c

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, October 29, 2025 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: R. Kelsey, M. Baratta, H. Murray, M. Sauerbrey, J. Case, L. Pelotte, J. Whitmore, R. Bunce
    b. Invited Guests: S. Zubalsky-Peer, Tara Patton?
3. Old Business
    a. Approval of Minutes from Regular Board Meeting September 24, 2025
    b. Acknowledgement of Financial Reports through September 30, 2025.
        i. Grant Spreadsheet Update
    c. Project Updates
        i. 81 North
            1. Open House
        ii. 121 Providence
        iii. 247 Main
        iv. 62-64 North
4. New Business
    a. 121 Providence Bid
    b. RFP Results
        i. Audit
        ii. Property Management
        iii. Snow & Lawn Services
    c. Approval of Budget
    d. Fences for 115-117 Chestnut, 98 Spencer Ave
    e. Executive session – Negotiations
5. Chairman's Remarks
6. Adjournment

Tioga County Property Development Corporation
Regular Board of Directors Meeting Minutes
Wednesday, September 24, 2025 at 4:00 PM
Ronald E. Dougherty County Office Building
56 Main Street, Owego, NY 13827
Economic Development Conference Room #109

DRAFT

1) Call to Order at 4:00 pm

2) Attendance
   a) Present: R. Kelsey, M. Sauerbrey , J. Case, L. Pelotte, J. Whitmore
   b) Absent: M. Baratta, H. Murray
   c) Invited Guests: S. Zubalsky-Peer, T. Patton, W. Walsh
   d) Matthew Freeze

R. Kelsey suggested moving to executive session for W. Walsh business

Motion to enter executive session at 4:02PM

1st: M. Sauerbrey
2nd: J. Case
In Favor: All

Motion to move out of Executive session at 4:54PM

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

3) Old Business
   a) Regular Board Meeting Minutes August 27, 2025
   Acknowledgement of Financial Reports through August 30, 2025
   Motion to approve minutes of Regular Board Meeting, August 27th, 2025.

1st: M. Sauerbrey
2nd: J. Case
In Favor: All

b) Acknowledgement of Financial Reports through August 30, 2025
R. Kelsey would like to have a meeting with S. Zubalsky-Peer or Bowers to go over a couple of things. S. Zubalsky-Peer will set up meeting.
Acknowledgement of Financial Reports
1st: R. Kelsey
2nd: L. Pelotte
In Favor: All

i. Grant spreadsheet update
S. Zubalsky-Peer brought up spreadsheet on computer and went over current grant funding amounts.

c) Project Updates

i) 81 North
First floor tenant, lease received from J. Meagher's office; sent to tenant – lease is for one year. Waiting on NYSEG to hook up permanent electric. Talking to code to receive a temporary C of O. Property Management RFP further down on the agenda would like to send that out before leasing the residential units. Roof is scheduled for two weeks but will not hinder C of O. Spoke to Village Code about a parking variance because of Village Code require so many parking spaces for North Ave that we do not have. Working on getting that approved.

ii) 121 Providence
Bids are out, posted online, in newspapers, and sent via email to some contractors. We had a pre-bid conference last week on site, three contractors showed up, along with the architect, and Construction Manager. We have not received any questions or clarifications; bids are due Oct. 7th and will be a public bid opening.

iii) 247 Main
S. Zubalsky-Peer sent L2 signed proposal, L2 did ask if we still want to explore the duplex option; S. Zubalsky-Peer declined on behalf of the Board. M. Sauerbrey asked when we will start demo on the back. S. Zubalsky-Peer stated we have reached out for quotes for environmental abatement and demolition. Once we have those back we'll know the numbers for that and will need to coordinate the timing.

iv) 62-64 North

Already updated on this property, will know more about this after September 30, 2025.

d) Audit RFP
Joint RFP between us, the IDA and the LDC is actively out. So far have heard back from EFPR Group, Insero, and Bonadio have said they will respond to it, should have those by the end of the month. M. Sauerbrey asked if they were going back three years, S.Zubalsky-Peer responded yes.

4) New Business

a) Budget
S. Zubalsky-Peer is working on the budget and will have to have Finance Committee meet before next board meeting to recommend approval to full board and will need to vote on it because it is due to the NYS ABO Office October 31, 2025. Changing format a little bit to match what the state wants to see from us.

b) Property Management RFP
c) Snow Removal RFP
d) Lawn Maintenance RFP
S. Zubalsky-Peer stated all three RFP's need to be reviewed and approved to get them posted. J. Case asked if we will be using the same people that have been doing it and just renewing. S. Zubalsky-Peer stated it is open to anyone that would like to submit proposals, those people can absolutely submit again if they wanted. S. Zubalsky-Peer asked if Board was okay with the RFPs before moving on. Board stated yes. No motion needed.

e) S. Zubalsky-Peer said code enforcement brought to her attention the address at 115-117 Chestnut St that the neighbors have built a fence across our property. S. Zubalsky-Peer drove by in August took pictures and sent to J. Meagher's office, they have junk cars and trampoline on property. Waiting to hear from J. Meagher on what to do about it. The people living there are not the property owners not living there legally. S. Zubalsky-Peer stated this fence is a big liability issue and legal issue. J. Whitmore suggested involving OPD for trespassing. M. Sauerbrey asked if our property was posted, S. Zubalsky-Peer stated it is not, property needs to get posted. Issue is with J. Meagher's office.

f) S. Zubalsky-Peer would like to budget into our new operating budget funds to buy signs to post all of our properties.

4) Chairmen's Remarks – None
5) Adjournment at 5:10PM

	Award Amount		Funds Drawn Down		Funds Remaining	
ARPA*	$	500,000.00	$	109,849.42	$	390,150.58
Hooker Foundation*	$	65,000.00	$	63,142.19	$	1,857.81
NYMS - Candor**	$	500,000.00	$	500,000.00	$	-
LBI Phase 1***						
Year 1 (8/15/22 - 8/14/23)	$	100,000.00	$	100,000.00	$	-
Year 2 (8/15/23 - 8/14/24)	$	100,000.00	$	100,000.00	$	-
Year 3 (8/15/24 - 8/14/25)	$	200,000.00	$	138,194.44	$	61,805.56
Opertations (8/1/25 - 8/1/26)	$	200,000.00	$	5,880.32	$	194,119.68
LBI Phase 2***	$	900,000.00	$	900,000.00	$	-
LBI Phase 2 - Capital	$	1,283,000.00	$	154,534.97	$	1,128,465.03
TOTAL	**$**	**3,848,000.00**	**$**	**2,071,601.34**	**$**	**1,776,398.66**

