



TCPDC

TIOGA COUNTY PROPERTY DEVELOPMENT CORPORATION

607.687.8260 | www.tiogacountyny.com | 56 Main St. Owego NY 13827

**Tioga County Property Development Corporation
Regular Board of Directors
Wednesday, May 27th, 2026, at 4:00 PM
Ronald E. Dougherty County Office Building
56 Main Street, Owego, NY 13827
Economic Development Conference Room #109**

Agenda

1. Call to Order
2. Attendance
 - a. Roll Call: M. Baratta, H. Murray, J. Case, L. Pelotte, J. Whitmore, R. Bunce
 - b. Invited Guests: S. Zubalsky-Peer, T. Patton, L. Williams
3. Old Business
 - a. Approval of Minutes from Regular Board Meeting April 8th, 2026.
 - b. Acceptance of Financial Reports through April 2026.
 - c. Project Updates
 - i. 121 Providence
 - ii. 247 Main
 - iii. 62-64 North
 - iv. 39 Railroad Ave
 - v. 81 Hickories Park Road
 - vi. 115 Chestnut & 94 Spencer
4. New Business
 - a. Recommendation of Christine Shaver for the Board
 - b. Approval of 81 North Avenue Residential Tenants
 - c. Assessment for 81 North Ave
 - d. HOME Homebuyer Development Application
 - e. 48-50 Lake Street
 - f. HCR update re:
5. Chairman's Remarks
6. Adjournment

A PARTNER OF

TEAM TIOGA





TCPDC

TIOGA COUNTY PROPERTY DEVELOPMENT CORPORATION

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Draft

**Tioga County Property Development Corporation
Regular Board of Directors
Wednesday, April 8, 2026, at 4:00 PM
Ronald E. Dougherty County Office Building
56 Main Street, Owego, NY 13827
Economic Development Conference Room #109**

Minutes

- 1. Call to Order 4:03 PM
- 2. Attendance
 - a. Roll Call: M. Baratta, H. Murray, L. Pelotte, R. Bunce
 - b. Excused: J. Case, J. Whitmore,
 - c. Invited Guests: S. Zubalsky-Peer, T. Patton, L. Williams, C. Shaver, Matt Freeze
- 3. Old Business
 - a. Approval of Minutes from Regular Board Meeting February 25, 2026.

Motion to approve the regular board meeting minutes as written from February 25, 2026.

**1st: M. Baratta
2nd: R. Bunce
In Favor: All**

- b. Acceptance of Financial Reports through February 2026.

Motion to approve the financial reports through February 2026

**1st: M. Baratta
2nd: R. Bunce
In Favor: All**

- c. Project Updates

- i. 121 Providence

- 1. S. Zubalsky- Peer stated the property is nearing completion. Pictures were presented to the board showing the progression. The social media company the PDC uses has not been there to take photos yet due to permanent stair installation. The hope is for the property to be completed by the end of the month or early May. The next step will be hiring a realtor to get the property sold. The Board felt most realtor pricing will be similar but instructed S. Zubalsky-Peer to reach out to a few local firms and a realtor will be chosen based on references and availability.

- ii. 247 Main

- 1. Demolition plans were submitted by L2 Studio, and T. Patton and S. Zubalsky-Peer are preparing the documents to put out to bid. The plan is to demolish the



rear portion of the house and coordinate with the GC for the construction necessary to close up the home. GC bids will be phased 2-3 weeks after the demolition bid. SHPO has approved of the submitted schematics; the plans will be reviewed by OHPC at their May meeting.

iii. 62-64 North

1. A sole bid was received, however the NYMS grant has a two-bid minimum requirement. S. Zubalsky-Peer stated she received approval from NYMS to obtain a cost estimate prepared by a construction management firm to determine cost reasonableness in lieu of another bidder. Both items were presented to the property owner who has requested time to revise the plans, perform value-engineering, and have the TCPDC re-bid the project to bring the project cost down. S. Zubalsky-Peer stated Village of Owego code enforcement informed Tioga County ED&P that the owner's other property, previously rehabbed under another NYMS grant, was out of compliance with the maintenance declaration and needs a new roof installed. S. Zubalsky-Peer stated the TCPDC will not move forward with the NYMS project at 62-64 North Avenue until the other property passes inspection.

iv. 39 Railroad Ave

1. S. Zubalsky-Peer received permission from M. Baratta and J. Whitmore under the TCPDC procurement policy (H. Murray was on vacation) to contract with a firm to clear the debris from the property. There was an issue with people taking items from the property and a neighbor altercation occurred involving the Tioga County Sheriff. The firm will be cleaning the debris from the yard and securing the house with locks and OSB. T. Patton placed a no trespassing sign on the property. The Town of Berkshire Supervisor informed S. Zubalsky-Peer of a long-standing property line dispute. S. Zubalsky-Peer also received permission from M. Baratta and J. Whitmore to contract with William & Edsall to have a survey map prepared and have the property physically staked.

4. New Business

a. Introduction of Christine Shaver

- i. Christine Shaver attended the meeting as a prospective board member. C. Shaver introduced herself and shared her professional background relating to housing and community development through her time at Tioga Opportunities, Inc. and expressed interest in serving on the board and learning more about the TCPDC and its mission. S. Zubalsky-Peer explained that Governance Committee would need to meet to recommend C. Shaver for the open position and that a resolution would need to be submitted to the Tioga County Legislature for their May meeting to allow for formal appointment to the Board.

b. Audit And PARIS reports

- i. S. Zubalsky-Peer stated the Audit Committee met and recommended approval of the audit and PARIS reports; these were submitted to the ABO prior to the deadline and were also posted publicly on the TCPDC webpage. The board had questions regarding the valuation of 247 Main Street and 81 North Avenue and S. Zubalsky-Peer explained 247 Main St had an inventorial value of \$63,350 as of 12.31.25 (made up of 3 bills from L2 Studio) - When this was reviewed against the Fair Market Value(FMV) for year end, the account recorded an impairment loss of \$20,050 as the updated FVM was \$43,300.

81 North had the same situation; the value reflected in the books of \$123,642 is based on the evaluation that was done at year end book vs. market value. The FMV received was much lower than cost on the books, therefore, it was adjusted and recorded as impairment. H. Murray had a question about a \$39 fee and S. Zubalsky-Peer noted it was due to a payment being late, finance charge in 2026.

Motion to approve and submit the PARIS and Audit reports as recommended by approval by the Audit Committee.

1st: R. Bunce
2nd: L. Pelotte
In Favor: All

c. Approval of demolition of 81 Hickory Park Rd.

- i. Two quotes were obtained for demolition of 81 Hickory Park Rd (LCP and Gorick). LCP was the lower quote and will also perform the asbestos abatement. H. Murray asked if there would be air monitoring and S. Zubalsky-Peer indicated the air monitoring would be performed by O'Rourke under the existing TCPDC term contract.

Motion to approve contract with LCP Group Inc. for demolition and asbestos abatement at 81 Hickory Park Road, Owego NY.

1st: R. Bunce
2nd: M. Baratta
In Favor: All

d. Approval of leasing policy

- i. S. Zubalsky-Peer presented a draft leasing policy for the Board to approve so that the TCPDC has an official policy on record. She stated she and T. Patton worked to make sure the policy covered the basics of leasing and ensuring TCPDC adhered to Fair Housing policy and that more specific items, such as occupancy standards etc., would be covered in the lease. S. Zubalsky-Peer stated the leasing policy still needs to be approved by the attorney and requested Board members provide any suggested changes prior to approval by the attorney. The board acknowledged the policy was sufficient and would approve contingent upon attorney approval.

Motion to approve and adopt the leasing policy as written, contingent upon attorney approval.

1st: R. Bunce
2nd: M. Baratta
In Favor: All

e. Approve lease price for residential units 81 North Ave.

- i. The board discussed rental rates for the residential units. It was noted that the goal is to set rents according to the Fair Market Value, ensuring the rental price meets the mission of affordable housing while still covering operating costs. S. Zubalsky-Peer explained that 2026 HUD Fair Market Rate (FMR) for a 2-bedroom apartment in Tioga County is \$1,118, a drop from 2025. The board requested that a spreadsheet showing rents paid for two-bedroom apartments in the Village of Owego be compiled and shared via email prior to voting on a set rent. L. Pelotte pointed out delaying setting a rent price will cause the units to remain vacant and S. Zubalsky-Peer asked if the Board would be

willing to provide an email vote and reaffirm at the next Board Meeting; the Board agreed.

f. Possible insurance carrier change

- i. S. Zubalsky-Peer noted that their insurance broker had some difficulty obtaining insurance for some TCPDC events and experienced some pushback on property insurance. She stated the broker explained Land Banks traditionally have a difficult time obtaining insurance and he was looking at alternatives, including outreach to the New York Land Bank Association to see which firms successfully insure other Land Banks in the state. The TCPDC will continue with its current provider as the renewal deadline was April 1, 2026 but a future change in provider may be proposed.

g. HCR update re: Property Services Application

- i. S. Zubalsky-Peer explained the TCPDC was denied this grant application because the organization had not spent 75% of its current grant funds. She stated she attended a call with their HCR rep along with B. Woodburn and T. Patton questioning this calculation since the current grant funding has a spenddown date into October 2026 and all current funds were committed to specific, active projects, with anticipated expenditure of funds by this date. S. Zubalsky-Peer explained that the state rep indicated the state had to pick and choose whose grant award was held on to and who was denied and that once the state budget is approved another open round will become available. S. Zubalsky-Peer asked the rep when the anticipated open round would be, but the rep could not provide that answer. The Board emphasized the timely expenditure of funds. H. Murray asked if S. Zubalsky-Peer could follow up again as the TCPDC was relying on the Property Services grant to fund projects currently being undertaken.

