-0811				
10/31/2025	Bill	Nov 2025	10/31/2025	1,949.16
Total for Erie Insurance Company				$1,949.16
Excellus BC BS				
10/31/2025	Bill	Nov 2025	10/31/2025	5,818.61
10/31/2025	Bill	Nov 2025 Den	10/31/2025	310.00
Total for Excellus BC BS				$6,128.61
First Bankcard				
1-800-819-4249				
10/31/2025	Bill	44182292184093351025	10/31/2025	1,397.18
10/31/2025	Bill	44182292575682351025	10/31/2025	17.99
10/31/2025	Bill	44182284390791601025	10/31/2025	389.04
10/31/2025	Bill	44182292671949291025	10/31/2025	25.00
10/31/2025	Bill	44182292343277271025	10/31/2025	703.94
10/31/2025	Bill	44182284047236281025	10/31/2025	48.40
10/31/2025	Bill	44182284393264391025	10/31/2025	838.30
10/31/2025	Bill	44182284366312291025	10/31/2025	5.99
Total for First Bankcard				$3,425.84
Friendly Freds				
607-937-5223				
10/31/2025	Bill	34367	10/31/2025	121.38
10/31/2025	Bill	34390	10/31/2025	43.00
10/31/2025	Bill	34410	10/31/2025	90.00
10/31/2025	Bill	34423	10/31/2025	70.00
Total for Friendly Freds				$324.38
Hallahan, Sheila				
10/31/2025	Bill	Medicare B 10/25	10/31/2025	102.22
Total for Hallahan, Sheila				$102.22
Holden, Loretta				
6077384910				
10/31/2025	Bill	Medicare B 10/25	10/31/2025	102.22
Total for Holden, Loretta				$102.22
McPherson, Marcia				
10/31/2025	Bill	Medicare B 10/25	10/31/2025	102.22
Total for McPherson, Marcia				$102.22
Mengel Metzger Barr & Co. LLP				

Southern Tier Library System

Unpaid Bills

As of October 31, 2025

DATE	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT
607-734-4183				
10/31/2025	Bill	540970	10/31/2025	1,600.00
Total for Mengel Metzger Barr & Co. LLP				$1,600.00
Mikolajczyk, Haleigh				
10/31/2025	Bill	Oct 2025 Mileage	10/31/2025	120.40
Total for Mikolajczyk, Haleigh				$120.40
Nelson, Jane				
352-751-4547 (h)				
10/31/2025	Bill	Medicare B 10/25	10/31/2025	102.22
Total for Nelson, Jane				$102.22
New York State Unemployment Insurance				
10/31/2025	Bill	3Q25 BR	10/31/2025	568.80
Total for New York State Unemployment Insurance				$568.80
Overdrive				
216-573-6886				
10/31/2025	Bill	01453CO25315836	10/31/2025	50.95
10/31/2025	Bill	01453CO25315951	10/31/2025	1,474.61
10/31/2025	Bill	01453CO25315979	10/31/2025	6,436.55
10/31/2025	Bill	01453DA25320378	10/31/2025	510.49
10/31/2025	Bill	01453CO25326063	10/31/2025	4,123.45
10/31/2025	Bill	01453CO25326070	10/31/2025	350.57
10/31/2025	Bill	01453CO25326073	10/31/2025	4,221.95
10/31/2025	Bill	01453CO25326088	10/31/2025	328.43
10/31/2025	Bill	01453DA25327639	10/31/2025	252.50
10/31/2025	Bill	01453DA25329498	10/31/2025	80.99
10/31/2025	Bill	01453CO25330885	10/31/2025	160.95
Total for Overdrive				$17,991.44
Passage, Mary				
10/31/2025	Bill	Medicare B 10/25	10/31/2025	102.22
Total for Passage, Mary				$102.22
Penn Yan Library				
315-536-6114				
10/31/2025	Bill	2025 CLSA	10/31/2025	450.00
Total for Penn Yan Library				$450.00
Quiggle, Mary Kay				
607-542-0886				
10/31/2025	Bill	Medicare B 10/25	10/31/2025	102.22
Total for Quiggle, Mary Kay				$102.22
Spectrum				
10/31/2025	Bill	240618301 100125	10/31/2025	425.00
10/31/2025	Bill	145513901 100125	10/31/2025	500.00
10/31/2025	Bill	145511001 100125	10/31/2025	500.00
10/31/2025	Bill	254743801 100125	10/31/2025	438.00

Southern Tier Library System

Unpaid Bills

As of October 31, 2025

DATE	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT
10/31/2025	Bill	120225701 100125	10/31/2025	124.98
10/31/2025	Bill	145510901 100125	10/31/2025	500.00
10/31/2025	Bill	145202001 100125	10/31/2025	425.00
10/31/2025	Bill	225336201 100125	10/31/2025	500.00
10/31/2025	Bill	241109301 100125	10/31/2025	124.98
10/31/2025	Bill	224328601 100125	10/31/2025	425.00
10/31/2025	Bill	086223501 100125	10/31/2025	189.98
10/31/2025	Bill	143864001 101425	10/31/2025	2,748.00
Total for Spectrum				$8,601.94
Tolls by Mail				
844-826-8400				
10/31/2025	Bill	20008890486	10/31/2025	2.98
Total for Tolls by Mail				$2.98
Verizon Wireless				
800-922-0204				
10/31/2025	Bill	6124860537	10/31/2025	165.44
Total for Verizon Wireless				$165.44
Wellsville Library				
585-593-3410				
10/31/2025	Bill	2025 CLSA	10/31/2025	450.00
Total for Wellsville Library				$450.00
Whitesville Library				
607-356-3656				
10/31/2025	Bill	2025 CLSA	10/31/2025	300.00
Total for Whitesville Library				$300.00
Wigg, Ristina				
607-937-5040				
10/31/2025	Bill	Medicare B 10/25	10/31/2025	102.22
Total for Wigg, Ristina				$102.22
TOTAL				$63,394.22

Southern Tier Library System

Unpaid Bills

As of October 17, 2025

DATE	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT
Ambriz, Micayah				
10/17/2025	Bill	100325 Mileage	10/17/2025	25.90
Total for Ambriz, Micayah				$25.90
Barr, Mathilde				
10/17/2025	Bill	Jul-Sep 2025 Mileage	10/17/2025	289.80
Total for Barr, Mathilde				$289.80
Blackstone Publishing				
10/17/2025	Bill	2211973	10/17/2025	285.22
Total for Blackstone Publishing				$285.22
Clearly IP				
920-383-3100				
10/17/2025	Bill	INV-210684	10/17/2025	467.62
10/17/2025	Bill	INV-212243	10/17/2025	4.00
10/17/2025	Bill	INV-212245	10/17/2025	2.66
10/17/2025	Bill	INV-212244	10/17/2025	4.45
Total for Clearly IP				$478.73
Dalton, Tina				
10/17/2025	Bill	092425 Mileage	10/17/2025	123.76
Total for Dalton, Tina				$123.76
Dell Marketing LP				
800-456-3355				
10/17/2025	Bill	10837807549	10/17/2025	1,845.67
10/17/2025	Bill	10834784122	10/17/2025	902.67
Total for Dell Marketing LP				$2,748.34
Eastern Managed Print Network				
315-474-7000				
10/17/2025	Bill	INV4842861	10/17/2025	549.95
Total for Eastern Managed Print Network				$549.95
Energy Cooperative of America				
10/17/2025	Bill	1043932	10/17/2025	415.30
Total for Energy Cooperative of America				$415.30
Friendly Freds				
607-937-5223				
10/17/2025	Bill	34348	10/17/2025	89.20
Total for Friendly Freds				$89.20
ID Label				
847-265-1200				
10/17/2025	Bill	2025-36016-00	10/17/2025	465.04
Total for ID Label				$465.04
Litwiller-Sutherby, Kendyl				
10/17/2025	Bill	100325 Mileage	10/17/2025	40.60
Total for Litwiller-Sutherby, Kendyl				$40.60
Mulder, C				