***Program funds received upfront**

****Pass through grant program. Admin fee only -$25,000**

*****Reimbursable grant program**

Tioga County Property Development Corporation

Balance Sheet Comparison

As of September 30, 2025

	TOTAL			
	AS OF SEP 30, 2025	AS OF SEP 30, 2024 (PY)	CHANGE	% CHANGE
ASSETS				
Current Assets				
Bank Accounts				
10000 Tioga State Bank	248,141.97	237,272.47	10,869.50	4.58 %
10001 Tioga Bank ICS	95,284.39	256,320.00	-161,035.61	-62.83 %
Total Bank Accounts	**$343,426.36**	**$493,592.47**	**$ -150,166.11**	**-30.42 %**
Other Current Assets				
1205 LBI Operations				
1205.1 Left to Receive	200,000.00		200,000.00	
1205.2 Left to Spend	-194,119.68		-194,119.68	
Total 1205 LBI Operations	**5,880.32**		**5,880.32**	
12102 LBI Phase 1				
12102.1 Left to Receive	63,349.14	200,000.00	-136,650.86	-68.33 %
12102.2 Left to Spend	-61,805.56	-176,906.79	115,101.23	65.06 %
Total 12102 LBI Phase 1	**1,543.58**	**23,093.21**	**-21,549.63**	**-93.32 %**
12103 LBI Phase 2				
12103.1 Left to Receive	6,002.20	432,320.23	-426,318.03	-98.61 %
12103.2 Left to Spend	0.00	-479,355.03	479,355.03	100.00 %
Total 12103 LBI Phase 2	**6,002.20**	**-47,034.80**	**53,037.00**	**112.76 %**
12104 LBI Phase II - Capital				
12104.1 Left to Receive	1,238,727.03		1,238,727.03	
12104.2 Left to Spend	-1,128,465.03		-1,128,465.03	
Total 12104 LBI Phase II - Capital	**110,262.00**		**110,262.00**	
14000 Property Inventory				
14045 117 Liberty St	2,666.67	2,666.67	0.00	0.00 %
14050 39-41Temple 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	13,962.26	13,962.26	0.00	0.00 %
14075 119 Liberty Street	3,111.11	3,111.11	0.00	0.00 %
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	1.00	1.00	0.00	0.00 %
14089 {s} 98 Fox St.	0.00	1.00	-1.00	-100.00 %
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 %
14096 {s} 32 Lyman Ave	0.00	35,881.00	-35,881.00	-100.00 %

No Assurance Provided, All Disclosures Omitted, GAAP Basis.

	TOTAL			
	AS OF SEP 30, 2025	AS OF SEP 30, 2024 (PY)	CHANGE	% CHANGE
14097 121 Providence St	52,223.50	22,926.00	29,297.50	127.79 %
14098 81 North Ave	622,714.00	81,344.13	541,369.87	665.53 %
Total 14000 Property Inventory	**760,693.73**	**225,908.36**	**534,785.37**	**236.73 %**
17000 Prepaid Insurance	2,239.12	1,271.28	967.84	76.13 %
Total Other Current Assets	**$886,620.95**	**$203,238.05**	**$683,382.90**	**336.25 %**
Total Current Assets	**$1,230,047.31**	**$696,830.52**	**$533,216.79**	**76.52 %**
TOTAL ASSETS	**$1,230,047.31**	**$696,830.52**	**$533,216.79**	**76.52 %**
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
22000 Accrued Expenses	1,300.00	5,800.00	-4,500.00	-77.59 %
23000 Deferred Grant Revenue	390,150.58	390,150.58	0.00	0.00 %
23002 Hooker Foundation	1,857.81	2,840.29	-982.48	-34.59 %
Total 23000 Deferred Grant Revenue	**392,008.39**	**392,990.87**	**-982.48**	**-0.25 %**
24000 Down Payment on Property Sale	0.00	1,000.00	-1,000.00	-100.00 %
Total Other Current Liabilities	**$393,308.39**	**$399,790.87**	**$ -6,482.48**	**-1.62 %**
Total Current Liabilities	**$393,308.39**	**$399,790.87**	**$ -6,482.48**	**-1.62 %**
Total Liabilities	**$393,308.39**	**$399,790.87**	**$ -6,482.48**	**-1.62 %**
Equity				
32000 Unrestricted Net Assets	308,894.79	228,766.18	80,128.61	35.03 %
Net Income	527,844.13	68,273.47	459,570.66	673.13 %
Total Equity	**$836,738.92**	**$297,039.65**	**$539,699.27**	**181.69 %**
TOTAL LIABILITIES AND EQUITY	**$1,230,047.31**	**$696,830.52**	**$533,216.79**	**76.52 %**

No Assurance Provided, All Disclosures Omitted, GAAP Basis.

Tioga County Property Development Corporation

Profit and Loss Comparison

January - September, 2025

	TOTAL			
	JAN - SEP, 2025	JAN - SEP, 2024 (PY)	CHANGE	% CHANGE
Income				
44400 Government Contracts				
44440 Hooker Foundation	793.40	1,402.77	-609.37	-43.44 %
44470 LBI Phase 1	92,172.32	70,163.61	22,008.71	31.37 %
44480 LBI Phase II	344,537.03	211,065.29	133,471.74	63.24 %
44481 LBI Phase II - Capital	154,534.97		154,534.97	
44482 LBI Operations	5,880.32		5,880.32	
Total 44400 Government Contracts	**597,918.04**	**282,631.67**	**315,286.37**	**111.55 %**
47200 Program Income				
47250 Property Sales		5,000.00	-5,000.00	-100.00 %
Total 47200 Program Income		**5,000.00**	**-5,000.00**	**-100.00 %**
Total Income	**$597,918.04**	**$287,631.67**	**$310,286.37**	**107.88 %**
Cost of Goods Sold				
50000 Cost of Goods Sold				
50001 Demolition		34,650.00	-34,650.00	-100.00 %
50002 Lawn Maintenance	620.00	2,955.00	-2,335.00	-79.02 %
50003 Snow Removal		779.00	-779.00	-100.00 %
50004 Property Insurance	4,435.74	5,316.27	-880.53	-16.56 %
50005 Permits/Fees		50.00	-50.00	-100.00 %
50006 Property Utilities	4,210.99	1,299.38	2,911.61	224.08 %
50008 Debris Removal-Periodic		9,120.00	-9,120.00	-100.00 %
50009 Survey/Asbestos Abatement	1,400.00	13,458.73	-12,058.73	-89.60 %
50010 Property Taxes		1,494.06	-1,494.06	-100.00 %
50011 Property Maintenance	3,570.00	25.00	3,545.00	14,180.00 %
50012 Property- Outside Contract Services	4,747.00	90,835.56	-86,088.56	-94.77 %
50999 Spec Reclass to/from Inventory		1.00	-1.00	-100.00 %
Total 50000 Cost of Goods Sold	**18,983.73**	**159,984.00**	**-141,000.27**	**-88.13 %**
Total Cost of Goods Sold	**$18,983.73**	**$159,984.00**	**$ -141,000.27**	**-88.13 %**
GROSS PROFIT	**$578,934.31**	**$127,647.67**	**$451,286.64**	**353.54 %**
Expenses				
62000 Operating Expenses				
60900 Business Expenses				
60930 Bank Fees		25.00	-25.00	-100.00 %
Total 60900 Business Expenses		**25.00**	**-25.00**	**-100.00 %**
62100 Contract Services				
62110 Accounting Fees	13,868.00	22,345.00	-8,477.00	-37.94 %
62140 Legal Fees	3,475.00	16,875.00	-13,400.00	-79.41 %
62150 Outside Contract Services	32,522.82	21,244.18	11,278.64	53.09 %
Total 62100 Contract Services	**49,865.82**	**60,464.18**	**-10,598.36**	**-17.53 %**
65120 Insurance - Liability, D and O	1,893.45	435.47	1,457.98	334.81 %
65150 Memberships and Dues	2,000.00	2,000.00	0.00	0.00 %
Total 62000 Operating Expenses	**53,759.27**	**62,924.65**	**-9,165.38**	**-14.57 %**

No Assurance Provided, All Disclosures Omitted, GAAP Basis.