5. Chairman's Remarks

- a. None

6. Adjournment- 4:46 PM

Tioga County Property Development Corporation

Balance Sheet Comparison

As of March 31, 2026

	TOTAL			
	AS OF MAR 31, 2026	AS OF MAR 31, 2025 (PY)	CHANGE	% CHANGE
ASSETS				
Current Assets				
Bank Accounts				
10000 Tioga State Bank	93,155.42	86,162.68	6,992.74	8.12 %
10001 Tioga Bank ICS	95,284.39	258,888.77	-163,604.38	-63.19 %
10002 Tioga Bank - 81 North Ave	5,754.03		5,754.03	
Total Bank Accounts	\$194,193.84	\$345,051.45	\$ -150,857.61	-43.72 %
Other Current Assets				
1205 LBI Operations				
1205.1 Left to Receive	200,000.00		200,000.00	
1205.2 Left to Spend	-129,957.35		-129,957.35	
Total 1205 LBI Operations	70,042.65		70,042.65	
12102 LBI Phase 1				
12102.1 Left to Receive	0.00	155,880.17	-155,880.17	-100.00 %
12102.2 Left to Spend	0.00	-132,821.86	132,821.86	100.00 %
Total 12102 LBI Phase 1	0.00	23,058.31	-23,058.31	-100.00 %
12103 LBI Phase 2				
12103.1 Left to Receive	146,102.20	153,429.23	-7,327.03	-4.78 %
12103.2 Left to Spend	-136,331.88	-54,427.03	-81,904.85	-150.49 %
Total 12103 LBI Phase 2	9,770.32	99,002.20	-89,231.88	-90.13 %
12104 LBI Phase II - Capital				
12104.1 Left to Receive	894,167.03		894,167.03	
12104.2 Left to Spend	-783,405.03		-783,405.03	
Total 12104 LBI Phase II - Capital	110,762.00		110,762.00	
14000 Property Inventory				
14045 117 Liberty St	2,300.00	2,666.67	-366.67	-13.75 %
14050 39-41 Temple St.	3,000.00	3,000.00	0.00	0.00 %
14055 115-117 Chestnut Owego	5,000.00	5,000.00	0.00	0.00 %
14060 112 Liberty St.	50.00	50.00	0.00	0.00 %
14061 110 Liberty Street, Owego	6,339.93	6,339.93	0.00	0.00 %
14062 107 Liberty Street, Owego	4,162.13	4,162.13	0.00	0.00 %
14063 96-102 Liberty Street, Owego	11,300.00	13,962.26	-2,662.26	-19.07 %
14075 119 Liberty Street	2,600.00	3,111.11	-511.11	-16.43 %
14081 92-94 Liberty Str.	6,050.31	6,050.31	0.00	0.00 %
14082 37 Temple Str.	4,654.09	4,654.09	0.00	0.00 %
14083 43-45 Temple St.	6,981.13	6,981.13	0.00	0.00 %
14084 47 Temple Str.	3,257.86	3,257.86	0.00	0.00 %
14085 49 Temple Str.	6,515.74	6,515.74	0.00	0.00 %
14086 113 Liberty Street, Owego	1.00	1.00	0.00	0.00 %
14087 247 Main St	43,300.00	1.00	43,299.00	4,329,900.00 %
14092 103 Liberty St	20,000.00	20,000.00	0.00	0.00 %
14093 94 Spencer Ave	1.00	1.00	0.00	0.00 %
14094 54 Temple St	1.00	1.00	0.00	0.00 %
14095 98 Spencer Ave	1.00	1.00	0.00	0.00 %
14097 121 Providence St	185,650.00	22,926.00	162,724.00	709.78 %
14098 81 North Ave	123,642.00	413,752.00	-290,110.00	-70.12 %
14099 81 Hickory Park Rd	322,500.00		322,500.00	
14100 48-50 Lake St	400,000.00		400,000.00	
14101 39 Railroad	50,000.00		50,000.00	
Total 14000 Property Inventory	1,207,307.19	522,434.23	684,872.96	131.09 %
17000 Prepaid Insurance	578.20	1,206.59	-628.39	-52.08 %
Total Other Current Assets	\$1,398,460.36	\$645,701.33	\$752,759.03	116.58 %
Total Current Assets	\$1,592,654.20	\$990,752.78	\$601,901.42	60.75 %

	TOTAL			
	AS OF MAR 31, 2026	AS OF MAR 31, 2025 (PY)	CHANGE	% CHANGE
TOTAL ASSETS	\$1,592,654.20	\$990,752.78	\$601,901.42	60.75 %
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Credit Cards				
21000 Credit Card	-10.25		-10.25	
Total Credit Cards	\$ -10.25	\$0.00	\$ -10.25	0.00%
Other Current Liabilities				
22000 Accrued Expenses	1,000.00	1,633.33	-633.33	-38.78 %
23000 Deferred Grant Revenue	390,150.58	390,150.58	0.00	0.00 %
23002 Hooker Foundation	0.00	2,417.60	-2,417.60	-100.00 %
23003 Community Foundation Grant	4,247.85		4,247.85	
Total 23000 Deferred Grant Revenue	394,398.43	392,568.18	1,830.25	0.47 %
Total Other Current Liabilities	\$395,398.43	\$394,201.51	\$1,196.92	0.30 %
Total Current Liabilities	\$395,388.18	\$394,201.51	\$1,186.67	0.30 %
Total Liabilities	\$395,388.18	\$394,201.51	\$1,186.67	0.30 %
Equity				
32000 Unrestricted Net Assets	641,911.07	308,894.79	333,016.28	107.81 %
Net Income	555,354.95	287,656.48	267,698.47	93.06 %
Total Equity	\$1,197,266.02	\$596,551.27	\$600,714.75	100.70 %
TOTAL LIABILITIES AND EQUITY	\$1,592,654.20	\$990,752.78	\$601,901.42	60.75 %

Tioga County Property Development Corporation

Profit and Loss Comparison

January - March, 2026

	TOTAL			
	JAN - MAR, 2026	JAN - MAR, 2025 (PY)	CHANGE	% CHANGE
Income				
44400 Government Contracts				
44440 Hooker Foundation	1,474.19	233.61	1,240.58	531.05 %
44470 LBI Phase 1		21,156.02	-21,156.02	-100.00 %
44480 LBI Phase II	453,768.12	290,110.00	163,658.12	56.41 %
44481 LBI Phase II - Capital	125,600.00		125,600.00	
44482 LBI Operations	29,634.88		29,634.88	
44483 Community Foundation Grant	3,752.15		3,752.15	
Total 44400 Government Contracts	614,229.34	311,499.63	302,729.71	97.18 %
48000 Rental Income	3,600.00		3,600.00	
Total Income	\$617,829.34	\$311,499.63	\$306,329.71	98.34 %
Cost of Goods Sold				
50000 Cost of Goods Sold				
50004 Property Insurance		2,569.42	-2,569.42	-100.00 %
50006 Property Utilities	5,241.02	783.70	4,457.32	568.75 %
50007 Legal & Closing Costs	3,768.12		3,768.12	
50011 Property Maintenance	6,503.90		6,503.90	
50012 Property- Outside Contract Services	7,250.00		7,250.00	
Total 50000 Cost of Goods Sold	22,763.04	3,353.12	19,409.92	578.86 %
Total Cost of Goods Sold	\$22,763.04	\$3,353.12	\$19,409.92	578.86 %
GROSS PROFIT	\$595,066.30	\$308,146.51	\$286,919.79	93.11 %
Expenses				
62000 Operating Expenses				
60900 Business Expenses				
60930 Bank Fees	39.00		39.00	
Total 60900 Business Expenses	39.00		39.00	
62100 Contract Services				
62110 Accounting Fees	9,500.00	9,060.00	440.00	4.86 %
62140 Legal Fees	4,600.00		4,600.00	
62150 Outside Contract Services	19,213.31	10,384.84	8,828.47	85.01 %
Total 62100 Contract Services	33,313.31	19,444.84	13,868.47	71.32 %
65120 Insurance - Liability, D and O	830.46	318.66	511.80	160.61 %
65150 Memberships and Dues	2,500.00	2,000.00	500.00	25.00 %
Total 62000 Operating Expenses	36,682.77	21,763.50	14,919.27	68.55 %
65000 Operations				
65040 Supplies	3,028.58		3,028.58	
Total 65000 Operations	3,028.58		3,028.58	
Total Expenses	\$39,711.35	\$21,763.50	\$17,947.85	82.47 %
NET OPERATING INCOME	\$555,354.95	\$286,383.01	\$268,971.94	93.92 %
Other Income				
7000 Interest Income		1,273.47	-1,273.47	-100.00 %

	TOTAL			
	JAN - MAR, 2026	JAN - MAR, 2025 (PY)	CHANGE	% CHANGE
Total Other Income	\$0.00	\$1,273.47	\$ -1,273.47	-100.00 %
NET OTHER INCOME	\$0.00	\$1,273.47	\$ -1,273.47	-100.00 %
NET INCOME	\$555,354.95	\$287,656.48	\$267,698.47	93.06 %

Tioga County Property Development Corporation

Profit and Loss by Class

January - March, 2026

	COMMUNITY FOUNDATION	GENERAL & ADMINISTRATIVE	HOOKER FOUNDATION	LBI OPERATIONS	LBI PHASE 2	LBI PHASE II CAPITAL	TOTAL
Income							
44400 Government Contracts							\$0.00
44440 Hooker Foundation			1,474.19				\$1,474.19
44480 LBI Phase II					453,768.12		\$453,768.12
44481 LBI Phase II - Capital						125,600.00	\$125,600.00
44482 LBI Operations				29,634.88			\$29,634.88
44483 Community Foundation Grant	3,752.15						\$3,752.15
Total 44400 Government Contracts	3,752.15		1,474.19	29,634.88	453,768.12	125,600.00	\$614,229.34
48000 Rental Income		3,600.00					\$3,600.00
Total Income	\$3,752.15	\$3,600.00	\$1,474.19	\$29,634.88	\$453,768.12	\$125,600.00	\$617,829.34
Cost of Goods Sold							
50000 Cost of Goods Sold							\$0.00
50006 Property Utilities		3,504.39	1,321.39	415.24			\$5,241.02
50007 Legal & Closing Costs					3,768.12		\$3,768.12
50011 Property Maintenance		599.63	152.80	5,751.47			\$6,503.90
50012 Property- Outside Contract Services						7,250.00	\$7,250.00
Total 50000 Cost of Goods Sold		4,104.02	1,474.19	6,166.71	3,768.12	7,250.00	\$22,763.04
Total Cost of Goods Sold	\$0.00	\$4,104.02	\$1,474.19	\$6,166.71	\$3,768.12	\$7,250.00	\$22,763.04
GROSS PROFIT	\$3,752.15	\$ -504.02	\$0.00	\$23,468.17	\$450,000.00	\$118,350.00	\$595,066.30
Expenses							
62000 Operating Expenses							\$0.00
60900 Business Expenses							\$0.00
60930 Bank Fees		39.00					\$39.00
Total 60900 Business Expenses		39.00					\$39.00
62100 Contract Services							\$0.00
62110 Accounting Fees		6,500.00		3,000.00			\$9,500.00
62140 Legal Fees		4,600.00					\$4,600.00
62150 Outside Contract Services	1,245.00	0.14		17,968.17			\$19,213.31
Total 62100 Contract Services	1,245.00	11,100.14		20,968.17			\$33,313.31
65120 Insurance - Liability, D and O		830.46					\$830.46
65150 Memberships and Dues				2,500.00			\$2,500.00
Total 62000 Operating Expenses	1,245.00	11,969.60		23,468.17			\$36,682.77
65000 Operations							\$0.00
65040 Supplies	2,507.15	521.43					\$3,028.58
Total 65000 Operations	2,507.15	521.43					\$3,028.58
Total Expenses	\$3,752.15	\$12,491.03	\$0.00	\$23,468.17	\$0.00	\$0.00	\$39,711.35
NET OPERATING INCOME	\$0.00	\$ -12,995.05	\$0.00	\$0.00	\$450,000.00	\$118,350.00	\$555,354.95
NET INCOME	\$0.00	\$ -12,995.05	\$0.00	\$0.00	\$450,000.00	\$118,350.00	\$555,354.95