10/15/25

Southern Tier Library System

Unpaid Bills

As of October 17, 2025

10/14/2025

DATE	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT
10/17/2025	Bill	100825 Speaker	10/17/2025	250.00
Total for Mulder, C				$250.00
Mullen, Julie				
10/17/2025	Bill	Sept 2025 Reimburse	10/17/2025	26.22
Total for Mullen, Julie				$26.22
NYSHIP				
10/17/2025	Bill	623	10/17/2025	13,388.93
Total for NYSHIP				$13,388.93
Overdrive				
216-573-6886				
10/17/2025	Bill	01453CO25308646	10/17/2025	2,699.93
10/17/2025	Bill	01453CO253086954	10/17/2025	1,216.01
10/17/2025	Bill	01453CP25308661	10/17/2025	1,201.00
10/17/2025	Bill	01453CO25308666	10/17/2025	331.32
10/17/2025	Bill	01453CO25308669	10/17/2025	444.58
10/17/2025	Bill	01453CO25311526	10/17/2025	241.59
10/17/2025	Bill	01453DA25305572	10/17/2025	97.50
10/17/2025	Bill	01453DA25313512	10/17/2025	224.99
Total for Overdrive				$6,456.92
Ramapo Catskill Library System				
(845) 243-3747				
10/17/2025	Bill	34972	10/17/2025	65.00
Total for Ramapo Catskill Library System				$65.00
Retterer & Sons LLC				
607-973-2331				
10/17/2025	Bill	5011	10/17/2025	565.05
Total for Retterer & Sons LLC				$565.05
Southern Tier Network				
10/17/2025	Bill	6790	10/17/2025	1,000.00
10/17/2025	Bill	6791	10/17/2025	3,250.00
10/17/2025	Bill	6796	10/17/2025	3,845.00
10/17/2025	Bill	6801	10/17/2025	500.00
10/17/2025	Bill	6812	10/17/2025	250.00
10/17/2025	Bill	6816	10/17/2025	250.00
10/17/2025	Bill	6817	10/17/2025	500.00
Total for Southern Tier Network				$9,595.00
WEX Bank				
10/17/2025	Bill	107845962	10/17/2025	1,553.86
Total for WEX Bank				$1,553.86
TOTAL				$37,414.82

Southern Tier Library System

Unpaid Bills

As of October 3, 2025

10/1/25

10/1/2025

DATE	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT
Armstrong				
10/03/2025	Bill	0772021-01 10/25	10/03/2025	121.24
Total for Armstrong				$121.24
Armstrong Telecommunications				
10/03/2025	Bill	0668050-01 1025	10/03/2025	150.25
Total for Armstrong Telecommunications				$150.25
Bagels And Cakes				
(315) 781-7643				
10/03/2025	Bill	000059	10/03/2025	1,537.00
Total for Bagels And Cakes				$1,537.00
Blackstone Publishing				
10/03/2025	Bill	2208507	10/03/2025	40.49
Total for Blackstone Publishing				$40.49
Cabin Fever Tent Rentals LLC				
10/03/2025	Bill	230798589 balance	10/03/2025	324.75
Total for Cabin Fever Tent Rentals LLC				$324.75
CDW-G				
10/03/2025	Bill	AF6IZ6U	10/03/2025	119.94
10/03/2025	Bill	AF9HA6T	10/03/2025	469.00
Total for CDW-G				$588.94
Corning Natural Gas				
607-936-3755				
10/03/2025	Bill	Sep 2025	10/03/2025	72.96
Total for Corning Natural Gas				$72.96
Excellus BC BS				
10/03/2025	Bill	Oct 2025	10/03/2025	5,818.61
10/03/2025	Bill	Oct 2025 Den	10/03/2025	310.00
Total for Excellus BC BS				$6,128.61
Haggstrom, David				
10/03/2025	Bill	091825 Mileage	10/03/2025	52.92
Total for Haggstrom, David				$52.92
Hildreth, Brian				
10/03/2025	Bill	Jul-Sep 2025 Mileage	10/03/2025	634.20
Total for Hildreth, Brian				$634.20
Litwiller-Sutherby, Kendyl				
10/03/2025	Bill	9/16/25 Mileage	10/03/2025	46.20
Total for Litwiller-Sutherby, Kendyl				$46.20
Multi Media Services				
607-936-3186				
10/03/2025	Bill	95858	10/03/2025	797.26
Total for Multi Media Services				$797.26
NYSEG				

Southern Tier Library System

Unpaid Bills

As of October 3, 2025

DATE	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT
10/03/2025	Bill	Sep 25	10/03/2025	480.40
Total for NYSEG				$480.40
Overdrive				
216-573-6886				
10/03/2025	Bill	01453CO25281874	10/03/2025	416.82
10/03/2025	Bill	01453CO25281839	10/03/2025	955.51
10/03/2025	Bill	01453CO25286972	10/03/2025	75.00
10/03/2025	Bill	01453CO25281876	10/03/2025	3,285.99
10/03/2025	Bill	01453CO25286983	10/03/2025	189.99
10/03/2025	Bill	01453CO25281866	10/03/2025	3,232.97
10/03/2025	Bill	01453CO25289017	10/03/2025	971.43
10/03/2025	Bill	01453CO25289023	10/03/2025	1,534.87
10/03/2025	Bill	01453CO25289061	10/03/2025	984.91
10/03/2025	Bill	01453CO25289066	10/03/2025	551.20
10/03/2025	Bill	01453CO25289071	10/03/2025	425.88
10/03/2025	Bill	01453CO25289075	10/03/2025	422.17
10/03/2025	Bill	01453CO25293730	10/03/2025	252.11
10/03/2025	Bill	01453CO25294663	10/03/2025	186.50
Total for Overdrive				$13,485.35
Pitney Bowes				
800-243-7824				
10/03/2025	Bill	3321348006	10/03/2025	476.97
Total for Pitney Bowes				$476.97
Rainbow Printing				
330-893-5555				
10/03/2025	Bill	00162777	10/03/2025	975.00
10/03/2025	Bill	162795	10/03/2025	795.00
Total for Rainbow Printing				$1,770.00
Spectrum				
10/03/2025	Bill	143884001 091425	10/03/2025	2,749.00
Total for Spectrum				$2,749.00
Staples Business Credit				
888-753-4103				
10/03/2025	Bill	7006996020	10/03/2025	130.38
Total for Staples Business Credit				$130.38
TOTAL				$29,566.92