	TOTAL			
	JAN - SEP, 2025	JAN - SEP, 2024 (PY)	CHANGE	% CHANGE
65000 Operations				
65010 Books, Subscriptions, Reference		75.00	-75.00	-100.00 %
Total 65000 Operations		**75.00**	**-75.00**	**-100.00 %**
65100 Other Types of Expenses				
65110 Advertising Expenses		193.92	-193.92	-100.00 %
Total 65100 Other Types of Expenses		**193.92**	**-193.92**	**-100.00 %**
Total Expenses	**$53,759.27**	**$63,193.57**	**$ -9,434.30**	**-14.93 %**
NET OPERATING INCOME	**$525,175.04**	**$64,454.10**	**$460,720.94**	**714.80 %**
Other Income				
7000 Interest Income	2,669.09	3,819.37	-1,150.28	-30.12 %
Total Other Income	**$2,669.09**	**$3,819.37**	**$ -1,150.28**	**-30.12 %**
NET OTHER INCOME	**$2,669.09**	**$3,819.37**	**$ -1,150.28**	**-30.12 %**
NET INCOME	**$527,844.13**	**$68,273.47**	**$459,570.66**	**673.13 %**

Tioga County Property Development Corporation

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - September, 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
44400 Government Contracts				
44440 Hooker Foundation	793.40		793.40	
44450 State Contracts		384,158.00	-384,158.00	
44470 LBI Phase 1	92,172.32	200,000.00	-107,827.68	46.09 %
44480 LBI Phase II	344,537.03	1,200,000.00	-855,462.97	28.71 %
44481 LBI Phase II - Capital	154,534.97		154,534.97	
44482 LBI Operations	5,880.32		5,880.32	
Total 44400 Government Contracts	**597,918.04**	**1,784,158.00**	**-1,186,239.96**	**33.51 %**
47200 Program Income				
47250 Property Sales		10,000.00	-10,000.00	
Total 47200 Program Income		**10,000.00**	**-10,000.00**	
Total Income	**$597,918.04**	**$1,794,158.00**	**$ -1,196,239.96**	**33.33 %**
Cost of Goods Sold				
50000 Cost of Goods Sold				
50001 Demolition		82,500.00	-82,500.00	
50002 Lawn Maintenance	620.00		620.00	
50004 Property Insurance	4,435.74	8,000.00	-3,564.26	55.45 %
50005 Permits/Fees		1,000.00	-1,000.00	
50006 Property Utilities	4,210.99	4,500.00	-289.01	93.58 %
50009 Survey/Asbestos Abatement	1,400.00		1,400.00	
50010 Property Taxes		20,000.00	-20,000.00	
50011 Property Maintenance	3,570.00		3,570.00	
50012 Property- Outside Contract Services	4,747.00	16,000.00	-11,253.00	29.67 %
Total 50000 Cost of Goods Sold	**18,983.73**	**132,000.00**	**-113,016.27**	**14.38 %**
52000 COGS- Inventorial		1,506,233.00	-1,506,233.00	
Total Cost of Goods Sold	**$18,983.73**	**$1,638,233.00**	**$ -1,619,249.27**	**1.16 %**
GROSS PROFIT	**$578,934.31**	**$155,925.00**	**$423,009.31**	**371.29 %**
Expenses				
62000 Operating Expenses				
62100 Contract Services				
62110 Accounting Fees	13,868.00	28,125.00	-14,257.00	49.31 %
62140 Legal Fees	3,475.00	25,000.00	-21,525.00	13.90 %
62150 Outside Contract Services	32,522.82	40,000.00	-7,477.18	81.31 %
Total 62100 Contract Services	**49,865.82**	**93,125.00**	**-43,259.18**	**53.55 %**
65120 Insurance - Liability, D and O	1,893.45	1,300.00	593.45	145.65 %
65150 Memberships and Dues	2,000.00	2,500.00	-500.00	80.00 %
Total 62000 Operating Expenses	**53,759.27**	**96,925.00**	**-43,165.73**	**55.46 %**
65100 Other Types of Expenses				
65110 Advertising Expenses		3,000.00	-3,000.00	
Total 65100 Other Types of Expenses		**3,000.00**	**-3,000.00**	
68300 Travel and Meetings				

No Assurance Provided, All Disclosures Omitted, GAAP Basis.

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
68320 Travel		1,000.00	-1,000.00	
Total 68300 Travel and Meetings		**1,000.00**	**-1,000.00**	
Total Expenses	**$53,759.27**	**$100,925.00**	**$ -47,165.73**	**53.27 %**
NET OPERATING INCOME	**$525,175.04**	**$55,000.00**	**$470,175.04**	**954.86 %**
Other Income				
7000 Interest Income	2,669.09		2,669.09	
Total Other Income	**$2,669.09**	**$0.00**	**$2,669.09**	**0.00%**
NET OTHER INCOME	**$2,669.09**	**$0.00**	**$2,669.09**	**0.00%**
NET INCOME	**$527,844.13**	**$55,000.00**	**$472,844.13**	**959.72 %**

Tioga County Property Development Corporation

Profit and Loss by Class

January - September, 2025

	GENERAL & ADMINISTRATIVE	HOOKER FOUNDATION	LBI OPERATIONS	LBI PHASE 1, YEAR 3	LBI PHASE 2	LBI PHASE II CAPITAL	TOTAL
Income							
44400 Government Contracts							$0.00
44440 Hooker Foundation		793.40					$793.40
44470 LBI Phase 1				92,172.32			$92,172.32
44480 LBI Phase II					344,537.03		$344,537.03
44481 LBI Phase II - Capital						154,534.97	$154,534.97
44482 LBI Operations			5,880.32				$5,880.32
Total 44400 Government Contracts		**793.40**	**5,880.32**	**92,172.32**	**344,537.03**	**154,534.97**	**$597,918.04**
Total Income	**$0.00**	**$793.40**	**$5,880.32**	**$92,172.32**	**$344,537.03**	**$154,534.97**	**$597,918.04**
Cost of Goods Sold							
50000 Cost of Goods Sold							$0.00
50002 Lawn Maintenance				620.00			$620.00
50004 Property Insurance			1,866.32	2,569.42			$4,435.74
50006 Property Utilities		513.40	35.00	3,662.59			$4,210.99
50009 Survey/Asbestos Abatement				1,400.00			$1,400.00
50011 Property Maintenance				3,570.00			$3,570.00
50012 Property- Outside Contract Services		280.00	3,238.00	1,229.00			$4,747.00
Total 50000 Cost of Goods Sold		**793.40**	**5,139.32**	**13,051.01**			**$18,983.73**
Total Cost of Goods Sold	**$0.00**	**$793.40**	**$5,139.32**	**$13,051.01**	**$0.00**	**$0.00**	**$18,983.73**
GROSS PROFIT	$0.00	$0.00	$741.00	$79,121.31	$344,537.03	$154,534.97	$578,934.31
Expenses							
62000 Operating Expenses							$0.00
62100 Contract Services							$0.00
62110 Accounting Fees	4,160.00			9,708.00			$13,868.00
62140 Legal Fees				3,475.00			$3,475.00
62150 Outside Contract Services	833.33			31,689.49			$32,522.82
Total 62100 Contract Services	**4,993.33**			**44,872.49**			**$49,865.82**
65120 Insurance - Liability, D and O	1,893.45						$1,893.45
65150 Memberships and Dues				2,000.00			$2,000.00
Total 62000 Operating Expenses	**6,886.78**			**46,872.49**			**$53,759.27**
Total Expenses	**$6,886.78**	**$0.00**	**$0.00**	**$46,872.49**	**$0.00**	**$0.00**	**$53,759.27**
NET OPERATING INCOME	$ -6,886.78	$0.00	$741.00	$32,248.82	$344,537.03	$154,534.97	$525,175.04
Other Income							
7000 Interest Income	2,669.09						$2,669.09
Total Other Income	**$2,669.09**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$2,669.09**
NET OTHER INCOME	$2,669.09	$0.00	$0.00	$0.00	$0.00	$0.00	$2,669.09
NET INCOME	$ -4,217.69	$0.00	$741.00	$32,248.82	$344,537.03	$154,534.97	$527,844.13

No Assurance Provided, All Disclosures Omitted, GAAP Basis.