Tioga County Property Development Corporation

Profit and Loss by Month

January - March, 2026

	JAN 2026	FEB 2026	MAR 2026	TOTAL
Income				
44400 Government Contracts				\$0.00
44440 Hooker Foundation	409.80	848.73	215.66	\$1,474.19
44480 LBI Phase II		450,000.00	3,768.12	\$453,768.12
44481 LBI Phase II - Capital	63,150.00		62,450.00	\$125,600.00
44482 LBI Operations	3,968.18	4,043.76	21,622.94	\$29,634.88
44483 Community Foundation Grant	3,576.40		175.75	\$3,752.15
Total 44400 Government Contracts	71,104.38	454,892.49	88,232.47	\$614,229.34
48000 Rental Income	1,200.00	1,200.00	1,200.00	\$3,600.00
Total Income	\$72,304.38	\$456,092.49	\$89,432.47	\$617,829.34
Cost of Goods Sold				
50000 Cost of Goods Sold				\$0.00
50006 Property Utilities	789.98	2,278.90	2,172.14	\$5,241.02
50007 Legal & Closing Costs			3,768.12	\$3,768.12
50011 Property Maintenance	57.86	3,161.00	3,285.04	\$6,503.90
50012 Property- Outside Contract Services	3,750.00		3,500.00	\$7,250.00
Total 50000 Cost of Goods Sold	4,597.84	5,439.90	12,725.30	\$22,763.04
Total Cost of Goods Sold	\$4,597.84	\$5,439.90	\$12,725.30	\$22,763.04
GROSS PROFIT	\$67,706.54	\$450,652.59	\$76,707.17	\$595,066.30
Expenses				
62000 Operating Expenses				\$0.00
60900 Business Expenses				\$0.00
60930 Bank Fees	39.00			\$39.00
Total 60900 Business Expenses	39.00			\$39.00
62100 Contract Services				\$0.00
62110 Accounting Fees	1,500.00	1,000.00	7,000.00	\$9,500.00
62140 Legal Fees			4,600.00	\$4,600.00
62150 Outside Contract Services	4,213.32		14,999.99	\$19,213.31
Total 62100 Contract Services	5,713.32	1,000.00	26,599.99	\$33,313.31
65120 Insurance - Liability, D and O	276.82	276.82	276.82	\$830.46
65150 Memberships and Dues			2,500.00	\$2,500.00
Total 62000 Operating Expenses	6,029.14	1,276.82	29,376.81	\$36,682.77
65000 Operations				\$0.00
65040 Supplies	2,331.40	521.43	175.75	\$3,028.58
Total 65000 Operations	2,331.40	521.43	175.75	\$3,028.58
Total Expenses	\$8,360.54	\$1,798.25	\$29,552.56	\$39,711.35
NET OPERATING INCOME	\$59,346.00	\$448,854.34	\$47,154.61	\$555,354.95
NET INCOME	\$59,346.00	\$448,854.34	\$47,154.61	\$555,354.95

Tioga County Property Development Corporation

Transaction Detail by Account

March 2026

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
10000 Tioga State Bank									
03/05/2026	Check	687	No	Bonadio & Co., LLP		Professional fees for 2025 Audit	62110 Operating Expenses:Contract Services:Accounting Fees	-6,000.00	-6,000.00
03/05/2026	Check	688	No	Elan Financial Services		Credit card was used for purchase of gift cards for participants of the women's course. This should be paid from the Community Foundation Grant. Have receipts of gift cards if needed.	-Split-	-175.75	-6,175.75
03/05/2026	Check	686	No	Bowers & Company CPAS PLLC		Accounting services for February 2026	22000 Accrued Expenses	-1,000.00	-7,175.75
03/09/2026	Check	682	No	Thomas, Collison & Meagher			-Split-	-835.04	-8,010.79
03/09/2026	Check	684	No	Sara Zubalsky-Peer			-Split-	-833.33	-8,844.12
03/09/2026	Check	683	No	Sara Zubalsky-Peer			-Split-	-833.33	-9,677.45
03/09/2026	Check	685	No	Sara Zubalsky-Peer			-Split-	-833.33	-10,510.78
03/10/2026	Check	690	No	Valley Energy		Account Number: ****3921	-Split-	-227.92	-10,738.70
03/10/2026	Check	689	No	Thomas, Collison & Meagher			-Split-	-2,933.08	-13,671.78
03/16/2026	Check	691	No	Clearview Door & Window			-Split-	-58,950.00	-72,621.78
03/16/2026	Check	692	No	Construction Management Associates LLC			-Split-	-3,500.00	-76,121.78
03/17/2026	Check	697	No	NYSEG		Electric 1st floor- 2/10-3/10	50006 Cost of Goods Sold:Property Utilities	-675.76	-76,797.54
03/17/2026	Check	694	No	NYSEG		Electric 2nd floor 2/10-3/10	50006 Cost of Goods Sold:Property Utilities	-140.31	-76,937.85
03/17/2026	Check	696	No	NYSEG		Electric 3rd Floor- 2/10-3/10	50006 Cost of Goods Sold:Property Utilities	-162.64	-77,100.49
03/17/2026	Check	693	No	NYSEG			-Split-	-537.02	-77,637.51
03/17/2026	Check	698	No	NYSEG		Electric- house 2/10-3/10	50006 Cost of Goods Sold:Property Utilities	-28.79	-77,666.30
03/19/2026	Check	695	No	Tioga Co. Econ. Dev & Planning			-Split-	-12,500.00	-90,166.30
03/19/2026	Check	699	No	NYSEG			50006 Cost of Goods Sold:Property Utilities	-399.70	-90,566.00
03/23/2026	Check	701	No	Thomas, Collison & Meagher			62140 Operating Expenses:Contract Services:Legal Fees	-1,350.00	-91,916.00
03/23/2026	Check	700	No	Thomas, Collison & Meagher			62140 Operating Expenses:Contract Services:Legal Fees	-3,250.00	-95,166.00
03/24/2026	Check	702	No	Scott's Lawn & Landscape Care			-Split-	-3,190.00	-98,356.00
03/27/2026	Deposit		No				12104.1 LBI Phase II - Capital:Left to Receive	62,450.00	-35,906.00
03/27/2026	Deposit		No	General & Administrative			12200 Community Foundation Grant	4,250.00	-31,656.00
03/30/2026	Check	703	No	Dependable Disposal of Southern Tier, LLC			50011 Cost of Goods Sold:Property Maintenance	-95.04	-31,751.04
03/31/2026	Check	704	No	Centerstate CEO Foundation, Inc.			-Split-	-2,500.00	-34,251.04
Total for 10000 Tioga State Bank								\$ -	
								34,251.04	
10002 Tioga Bank - 81 North Ave									
03/03/2026	Deposit		No	General & Administrative			48000 Rental Income	1,200.00	1,200.00
Total for 10002 Tioga Bank - 81 North Ave								\$1,200.00	
1205 LBI Operations									
1205.2 Left to Spend									
03/09/2026	Check	683	No	Sara Zubalsky-Peer		To recognize grant income	10000 Tioga State Bank	833.33	833.33
03/09/2026	Check	685	No	Sara Zubalsky-Peer		To recognize grant income	10000 Tioga State Bank	833.33	1,666.66
03/09/2026	Check	684	No	Sara Zubalsky-Peer		To recognize grant income	10000 Tioga State Bank	833.33	2,499.99
03/10/2026	Check	690	No	Valley Energy		To recognize grant income	10000 Tioga State Bank	227.92	2,727.91
03/19/2026	Check	695	No	Tioga Co. Econ. Dev & Planning		To recognize grant income	10000 Tioga State Bank	12,500.00	15,227.91
03/24/2026	Check	702	No	Scott's Lawn & Landscape Care		To recognize grant income	10000 Tioga State Bank	2,895.03	18,122.94
03/31/2026	Check	704	No	Centerstate CEO Foundation, Inc.		To recognize grant income	10000 Tioga State Bank	2,500.00	20,622.94
03/31/2026	Journal Entry	10	No			To recognize grant income	-Split-	1,000.00	21,622.94
Total for 1205.2 Left to Spend								\$21,622.94	
Total for 1205 LBI Operations								\$21,622.94	
12103 LBI Phase 2									
12103.2 Left to Spend									
03/09/2026	Check	682	No	Thomas, Collison & Meagher		To recognize grant income	10000 Tioga State Bank	835.04	835.04
03/10/2026	Check	689	No	Thomas, Collison & Meagher		To recognize grant income	10000 Tioga State Bank	2,933.08	3,768.12
Total for 12103.2 Left to Spend								\$3,768.12	
Total for 12103 LBI Phase 2								\$3,768.12	
12104 LBI Phase II - Capital									
12104.1 Left to Receive									
03/27/2026	Deposit		No				10000 Tioga State Bank	-62,450.00	62,450.00
Total for 12104.1 Left to Receive								\$ -	
								62,450.00	
12104.2 Left to Spend									
03/16/2026	Check	691	No	Clearview Door & Window		To recognize grant income	10000 Tioga State Bank	58,950.00	58,950.00
03/16/2026	Check	692	No	Construction Management Associates LLC		To recognize grant income	10000 Tioga State Bank	3,500.00	62,450.00
Total for 12104.2 Left to Spend								\$62,450.00	
Total for 12104 LBI Phase II - Capital								\$0.00	
12200 Community Foundation Grant									
03/27/2026	Deposit		No	General & Administrative	General & Administrative	Community Foundation Women's Fund	10000 Tioga State Bank	-4,250.00	-4,250.00
Total for 12200 Community Foundation Grant								\$ -	
								4,250.00	
14000 Property Inventory									
14097 121 Providence St									
03/16/2026	Check	691	No	Clearview Door & Window	LBI Phase II	121 Providence - 2nd Draw - Interior Renovations	10000 Tioga State Bank	58,950.00	58,950.00