9/17/25

9/17/2025

Southern Tier Library System

Unpaid Bills

As of September 19, 2025

DATE	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT
4imprint, Inc				
800-355-5043				
09/19/2025	Bill	14229154	09/19/2025	312.17
Total for 4imprint, Inc				**$312.17**
Advantage Archives, LLC				
09/19/2025	Bill		09/19/2025	2,310.00
Total for Advantage Archives, LLC				**$2,310.00**
Armstrong				
09/19/2025	Bill	0772021-01 9/25	09/19/2025	121.24
Total for Armstrong				**$121.24**
Armstrong Telecommunications				
09/19/2025	Bill	0659904-01 9/25	09/19/2025	210.55
Total for Armstrong Telecommunications				**$210.55**
Blackstone Publishing				
09/19/2025	Bill	2208361	09/19/2025	143.96
09/19/2025	Bill	2209344	09/19/2025	40.49
09/19/2025	Bill	2209234	09/19/2025	35.99
Total for Blackstone Publishing				**$220.44**
Brown, Lorie				
09/19/2025	Bill	Medicare B 9/25	09/19/2025	102.22
Total for Brown, Lorie				**$102.22**
Button, Vickie				
09/19/2025	Bill	Medicare B 9/25	09/19/2025	102.22
Total for Button, Vickie				**$102.22**
Cabin Fever Tent Rentals LLC				
09/19/2025	Bill	230798589	09/19/2025	182.56
Total for Cabin Fever Tent Rentals LLC				**$182.56**
Casella Waste Services				
607-796-2000				
09/19/2025	Bill	2381054	09/19/2025	137.49
Total for Casella Waste Services				**$137.49**
Corning Community College				
(607) 962-9490				
09/19/2025	Bill	C00213986	09/19/2025	65.00
Total for Corning Community College				**$65.00**
CPE InterLink				
607-734-7988				
09/19/2025	Bill	25-0920	09/19/2025	179.00
09/19/2025	Bill	2025 ABC 50% Deposit	09/19/2025	1,540.50
Total for CPE InterLink				**$1,719.50**
Eastern Managed Print Network				
315-474-7000				
09/19/2025	Bill	INV4809428	09/19/2025	549.95

Southern Tier Library System

Unpaid Bills

As of September 19, 2025

DATE	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT
Total for Eastern Managed Print Network				**$549.95**
Empire Natural Gas				
607-656-7851				
08/08/2025	Bill	WSTLS-0303087	08/08/2025	23.77
09/19/2025	Bill	WSTLS-0305501	09/19/2025	8.21
Total for Empire Natural Gas				**$31.98**
Energy Cooperative of America				
09/19/2025	Bill	1042573	09/19/2025	650.15
Total for Energy Cooperative of America				**$650.15**
English, Darleen				
607-368-9157				
09/19/2025	Bill	Medicare B 9/25	09/19/2025	102.22
Total for English, Darleen				**$102.22**
Erie Insurance Company				
800-458-0811				
09/19/2025	Bill	Oct 2025	09/19/2025	1,949.16
Total for Erie Insurance Company				**$1,949.16**
First Bankcard				
1-800-819-4249				
09/19/2025	Bill	4418229218409335925	09/19/2025	46.38
09/19/2025	Bill	4418229234327727925	09/19/2025	860.62
09/19/2025	Bill	4418226404723628925	09/19/2025	514.80
09/19/2025	Bill	4418226412675992925	09/19/2025	715.52
09/19/2025	Bill	4418226439326439925	09/19/2025	4,192.07
09/19/2025	Bill	4418226436631229925	09/19/2025	664.99
Total for First Bankcard				**$6,994.38**
Friendly Freds				
607-937-5223				
09/19/2025	Bill	34237	09/19/2025	1,378.52
09/19/2025	Bill	34252	09/19/2025	510.38
Total for Friendly Freds				**$1,888.90**
Hallahan, Sheila				
09/19/2025	Bill	Medicare B 9/25	09/19/2025	102.22
Total for Hallahan, Sheila				**$102.22**
Holden, Loretta				
6077384910				
09/19/2025	Bill	Medicare B 9/25	09/19/2025	102.22
Total for Holden, Loretta				**$102.22**
Ingram Library Services				
800-937-5300 opt 1				
09/19/2025	Bill	90210821	09/19/2025	115.08
Total for Ingram Library Services				**$115.08**
McPherson, Marcia				

Southern Tier Library System

Unpaid Bills

As of September 19, 2025

DATE	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT
09/19/2025	Bill	01453CO25273978	09/19/2025	104.95
09/19/2025	Bill	01453CO25216863	09/19/2025	2,731.03
09/19/2025	Bill	01453DA25277666	09/19/2025	74.99
09/19/2025	Bill	01453DA25277667	09/19/2025	120.89
Total for Overdrive				**$17,205.10**
Passage, Mary				
09/19/2025	Bill	Medicare B 9/25	09/19/2025	102.22
Total for Passage, Mary				**$102.22**
Quiggle, Mary Kay				
607-542-0886				
09/19/2025	Bill	Medicare B 9/25	09/19/2025	102.22
Total for Quiggle, Mary Kay				**$102.22**
Richardson, Louise				
09/19/2025	Bill	Apr-Jun 25 Mileage	09/19/2025	185.50
Total for Richardson, Louise				**$185.50**
SirsiDynix #774271				
800-288-2020 x5696				
09/19/2025	Bill	INV20201	09/19/2025	83,388.34
Total for SirsiDynix #774271				**$83,388.34**
Spectrum				
09/19/2025	Bill	240616301 090125	09/19/2025	425.00
09/19/2025	Bill	145513901 090125	09/19/2025	500.00
09/19/2025	Bill	145511001 090125	09/19/2025	500.00
09/19/2025	Bill	254743801 090125	09/19/2025	438.00
09/19/2025	Bill	120225701 090125	09/19/2025	124.98
09/19/2025	Bill	145510901 090125	09/19/2025	500.00
09/19/2025	Bill	145202001 090125	09/19/2025	425.00
09/19/2025	Bill	225336201 090125	09/19/2025	500.00
09/19/2025	Bill	241109301 090125	09/19/2025	124.98
09/19/2025	Bill	224328601 090125	09/19/2025	425.00
09/19/2025	Bill	086223501 090125	09/19/2025	189.98
Total for Spectrum				**$4,152.94**
Staples Business Credit				
888-753-4103				
09/19/2025	Bill	7006187637	09/19/2025	424.35
Total for Staples Business Credit				**$424.35**
Susan Library Services				
09/19/2025	Bill	2025 SIG Reg	09/19/2025	150.00
Total for Susan Library Services				**$150.00**
Tolls by Mail				
844-826-8400				
09/19/2025	Bill	20003400101	09/19/2025	4.64
Total for Tolls by Mail				**$4.64**

Southern Tier Library System

Unpaid Bills

As of September 19, 2025

DATE	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT
09/19/2025	Bill	Medicare B 9/25	09/19/2025	102.22
Total for McPherson, Marcia				**$102.22**
Multi Media Services				
607-936-3186				
09/19/2025	Bill	95468	09/19/2025	395.92
09/19/2025	Bill	95724	09/19/2025	53.57
Total for Multi Media Services				**$449.49**
Nelson, Jane				
352-751-4547 (h)				
09/19/2025	Bill	Medicare B 9/25	09/19/2025	102.22
Total for Nelson, Jane				**$102.22**
NYLA				
518-432-6952 ext 103				
09/19/2025	Bill	6143	09/19/2025	420.00
09/19/2025	Bill	6142	09/19/2025	215.00
09/19/2025	Bill	6217	09/19/2025	345.00
09/19/2025	Bill	6301	09/19/2025	300.00
09/19/2025	Bill	6506	09/19/2025	375.00
09/19/2025	Bill	6544	09/19/2025	95.00
09/19/2025	Bill	6573	09/19/2025	300.00
09/19/2025	Bill	6138	09/19/2025	300.00
09/19/2025	Bill	6200	09/19/2025	300.00
09/19/2025	Bill	6110	09/19/2025	300.00
09/19/2025	Bill	6249	09/19/2025	400.00
09/19/2025	Bill	6596	09/19/2025	95.00
09/19/2025	Bill	6579	09/19/2025	95.00
Total for NYLA				**$3,540.00**
NYSEG				
09/19/2025	Bill	Aug 25	09/19/2025	700.09
Total for NYSEG				**$700.09**
NYSHIP				
09/19/2025	Bill	622	09/19/2025	13,388.93
Total for NYSHIP				**$13,388.93**
Overdrive				
216-573-6886				
09/19/2025	Bill	01453DA25270423	09/19/2025	83.99
09/19/2025	Bill	01453CO25261749	09/19/2025	19.79
09/19/2025	Bill	01453CO25261752	09/19/2025	416.89
09/19/2025	Bill	01453CO25261755	09/19/2025	842.30
09/19/2025	Bill	01453CO25261757	09/19/2025	517.95
09/19/2025	Bill	01453CO25261742	09/19/2025	1,391.08
09/19/2025	Bill	01453CO25261741	09/19/2025	1,940.76
09/19/2025	Bill	H-0117171	09/19/2025	3,000.00
09/19/2025	Bill	01453CO25273888	09/19/2025	5,960.48