Tioga County Property Development Corporation

Transaction Detail by Account

September 2025

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
10000 Tioga State Bank									
09/05/2025	Deposit		No				12102.1 LBI Phase 1:Left to Receive	74,413.81	74,413.81
09/15/2025	Check	609	No	NYSEG			-Split-	-35.00	74,378.81
09/15/2025	Check	606	No	Smith Brothers Insurance			-Split-	-741.00	73,637.81
09/15/2025	Check	608	No	Leatherstocking Cooperative Insurance Co.			-Split-	-1,866.32	71,771.49
09/15/2025	Check	610	No	NYSEG			-Split-	-23.26	71,748.23
09/15/2025	Check	605	No	Delta Engineers, Architects, & Surveyors, DPC			-Split-	-3,238.00	68,510.23
09/15/2025	Check	607	No	Bowers & Company CPAS PLLC			22000 Accrued Expenses	-800.00	67,710.23
Total for 10000 Tioga State Bank								**$67,710.23**	
1205 LBI Operations									
1205.1 Left to Receive									
09/01/2025	Journal Entry	LBI I/Yr 6 Reclass	No			To record new LBI Operational grant	-Split-	200,000.00	200,000.00
Total for 1205.1 Left to Receive								**$200,000.00**	
1205.2 Left to Spend									
09/01/2025	Journal Entry	LBI I/Yr 6 Reclass	No			To record new LBI Operational grant	-Split-	-200,000.00	-200,000.00
09/15/2025	Check	609	No	NYSEG		To record new LBI Operational grant	10000 Tioga State Bank	35.00	-199,965.00
09/15/2025	Check	608	No	Leatherstocking Cooperative Insurance Co.		To record new LBI Operational grant	10000 Tioga State Bank	1,866.32	-198,098.68
09/15/2025	Check	605	No	Delta Engineers, Architects, & Surveyors, DPC		To record new LBI Operational grant	10000 Tioga State Bank	3,238.00	-194,860.68
09/15/2025	Check	606	No	Smith Brothers Insurance		To record new LBI Operational grant	10000 Tioga State Bank	741.00	-194,119.68
Total for 1205.2 Left to Spend								**$ -194,119.68**	
Total for 1205 LBI Operations								**$5,880.32**	
12102 LBI Phase 1									
12102.1 Left to Receive									
09/05/2025	Deposit		No				10000 Tioga State Bank	-74,413.81	-74,413.81
Total for 12102.1 Left to Receive								**$ -74,413.81**	
12102.2 Left to Spend									
09/30/2025	Journal Entry	LBI I/Yr 7 Reclass	No			To recognize grant income	-Split-	800.00	800.00
Total for 12102.2 Left to Spend								**$800.00**	
Total for 12102 LBI Phase 1								**$ -73,613.81**	
17000 Prepaid Insurance									
09/15/2025	Check	606	No	Smith Brothers Insurance	LBI Operations	Liability Insurance D & O Premium - 09/22/25 - 09/22/2028	10000 Tioga State Bank	741.00	741.00
09/30/2025	Journal Entry	LBI I/Yr 5 Reclass	No			To record insurance expense for Sept 2025	-Split-	-1,468.20	-727.20
Total for 17000 Prepaid Insurance								**$ -727.20**	
22000 Accrued Expenses									
09/15/2025	Check	607	No	Bowers & Company CPAS PLLC		Accounting services through 8/31/2025	10000 Tioga State Bank	-800.00	-800.00
09/30/2025	Journal Entry	LBI I/Yr 7 Reclass	No			To record accounting services fees for Sept 2025	-Split-	800.00	0.00
Total for 22000 Accrued Expenses								**$0.00**	
23000 Deferred Grant Revenue									
23002 Hooker Foundation									
09/15/2025	Check	610	No	NYSEG		To recognize grant income	10000 Tioga State Bank	-23.26	-23.26
Total for 23002 Hooker Foundation								**$ -23.26**	
Total for 23000 Deferred Grant Revenue								**$ -23.26**	
44400 Government Contracts									
44440 Hooker Foundation									
09/15/2025	Check	610	No	NYSEG	Hooker Foundation	To recognize grant income	10000 Tioga State Bank	23.26	23.26
Total for 44440 Hooker Foundation								**$23.26**	
44470 LBI Phase 1									
09/30/2025	Journal Entry	LBI I/Yr 7 Reclass	No		LBI Phase 1, Year 3	To recognize grant income	-Split-	800.00	800.00
Total for 44470 LBI Phase 1								**$800.00**	
44482 LBI Operations									
09/15/2025	Check	608	No	Leatherstocking Cooperative Insurance Co.	LBI Operations	To record new LBI Operational grant	10000 Tioga State Bank	1,866.32	1,866.32
09/15/2025	Check	606	No	Smith Brothers Insurance	LBI Operations	To record new LBI Operational grant	10000 Tioga State Bank	741.00	2,607.32
09/15/2025	Check	605	No	Delta Engineers, Architects, & Surveyors, DPC	LBI Operations	To record new LBI Operational grant	10000 Tioga State Bank	3,238.00	5,845.32
09/15/2025	Check	609	No	NYSEG	LBI Operations	To record new LBI Operational grant	10000 Tioga State Bank	35.00	5,880.32
Total for 44482 LBI Operations								**$5,880.32**	
Total for 44400 Government Contracts								**$6,703.58**	
50000 Cost of Goods Sold									
50004 Property Insurance									
09/15/2025	Check	608	No	Leatherstocking Cooperative Insurance Co.	LBI Operations	Property insurance premium	10000 Tioga State Bank	1,866.32	1,866.32
Total for 50004 Property Insurance								**$1,866.32**	
50006 Property Utilities									
09/15/2025	Check	609	No	NYSEG	LBI Operations	81North Ave Fl 2	10000 Tioga State Bank	35.00	35.00
09/15/2025	Check	610	No	NYSEG	Hooker Foundation	103 Liberty Ave Owego, NY -electric	10000 Tioga State Bank	23.26	58.26
Total for 50006 Property Utilities								**$58.26**	
50012 Property- Outside Contract Services									
09/15/2025	Check	605	No	Delta Engineers, Architects, & Surveyors, DPC	LBI Operations	Environmental testing 81 Hickories Park Rd	10000 Tioga State Bank	3,238.00	3,238.00
Total for 50012 Property- Outside Contract Services								**$3,238.00**	
Total for 50000 Cost of Goods Sold								**$5,162.58**	
62000 Operating Expenses									
62100 Contract Services									
62110 Accounting Fees									
09/30/2025	Journal Entry	LBI I/Yr 7 Reclass	No		LBI Phase 1, Year 3	To record accounting services fees for Sept 2025	-Split-	800.00	800.00
Total for 62110 Accounting Fees								**$800.00**	
Total for 62100 Contract Services								**$800.00**	
65120 Insurance - Liability, D and O									
09/30/2025	Journal Entry	LBI I/Yr 5 Reclass	No		General & Administrative	To record insurance expense for Sept 2025	-Split-	1,468.20	1,468.20
Total for 65120 Insurance - Liability, D and O								**$1,468.20**	
Total for 62000 Operating Expenses								**$2,268.20**	

No Assurance Provided, All Disclosures Omitted, GAAP Basis.