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
					Capital				
Total for 14097 121 Providence St								\$58,950.00	
Total for 14000 Property Inventory								\$58,950.00	
17000 Prepaid Insurance									
03/31/2026	Journal Entry	11	No			To record insurance expense for Mar 2026	-Split-	-276.82	-276.82
Total for 17000 Prepaid Insurance								\$ -276.82	
22000 Accrued Expenses									
03/05/2026	Check	686	No	Bowers & Company CPAS PLLC	General & Administrative	Accounting services for February 2026	10000 Tioga State Bank	-1,000.00	-1,000.00
03/31/2026	Journal Entry	10	No			To record accounting services fees for Mar 2026 - Inv# 249754	-Split-	1,000.00	0.00
Total for 22000 Accrued Expenses								\$0.00	
23000 Deferred Grant Revenue									
23002 Hooker Foundation									
03/17/2026	Check	693	No	NYSEG		To recognize grant income	10000 Tioga State Bank	-215.66	-215.66
Total for 23002 Hooker Foundation								\$ -215.66	
23003 Community Foundation Grant									
03/05/2026	Check	688	No	Elan Financial Services		To recognize funding against grant received	10000 Tioga State Bank	-175.75	-175.75
Total for 23003 Community Foundation Grant								\$ -175.75	
Total for 23000 Deferred Grant Revenue								\$ -391.41	
44400 Government Contracts									
44440 Hooker Foundation									
03/17/2026	Check	693	No	NYSEG	Hooker Foundation	To recognize grant income	10000 Tioga State Bank	215.66	215.66
Total for 44440 Hooker Foundation								\$215.66	
44480 LBI Phase II									
03/09/2026	Check	682	No	Thomas, Collison & Meagher	LBI Phase 2	To recognize grant income	10000 Tioga State Bank	835.04	835.04
03/10/2026	Check	689	No	Thomas, Collison & Meagher	LBI Phase 2	To recognize grant income	10000 Tioga State Bank	2,933.08	3,768.12
Total for 44480 LBI Phase II								\$3,768.12	
44481 LBI Phase II - Capital									
03/16/2026	Check	691	No	Clearview Door & Window	LBI Phase II Capital	To recognize grant income	10000 Tioga State Bank	58,950.00	58,950.00
03/16/2026	Check	692	No	Construction Management Associates LLC	LBI Phase II Capital	To recognize grant income	10000 Tioga State Bank	3,500.00	62,450.00
Total for 44481 LBI Phase II - Capital								\$62,450.00	
44482 LBI Operations									
03/09/2026	Check	685	No	Sara Zubalsky-Peer	LBI Operations	To recognize grant income	10000 Tioga State Bank	833.33	833.33
03/09/2026	Check	684	No	Sara Zubalsky-Peer	LBI Operations	To recognize grant income	10000 Tioga State Bank	833.33	1,666.66
03/09/2026	Check	683	No	Sara Zubalsky-Peer	LBI Operations	To recognize grant income	10000 Tioga State Bank	833.33	2,499.99
03/10/2026	Check	690	No	Valley Energy	LBI Operations	To recognize grant income	10000 Tioga State Bank	227.92	2,727.91
03/19/2026	Check	695	No	Tioga Co. Econ. Dev & Planning	LBI Operations	To recognize grant income	10000 Tioga State Bank	12,500.00	15,227.91
03/24/2026	Check	702	No	Scott's Lawn & Landscape Care	LBI Operations	To recognize grant income	10000 Tioga State Bank	2,895.03	18,122.94
03/31/2026	Journal Entry	10	No		LBI Operations	To recognize grant income	-Split-	1,000.00	19,122.94
03/31/2026	Check	704	No	Centerstate CEO Foundation, Inc.	LBI Operations	To recognize grant income	10000 Tioga State Bank	2,500.00	21,622.94
Total for 44482 LBI Operations								\$21,622.94	
44483 Community Foundation Grant									
03/05/2026	Check	688	No	Elan Financial Services	Community Foundation	To recognize funding against grant received	10000 Tioga State Bank	175.75	175.75
Total for 44483 Community Foundation Grant								\$175.75	
Total for 44400 Government Contracts								\$88,232.47	
48000 Rental Income									
03/03/2026	Deposit		No	General & Administrative	General & Administrative		10002 Tioga Bank - 81 North Ave	1,200.00	1,200.00
Total for 48000 Rental Income								\$1,200.00	
50000 Cost of Goods Sold									
50006 Property Utilities									
03/10/2026	Check	690	No	Valley Energy	LBI Operations	121 Providence 1/26-2/26 heating	10000 Tioga State Bank	227.92	227.92
03/17/2026	Check	698	No	NYSEG	General & Administrative	Electric- house 2/10-3/10	10000 Tioga State Bank	28.79	256.71
03/17/2026	Check	694	No	NYSEG	General & Administrative	Electric 2nd floor 2/10-3/10	10000 Tioga State Bank	140.31	397.02
03/17/2026	Check	696	No	NYSEG	General & Administrative	Electric 3rd Floor- 2/10-3/10	10000 Tioga State Bank	162.64	559.66
03/17/2026	Check	697	No	NYSEG	General & Administrative	Electric 1st floor- 2/10-3/10	10000 Tioga State Bank	675.76	1,235.42
03/17/2026	Check	693	No	NYSEG	General & Administrative	Electric - 103 Liberty 2/10 - 3/10	10000 Tioga State Bank	321.36	1,556.78
03/17/2026	Check	693	No	NYSEG	Hooker Foundation	Electric - 103 Liberty 2/10 - 3/10	10000 Tioga State Bank	215.66	1,772.44
03/19/2026	Check	699	No	NYSEG	General & Administrative	Electric shut off- 1st floor	10000 Tioga State Bank	399.70	2,172.14
Total for 50006 Property Utilities								\$2,172.14	
50007 Legal & Closing Costs									
03/09/2026	Check	682	No	Thomas, Collison & Meagher	LBI Phase 2	reimbursement for tax adjustments paid 39 Railroad Ave	10000 Tioga State Bank	835.04	835.04
03/10/2026	Check	689	No	Thomas, Collison & Meagher	LBI Phase 2	reimbursement for tax payment for 48-50 Lake st closing	10000 Tioga State Bank	2,933.08	3,768.12
Total for 50007 Legal & Closing Costs								\$3,768.12	
50011 Property Maintenance									
03/24/2026	Check	702	No	Scott's Lawn & Landscape Care	LBI Operations	Salting Sidewalks <2in 2/7/26	10000 Tioga State Bank	9.05	9.05
03/24/2026	Check	702	No	Scott's Lawn & Landscape Care	LBI Operations	Salting Sidewalks <2in 2/7/26	10000 Tioga State Bank	9.05	18.10
03/24/2026	Check	702	No	Scott's Lawn & Landscape Care	LBI Operations	Salting Sidewalks <2in 2/7/26	10000 Tioga State Bank	9.05	27.15
03/24/2026	Check	702	No	Scott's Lawn & Landscape Care	LBI Operations	Salting Sidewalks <2in 2/7/26	10000 Tioga State Bank	9.05	36.20
03/24/2026	Check	702	No	Scott's Lawn & Landscape Care	LBI Operations	Salting Sidewalks <2in 2/7/26	10000 Tioga State Bank	9.05	45.25
03/24/2026	Check	702	No	Scott's Lawn & Landscape Care	LBI Operations	Salting Sidewalks <2in 2/7/26	10000 Tioga State Bank	9.05	54.30
03/24/2026	Check	702	No	Scott's Lawn & Landscape Care	LBI Operations	Salting Sidewalks <2in 2/7/26	10000 Tioga State Bank	9.05	63.35
03/24/2026	Check	702	No	Scott's Lawn & Landscape Care	LBI Operations	Salting Sidewalks <2in 2/7/26	10000 Tioga State Bank	9.05	72.40
03/24/2026	Check	702	No	Scott's Lawn & Landscape Care	LBI Operations	Salting Sidewalks <2in 2/7/26	10000 Tioga State Bank	9.05	81.45

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
03/24/2026	Check	702	No	Scott's Lawn & Landscape Care	LBI Operations	Salting Sidewalks <2in 2/7/26	10000 Tioga State Bank	9.04	3,144.79
03/24/2026	Check	702	No	Scott's Lawn & Landscape Care	LBI Operations	Salting Sidewalks <2in 2/7/26	10000 Tioga State Bank	9.04	3,153.83
03/24/2026	Check	702	No	Scott's Lawn & Landscape Care	LBI Operations	Salting Sidewalks <2in 2/7/26	10000 Tioga State Bank	9.04	3,162.87
03/24/2026	Check	702	No	Scott's Lawn & Landscape Care	LBI Operations	Salting Sidewalks <2in 2/7/26	10000 Tioga State Bank	9.04	3,171.91
03/24/2026	Check	702	No	Scott's Lawn & Landscape Care	LBI Operations	Salting Sidewalks <2in 2/7/26	10000 Tioga State Bank	9.04	3,180.95
03/24/2026	Check	702	No	Scott's Lawn & Landscape Care	LBI Operations	Salting Sidewalks <2in 2/7/26	10000 Tioga State Bank	9.05	3,190.00
03/30/2026	Check	703	No	Dependable Disposal of Southern Tier, LLC	General & Administrative	81 North Trash Services	10000 Tioga State Bank	95.04	3,285.04
Total for 50011 Property Maintenance								\$3,285.04	
50012 Property- Outside Contract Services									
03/16/2026	Check	692	No	Construction Management Associates LLC	LBI Phase II Capital	Draw # 2 - 121 Providence - Construction Management	10000 Tioga State Bank	3,500.00	3,500.00
Total for 50012 Property- Outside Contract Services								\$3,500.00	
Total for 50000 Cost of Goods Sold								\$12,725.30	
62000 Operating Expenses									
62100 Contract Services									
62110 Accounting Fees									
03/05/2026	Check	687	No	Bonadio & Co., LLP	General & Administrative	Professional fees for 2025 Audit	10000 Tioga State Bank	6,000.00	6,000.00
03/31/2026	Journal Entry	10	No		LBI Operations	To record accounting services fees for Mar 2026 - Inv# 249754	-Split-	1,000.00	7,000.00
Total for 62110 Accounting Fees								\$7,000.00	
62140 Legal Fees									
03/23/2026	Check	701	No	Thomas, Collison & Meagher	General & Administrative	Billing for services rendered January 2026	10000 Tioga State Bank	1,350.00	1,350.00
03/23/2026	Check	700	No	Thomas, Collison & Meagher	General & Administrative	Billing for legal services February 2026	10000 Tioga State Bank	3,250.00	4,600.00
Total for 62140 Legal Fees								\$4,600.00	
62150 Outside Contract Services									
03/09/2026	Check	683	No	Sara Zubalsky-Peer	LBI Operations	Admin services for February 2026	10000 Tioga State Bank	833.33	833.33
03/09/2026	Check	684	No	Sara Zubalsky-Peer	LBI Operations	Admin services for January 2026	10000 Tioga State Bank	833.33	1,666.66
03/09/2026	Check	685	No	Sara Zubalsky-Peer	LBI Operations	Admin services for December 2025	10000 Tioga State Bank	833.33	2,499.99
03/19/2026	Check	695	No	Tioga Co. Econ. Dev & Planning	LBI Operations	Administrative Fees - 1st Quarter	10000 Tioga State Bank	12,500.00	14,999.99
Total for 62150 Outside Contract Services								\$14,999.99	
Total for 62100 Contract Services								\$26,599.99	
65120 Insurance - Liability, D and O									
03/31/2026	Journal Entry	11	No		General & Administrative	To record insurance expense for Mar 2026	-Split-	276.82	276.82
Total for 65120 Insurance - Liability, D and O								\$276.82	
65150 Memberships and Dues									
03/31/2026	Check	704	No	Centerstate CEO Foundation, Inc.	LBI Operations	Land Bank 2026 Dues (NYLBA)	10000 Tioga State Bank	2,500.00	2,500.00
Total for 65150 Memberships and Dues								\$2,500.00	
Total for 62000 Operating Expenses								\$29,376.81	
65000 Operations									
65040 Supplies									
03/05/2026	Check	688	No	Elan Financial Services	Community Foundation	Purchases for GC for Women's Course	10000 Tioga State Bank	175.75	175.75
Total for 65040 Supplies								\$175.75	
Total for 65000 Operations								\$175.75	