Southern Tier Library System

Unpaid Bills

As of September 19, 2025

DATE	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT
Verizon Wireless				
800-922-0204				
09/19/2025	Bill	6122376608	09/19/2025	177.28
Total for Verizon Wireless				**$177.28**
Wigg, Ristiina				
607-937-5040				
09/19/2025	Bill	Medicare B 9/25	09/19/2025	102.22
Total for Wigg, Ristiina				**$102.22**
TOTAL				**$142,247.41**

Doc. #25-120

Deposit Summary

11/10/2025

11/04/2025

Summary of Deposits to Cash - Money Market on 11/04/2025

CHECK NO.	PMT METHOD	RECEIVED FROM	MEMO	AMOUNT
13187	Check	Pulteney	Dark Fiber	270.00
4418	Check	Friendship	Pass Thru	125.00
2919	Check	Howard	Dark Fiber	330.00
80335	Check	Andover	Pass Thru	38.75
80336	Check	Andover	Dark Fiber	300.00
4685	Check	Canaseraga	Dark Fiber	420.00
5939	Check	Whitesville	Dark Fiber	240.00
1592	Check	Alfred	Dark Fiber	513.00
6342	Check	Wayland	VoIP	210.00
6343	Check	Wayland	Dark Fiber	450.00
7590	Check	Cohocton	IT Contract, PT, Dark Fiber	1952.67
1143	Check	Prattsburgh	Dark Fiber	300.00
10338	Check	Branchport	Dark Fiber	240.00
183.00	Check	Branchport	VoIP	183.00
5344	Check	Almond	Pass Thru	53.96
3698	Check	Avoca	Dark Fiber	330.00
1030	Check	Belfast	Pass Thru	159.00

DEPOSIT SUBTOTAL	6115.38
LESS CASH BACK	
DEPOSIT TOTAL	6115.38

Deposit Summary

10/29/2025

11/6/2025

Summary of Deposits to Cash - Money Market on 10/29/2025

CHECK NO.	PMT METHOD	RECEIVED FROM	MEMO	AMOUNT
7622	Check	CCLD-Elmira	Pass Thru	6809.84
7573	Check	Cohocton	Pass Thru	513.50
16436	Check	Cuba	Pass Thru	77.51
8259	Check	Bath	Pass Thru	38.75
14190	Check	Dundee	Pass Thru	195.00
15243	Check	Penn Yan	Pass Thru	428.75
1139	Check	Prattsburgh	Pass Thru	77.51
0560	Check	Watkins Glen	Pass Thru	713.51
23621	Check	Wellsville	Pass Thru	38.76
5933	Check	Whitesville	Pass Thru/phone	41.10
5934	Check	Whitesville	Pass Thru	38.75
5788	Check	Fillmore	Pass Thru	38.75
8995	Check	Hammondsport	Dark Fiber	300.00
1322	Check	Arkport	Share Svc	400.00
1321	Check	Arkport	Dark Fiber	216.00
144	Check	Individual	Library Assoc of Rockland Trustee Training	350.00
1752	Check	J.R. Morris	JR Morris Charitable Foundation donation	1000.00

DEPOSIT SUBTOTAL	11277.73
LESS CASH BACK	
DEPOSIT TOTAL	11277.73

Deposit Summary

10/9/2025

10/08/2025

Summary of Deposits to Cash - Money Market on 10/09/2025

CHECK NO.	PMT METHOD	RECEIVED FROM	MEMO	AMOUNT
5931	Check	Whitesville	Pass Thru	23.19
10319	Check	Branchport	Pass Thru	513.50
1580	Check	Alfred	Pass Thru	513.50
8698	Check	Rushford	PT/Phone	60.60
1317	Check	Arkport	Payroll Reimbursement	2563.17
1100	Check	Whitesville	Pass Thru	469.00
9374	Check	Cleary, Jule	Health Ins	81.95
5046	Check	Rogers, Pam	Health Ins	245.85
14180	Check	Dundee	Pass Thru	125.00
16430	Check	Cuba	Pass Thru	390.00

DEPOSIT SUBTOTAL	4985.76
LESS CASH BACK	
DEPOSIT TOTAL	4985.76

Deposit Summary

9/24/2025

09/24/2025

Summary of Deposits to Cash - Money Market on 09/25/2025

CHECK NO.	PMT METHOD	RECEIVED FROM	MEMO	AMOUNT
5711	Check	Corning	Pass Thru	51.00
7609	Check	CCLD-Elmira	Cost Share & PT	46286.67
			DEPOSIT SUBTOTAL	46337.67
			LESS CASH BACK	
			DEPOSIT TOTAL	46337.67

Deposit Summary

9/23/2025

09/22/2025

Summary of Deposits to Cash - Money Market on 09/22/2025

CHECK NO.	PMT METHOD	RECEIVED FROM	MEMO	AMOUNT
7583	Check	CCLD-Elmira	Pass Thru	408.50
9371	Check	Cleary, Julie	Health Insurance	81.95
0526	Check	Watkins Glen	PT & IT Contracts	1652.67
1314	Check	Arkport	Payroll	1845.52
4394	Check	Friendship	PT & IT Contracts	3386.00
13158	Check	Pulteney	Pass Thru	23.19
15235	Check	Penn Yan	Pass Thru	80.00
5928	Check	Whitesville	PT/Phone	41.10
3469	Check	NYLA	K Cappadonia ALA reimbusement	1797.35
15850360	Check	Fidelity Charitable	Donation from Dr & Mrs William LaCourse	50.00
45417	Check	Spread Shirt	Tax Refund	36.56
1232	Check	Individual	BF Women's Club donation	100.00

DEPOSIT SUBTOTAL	9502.84
LESS CASH BACK	
DEPOSIT TOTAL	9502.84

Deposit Summary

9/17/2025

09/15/2025

Summary of Deposits to Cash in Certificate of Deposit 2 on 09/15/2025

CHECK NO.	PMT METHOD	RECEIVED FROM	MEMO	AMOUNT
	ACH	NYS	2025 Funding	96014.00
	ACH	NYS	2025 Funding	28630.00
	ACH	NYS	2025 Funding	3877.00
	ACH	NYS	205 Funding	179881.00