Bonadio & Co., LLP
Accounting, Consulting & More

Proposal To Provide Independent Auditing Services

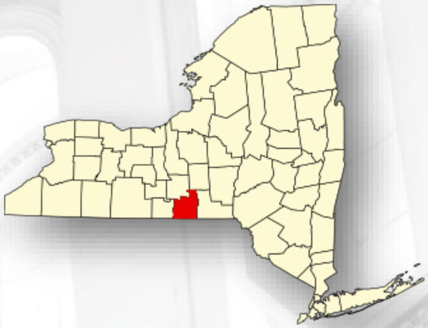
September 30, 2025

Tioga County Property Development Corporation

Tioga County Industrial Development Agency

Tioga County Local Development Corporation

877.917.3077 | bonadio.com



Submitted to:

Attn: Sara Zubalsky-Peer
TCPDC Executive Administrator
Tioga County Property Development Corporation
Tioga County Industrial Development Agency
Tioga County Local Development Corporation
56 Main Street
Owego, NY 13827

Submitted by:

Keeley Ann Hines, CPA
Engagement Partner
The Bonadio Group
432 North Franklin St. Suite 60
Syracuse, NY 13204
(315) 214-2769
khines@bonadio.com

CONTENTS

Bonadio & Co., LLP
Accounting, Consulting & More

September 30, 2025

Sara Zubalsky-Peer
Executive Administrator
Tioga County Property Development Corporation
Tioga County Industrial Development Agency
Tioga County Local Development Corporation
56 Main Street
Owego, NY 13827

RE: Proposal to Provide Independent Auditing Services

Dear Ms. Zubalsky-Peer:

It is The Bonadio Group's (Bonadio) pleasure to submit this proposal to provide independent auditing services to the Tioga County Property Development Corporation (TCPDC), Tioga County Industrial Development Agency (TCIDA), and Tioga County Local Development Corporation (TCLDC), collectively designated in this proposal as the "Organizations" for the fiscal years ending December 31, 2025, 2026, and 2027.

Bonadio provides a wide variety of accounting, audit and consulting services to many governments, authorities, and corporations throughout New York State.

This is why Bonadio is the right decision:

We know the complex landscape of governmental entities. We are, hands down, an expert in governmental entities in New York State. Our government experience is second to none. Bonadio is one of the leading accounting, audit and advisory firms to government organizations in New York State, and we currently provide accounting and auditing services to over 300 government entities, including a variety of New York State Agencies, cities, public authorities, counties, school districts, and other local governments.

We have a wealth of experience in working with many authorities throughout the state (including water and/or sewer), delivering services ranging from financial statement audits to specialty financial consulting projects. Our breadth of resources allows us to keep you abreast of all critical financial and regulatory matters impacting the Organizations.

We're specialists. The Organizations will be served, at all levels, by professional staff who understand the complex nature of the Organizations. In addition, Bonadio has the bench strength to ensure that the Organizations' engagement is not reliant or dependent on any single individual. Our depth of resources includes 10 partners and 15 principals who have devoted their entire careers to working in the government sector. These individuals are supported by a related complement of managers and staff-level resources that have specific government experience.

As the largest independent audit firm in Upstate New York, we have the necessary resources to serve you at fees you will find very competitive and reflective of our desire to serve as your accountants.

We will perform the services in a timely and responsive fashion, with a responsive schedule in accordance with your timelines; we will work with you to meet all requirements. Our overarching principles are centered around no surprises.

432 North Franklin Street, #60
Syracuse, NY 13204
p (315) 476-4004
f (315) 254-2384

www.bonadio.com

We want to work for you!

The opportunity to serve as your auditors and advisors is important to us. We are committed to demonstrating that Bonadio is a high-quality audit firm that adds value to the audit process. What's more, our team has proven, in-depth experience performing specialized work for government entities across New York State. We understand complex organizations and always approach our work from your perspective.

If you have any questions regarding the information contained in this proposal or on any other matter, please contact Keeley Ann Hines at **(315) 214-2769** or **khines@bonadio.com**. We are available, at your convenience, to meet with you to discuss any questions you may have and to demonstrate our interest in serving the Organization.

Firm and Irrevocable Offer

The Bonadio Group's agreement to all of the requirements, conditions and contract terms are subject to the review and approval of Bonadio's in-house counsel upon awarding of the bid. Keeley Ann Hines is duly authorized to sign this proposal on behalf of The Bonadio Group. This proposal is firm and irrevocable for 90 days after the submission date. After this time, if no award is made, Bonadio may elect to modify the quoted fees to meet the factors in place at that time. We are not obligated to honor the fees listed in this proposal after the irrevocable offer period.

Very truly yours,

THE BONADIO GROUP

Keeley Ann Hines, CPA
Partner

01 INDEPENDENCE

License to Practice in New York State

Bonadio & Co. LLP is registered to practice in New York State. Bonadio & Co. LLP currently employs approximately 343 certified public accountants who are licensed by the State of New York and registered by the State Education Department. All partners and all key professional staff assigned to the Organizations' client service team are licensed to practice public accountancy in New York State.

All government team members have exceeded the minimum 24 hours of biennial CPE required by Government Auditing Standards; in fact, many of our team members receive 30 or more governmental hours on an annual basis. Our commitment and dedication to continuing professional education is second to none among our competitors.

Independence

Bonadio & Co. LLP is independent with respect to Tioga County Property Development Corporation (TCPDC), Tioga County Industrial Development Agency (TCIDA), and Tioga County Local Development Corporation (TCLDC), collectively referred to as the "Organizations" in accordance with Rule 101 of the AICPA's Code of Professional Conduct, and its interpretations and rulings, and in accordance with *Government Auditing Standards* Sections 3.02 through 3.15 (2007 revision), as published by the United States Government Accountability Office.

In order to ensure that we are independent with all existing and new attest clients, we have an annual process of surveying all employees and obtaining a response in writing as to any potential conflicts, which are then reviewed in detail and resolved. This process involves an individual, detailed review of our full firm client list and answering a questionnaire with specific independence-related issues. In addition, on an ongoing basis, we inform our people of proposal opportunities to identify any potential conflicts that arise throughout the year.

Conflict of Interest

Bonadio affirms that our engagement with the Organizations will not create any potential conflict of interest or appearance of impropriety relating to other clients/customers of Bonadio or former officers and employees of the Organizations. Each of our engagement letters includes the following language regarding confidentiality:

We may from time to time and depending on the circumstances, use third-party service providers to serve your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others.

Conflict of Interest (Continued)

If we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Peer Review

Our quality assurance program is complemented by independent periodic peer reviews, the most recent of which was executed in September 2023 (Appendix E). **Bonadio's peer review resulted in the best that can be earned, and no letter of comments**. We are proud of that achievement as it validates our commitment to quality.

Federal or State Desk Reviews

Because of the significant number of governmental agencies to whose regulations and standards we and our clients are subject, we periodically undergo routine inspections of various aspects of our professional practice. Should you engage us to provide services for you, we will discuss the nature and results of these inspections, to the extent appropriate in the circumstances. However, no state (or federal) regulatory agencies or professional organizations have taken any disciplinary action (nor is there any pending) against our firm during the past five years.

Our dedicated government team performs greater than 100 audits under the Uniform Grant Guidance, including the new Uniform Guidance procurement policies for schools, towns, counties, and cities across New York State. The expertise of our team and our firm is unmatched in New York and available to serve the Organizations.

Disciplinary Actions and Litigation

Bonadio and its partners and employees have not been disciplined or censured by any regulatory body within the last 5 years.

In the normal course of Bonadio's business as a large regional accounting firm, Bonadio may be made a party to litigation alleging various common law and statutory violations. While Bonadio expects to resolve all pending matters without any material detrimental impact to the firm, like most accounting firms of any size, Bonadio does not disclose or discuss its litigation. Litigation is generally disposed of in the normal course of business and under any applicable professional liability insurance.

02

EXECUTIVE SUMMARY

About The Bonadio Group

Big Firm Capability. Small Firm Personality.

Bonadio was founded in 1978 and has grown to be the one of largest providers of accounting, business advisory and financial services in New York State.

We serve organizations that desire quality professional accounting and other services at a reasonable cost and who need personalized and timely delivery. Bonadio provides an environment where creative, people-oriented professionals practice accounting and consulting services without some of the constraints inherent in large, bureaucratic firms. We believe that our size reflects the outstanding service level we provide to all of our clients. It is this combination that has made us successful and is responsible for our continued growth.