Tioga County Property Development Corporation

Balance Sheet Comparison

As of April 30, 2026

	TOTAL			
	AS OF APR 30, 2026	AS OF APR 30, 2025 (PY)	CHANGE	% CHANGE
ASSETS				
Current Assets				
Bank Accounts				
10000 Tioga State Bank	22,646.10	168,366.15	-145,720.05	-86.55 %
10001 Tioga Bank ICS	95,284.39	259,314.67	-164,030.28	-63.26 %
10002 Tioga Bank - 81 North Ave	6,954.03		6,954.03	
Total Bank Accounts	\$124,884.52	\$427,680.82	\$ -302,796.30	-70.80 %
Other Current Assets				
1205 LBI Operations				
1205.1 Left to Receive	200,000.00		200,000.00	
1205.2 Left to Spend	-121,140.87		-121,140.87	
Total 1205 LBI Operations	78,859.13		78,859.13	
12102 LBI Phase 1				
12102.1 Left to Receive	0.00	155,880.17	-155,880.17	-100.00 %
12102.2 Left to Spend	0.00	-122,878.16	122,878.16	100.00 %
Total 12102 LBI Phase 1	0.00	33,002.01	-33,002.01	-100.00 %
12103 LBI Phase 2				
12103.1 Left to Receive	146,102.20	60,429.23	85,672.97	141.77 %
12103.2 Left to Spend	-136,331.88	-54,427.03	-81,904.85	-150.49 %
Total 12103 LBI Phase 2	9,770.32	6,002.20	3,768.12	62.78 %
12104 LBI Phase II - Capital				
12104.1 Left to Receive	894,167.03		894,167.03	
12104.2 Left to Spend	-722,976.03		-722,976.03	
Total 12104 LBI Phase II - Capital	171,191.00		171,191.00	
14000 Property Inventory				
14045 117 Liberty St	2,300.00	2,666.67	-366.67	-13.75 %
14050 39-41 Temple St.	3,000.00	3,000.00	0.00	0.00 %
14055 115-117 Chestnut Owego	5,000.00	5,000.00	0.00	0.00 %
14060 112 Liberty St.	50.00	50.00	0.00	0.00 %
14061 110 Liberty Street, Owego	6,339.93	6,339.93	0.00	0.00 %
14062 107 Liberty Street, Owego	4,162.13	4,162.13	0.00	0.00 %
14063 96-102 Liberty Street, Owego	11,300.00	13,962.26	-2,662.26	-19.07 %
14075 119 Liberty Street	2,600.00	3,111.11	-511.11	-16.43 %
14081 92-94 Liberty Str.	6,050.31	6,050.31	0.00	0.00 %
14082 37 Temple Str.	4,654.09	4,654.09	0.00	0.00 %
14083 43-45 Temple St.	6,981.13	6,981.13	0.00	0.00 %
14084 47 Temple Str.	3,257.86	3,257.86	0.00	0.00 %
14085 49 Temple Str.	6,515.74	6,515.74	0.00	0.00 %
14086 113 Liberty Street, Owego	1.00	1.00	0.00	0.00 %
14087 247 Main St	43,300.00	1.00	43,299.00	4,329,900.00 %
14092 103 Liberty St	20,000.00	20,000.00	0.00	0.00 %
14093 94 Spencer Ave	1.00	1.00	0.00	0.00 %
14094 54 Temple St	1.00	1.00	0.00	0.00 %
14095 98 Spencer Ave	1.00	1.00	0.00	0.00 %
14097 121 Providence St	237,850.00	22,926.00	214,924.00	937.47 %
14098 81 North Ave	123,642.00	413,752.00	-290,110.00	-70.12 %
14099 81 Hickory Park Rd	322,500.00		322,500.00	
14100 48-50 Lake St	400,000.00		400,000.00	
14101 39 Railroad	50,000.00		50,000.00	
Total 14000 Property Inventory	1,259,507.19	522,434.23	737,072.96	141.08 %
17000 Prepaid Insurance	6,282.98	1,173.56	5,109.42	435.38 %
Total Other Current Assets	\$1,525,610.62	\$562,612.00	\$962,998.62	171.17 %

	TOTAL			
	AS OF APR 30, 2026	AS OF APR 30, 2025 (PY)	CHANGE	% CHANGE
Total Current Assets	\$1,650,495.14	\$990,292.82	\$660,202.32	66.67 %
TOTAL ASSETS	\$1,650,495.14	\$990,292.82	\$660,202.32	66.67 %
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20000 Accounts Payable	4,505.30		4,505.30	
Total Accounts Payable	\$4,505.30	\$0.00	\$4,505.30	0.00%
Other Current Liabilities				
22000 Accrued Expenses	1,000.00	800.00	200.00	25.00 %
23000 Deferred Grant Revenue	390,150.58	390,150.58	0.00	0.00 %
23002 Hooker Foundation	0.00	2,398.10	-2,398.10	-100.00 %
23003 Community Foundation Grant	4,198.60		4,198.60	
Total 23000 Deferred Grant Revenue	394,349.18	392,548.68	1,800.50	0.46 %
Total Other Current Liabilities	\$395,349.18	\$393,348.68	\$2,000.50	0.51 %
Total Current Liabilities	\$399,854.48	\$393,348.68	\$6,505.80	1.65 %
Total Liabilities	\$399,854.48	\$393,348.68	\$6,505.80	1.65 %
Equity				
32000 Unrestricted Net Assets	641,911.07	308,894.79	333,016.28	107.81 %
Net Income	608,729.59	288,049.35	320,680.24	111.33 %
Total Equity	\$1,250,640.66	\$596,944.14	\$653,696.52	109.51 %
TOTAL LIABILITIES AND EQUITY	\$1,650,495.14	\$990,292.82	\$660,202.32	66.67 %

Tioga County Property Development Corporation

Profit and Loss Comparison

January - April, 2026

	TOTAL			
	JAN - APR, 2026	JAN - APR, 2025 (PY)	CHANGE	% CHANGE
Income				
44400 Government Contracts				
44440 Hooker Foundation	1,474.19	253.11	1,221.08	482.43 %
44470 LBI Phase 1		31,099.72	-31,099.72	-100.00 %
44480 LBI Phase II	453,768.12	290,110.00	163,658.12	56.41 %
44481 LBI Phase II - Capital	186,029.00		186,029.00	
44482 LBI Operations	38,451.36		38,451.36	
44483 Community Foundation Grant	3,801.40		3,801.40	
Total 44400 Government Contracts	683,524.07	321,462.83	362,061.24	112.63 %
48000 Rental Income	4,800.00		4,800.00	
Total Income	\$688,324.07	\$321,462.83	\$366,861.24	114.12 %
Cost of Goods Sold				
50000 Cost of Goods Sold				
50001 Demolition	1,941.50		1,941.50	
50004 Property Insurance	297.15	2,569.42	-2,272.27	-88.44 %
50006 Property Utilities	6,367.25	1,113.57	5,253.68	471.79 %
50007 Legal & Closing Costs	3,768.12		3,768.12	
50008 Debris Removal-Periodic	6,229.00		6,229.00	
50011 Property Maintenance	7,833.90		7,833.90	
50012 Property- Outside Contract Services	9,250.00		9,250.00	
Total 50000 Cost of Goods Sold	35,686.92	3,682.99	32,003.93	868.97 %
Total Cost of Goods Sold	\$35,686.92	\$3,682.99	\$32,003.93	868.97 %
GROSS PROFIT	\$652,637.15	\$317,779.84	\$334,857.31	105.37 %
Expenses				
62000 Operating Expenses				
62100 Contract Services				
62110 Accounting Fees	12,833.00	9,860.00	2,973.00	30.15 %
62140 Legal Fees	4,600.00		4,600.00	
62150 Outside Contract Services	19,213.31	19,218.17	-4.86	-0.03 %
Total 62100 Contract Services	36,646.31	29,078.17	7,568.14	26.03 %
65120 Insurance - Liability, D and O	1,333.42	351.69	981.73	279.15 %
65150 Memberships and Dues	2,500.00	2,000.00	500.00	25.00 %
Total 62000 Operating Expenses	40,479.73	31,429.86	9,049.87	28.79 %
65000 Operations				
65010 Books, Subscriptions, Reference	350.00		350.00	
65040 Supplies	3,077.83		3,077.83	
Total 65000 Operations	3,427.83		3,427.83	
Total Expenses	\$43,907.56	\$31,429.86	\$12,477.70	39.70 %
NET OPERATING INCOME	\$608,729.59	\$286,349.98	\$322,379.61	112.58 %
Other Income				
7000 Interest Income		1,699.37	-1,699.37	-100.00 %

	TOTAL			
	JAN - APR, 2026	JAN - APR, 2025 (PY)	CHANGE	% CHANGE
Total Other Income	\$0.00	\$1,699.37	\$ -1,699.37	-100.00 %
NET OTHER INCOME	\$0.00	\$1,699.37	\$ -1,699.37	-100.00 %
NET INCOME	\$608,729.59	\$288,049.35	\$320,680.24	111.33 %