DEPOSIT SUBTOTAL	308402.00
LESS CASH BACK	
DEPOSIT TOTAL	308402.00

Doc. #25-115

2026 Proposed Library System Operating Budget

Southern Tier Library System

	2025 Budget	2026 Budget	Difference	
Revenue				
4700 · Basic State Aid	$ 912,879.00	$ 934,607.00	$ 21,728.00	
4706 · Jails and Institutions	$ 3,904.00	$ 3,877.00	$ (27.00)	
4709 · Local Services Support	$ 100,383.00	$ 102,773.00	$ 2,390.00	
4710 · Supplemental Aid	$ 135,244.00	$ 138,463.00	$ 3,219.00	
4711 · Coordinated Outreach	$ 93,782.00	$ 96,014.00	$ 2,232.00	
4713 · State Corrections	$ 27,965.00	$ 28,630.00	$ 665.00	
4714 · Special Aid	$ 50,000.00	$ -	$ (50,000.00)	
4716 · Love Your Library Fund	$ 2,500.00	$ 2,375.00	$ (125.00)	
4719 · Interest	$ 20,000.00	$ 20,000.00	$ -	
4721 · E-Rate Funding	$ 211,500.00	$ 211,500.00	$ -	
4723 · Member Library Cost Share	$ 419,395.00	$ 439,776.00	$ 20,381.00	
4724 · Member Library IT Contracts	$ 70,000.00	$ 79,000.00	$ 9,000.00	
4725 · Grants Revenue	$ 250,000.00	$ 250,000.00	$ -	
4781 · Retiree Health Ins Payments	$ 2,500.00	$ 2,500.00	$ -	
4782 · Donations	$ 2,000.00	$ 2,000.00	$ -	
4784 · General Reimbursements & Refund	$ 1,200.00	$ 3,000.00	$ 1,800.00	
Total Revenue	**$ 2,303,252.00**	**$ 2,314,515.00**	**$ 11,263.00**	
Expenses				
5100 · Salaries	$ 1,083,385.00	$ 1,032,292.00	$ (51,093.00)	
5150 · Personnel Benefits	$ 450,000.00	$ 528,828.00	$ 78,828.00	
5203 · STLS Equipment	$ 2,500.00	$ 2,500.00	$ -	
5204 · STLS Software & Small Equipment	$ 5,000.00	$ 7,500.00	$ 2,500.00	
5205 · Maintenance Contracts & Leases	$ 12,000.00	$ 10,000.00	$ (2,000.00)	
5407 · Integrated Library System	$ 83,430.00	$ 85,900.00	$ 2,470.00	
5408 · Platform Fees & Licenses	$ 18,000.00	$ 24,000.00	$ 6,000.00	
5409 · STLS Telephone/Internet	$ 235,000.00	$ 235,000.00	$ -	
5417 · Library Materials	$ 20,000.00	$ 17,000.00	$ (3,000.00)	
5418 · Consultant Collection	$ 2,400.00	$ 1,800.00	$ (600.00)	
5419 · Electronic Materials	$ 10,000.00	$ 5,000.00	$ (5,000.00)	
5420 · Staff Development Travel	$ 15,000.00	$ 14,000.00	$ (1,000.00)	
5422 · Trustee Mileage	$ 10,000.00	$ 8,500.00	$ (1,500.00)	
5423 Trustee Continuing Education	$ 2,400.00	$ 2,400.00	$ -	
5424 · Conference Registration	$ 8,500.00	$ 6,500.00	$ (2,000.00)	
5425 · Staff & Member Library Mileage	$ 3,000.00	$ 3,000.00	$ -	
5427 · Programming & Annual Conference	$ 5,000.00	$ 5,000.00	$ -	
5428 · Meeting Supplies	$ 2,500.00	$ 2,500.00	$ -	
5430 · Office Supplies	$ 3,500.00	$ 3,500.00	$ -	
5433 · Postage	$ 2,400.00	$ 2,400.00	$ -	
5434 · Public Relations	$ 10,000.00	$ 10,000.00	$ -	
5436 · STLS Grants to Member Libraries	$ 15,000.00	$ 15,000.00	$ -	
5442 · Professional Fees	$ 10,000.00	$ 15,000.00	$ 5,000.00	
5443 · Legal Counsel	$ 3,000.00	$ 3,000.00	$ -	
5444 · Accounting Support & Audit	$ 17,000.00	$ 19,000.00	$ 2,000.00	

2026 Proposed Library System Operating Budget

Southern Tier Library System

5450 · Utilities	$ 12,000.00	$ 20,000.00	$ 8,000.00	
5451 · Building Maintenance & Repairs	$ 27,500.00	$ 25,000.00	$ (2,500.00)	
5454 · Commercial Insurance	$ 12,500.00	$ 11,500.00	$ (1,000.00)	
5471 · Vehicle Maintenance & Repairs	$ 5,000.00	$ 6,000.00	$ 1,000.00	
5473 · Vehicle Fuel	$ 20,000.00	$ 17,500.00	$ (2,500.00)	
5474 · Vehicle Insurance	$ 5,875.00	$ 6,000.00	$ 125.00	
5475 · Vehicle Purchase	$ -	$ -	$ -	
5490 · Grants	$ 250,000.00	$ 250,000.00	$ -	
Total Expense	**$ 2,361,890.00**	**$ 2,395,620.00**	**$ 33,730.00**	
	$ (58,638.00)	$ (81,105.00)	$ 22,467.00	

Doc.#25-122

SOUTHERN TIER LIBRARY SYSTEM

PAINTED POST, NEW YORK

AUDITED FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITOR'S REPORT

DECEMBER 31, 2024 AND 2023

CONTENTS

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, 2024 and 2023, 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, 2024 and 2023, 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, 2024 and 2023, or on the statements of activities for the years ended December 31, 2024 and 2023. 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.

Elmira, New York
Opinion Date

SOUTHERN TIER LIBRARY SYSTEM

BALANCE SHEETS

ASSETS	December 31, 2024	December 31, 2023
CURRENT ASSETS		
Cash and cash equivalents	$ 584,008	$ 943,863
Accounts receivable	137,950	122,850
Prepaid expenses	93,771	85,891
TOTAL CURRENT ASSETS	815,729	1,152,604
PROPERTY AND EQUIPMENT		
Building and building improvements	2,107,488	2,107,488
Furniture, fixtures and equipment	441,323	448,834
Internet fiber	1,078,502	1,066,290
Vehicles	154,288	154,288
	3,781,601	3,776,900
Less allowance for depreciation	(2,146,992)	(1,965,057)
	1,634,609	1,811,843
OTHER ASSETS		
Certificates of deposit	620,349	350,000
Collections	-	-
Operating lease right-of-use assets	440,874	516,634
	1,061,223	866,634
	$ 3,511,561	$ 3,831,081

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

SOUTHERN TIER LIBRARY SYSTEM

BALANCE SHEETS, Cont'd

LIABILITIES AND NET ASSETS	December 31, 2024	December 31, 2023
CURRENT LIABILITIES		
Current portion of long-term debt	$ 27,135	$ 26,532
Accounts payable	43,480	19,403
Accrued payroll and related withholdings	18,152	10,344
Accrued benefit time	151,842	159,209
Operating lease liabilities	106,530	98,735
TOTAL CURRENT LIABILITIES	347,139	314,223
OTHER LIABILITIES		
Operating lease liabilities	334,344	417,899
Long-term debt	58,436	85,645
TOTAL LIABILITIES	739,919	817,767
NET ASSETS		
Without donor restrictions:		
Operating	2,298,872	2,518,530
Board designated	350,000	350,000
	2,648,872	2,868,530
With donor restrictions	122,770	144,784
	2,771,642	3,013,314
	$ 3,511,561	$ 3,831,081

SOUTHERN TIER LIBRARY SYSTEM

STATEMENTS OF ACTIVITIES

	Year ended December 31, 2024			Year ended December 31, 2023		
	Without donor restrictions	With donor restrictions	Total	Without donor restrictions	With donor restrictions	Total
Support and revenue:						
General library aid	$ 1,048,123	$ -	$ 1,048,123	$ 1,008,568	$ -	$ 1,008,568
Local services aid	100,383	-	100,383	96,595	-	96,595
Outreach aid	235,651	-	235,651	120,948	-	120,948
Other grants	2,531	46,972	49,503	-	270,294	270,294
Member library pass through	677,708	-	677,708	607,577	-	607,577
Member library automation fee	410,785	-	410,785	407,101	-	407,101
Telecommunications E-rate discount	185,480	-	185,480	326,926	-	326,926
Other income	74,572	-	74,572	62,655	-	62,655
Interest	20,618	-	20,618	431	-	431
Net assets released from restrictions	68,986	(68,986)	-	314,519	(314,519)	-
TOTAL SUPPORT AND REVENUE	2,824,837	(22,014)	2,802,823	2,945,320	(44,225)	2,901,095
Expenses:						
Program services	2,432,511	-	2,432,511	2,280,674	-	2,280,674
Management and general	611,984	-	611,984	588,727	-	588,727
TOTAL EXPENSES	3,044,495	-	3,044,495	2,869,401	-	2,869,401
CHANGE IN NET ASSETS	(219,658)	(22,014)	(241,672)	75,919	(44,225)	31,694
Net assets at beginning of year	2,868,530	144,784	3,013,314	2,792,611	189,009	2,981,620
NET ASSETS AT END OF YEAR	$ 2,648,872	$ 122,770	$ 2,771,642	$ 2,868,530	$ 144,784	$ 3,013,314