We provide a highly technical and quality service commensurate with that of the largest certified public accounting firms. However, we are able to respond quickly and personally to the needs of our clients because we are structured to service our clients in this way. As you are aware, you will interact regularly with our most experienced personnel, i.e., our partners, principals and managers. This is in sharp contrast to most accounting firms where the quality involvement of their most experienced personnel is limited. In fact, most firms rarely spend time on-site and try to complete the audit through email and phone calls.

Bonadio is a diversified professional services firm offering accounting and auditing, business advisory and financial services to clients around the world.

- A Top 100 CPA Firm in the U.S. by *Public Accounting Report* and *Inside Public Accounting.*
  - Ranked 40th in 2025 on Accounting Today's list of Top 100 Firms
- Identified by *Practical Accountant* as a CPA Innovative Firm.
- Identified by *Accounting & Financial Women's Alliance (AFWA)* and the *American Women's Society of Certified Public Accountants (AWSCPA)* as a Best Accounting Firm for Women.
- Named as one of *the 2025 Best Companies to Work for in New York* by *FORTUNE* and Great Place to Work®
- Ranked in Forbes as one of America's Best Tax and Accounting Firms in 2023.

THE BONADIO GROUP

Nationally Ranked, IPA Top 40 Accounting Firm

OVERVIEW

- More than 1,000 employees
- More than $175 million/year in firm revenues
- 200+ Partners/ Principals
- 135+ managers

LOCATIONS

- Albany
- Buffalo
- Dallas, TX
- East Aurora, Buffalo
- New York City
- Rochester
- Sarasota, FL
- **Syracuse**
- Utica
- Rutland, VT
- Virginia Beach, VA
- Wilmington, DE

WHAT WE DO

- **Accounting and Auditing**
- Business Advisory
- Employee Benefit Plans
- Healthcare Consulting
- IT Consulting
- Internal Audit Services
- Outsourced Quality Control Function
- Outsourced Accounting
- Outsourced Training
- Peer Reviews
- Risk Management
- Tax Planning and Preparation

WHO WE SERVE

- Arts and Cultural
- Foundations
- Colleges and Universities
- Broker-dealers
- Financial Institutions
- **Governments**
- Healthcare
- Human Service Providers
- Individuals Labor
- Privately-Held Businesses
- Private School K-12
- Public Companies
- Small Businesses
- Tax-Exempt Entities

03

FIRM QUALIFICATIONS & EXPERIENCE

Prior Experience with Government Entities

When it comes to the business of government, Bonadio is all business. Whether it's performing an annual financial statement audit, analyzing cost containment and savings opportunities, or attacking Medicaid fraud and abuse, Bonadio is prepared to deliver outstanding results for remarkably reasonable fees.

On an annual basis, Bonadio conducts hundreds of different types of audits for a variety of governmental entities. We audit financial statements, perform compliance and operational audits, help our clients assess and remediate risk, & More. Our auditors are charged with understanding and applying the most recent *Government Accounting Standards Board (GASB)*, *Government Auditing Standards* ("Yellow Book"), and other auditing standards, and are known for their responsiveness, dedication to detail, insightful management reports, and ability to communicate findings in an understandable manner.

Types of Bonadio's Government Clients

- State of New York Public Authorities
- Local Public Authorities Including:
  - Land Banks
  - Industrial Development Agencies
  - Local Development Corporations
- Counties
- Cities
- Towns
- Villages
- Boards of Election
- School Districts and BOCES

Beyond audits, Bonadio works with governmental entities to find ways to cut operational costs, streamline operations, eliminate waste, and uncover fraud. Our CPAs and MBAs bring real world, hands-on experience backed by academic and professional credentials in internal auditing, information systems auditing, forensic accounting, integrated resource management, and purchasing management, among other services.

Bonadio provides a comprehensive array of services to its clients. Our current divisions include assurance, tax, consulting (including both systems and operational review capabilities, health care consulting, business advisory services, personal and family finance). The breadth of services we are able to provide ensures that your needs are met both timely and effectively by your client service team.

Prior Experience with Government Entities (Continued)

In addition to core audit services, examples of special projects where we have assisted government clients include:

- PILOT studies (Industrial Development Agencies & Municipalities)
- Analysis of workforce needs
- Recommendations on rates to be charged for municipal services
- Developing cash receipts procedures and the related training of staff
- Various internal control analyses, including financial and operational
- Procedures documentation
- Health services delivery models
- Project audits related to grant reimbursement submissions
- Public Authority Accountability Act Mandatory training
- Construction audits
- Contract audits
- Justice Court audits
- Town Clerk audits
- County Foster Care consulting
- Evidence room audits

This experience directly benefits you and the Organizations as we understand the multitude of issues you could face. We are also able to help deliver the financial messages to your Organizations' Board and address the questions they have in a clear, understandable manner. We know that Board members have a wide range of backgrounds, and we work to ensure they are comfortable with the material we present.

New York State County Experience

Bonadio audits 11 of the 57 New York State Counties and performs some type of service (audit or consulting) for an additional 30 Counties. This audit and consulting experience allows us to know how a county operates within New York State and provides your team with the knowledge and support to undertake organizations of your size. Further, we have the resources of a firm with over 1,000 professionals to ensure that your audit is completed within your expectations.

Partial Listing of Previous/Current Government Clients

- County of Chautauqua
- County of Columbia
- County of Erie
- County of Essex
- County of Greene
- County of Livingston
- County of Monroe
- County of Montgomery
- County of Madison
- County of Nassau
- County of Onondaga
- County of Schoharie
- County of Steuben
- County of Sullivan
- County of Wayne
- City of Binghamton
- City of Lockport
- City of Long Beach
- City of New Rochelle
- City of Niagara Falls
- City of Port Jervis
- City of Syracuse
- City of Troy
- City of Utica
- City of Yonkers
- Town of Albion
- Town of Canandaigua
- Town of Clarkstown
- Town of Glennville
- Town of Hastings
- Town of Grand Island
- Town of Irondequoit
- Town of Mexico
- Town of North Castle
- Town of Penfield
- Town of Pittsford
- Town of Perry
- Town of Schodack
- Town of Windham
- Village of Central Square
- Eastern Suffolk BOCES
- Haverstraw – Stony Point Central School District
- Irvington Union Free School District
- Nassau BOCES
- Newburgh Enlarged City School District
- New York Convention Center Operating Corporation, operating the Jacob K. Javits Convention Center
- Orange Ulster BOCES
- Putnam Northern Westchester BOCES
- Rochester-Genesee Regional Transportation Authority
- Southern Westchester BOCES
- Suffolk Community College
- Monroe County Airport Authority
- Monroe County Water Authority
- Western Regional Off-Track Betting Corporation
- Western Suffolk BOCES
- 60 + Other School Districts

Representative List of Previous/Current Public Authorities

In addition, we serve over 300 governmental clients through several different service offerings. This emphasizes our commitment to the public sector and is evidenced by the growth of personnel and expertise at Bonadio to serve this industry.