Tioga County Property Development Corporation

Profit and Loss by Class

January - April, 2026

	COMMUNITY FOUNDATION	GENERAL & ADMINISTRATIVE	HOOKER FOUNDATION	LBI OPERATIONS	LBI PHASE 2	LBI PHASE II CAPITAL	TOTAL
Income							
44400 Government Contracts							\$0.00
44440 Hooker Foundation			1,474.19				\$1,474.19
44480 LBI Phase II					453,768.12		\$453,768.12
44481 LBI Phase II - Capital						186,029.00	\$186,029.00
44482 LBI Operations				38,451.36			\$38,451.36
44483 Community Foundation Grant	3,801.40						\$3,801.40
Total 44400 Government Contracts	3,801.40		1,474.19	38,451.36	453,768.12	186,029.00	\$683,524.07
48000 Rental Income		4,800.00					\$4,800.00
Total Income	\$3,801.40	\$4,800.00	\$1,474.19	\$38,451.36	\$453,768.12	\$186,029.00	\$688,324.07
Cost of Goods Sold							
50000 Cost of Goods Sold							\$0.00
50001 Demolition		1,941.50					\$1,941.50
50004 Property Insurance				297.15			\$297.15
50006 Property Utilities		4,522.33	1,321.39	523.53			\$6,367.25
50007 Legal & Closing Costs					3,768.12		\$3,768.12
50008 Debris Removal-Periodic						6,229.00	\$6,229.00
50011 Property Maintenance		726.33	152.80	6,954.77			\$7,833.90
50012 Property- Outside Contract Services						9,250.00	\$9,250.00
Total 50000 Cost of Goods Sold		7,190.16	1,474.19	7,775.45	3,768.12	15,479.00	\$35,686.92
Total Cost of Goods Sold	\$0.00	\$7,190.16	\$1,474.19	\$7,775.45	\$3,768.12	\$15,479.00	\$35,686.92
GROSS PROFIT	\$3,801.40	\$ -2,390.16	\$0.00	\$30,675.91	\$450,000.00	\$170,550.00	\$652,637.15
Expenses							
62000 Operating Expenses							\$0.00
62100 Contract Services							\$0.00
62110 Accounting Fees		8,833.00		4,000.00			\$12,833.00
62140 Legal Fees		4,600.00					\$4,600.00
62150 Outside Contract Services	1,245.00	0.14		17,968.17			\$19,213.31
Total 62100 Contract Services	1,245.00	13,433.14		21,968.17			\$36,646.31
65120 Insurance - Liability, D and O		1,333.42					\$1,333.42
65150 Memberships and Dues				2,500.00			\$2,500.00
Total 62000 Operating Expenses	1,245.00	14,766.56		24,468.17			\$40,479.73
65000 Operations							\$0.00
65010 Books, Subscriptions, Reference		350.00					\$350.00
65040 Supplies	2,556.40	521.43					\$3,077.83
Total 65000 Operations	2,556.40	871.43					\$3,427.83
Total Expenses	\$3,801.40	\$15,637.99	\$0.00	\$24,468.17	\$0.00	\$0.00	\$43,907.56
NET OPERATING INCOME	\$0.00	\$ -18,028.15	\$0.00	\$6,207.74	\$450,000.00	\$170,550.00	\$608,729.59
NET INCOME	\$0.00	\$ -18,028.15	\$0.00	\$6,207.74	\$450,000.00	\$170,550.00	\$608,729.59

Tioga County Property Development Corporation

Profit and Loss by Month

January - April, 2026

	JAN 2026	FEB 2026	MAR 2026	APR 2026	TOTAL
Income					
44400 Government Contracts					\$0.00
44440 Hooker Foundation	409.80	848.73	215.66		\$1,474.19
44480 LBI Phase II		450,000.00	3,768.12		\$453,768.12
44481 LBI Phase II - Capital	63,150.00		62,450.00	60,429.00	\$186,029.00
44482 LBI Operations	3,968.18	4,043.76	21,622.94	8,816.48	\$38,451.36
44483 Community Foundation Grant	3,576.40		225.00		\$3,801.40
Total 44400 Government Contracts	71,104.38	454,892.49	88,281.72	69,245.48	\$683,524.07
48000 Rental Income	1,200.00	1,200.00	1,200.00	1,200.00	\$4,800.00
Total Income	\$72,304.38	\$456,092.49	\$89,481.72	\$70,445.48	\$688,324.07
Cost of Goods Sold					
50000 Cost of Goods Sold					\$0.00
50001 Demolition				1,941.50	\$1,941.50
50004 Property Insurance				297.15	\$297.15
50006 Property Utilities	789.98	2,278.90	2,172.14	1,126.23	\$6,367.25
50007 Legal & Closing Costs			3,768.12		\$3,768.12
50008 Debris Removal-Periodic				6,229.00	\$6,229.00
50011 Property Maintenance	57.86	3,161.00	3,285.04	1,330.00	\$7,833.90
50012 Property- Outside Contract Services	3,750.00		3,500.00	2,000.00	\$9,250.00
Total 50000 Cost of Goods Sold	4,597.84	5,439.90	12,725.30	12,923.88	\$35,686.92
Total Cost of Goods Sold	\$4,597.84	\$5,439.90	\$12,725.30	\$12,923.88	\$35,686.92
GROSS PROFIT	\$67,706.54	\$450,652.59	\$76,756.42	\$57,521.60	\$652,637.15
Expenses					
62000 Operating Expenses					\$0.00
62100 Contract Services					\$0.00
62110 Accounting Fees	1,500.00	1,000.00	7,000.00	3,333.00	\$12,833.00
62140 Legal Fees			4,600.00		\$4,600.00
62150 Outside Contract Services	4,213.32		14,999.99		\$19,213.31
Total 62100 Contract Services	5,713.32	1,000.00	26,599.99	3,333.00	\$36,646.31
65120 Insurance - Liability, D and O	276.82	276.82	276.82	502.96	\$1,333.42
65150 Memberships and Dues			2,500.00		\$2,500.00
Total 62000 Operating Expenses	5,990.14	1,276.82	29,376.81	3,835.96	\$40,479.73
65000 Operations					\$0.00
65010 Books, Subscriptions, Reference			350.00		\$350.00
65040 Supplies	2,331.40	521.43	225.00		\$3,077.83
Total 65000 Operations	2,331.40	521.43	575.00		\$3,427.83
Total Expenses	\$8,321.54	\$1,798.25	\$29,951.81	\$3,835.96	\$43,907.56
NET OPERATING INCOME	\$59,385.00	\$448,854.34	\$46,804.61	\$53,685.64	\$608,729.59
NET INCOME	\$59,385.00	\$448,854.34	\$46,804.61	\$53,685.64	\$608,729.59

Tioga County Property Development Corporation

Transaction Detail by Account

April 2026

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
10000 Tioga State Bank									
04/01/2026	Check	706	No	Village of Owego - Sewer Dept.		Sewer bill 12/4/25-3/4/2026	50006 Cost of Goods Sold:Property Utilities	-146.00	-146.00
04/01/2026	Check	707	No	Veolia			50006 Cost of Goods Sold:Property Utilities	-23.18	-169.18
04/01/2026	Check	705	No	Bonadio & Co., LLP		Professional fees for 2025 Financial Statement	62110 Operating Expenses:Contract Services:Accounting Fees	-2,333.00	-2,502.18
04/07/2026	Check	709	No	Valley Energy		2/25/26-3/25/26 Gas bill	-Split-	-108.29	-2,610.47
04/07/2026	Check	708	No	Elan Financial Services		tenant cloud subscription	21000 Credit Card	-350.00	-2,960.47
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care			-Split-	-1,330.00	-4,290.47
04/07/2026	Check	710	No	Bowers & Company CPAS PLLC			22000 Accrued Expenses	-1,000.00	-5,290.47
04/07/2026	Check	712	No	CRC Services			-Split-	-3,530.23	-8,820.70
04/08/2026	Check	714	No	Clearview Door & Window		3rd Draw- Interior Renovations	-Split-	-52,200.00	-
04/08/2026	Check	713	No	Construction Management Associates LLC		3rd Draw- Construction Management	-Split-	-2,000.00	61,020.70
04/13/2026	Check	716	No	NYSEG		3/11/2026-4/9/2026 Electric bill- 81 North	50006 Cost of Goods Sold:Property Utilities	-29.07	63,020.70
04/13/2026	Check	717	No	NYSEG		3/11/2026-4/09/2026 Electric Bill for 81 North 2nd fl	50006 Cost of Goods Sold:Property Utilities	-118.25	63,049.77
04/13/2026	Check	715	No	Smith Brothers Insurance		2026-2027 Liability Insurance with late fee	-Split-	-2,550.37	63,168.02
04/17/2026	Check	718	No	CRC Services		Cleaning of 39 Railroad Ave Berkshire	-Split-	-2,698.77	65,718.39
04/20/2026	Check	719	No	Smith Brothers Insurance		Renewal of Directors & Officers 4/2026	-Split-	-1,117.00	68,417.16
04/20/2026	Check	720	No	NYSEG		Electric Bill 3/11-4/9 81 North 3rd Floor	50006 Cost of Goods Sold:Property Utilities	-141.47	69,534.16
04/21/2026	Check	721	No	Village of Owego - Sewer Dept.		Sewer Bill 1/2/26-4/2/2026	50006 Cost of Goods Sold:Property Utilities	-146.00	69,675.63
04/21/2026	Check	722	No	NYSEG		Electric Bill 3/11/2026-4/9/2026	50006 Cost of Goods Sold:Property Utilities	-390.54	69,821.63
04/21/2026	Check	723	No	Leatherstocking Cooperative Insurance Co.		Commercial Fire and Liability 4/2025-4/2026	-Split-	-297.15	70,212.17
Total for 10000 Tioga State Bank								\$ -	70,509.32
10002 Tioga Bank - 81 North Ave									
04/02/2026	Deposit		No	General & Administrative			48000 Rental Income	1,200.00	1,200.00
Total for 10002 Tioga Bank - 81 North Ave								\$1,200.00	
1205 LBI Operations									
1205.2 Left to Spend									
04/06/2026	Bill	10-2020-2821	No	Leatherstocking Cooperative Insurance Co.		To recognize grant income	20000 Accounts Payable	2,540.37	2,540.37
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care		To recognize grant income	10000 Tioga State Bank	1,203.30	3,743.67
04/07/2026	Check	709	No	Valley Energy		To recognize grant income	10000 Tioga State Bank	108.29	3,851.96
04/13/2026	Check	715	No	Smith Brothers Insurance		To recognize grant income	10000 Tioga State Bank	2,550.37	6,402.33
04/20/2026	Check	719	No	Smith Brothers Insurance		To recognize grant income	10000 Tioga State Bank	1,117.00	7,519.33
04/21/2026	Check	723	No	Leatherstocking Cooperative Insurance Co.		To recognize grant income	10000 Tioga State Bank	297.15	7,816.48
04/30/2026	Journal Entry	13	No			To recognize grant income	-Split-	1,000.00	8,816.48
Total for 1205.2 Left to Spend								\$8,816.48	
Total for 1205 LBI Operations								\$8,816.48	
12104 LBI Phase II - Capital									
12104.2 Left to Spend									
04/07/2026	Check	712	No	CRC Services		To recognize grant income	10000 Tioga State Bank	3,530.23	3,530.23
04/08/2026	Check	714	No	Clearview Door & Window		To recognize grant income	10000 Tioga State Bank	52,200.00	55,730.23
04/08/2026	Check	713	No	Construction Management Associates LLC		To recognize grant income	10000 Tioga State Bank	2,000.00	57,730.23
04/17/2026	Check	718	No	CRC Services		To recognize grant income	10000 Tioga State Bank	2,698.77	60,429.00
Total for 12104.2 Left to Spend								\$60,429.00	
Total for 12104 LBI Phase II - Capital								\$60,429.00	
14000 Property Inventory									
14097 121 Providence St									
04/08/2026	Check	714	No	Clearview Door & Window	LBI Phase II Capital	121 Providence - 3rd Draw - Interior Renovations	10000 Tioga State Bank	52,200.00	52,200.00
Total for 14097 121 Providence St								\$52,200.00	
Total for 14000 Property Inventory								\$52,200.00	
17000 Prepaid Insurance									
04/06/2026	Bill	10-2020-2821	No	Leatherstocking Cooperative Insurance Co.	LBI Operations	Insurance Policy 4/5/2026-4/5/2027	20000 Accounts Payable	2,540.37	2,540.37
04/13/2026	Check	715	No	Smith Brothers Insurance	LBI Operations	2026-2027 Liability Insurance (4/5/26 - 4/5/27)	10000 Tioga State Bank	2,550.37	5,090.74
04/20/2026	Check	719	No	Smith Brothers Insurance	LBI Operations	Renewal of Directors & Officers (4/5/26 - 4/5/27)	10000 Tioga State Bank	1,117.00	6,207.74
04/30/2026	Journal Entry	12	No			To record insurance expense for Apr 2026	-Split-	-502.96	5,704.78
Total for 17000 Prepaid Insurance								\$5,704.78	
20000 Accounts Payable									
04/06/2026	Bill	10-2020-2821	No	Leatherstocking Cooperative Insurance Co.		Insurance Policy 4/5/2026-4/5/2027	-Split-	2,540.37	2,540.37
04/23/2026	Bill	04609012522189	No	Veolia		Water bill 3/24/26-4/23/26	50006 Cost of Goods Sold:Property Utilities	23.43	2,563.80
04/30/2026	Bill	5353	No	O'Rourke, Inc.		Pre- Demolition and Asbestos for 39 Railroad	50001 Cost of Goods Sold:Demolition	1,941.50	4,505.30
Total for 20000 Accounts Payable								\$4,505.30	
21000 Credit Card									
04/07/2026	Check	708	No	Elan Financial Services	General & Administrative	CC Payment	10000 Tioga State Bank	-350.00	-350.00
Total for 21000 Credit Card								\$ -350.00	
22000 Accrued Expenses									
04/07/2026	Check	710	No	Bowers & Company CPAS PLLC	General & Administrative	March 2026 - Accounting Services	10000 Tioga State Bank	-1,000.00	-1,000.00
04/30/2026	Journal Entry	13	No			To record accounting services fees for Apr 2026 - Inv# 251280	-Split-	1,000.00	0.00
Total for 22000 Accrued Expenses								\$0.00	
44400 Government Contracts									
44481 LBI Phase II - Capital									
04/07/2026	Check	712	No	CRC Services	LBI Phase II Capital	To recognize grant income	10000 Tioga State Bank	3,530.23	3,530.23
04/08/2026	Check	713	No	Construction Management Associates LLC	LBI Phase II Capital	To recognize grant income	10000 Tioga State Bank	2,000.00	5,530.23
04/08/2026	Check	714	No	Clearview Door & Window	LBI Phase II Capital	To recognize grant income	10000 Tioga State Bank	52,200.00	57,730.23
04/17/2026	Check	718	No	CRC Services	LBI Phase II Capital	To recognize grant income	10000 Tioga State Bank	2,698.77	60,429.00
Total for 44481 LBI Phase II - Capital								\$60,429.00	
44482 LBI Operations									
04/06/2026	Bill	10-2020-2821	No	Leatherstocking Cooperative Insurance Co.	LBI Operations	To recognize grant income	20000 Accounts Payable	2,540.37	2,540.37
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	To recognize grant income	10000 Tioga State Bank	1,203.30	3,743.67
04/07/2026	Check	709	No	Valley Energy	LBI Operations	To recognize grant income	10000 Tioga State Bank	108.29	3,851.96
04/13/2026	Check	715	No	Smith Brothers Insurance	LBI Operations	To recognize grant income	10000 Tioga State Bank	2,550.37	6,402.33
04/20/2026	Check	719	No	Smith Brothers Insurance	LBI Operations	To recognize grant income	10000 Tioga State Bank	1,117.00	7,519.33