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

MMB & Co Draft #1
06/12/2025

SOUTHERN TIER LIBRARY SYSTEM

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2024
(With Comparative Totals for 2023)

	Program Services						Supporting Services	Year ended December 31,	
								2024	2023
	Member Services	Outreach	Information Technology	Pass Through	Professional Development For Members	Total Program Services	Management and General	Total	Total
Salaries and wages	$ 159,014	$ 42,817	$ 436,357	$ 21,830	$ 152,881	$ 812,899	$ 286,643	$ 1,099,542	$ 968,919
Payroll taxes	11,907	2,972	32,880	1,670	12,084	61,513	27,556	89,069	79,165
Employee benefits	11,170	10,744	90,301	-	64,332	176,547	202,081	378,628	329,970
Library materials and supplies	8,526	14,740	-	-	60	23,326	23	23,349	28,435
Office supplies	152	205	732	-	1,665	2,754	8,205	10,959	8,454
Small equipment	-	-	15,907	-	-	15,907	274	16,181	9,841
Building repairs and maintenance	4,501	6,001	12,002	-	4,501	27,005	3,001	30,006	22,657
Equipment repairs and maintenance	15,064	-	98,501	-	-	113,565	3,061	116,626	114,437
Utilities	2,151	2,868	5,737	-	2,151	12,907	1,435	14,342	11,280
Insurance	2,115	2,820	5,639	-	2,115	12,689	1,409	14,098	14,699
Vehicle expenses	31,406	-	-	-	-	31,406	5,257	36,663	31,304
Telephone and internet	-	-	206,407	-	-	206,407	-	206,407	198,423
Postage	1,400	342	-	-	-	1,742	758	2,500	3,204
Publicity	-	1,298	-	-	-	1,298	13,815	15,113	13,940
Travel and training	28	925	5,594	-	20,049	26,596	11,010	37,606	40,647
Professional fees	10,049	-	150	-	3,912	14,111	20,991	35,102	30,662
Interest expense	2,194	-	-	-	-	2,194	-	2,194	2,577
Depreciation expense	28,417	37,889	75,778	-	28,417	170,501	18,945	189,446	205,445
Grant expense	13,264	13,212	-	15,316	-	41,792	7,520	49,312	158,524
Member library pass through	-	-	-	677,352	-	677,352	-	677,352	596,818
	$ 301,358	$ 136,833	$ 985,985	$ 716,168	$ 292,167	$ 2,432,511	$ 611,984	$ 3,044,495	$ 2,869,401

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

MMB & Co Draft #1
06/18/2025

SOUTHERN TIER LIBRARY SYSTEM

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2023

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

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

MMB & Co Draft #1
06/12/2025

SOUTHERN TIER LIBRARY SYSTEM

STATEMENTS OF CASH FLOWS

	Year ended December 31,	
	2024	2023
CASH FLOWS - OPERATING ACTIVITIES		
Change in net assets	$ (241,672)	$ 31,694
Adjustments to reconcile change in net assets to net cash (used for) provided from operating activities:		
Depreciation	189,446	205,445
Reinvested interest income	(20,349)	-
Changes in certain assets and liabilities affecting operations:		
Accounts receivable	(15,100)	182,673
Prepaid expenses	(7,880)	2,766
Accounts payable	24,077	3,327
Accrued payroll and related withholdings	7,808	1,007
Accrued benefit time	(7,367)	20,225
Grant advance	-	(3,598)
NET CASH (USED FOR) PROVIDED FROM OPERATING ACTIVITIES	(71,037)	443,539
CASH FLOWS - INVESTING ACTIVITY		
Investment in certificate of deposit	(250,000)	(350,000)
Purchase of property and equipment, net of disposals	(12,212)	(224,770)
NET CASH USED FOR INVESTING ACTIVITY	(262,212)	(574,770)
CASH FLOWS - FINANCING ACTIVITY		
Proceeds from long-term borrowings	-	136,000
Repayment of long-term debt	(26,606)	(23,823)
NET CASH (USED FOR) PROVIDED FROM FINANCING ACTIVITIES	(26,606)	112,177
NET DECREASE IN CASH AND CASH EQUIVALENTS	(359,855)	(19,054)
Cash and cash equivalents at beginning of year	943,863	962,917
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 584,008	$ 943,863

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

MMB & Co Draft #1
06/12/2025

SOUTHERN TIER LIBRARY SYSTEM

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

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 $1,001,000 at December 31, 2024. 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 $27,000 and $17,000 at December 31, 2024 and 2023, 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.

Certificates of deposit
The System has two thirteen-month certificates of deposit with interest rates at 4.5% and 4% that mature in January 2025 and August 2025, respectively. The System has presented the certificates of deposit as non-current since it has determined they will be automatically renewed. The certificates of deposit are 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.

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

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.

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 $22,000 and $21,000 from Library Aid as of December 31, 2024 and 2023, respectively.

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, 2024 and 2023, respectively.

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. There were no conditional grants awarded at December 31, 2024 and 2023, respectively.

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 $27,000 and $17,000 of billed and unpaid services as of December 31, 2024 and 2023, 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 $88,000 and $84,000 for E-rate discount at December 31, 2024 and 2023, respectively.

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. The System's current and prior three years' tax returns remain subject to review by taxing authorities. Management of the System believes it has no material uncertain tax positions and, accordingly, it 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.

Subsequent events
The System has conducted an evaluation of potential subsequent events occurring after the balance sheet date through **Opinion Date,** which is the date the financial statements are available to be issued. See Note L.

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:

	December 31,	
	2024	2023
Cash and cash equivalents	$ 584,008	$ 943,863
Accounts receivable	137,950	122,850
	$ 721,958	$ 1,066,713

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.

NOTE D: LONG-TERM DEBT

Long-term debt is summarized as follows:

	December 31, 2024	December 31, 2023
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.	$ 85,571	$ 112,177
Less: current portion of long-term debt	27,135	26,532
	$ 58,436	$ 85,645

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

Year ending December 31,	Amount
2025	$ 27,135
2026	27,752
2027	28,383
2028	2,301
	$ 85,571

Interest paid for the years ended December 31, 2024 and 2023 amounted to $2,194 and $2,577, respectively.

NOTE E: NET ASSETS WITHOUT DONOR RESTRICTIONS

Net assets without donor restrictions are as follows:

	December 31,	
	2024	2023
Undesignated	$ 664,263	$ 706,687
Investment in property and equipment	1,634,609	1,811,843
Board designated capital reserve	350,000	350,000
	$ 2,648,872	$ 2,868,530

NOTE F: NET ASSETS WITH DONOR RESTRICTIONS

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

	December 31,	
	2024	2023
Internet fiber capital expenditures	$ 78,184	$ 80,016
Family and adult literacy	3,784	7,209
Technology	-	6,913
STDEC	34,854	34,864
Other	5,948	15,782
	$ 122,770	$ 144,784

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, 2024 and 2023 amounted to $124,631 and $98,908 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 prior contract expired June 30, 2024, and the current contract expires June 30, 2027. Effective July 2015, no new employees are eligible for this benefit. The System is currently paying a total of $8,249 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, 2024 and 2023, 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, 2027.