Albany Land Bank	Monroe Security & Safety Systems Local Development Corporation
Albany Municipal Water Finance Authority	Monroe Tobacco Asset Corporation
Albany Water Board	New Rochelle Corporation for Local Development
Amherst Industrial Development Agency	NFC Development Corporation
Binghamton Local Development Corporation	Niagara Falls Urban Renewal Agency
Binghamton Urban Renewal Agency	Niagara Falls Water Board
Broome County Industrial Development Agency	New York Convention Center Operating Corporation
Capital District Youth Center, Inc.	New York State Energy Research and Development Authority
Cayuga County Development Corporation	Olympic Regional Development Authority
Central New York Enterprise Development Corporation	Onondaga Convention Center Hotel Development Corporation
Central New York Regional Transportation Authority	Onondaga County Industrial Development Agency
Central New York Regional Planning and Development Board	Onondaga County Resource Recovery Agency
City of New Rochelle Industrial Development Agency	Onondaga Tobacco Asset Securitization Corporation
City of Port Jervis Community Development Agency	Rochester – Genesee Regional Transportation Authority
City of Port Jervis Industrial Development Agency	Seneca County Land Bank
County of Monroe Industrial Development Agency	Seneca Tobacco Asset Securitization Corporation
Development Authority of the North Country	Steuben County Land Bank Corporation
Finger Lakes Regional Telecommunications Development Corporation	Steuben Tobacco Asset Securitization Corporation
Essex County Land Bank	Syracuse Regional Airport Authority
Finger Lakes Regional Land Bank	Syracuse Urban Renewal Agency
Genesee Valley Regional Market Authority	Tioga County Land Bank
Greater Rochester Outdoor Sports Facility Corporation	Troy Community Land Bank
Greater Syracuse Property Development Corporation	Utica Industrial Development Agency, Inc.
Greater Syracuse Soundstage Development Corporation	Utica Urban Renewal Agency
Livingston County Capital Resource Corporation	Village of Chittenango Local Development Corporation
Livingston County Industrial Development Agency	Village of Fairport Industrial Development Agency
Livingston County Water and Sewer Authority	Village of Fairport Local Development Corporation
Livingston Tobacco Asset Securitization Corporation	Village of Fairport Urban Renewal Agency
Madison County Industrial Development Agency	Warren Tobacco Asset Securitization Corporation
Monroe County Airport Authority	Yates County Industrial Development Agency
Monroe County Water Authority	
Monroe NewPower Corporation	

Industry Involvement

The firm and/or individuals are members of the following organizations (not all inclusive):

- Governmental Finance Officers Association (GFOA)
- Association of Government Accountants (AGA)
- American Institute of Certified Public Accountants (AICPA) (includes AICPA Government Quality Center and AICPA Employee Benefit Plan Quality Audit Center)
- New York State Society of CPAs Public Schools Committee
- New York State Society of CPAs Government Audit and Accounting Committee
- New York State Association of Counties
- Association of School Business Officials
- Association of Certified Fraud Examiners

Through our memberships, we are able to stay on the cutting edge of the issues that affect municipalities and provide our clients with timely and well-informed insight. Our involvement in these organizations helps us to see our government clients through the perspective of management and/or elected officials. We believe understanding the differing perspectives of our clients enables us to serve them more effectively.

Audit Quality Center Participation

AICPA™ Governmental Audit Quality Center

We are also a member of AICPA's Government Audit Quality Center. We are proud of the quality of our work. In order to ensure that this high level of quality is maintained, we have established a comprehensive quality assurance program. This program starts with hiring the best people available and continues with extensive training - 40 hours annually, per person, on average. We are also members of the AICPA Center for Public Company Audit Firms and Moore Stephens International. We annually attend the AICPA National Government Conference, and all managers, seniors and staff are required to attend annual in-house training on audits of government agencies.

Of most importance to us is our commitment to the AICPA Government Audit Quality Center. Involvement in this is optional but indicates a level of commitment above all other non-member CPA firms. Our participation requires that our firm and personnel attain additional continuing professional education on an annual basis.

We have an established program which ensures that all audit engagement personnel possess current knowledge, appropriate to their level of involvement in the engagement, of applicable professional standards, rules, and regulations. Our clients all benefit from Bonadio's commitment to quality. Quality is not an add-on process at Bonadio. Rather, it is engrained in our professional culture and is integral to all aspects of our client service.

Excellence & Quality Control

Bonadio has a strong and continual commitment to quality and education and dedicates significant professional resources necessary to ensure that our clients receive the highest possible quality of attestation services and deliverables.

We have an entire team within our firm dedicated to ensuring that all of the firm's quality control processes and procedures are in accordance with Professional Standards. This team is known as the Excellence and Quality Division. This team consists of partners, principals and managers who consult with firm engagement teams on technical matters. The Excellence and Quality Division's expertise covers all industries serviced by the firm. Additionally, the Excellence and Quality Division is well-versed in highly technical arenas, such as Uniform Guidance audits and employee benefit plan engagements, which provides yet another resource for you.

In addition, this team is responsible for a number of different areas, including:

- Performing all second partner quality reviews for (all offices), including on PCAOB engagements.
- Researching all new technical accounting and auditing pronouncements and providing appropriate communication (technical memoranda, training sessions, etc.) on how they impact your engagement.
- Performing inspections of income tax returns to ensure quality and compliance with IRS regulations.

Bonadio has a strong and continual commitment to quality and education and dedicates significant professional resources necessary to ensure that our clients receive the highest possible quality of attestation services and deliverables.

- Developing and delivering a comprehensive training curriculum for all personnel of the firm (all divisions and offices).
- Facilitating outside continuing professional education seminars, on a variety of topics.
- Peer review responsibilities, including internal monitoring of attest engagements on an annual and on-going basis.
- Assisting clients with the implementation of accounting pronouncements, including the new revenue recognition and leasing standards.

In addition to the above responsibilities, the Excellence and Quality Division is available to consult with you and your engagement team on a real-time basis. We work with you to ensure that you receive real-time advice on issues that you are experiencing. We believe that this is a benefit that you will not find with other accounting firms and sets us further apart from our competition.

The firm has a policy that requires every attest report issued by us to be reviewed and approved by the Excellence and Quality Division. Finally, yet importantly, our quality assurance program is complemented by a triennial peer review, the most recent of which was executed in September 2023. See Appendix E.

04

ENGAGEMENT PERSONNEL

Government Expertise

Our firm continues to experience long-term growth and success because we've built a team of people that are experts in governmental auditing. With almost twenty partners and principals specializing in this area, all of our expertise and knowledge is not concentrated with a few individuals. This is key to helping our clients grow and to helping develop our staff to better understand and excel in the government arena.

We believe that our people make the difference. The primary personnel assigned to serve you have a unique blend of governmental audit and consulting experience. The people identified will be the key contacts for you.

Keeley Ann Hines, CPA—*Engagement Partner*
(khines@bonadio.com)

Keeley is an Assurance Partner in the Public Sector Not-For-Profit (PSNFP) Industry. Serving as an Industry Cabinet Member, she plays a key role in the strategic planning and growth of the industry, as well as in the development and delivery of curriculum to ensure compliance with relevant accounting and auditing standards, and the advancement of the firm's professional staff.

With 20 years of professional experience, Keeley provides auditing and accounting services to a wide range of tax-exempt entities, including not-for-profit organizations, foundations, municipalities, public authorities, and school districts. She has extensive knowledge of Government Accounting Standards Board (GASB) pronouncements, Government Auditing Standards, and federal compliance requirements, and specializes in single audits in accordance with Uniform Guidance.

Keeley is also an experienced presenter of continuing professional education courses, both internally and at external conferences such as the NYS Land Bank Association, NYS Conference of Mayors, NYS Association of Counties, and the CNY School Board Association. Her published work includes articles on the impact of COVID-19 on governments, implementation guidance on GASB 84, cash flow management strategies, and participation in a New York State Association of Counties podcast on GASB 87 and 96.

Keeley previously served on the board of directors for the Syracuse office of the American Heart Association and is the former chair of the Community Action Committee. She is a past committee member of the Career Opportunities in the Accounting Profession program and past finance chair of the Most Holy Rosary School. She was a member of the Red Shoe Society of the CNY Ronald McDonald House in 2019–2020 and is a 2017 recipient of the Central New York 40 Under Forty Award. Keeley currently serves as board member and Treasurer of both On Point for College and the Liverpool Youth Lacrosse Association.

She received her B.S. in Accounting from Le Moyne College and is a member of the American Institute of Certified Public Accountants (AICPA), the New York State Society of CPAs (NYSSCPA), and the New York State Government Finance Officers' Association (NYSGFOA).