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
04/21/2026	Check	723	No	Leatherstocking Cooperative Insurance Co.	LBI Operations	To recognize grant income	10000 Tioga State Bank	297.15	7,816.48
04/30/2026	Journal Entry	13	No		LBI Operations	To recognize grant income	-Split-	1,000.00	8,816.48
Total for 44482 LBI Operations								\$8,816.48	
Total for 44400 Government Contracts								\$69,245.48	
48000 Rental Income									
04/02/2026	Deposit		No	General & Administrative	General & Administrative		10002 Tioga Bank - 81 North Ave	1,200.00	1,200.00
Total for 48000 Rental Income								\$1,200.00	
50000 Cost of Goods Sold									
50001 Demolition									
04/30/2026	Bill	5353	No	O'Rourke, Inc.	General & Administrative	Pre-Demolition and Asbestos for 39 Railroad	20000 Accounts Payable	1,941.50	1,941.50
Total for 50001 Demolition								\$1,941.50	
50004 Property Insurance									
04/21/2026	Check	723	No	Leatherstocking Cooperative Insurance Co.	LBI Operations	Commercial Fire and Liability 4/5/25 - 4/5/26	10000 Tioga State Bank	297.15	297.15
Total for 50004 Property Insurance								\$297.15	
50006 Property Utilities									
04/01/2026	Check	707	No	Veolia	General & Administrative	March 2026 Water bill 50 Lake St	10000 Tioga State Bank	23.18	23.18
04/01/2026	Check	706	No	Village of Owego - Sewer Dept.	General & Administrative	Sewer bill 12/4/25-3/4/2026	10000 Tioga State Bank	146.00	169.18
04/07/2026	Check	709	No	Valley Energy	LBI Operations	121 Providence - 2/25/26-3/25/26 Gas bill	10000 Tioga State Bank	108.29	277.47
04/13/2026	Check	717	No	NYSEG	General & Administrative	3/11/2026-4/09/2026 Electric Bill for 81 North 2nd fl	10000 Tioga State Bank	118.25	395.72
04/13/2026	Check	716	No	NYSEG	General & Administrative	3/11/2026-4/9/2026 Electric bill- 81 North	10000 Tioga State Bank	29.07	424.79
04/20/2026	Check	720	No	NYSEG	General & Administrative	Electric Bill 3/11-4/9 81 North 3rd Floor	10000 Tioga State Bank	141.47	566.26
04/21/2026	Check	721	No	Village of Owego - Sewer Dept.	General & Administrative	Sewer Bill 1/2/26-4/2/2026	10000 Tioga State Bank	146.00	712.26
04/21/2026	Check	722	No	NYSEG	General & Administrative	Electric Bill 3/11/2026-4/9/2026	10000 Tioga State Bank	390.54	1,102.80
04/23/2026	Bill	04609012522189	No	Veolia	General & Administrative	Water bill 3/24/26-4/23/26	20000 Accounts Payable	23.43	1,126.23
Total for 50006 Property Utilities								\$1,126.23	
50008 Debris Removal-Periodic									
04/07/2026	Check	712	No	CRC Services	LBI Phase II Capital	Items removed from property- 39 Railroad Ave	10000 Tioga State Bank	3,530.23	3,530.23
04/17/2026	Check	718	No	CRC Services	LBI Phase II Capital	Cleaning of 39 Railroad Ave Berkshire	10000 Tioga State Bank	2,698.77	6,229.00
Total for 50008 Debris Removal-Periodic								\$6,229.00	
50011 Property Maintenance									
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/5/2026	10000 Tioga State Bank	9.05	9.05
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/5/2026	10000 Tioga State Bank	9.05	18.10
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/5/2026	10000 Tioga State Bank	9.05	27.15
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/5/2026	10000 Tioga State Bank	9.05	36.20
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/5/2026	10000 Tioga State Bank	9.05	45.25
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/5/2026	10000 Tioga State Bank	9.05	54.30
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/5/2026	10000 Tioga State Bank	9.05	63.35
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/14/2026	10000 Tioga State Bank	9.04	72.39
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/14/2026	10000 Tioga State Bank	9.04	81.43
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/14/2026	10000 Tioga State Bank	9.04	90.47
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/14/2026	10000 Tioga State Bank	9.05	99.52
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/14/2026	10000 Tioga State Bank	9.05	108.57
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/14/2026	10000 Tioga State Bank	9.05	117.62
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/14/2026	10000 Tioga State Bank	9.05	126.67
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/14/2026	10000 Tioga State Bank	9.04	135.71
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/14/2026	10000 Tioga State Bank	9.05	144.76
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/14/2026	10000 Tioga State Bank	9.05	153.81
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/14/2026	10000 Tioga State Bank	9.05	162.86
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/14/2026	10000 Tioga State Bank	9.05	171.91
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/14/2026	10000 Tioga State Bank	9.05	180.96
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/14/2026	10000 Tioga State Bank	9.05	190.01
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/14/2026	10000 Tioga State Bank	9.05	199.06
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/14/2026	10000 Tioga State Bank	9.05	208.11
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/14/2026	10000 Tioga State Bank	9.05	217.16
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/14/2026	10000 Tioga State Bank	9.05	226.21
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/14/2026	10000 Tioga State Bank	9.05	235.26
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	General & Administrative	March 2026 Salting sidewalks <2in 3/14/2026	10000 Tioga State Bank	9.05	244.31
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/2/2026	10000 Tioga State Bank	9.04	253.35
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/2/2026	10000 Tioga State Bank	9.04	262.39
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/2/2026	10000 Tioga State Bank	9.04	271.43
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/2/2026	10000 Tioga State Bank	9.04	280.47
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/2/2026	10000 Tioga State Bank	9.04	289.51
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/2/2026	10000 Tioga State Bank	9.04	298.55
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/2/2026	10000 Tioga State Bank	9.05	307.60
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/2/2026	10000 Tioga State Bank	9.05	316.65
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/2/2026	10000 Tioga State Bank	9.05	325.70
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/2/2026	10000 Tioga State Bank	9.05	334.75
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/2/2026	10000 Tioga State Bank	9.05	343.80
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	General & Administrative	March 2026 Salting sidewalks <2in 3/2/2026	10000 Tioga State Bank	9.05	352.85
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	General & Administrative	March 2026 Salting sidewalks <2in 3/4/2026	10000 Tioga State Bank	9.05	361.90
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	General & Administrative	March 2026 Salting sidewalks <2in 3/5/2026	10000 Tioga State Bank	9.05	370.95
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/17/2026	10000 Tioga State Bank	9.04	379.99
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/17/2026	10000 Tioga State Bank	9.04	389.03
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/17/2026	10000 Tioga State Bank	9.04	398.07
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/17/2026	10000 Tioga State Bank	9.04	407.11
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/17/2026	10000 Tioga State Bank	9.04	416.15
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/17/2026	10000 Tioga State Bank	9.05	425.20
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/17/2026	10000 Tioga State Bank	9.05	434.25
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/17/2026	10000 Tioga State Bank	9.05	443.30
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/17/2026	10000 Tioga State Bank	9.05	452.35
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/17/2026	10000 Tioga State Bank	9.05	461.40
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/17/2026	10000 Tioga State Bank	9.05	470.45
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/17/2026	10000 Tioga State Bank	9.05	479.50
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/17/2026	10000 Tioga State Bank	9.05	488.55
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/17/2026	10000 Tioga State Bank	9.05	497.60
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/17/2026	10000 Tioga State Bank	9.05	506.65
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/17/2026	10000 Tioga State Bank	9.05	515.70
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/17/2026	10000 Tioga State Bank	9.05	524.75
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	LBI Operations	March 2026 Salting sidewalks <2in 3/17/2026	10000 Tioga State Bank	9.05	533.80
04/07/2026	Check	711	No	Scott's Lawn & Landscape Care	General & Administrative	March 2026 Salting sidewalks <2in 3/17/2026	10000 Tioga State Bank	9.05	542.85

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
						251280			
Total for 62110 Accounting Fees								\$3,333.00	
Total for 62100 Contract Services								\$3,333.00	
65120 Insurance - Liability, D and O									
04/30/2026	Journal Entry	12	No		General & Administrative	To record insurance expense for Apr 2026	-Split-	502.96	502.96
Total for 65120 Insurance - Liability, D and O								\$502.96	
Total for 62000 Operating Expenses								\$3,835.96	

BID SHEET

In response to this bid solicitation, please bid a total price that covers the asbestos abatement and demolition of the address listed herein, for all labor, materials, equipment, supplies, and incidentals as necessary and required to complete the work as outlined in following Schedule B.