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 $9,595 through December 31, 2028, including renewable periods the System is reasonably certain to exercise. Operating lease expense for the years ended December 31, 2024 and 2023 amounted to $115,140 and $109,140, respectively.

As of December 31, 2024, minimum payments due for lease liabilities are as follows:

Year ending December 31,	Amount
2025	$ 115,140
2026	115,140
2027	115,140
2028	115,140
Total lease payments	460,560
Less: Interest	(19,686)
Present value of lease liabilities	$ 440,874

NOTE J: LEASES, Cont'd

Supplemental information for operating leases:

	Year ended December 31,	
	2024	2023
Cash paid for amounts included in the measurement of lease liabilities	$ 115,140	$ 109,140
Right-of-use assets obtained in exchange for new lease liabilities (non-cash)	$ 27,902	$ -
Weighted-average remaining lease term	4.00 years	5.00 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.

NOTE L: SUBSEQUENT EVENTS

In 2025, the federal government approved a budget that includes cuts to the Institute of Museum and Library Services (IMLS), a key source of funding for public libraries. The System is evaluating the impact of the cuts on its operations.

MMB & Co Draft #1
06/12/2025

Monthly Consultant & Division Reports
November 18, 2025

Office of the Executive Director by Brian Hildreth, Executive Director
Division of Administration

The Executive Director spent the month of October engaged in the following activities:

Win for the Month
Southern Tier Library System hosted its annual meet up of member librarians at the 2025 New York Library Association Conference. Roughly 35 people attended at Harvey's Restaurant. This 2-hour event allowed member librarians to share what they had learned at conference, connect with each other in a personal setting outside of the library system, and grow closer together as a cooperative library system.

Roughly 24 STLS representatives attended the 2025 New York Library Association Conference, and STLS was represented in 6 conference programs featuring the projects of member libraries, the library system, or individuals' knowledge, skill sets, and abilities. This was a strong presence for our rural library system.

Bulleted List of Current Projects
- Working with Hammondsport and Pulteney libraries on budgeting for 2027
- Assisting Hector, Middlesex and Rushville libraries with completing charter registrations
- Developing a 2026 Appalachian Regional Commission Grant for Chemung, Schuyler, and Steuben counties, and administering current grants for 2024 and 2025 ARC applications

Meetings Attended/Facilitated
- Southern Tier Network Board Meeting
- New York Library Association's Membership Committee Meeting
- Southern Tier Digital Equity Coalition Meeting
- Public Library System Directors' Organization Meeting
- STLS Library of Things Group Meeting
- STLS Digital Advisory Group Meeting
- New York State Library Meeting with Public Library System Directors

Continuing Education Engagement
- Salary and Benefits Workshop for Rockland County Library Association
- Directors' Advisory Council's DEI Book Club

- South Central Regional Library Council Annual Meeting – Keynote: Talima Aaron (John W. Jones Museum Board President)

Member or System Visits

- Hornell Public Library
- Fred & Harriet Taylor Memorial Library
- Genesee Library
- New York Library Association Conference

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

Win for the Month

During the months of September and October, Erika coordinated several learning opportunities for member libraries. In response to the rise of AI-generated and supplemented content, she worked with the ILS Manager to coordinate a workshop titled, "Bootlegs, Summaries, and Slop: Collection Development in the Age of AI." The workshop was attended by 22 STLS member library staff. Erika also coordinated a series of workshops on website accessibility in response to the April 2024 DOJ ruling on web accessibility and upcoming compliance deadlines for libraries. Both of these trainings included actionable plans for members to engage with the topics and implement changes and strategies for success at the local library level.

Bulleted List of Current Projects

- Gather & Grow: The annual Gather & Grow virtual conference will return in 2025 on December 5th. All sessions have been planned. The website has been created and content has been added for each session in the three tracks.
- Library Card Sign-Up Month: Collaborated with the Program Consultant to coordinate seven screenings of the PBS documentary, Free for All: The Public Library, hosted in partnership with local libraries in their spaces or at community movie theaters. These events garnered good will for libraries across the system and engaged the public in conversations about the history of public libraries and about STLS services.
- Web Accessibility Workshop Series: Coordinated a series of three workshops on web accessibility for STLS member libraries, and library professionals from across NYS. There were over 100 registrations for the first two workshops in the series, with active engagement throughout both sessions. The workshops will help libraries prepare to meet the ADA Web Accessibility Standards required by the Department of Justice ruling from April 2024.

Meetings Attended/Facilitated

- Meetings Attended:
    - STLS Allegany County Directors Association
    - STLS Digital Content Selectors
    - STLS Information Literacy Committee
    - STLS Delivery Team
    - STLS 2026 Budget w/STLS Executive Director

    - STLS ILL Discussion with ILS Manager and Program Consultant
    - STLS Directors Advisory Council
    - SCRLC Plan of Service Design Team – September
    - SCRLC Plan of Service Design Team – October
    - SCRLC Board of Trustees
    - SCRLC Mission, Vision, Values Task Group – September
    - SCRLC Mission, Vision, Values Task Group - October
    - PLA Membership Committee
    - Public Library System Directors Organization (PULISDO) - September
- Meetings Facilitated
    - September Training Team
    - September Division of Librarianship
    - October Training Team
    - October Division of Librarianship

Continuing Education Engagement
- The Ultimate AI Policy for Your Library workshop
- SCRLC Leadership Retreat
- NYALS Advocacy Launch
- Using AI in Your Library panel discussion
- Bootlegs, Summaries, and Slop: Collection Development in the Age of AI workshop

Member or System Visits
- Belmont, Board of Trustees Training
- Hornell, Budget Development Training
- Wellsville, Library Card Sign-Up Month movie screening
- Steele Memorial Library, Library Card Sign-Up Month movie screening
- STLS Annual Meeting
- Cuba, Alfred, Hornell, State Librarian Member Visits
- FLLS, meeting on AI with Member Services Librarian
- CCLS, web accessibility conversation

Coordinated Outreach
by Keturah Cappadonia, Outreach & Sustainability Consultant
Division of Librarianship

Win for the Month

As facilitator of the STLS Coordinated Outreach Services Advisory Committee, I was able to read grant applications and help make funding decisions on projects submitted by member libraries. A total of $10,000 was awarded to 12 member libraries through Outreach Mini-Grants and DEI Micro-Grants.

Bulleted List of Current Projects

· Elmira Correctional Facility: met at ECF this month for our Annual Negotiation meeting and to tour the facility. The ECF Librarian came to STLS to order books.

· Books were purchased and delivered to four county jails for their library collections.
· Participated in outreach events at the Hornell Fall Festival and at the Woodhull Senior Lunch Center.
· Organized and participated in STLS staff and member volunteer events at four county animal shelters across the region.

Meetings Attended/Facilitated

· STLS Annual Meeting in Penn Yan, Outreach Coordinator Bimonthly Meeting, Monday Morning Meet Up, ALA Committee on Organization meeting, Path to Belonging meeting, Reentry Resources Working Group meeting, PLA EDISJ Committee Meeting
· Facilitated COSAC Fall Meeting, Elmira Correctional Facility Annual Negotiation Meeting

Continuing Education Engagement

· SpringyCamp for Public Libraries, Room for Everyone DLD webinar, Path to Belonging webinar, Address Confidentiality Program webinar, Adult Program Swap webinar
· Watkins Glen Chamber of Commerce Spark Conference
· Facilitated Creating and Maintaining Community Focused, Balanced Collections webinar for STLS members

Member or System Visits

· Wide Awake Club Library in Fillmore; Cuba Library, Alfred Box of Books Library, and Hornell Library with the State Librarian; Benedek Memorial Library in Savona; Canaseraga Essential Club Free Library
· Woodhull Senior Luncheon Site Visit, Hornell Fall Festival, Elmira Correctional Facility, Finger Lakes SPCA, Chemung County SPCA, Allegany County SPCA, Humane Society of Schuyler County.