The Tioga County Property Development Corporation (TCPDC) is seeking bids for the rear demolition of 247 Main Street, Owego, NY. Contractor should submit a price for the property and the number of days you anticipate air monitoring will be required at each site.

Property Address	Asbestos Abatement and Demolition bid if awarded individually	Asbestos Abatement and Demolition bid if awarded as a package	# of 8 hour days for air monitoring
247 Main Street, Owego	\$87,100.00	\$87,100.00	TEN (10)
TOTAL	\$87,100.00	\$87,100.00	TEN (10)

*REFER TO ATTACHED PROPOSAL FOR ADDITIONAL DETAILS, VALUE ENGINEERING OPTION, AND ALTERNATES.

Contractor Name: LCP GROUP, INC.

Address: 3421 VESTAL RD, VESTAL, NY 13850

Telephone Number: 607-592-2866

Cell Number: 585-545-9730

Email Address: cgeneral@lcpgroupinc.com



Signature
Chadd General, Senior PM

Print Name, Title
5-7-26

Date



Exhibit A – Bid Schedule Version 1.0

Exhibit 1 Bid Form: LCP Group, Inc.					
OPTION A: Temporary Basement Solution					
Bid Item	Description	Quantity	Unit	Unit Price	Total Price
1	General Conditions, Mobilization & Demobilization	1	LS	\$ 6,900.00	\$ 6,900.00
2	Safe Separation and Controlled Demo with NF ACM in Place, Including Removal of Slab & Foundations	1	LS	\$ 29,200.00	\$ 29,200.00
3	Install Temporary Weatherproofing Membrane on Basement Speration Wall, First and Second Floors	1	LS	\$ 13,700.00	\$ 13,700.00
4	Install Temporary Shoring System in Basement to Prevent Movement of Fill Materials into the Save Side Basement	1	LS	\$ 25,900.00	\$ 25,900.00
5	Supply and Install General Fill, Topsoil and Seed	1	LS	\$ 11,400.00	\$ 11,400.00
Total Bid Price (Option A - Temporary Basement Solution):					\$ 87,100.00
OPTION B: Permanent Basement Solution					
Bid Item	Description	Quantity	Unit	Unit Price	Total Price
1	General Conditions, Mobilization & Demobilization	1	LS	\$ 6,900.00	\$ 6,900.00
2	Safe Separation and Controlled Demo with NF ACM in Place, Including Removal of Slab & Foundations	1	LS	\$ 29,200.00	\$ 29,200.00
3	Install Temporary Weatherproofing Membrane on Basement Speration Wall, First and Second Floors	1	LS	\$ 13,700.00	\$ 13,700.00
4 (Alt-01)	Alt-01 Budget (T&M) to Install Permanent Foundation Wall Prior to Backfill Pending Final Engineered Design	1	LS	\$ 23,700.00	\$ 23,700.00
5	Supply and Install General Fill, Topsoil and Seed	1	LS	\$ 11,400.00	\$ 11,400.00
Total Bid Price (Option B - Permanent Basement Solution):					\$ 84,900.00
ALTERNATE BID ITEMS					
Bid Item	Description	Quantity	Unit	Unit Price	Total Price
Alt-02	South Main House - Asbestos Abatement of All Interior Materials	1	LS	\$ 17,500.00	\$ 17,500.00
Alt-03	South Main House - Asbestos Abatement of Exterior Roofing	1	LS	\$ 19,000.00	\$ 19,000.00

Pricing Terms:

- Project Schedule and Pricing Adjustments:** The provided pricing is contingent upon the project commencing and concluding within the second quarter (Q2) of 2026. LCP Group reserves the right to re-evaluate and adjust the contract price should the commencement of work be delayed beyond this specified period.
- Payment Terms and Retainage:** All invoices are payable within thirty (30) days of receipt (Net 30). No portion of the contract price shall be withheld as retainage; payments are to be made in full as they become due.



3. Perform Asbestos Survey

O'Rourke Incorporated will arrive on-site and walk-through the building to identify any suspect materials. The inspector will determine homogenous materials, collect samples of each suspect material, determine friability, and send samples to a NVLAP Accredited Laboratory for Analysis. When results are in, O'Rourke Incorporated will prepare a detailed report regarding the Scope of Work, findings from the on-site investigation, and the laboratory analysis reports from any of the bulk sampling performed. Also included will be drawings revealing sample locations and locations of Asbestos Containing Materials (ACM's), if applicable.

FEES

Table #1 below is a fee schedule which lists all of our Unit Prices, along with estimated quantities.

Table #1: Fee Schedule

Service/Item	48 – 50 Lake Street – Owego, NY
Phase I Environmental Site Assessment	\$2,250.00
Initial Radon Sampling/Testing	\$350.00
Asbestos Building Survey (Unknown Sampling Quantities)	\$1,500.00 - \$2,500.00
Total Estimated Cost	\$4,100.00 - \$5,100.00

Based on the estimated fees and quantities provided, the total estimated fee to complete this Scope of Work is between: **\$4,100.00 - \$5,100.00.**

Based on decades of experience performing this type of Scope of Work, **it is impossible to know exactly how many bulk samples will be collected and analyzed until destructive investigations can be performed on site, and the Laboratory preps samples.** At times, there are multiple layers present (on a microscopic level) where as they may not appear the naked eye.

- The total estimated costs include **ALL** anticipated labor, travel, sampling equipment, shipping, laboratory fees and direct expenses.
- Samples will be turned in with a Standard 1-week Turn-Around time.
- Any work required beyond the Scope of Work identified above, will be performed on a labor and expense basis, at the rates provided.

FEE SCHEDULE

We propose to complete the above Scope of Basic Services for a **lump sum fee of \$2,500.00.**

REIMBURSABLE EXPENSES

Reimbursable expenses are included in the lump sum fee.

AGREEMENT TERMS

Standard Proposal Agreement terms are noted in the attached Schedule A.

Statutes, Codes and Regulations

Consultant shall exercise the reasonable standard of care to comply with requirements of all applicable codes, regulations, and current written interpretation thereof published and in effect during Consultant’s services. The client acknowledges that the requirements of federal, state, and local laws, rules, codes, ordinances, and regulations, including the Americans with Disabilities Act, are subject to various and possible contradictory interpretations. Consultant will use reasonable professional efforts and judgment to correctly interpret and apply such requirements. Consultant, however, cannot and does not warrant or guarantee that the services will comply with the interpretation of such requirements by others.

This Proposal, along with the attached Schedule A (Standard Terms and Conditions) and the Fee Schedule represents the entire understanding between the Client and Consultant with respect to this project and may only be modified in writing signed by both parties.


We trust that we have responded to your request and if you have any questions or need additional information, please contact our office. This proposal is valid for thirty (30) days from the above date. Please execute this proposal along with initialing the attached Schedule A and return it to our office acknowledging receipt and acceptance of the terms and conditions of this proposal.

This executed proposal will serve as the agreement between Client and Consultant.

Thank you for your consideration of this proposal. Please contact our office if you have any questions or comments.

Respectfully,

Keystone Associates
Architects, Engineers and Surveyors, LLC



Mark W. Parker, P.E., CPESC
Civil Engineering Department Manager

MWP:las

Enclosures



2026 FEE SCHEDULE

HOURLY RATES			
Managing Member / Member	\$210.00/Hour	Survey Field Technician	\$100.00/Hour
Sr. Architect / Sr. Engineer / Sr. Surveyor	\$180.00/Hour	Survey Office Technician	\$90.00/Hour
Architect / Engineer / Surveyor	\$160.00/Hour	Sustainability Manager	\$80.00/Hour
Sr. Designer	\$140.00/Hour	Sr. Technician	\$80.00/Hour
Certified NYS Building Code Enforcement Official	\$145.00/Hour	Sr. Administration	\$80.00/Hour
Sr. Environmental Scientist	\$130.00/Hour	Controller	\$75.00/Hour
Sr. Construction Manager	\$120.00/Hour	Environmental Scientist	\$75.00/Hour
Licensed Field Surveyor	\$110.00/Hour	Technician	\$70.00/Hour
Construction Manager	\$100.00/Hour	Construction Administrator	\$70.00/Hour
Designer	\$100.00/Hour	Administration	\$65.00/Hour

ADDITIONAL RATES	
One (1) Man Crew w/GPS or Robotic	\$100.00/Hour
Expert Testimony & Related Investigations	\$150.00/Hour
NYS Prevailing Wage Rates One (1) Man Crew Two (2) Man Crew Three (3) Man Crew (All counties except as follows: Delaware, Orange, Rockland, Sullivan, Ulster Counties)	\$120.00/Hour \$240.00/Hour \$360.00/Hour
NYS Prevailing Wage Rates for Delaware, Orange, Rockland, Sullivan, Ulster Counties One (1) Man Crew Two (2) Man Crew Three (3) Man Crew	\$140.00/Hour \$280.00/Hour \$420.00/Hour

The above hourly rates include compensation for professional, technical and non-technical personnel time, equipment, materials, and overhead, which ordinarily would be incurred during the performance of our work. Services are normally billed monthly. A finance charge of 1.5% per month will be billed on all accounts not paid within 30 days of the invoice date. Member designates ownership percentage of firm.

The following reimbursable expenses are also included for your information:

REIMBURSABLE EXPENSES			
Reproduction/Prints		Postage/Courier	
In-House Prints 24x36	\$2.50/Each	Bulk Postage, Express Mail, UPS, FedEx, DHL, etc.	Cost + 15%
In-House Prints 30x42	\$3.00/Each		
In-House Mylars 24x36	\$10.00/Each	Miscellaneous	
In-House Mylars 30x42	\$15.00/Each	Consumable Supplies (Project Related)	Cost + 15%
		Outside Services	Cost + 15%
		Geotechnical Drilling Services	Cost + 15%
Photocopies		Travel	
In-House Service 8-1/2x11	\$0.15/Each	Mileage	\$0.75/Mile
In-House Service 8-1/2x14	\$0.20/Each	Meals/Lodging	Cost + 15%
In-House Service 11x17	\$0.30/Each	Vehicle Rental/Fuel	Cost + 15%
Outside Services	Cost + 15%		