Youth Services, ILL, and Public Awareness Events
by Haleigh Mikolajczyk, Program Consultant
Division of Librarianship

Win for the Month

A win I had throughout the last month was when I checked in on our circulation history for our program resource kits. We have officially had over 100 checkouts of our kits in 2025, which is the highest our circulation has ever been. I look forward to continue connecting these resources to our members and growing the collection.

Bulleted List of Current Projects

- Make Your Mark: The final voting took place online and the top four bookmarks were ordered and distributed to all member libraries. Finalists were sent back their original designs as well as additional stickers, and contest winners were sent additional copies of their printed bookmarks and a poster of their design. Feedback from member libraries, as well as community members was overwhelmingly positive.
- Library Card Sign Up Month: We hosted 7 screenings of the PBS Documentary Libraries Free For All across our five-county region throughout the month of September. At each screening we provided STLS brochures, swag, snacks and a raffle for community members

who chose to dress up. This event wrapped up with library trivia and many thanks from those who attended.

- The Great Give Back/STARCat Cares: Coordinated the participation of 31 total libraries for The Great Give Back with 24 of those being participants in our STARCat Cares campaign to support local animal shelters. I gained help from the Outreach and Sustainability Coordinator to set up volunteer shifts for STLS staff and member libraries to serve time in our local shelters which were well attended.
- FLX Gives: Sent out documentation in the delivery to all member libraries reminding them of the opportunity, provided online training, and have connected via email with a few members about campaign set up and participation. This year we have 12 libraries participating and I look forward to seeing their efforts online.
- Summer Learning Reports: Collected data from all member libraries about their summer learning statistics, and compiled this for our state summer learning report. Documents were sent back out to member libraries with notes about data reporting, their CSLP manual access, upcoming youth learning opportunities related to the upcoming summer learning theme, Unearth A Story.

Meetings Attended/Facilitated

- Meeting Attended
    - Monthly Morning Meetup
    - DoL
    - Training Team
    - Mid Quarter Refresh
    - Delivery Team Meeting
    - ACDM
    - DAC
    - STLS Annual Meeting
    - SCRLC Resource Sharing Advisory Committee
    - SCRLC Leadership Retreat
    - DEI Discussion Group
- Meeting Facilitated
    - Theater testing for LCSM screenings (Spotlight, The Glen, The Palace)
    - CLIO Intro for ILL
    - ILL Discussion with Assistant Director – Director of Librarianship and ILS Manager
    -

Continuing Education Engagement

- Workshop Attended on Topic
    - Web Accessibility Series Webinars
    - Inspire Learning with the Library of Congress
    - Creating and Maintaining Community Focused, Balanced Collections
    - Bootlegs, Slop, AI
- Presentations or Workshops Facilitated in System or Out of System
    - Summer Learning Report Open Hours

- FLX Gives Webinar

Member or System Visits

- Member site visits
  - Hector (New Director Visit)
  - Wellsville (Storytime)
  - Canaseraga (New Director Visit)

Digital Librarianship and General Public Awareness
by Kendyl Litwiller-Sutherby, Engagement Consultant
Division of Librarianship

Win for the Month
I started working with two member libraries on their websites to help them meet the WCAG standards.

Bulleted List of Current Projects

· Started a "soft-launch" on the Web Accessibility project for member libraries. Odessa and Alfred will be the first two to work through the guidelines.
· Designing / printing variety of marketing materials for member libraries
· Advocacy Day planning

Meetings Attended/Facilitated

· Director's Advisory Council
· Training Team
· Selector's Group
· Digital Library Advisory Group
· Division of Librarianship meeting
· Visit with State Librarian Lauren Moore at STLS

Continuing Education Engagement

· SCRLC Leadership Retreat
· NYALS Advocacy Launch
· Web Accessibility Overview with Sarah McFadden
· Bootlegs, Summaries and Slop: Collection Development in the Age of AI

Member or System Visits

· Belfast - Consultation
· Hornell - Bookmobile Ribbon Cutting
· Arkport – Consultation
· Odessa – Consultation
· Alfred – Consultation
· Canaseraga – Consultation

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

Win for the Month: September

In mid-September, staff from Corning and Elmira reported that Yahoo email AI summaries were incorrectly interpreting emailed library checkout receipts and telling patrons that they were charged for the items they had checked out. Some patrons were very distressed by this misinformation. I worked with SirsiDynix support staff to update the language in those checkout receipts, and after changing multiple words, we finally got the AI summary to correctly report that a patron saved X amount of money by checking out books from the library, rather than being charged that amount. I was skeptical that we would be able to 'correct' the AI summaries, so it was especially rewarding when it worked!

Win for the Month: October

In October STLS received a deposit of $88,181.96, which reflected E-Rate BEAR (Billed Entity Applicant Reimbursement) payments for internet access for our building, and participating STLS libraries for the months of Jan-Jun 2025. The E-Rate process is cumbersome, so it is always gratifying to receive a sizable reimbursement.

Bulleted List of Current Projects

· Major Project 1: Kept libraries updated with Baker & Taylor news; and eventually with creating new accounts at Ingram and sharing information about Brodart, once we learned B&T was going out of business. Worked with those vendor reps as well, to help facilitate the creation and configuration of new STLS library accounts. Monitored BT Cat, the cataloging utility from B&T and got an updated quote from another MARC record vendor, BookWhere.

· Major Project 2: Identified AI-Generated materials purchased by libraries, and discussed items with those libraries.

· Major Project 3: Completed updates to the DAC Circulation System-wide Guidelines, which the DAC approved.

· Major Project 4: DAC Circulation project to update properties in WorkFlows to optimize service.

Meetings Attended/Facilitated

· Meeting Attended: Larissa, Casey and I attended and helped with the STLS Annual Meeting. We all attended a LCSM Movie showing and Larissa participated in a Great Give Back Volunteer shift at an animal shelter. Larissa and I attended the STLS Directors Advisory Council meeting.

· Meetings Facilitated: September LoT Advisory Group; September Cataloging Advisory Group, September DAC Circulation Committee

Continuing Education Engagement

· Workshops Attended on Topic: The Ultimate AI Policy for Your Library Webinar with Stephanie Cole Adams (Mandy); Bootlegs, Summaries, and Slop: Collection Development in the Age of AI (all); Web Accessibility Series #1: Web Accessibility Overview: Web Content Accessibility Guidelines & ADA Title II (all); Collection Development Today, Part 1: Community-Centered Practices Confirmation (Mandy); Collection Development Today, Part 2: Intellectual Freedom (Mandy); Creating and Maintaining Community Focused, Balanced Collections (Larissa); Web Accessibility Series #2: Creating Accessible Documents and PDFs (all), It's an Art, Not a Science: How to Build a Practice of Slow Librarianship hosted by SCRLC (Larissa)

· Conference Attended: Consortia SIG (special interest group) in Cleveland (Casey). SirsiDynix Connections 2025 Online Conference (Kylie, Casey and Mandy).

· Presentations or Workshops Facilitated in System or Out of System: STLS Address Confidentiality Program

Member or System Visits

· Member site visits: Online consultations with Pulteney and Odessa to fill out Ingram’s cataloging and processing form (Mandy). Dundee for Item Maintenance (Casey) and BCA training (Kylie). Arkport for Item Maintenance Review (Kylie) and BCA (Casey). Canaseraga for Circulation (Mandy) and Item Maintenance (Larissa) training. Hector for BCA Training (Larissa). Addison for Circulation training (Mandy).