Jacob Skeval, CPA—*Engagement Principal*
(jskeval@bonadio.com)

Jacob is a principal in the Public Sector & Not-for-Profit Service Line in our Syracuse office. He has experience providing audit and accounting services to municipalities, public authorities, school districts and not-for-profits. Jacob plays an instrumental role in our firm; serving as our firm wide GASB product owner, frequently developing tools and materials and conducting training for our government assistants and supervisory staff and seniors. Jacob has extensive knowledge and expertise with Government Accounting Standards Board & Uniform Guidance. He has most recently presented before the CNY School Board Association and is a past presenter at the NYS Land Bank Association.

Jacob received his bachelor's in accounting from St. John Fisher College and his MBA from SUNY Oswego.

Ashley Westover, CPA—Senior Accountant
(awestover@bonadio.com)

Ashley works as a Senior Accountant in our Assurance practice in the Public Sector & Not-for-Profit Service Line at our Syracuse office. She has experience providing audit and accounting services to municipalities, public authorities, school districts and not-for-profits.

Ashley earned a Bachelor of Science in Accounting, and a Master of Science in Information Systems from Le Moyne College.

CPE Requirements

Please note that each member of the staff assigned to this engagement has met or exceeded all of the continuing education requirements necessary to satisfy the Single Audit Act and the GAO standards for the last 3 years.

Each of our government team members have exceeded the minimum 24 hours of biennial CPE required by *Government Auditing Standards;* in fact, many of our team members receive 30 or more governmental hours on an annual basis. Our commitment and dedication to continuing professional education is second to none among our competitors.

THE BONADIO GROUP | Public Sector & Not-for-Profit

Staff Continuity

As a professional service firm, we understand that a primary concern of most clients is the continuity of the people assigned. We are extremely sensitive to this issue and assure you that we will make every effort to maintain continuity of personnel on your engagement to ensure that you will be served by the individuals most familiar with your account.

We are noted for staff continuity. As a regional firm, we are better able to serve our clients. Unlike the national firms who ship people from all over just to get the job done, our staff live, work, and pay taxes in Upstate New York!

Bonadio’s current staff turnover rate is approximately 15% per year, well below the accounting industry norms of up to 30%. We are committed to driving our retention rate up to ensure staff continuity for our clients.

To this end, we have installed a set of core values called “The Promise” that represents commitments between the firm and our staff.

We strive to maintain continuity of staff including partners, principals, and managers. However, should team members change during our engagement, new team members will receive a package of background materials and attend a team orientation session before starting fieldwork at the Organizations. We understand that the Organizations retains the right to approve or reject replacements and that the request must be in writing. The firm does not have a partner/manager rotation policy. We will, however, accommodate client requests for rotation.

05

SERVICE APPROACH

Our audit approach is intended to accomplish the audit objectives in an efficient, cost-effective manner for both the Organizations and Bonadio. We understand that time is valuable to you – as it is for us.

As such we've developed a process that results in increased satisfaction and better recommendations for our clients.

Our approach is simple:

Planning	Performance	Presentation
• Timely, relevant communication at the start of audit cycle • Clear, concise requests for information for all phases of the audit • Use of on-line portal for file sharing	• Completion of preliminary and final audit procedures based on pre-determined timelines • Communication with key personnel throughout audit • Assignment of qualified staff to your engagement • Onsite involvement of manager and partner on engagement	• Deliverables provided on a timely basis and in an understandable format. • Keeping the Organizations, management, and those charged with governance apprised of key items impacting the Organizations (industry, GASB, etc.). • Attendance by partner or principal level personnel at meetings.

Audit Approach

Our approach is designed to provide you with efficient, high-quality service at a reasonable cost. This information is discussed with you in advance and used as a basis to target our work to high-risk areas rather than utilizing a “shotgun” approach. It also allows us to identify issues at the beginning of our work, prior to year-end. This approach provides the opportunity for you to address issues while action is still possible.

Overview of Audit Methodology

Our overall audit methodology employs a risk-based approach in order to maximize efficiency and effectiveness. In addition, our approach to providing audit and other professional services is based on a methodology that minimizes the disruption to your staff and results in the most efficient audit effort. Our methodology centers on a well-conceived and planned approach to providing service. For example, we will provide you with a written list of all schedules and analyses we require. We make every effort to utilize information in the format already available internally in your office.

Extent of Use of Technology

Bonadio uses a number of technology tools to streamline the audit process and to enhance client service efficiency. The following are some of the ways that we enlist the power of information technology on a daily basis:

- **Checkpoint Research Online Library -** A state-of-the-art library of technical accounting and auditing information, which includes authoritative audit and accounting pronouncements, as well as industry specific guidance, disclosure manuals, and emerging task force issues. Checkpoint facilitates appropriate interpretation of even the most obscure accounting and auditing issues. This research tool is updated daily, and all Checkpoint members receive a weekly summarization of accounting and auditing updates.
- **Practitioners Publishing Company (PPC) Auditing -** Provides guidance, programs, and practice aids to help minimize risk with on-line, state-of-the-art practices and audit processes.
- **ProSystems Engagement -** Fully integrated electronic workpapers.

Overview of Our Audit Approach

Perform General Planning and Identify Areas of Audit Significance

- Establish client service and other planning objectives.
- Obtain an understanding of any changes in your business
- Perform overall assessment of the control environment.
- Make preliminary judgments regarding materiality.
- Determine significant account or groups of accounts.
- Identify the sources of information that affect these accounts.
- Prepare the audit-planning memorandum.
- Determine appropriate timing for performing each phase of the audit.

Understand and Evaluate the Significant Sources of Information

- Identify the significant information and data processes.
- Gain an understanding of the processes.
- Consider what could go wrong (i.e., the types of errors).
- Identify and evaluate the relevant internal controls.

Perform Risk Assessments

- Assess the likelihood of errors of audit significance in related accounts.

Develop and Execute Audit Plan

- Develop the audit approach including timing and scope of work for each significant account or group of accounts.
- Prepare programs for tests of controls and substantive tests.
- Perform tests of the relevant controls.
- Perform substantive tests of account balances.
- Make final evaluations based on the results of the tests

Extent of Use of Technology (Continued)

- **myPortal -** Secure document storage website providing auditor and client access to a website created specifically for your engagement. Documents are uploaded to this website in a secure manner and the website creates a document storage system that can be utilized throughout the year to track and retain audit documents and client information.
- **IDEA -** Data extraction software which allows us to perform analysis and testing on a larger subset of data.
- **Axcess Tax -** Fully automated tax preparation software, including e-filing capabilities.
- **myPortal -** Secure document storage website providing auditor and client access to a website created specifically for your engagement. Documents are uploaded to this website in a secure manner and the website creates a document storage system that can be utilized throughout the year to track and retain audit documents and client information.

Approach to be taken to document and test internal controls

To document our client's internal controls, we employ:

- efficient, practical and proven interview techniques, including interviews with key personnel outside the finance area,
- review of existing policies and procedures documentation, and questionnaires, flowcharting and memoranda.

After we have documented our understanding of the Organizations' internal controls, we will assess which controls we will test for the purpose of reliance on the systems they support. This assessment will be based on how effective we deem certain processes to be as designed coupled with the efficiencies to be gained by reducing substantive testing in certain areas.

Approach to be taken to determine laws and regulations subject to audit and test for each entity

To determine the laws and regulations subject to audit, we will obtain and review copies of all material contracts, grants and other agreements into which the Organizations have entered. In addition, we will discuss and confirm additional information with respect to laws and regulations, as deemed appropriate with the Organizations' internal and external legal counsel. Similarly, we will review various relevant laws and regulations to which the Organizations are subject by virtue of its relationship with New York State and the Federal government.

Sample sizes for tests of controls, compliance and substantive work to be performed at each entity

In determining sample sizes for our testing of internal controls as well as compliance with provisions of laws, regulations, contracts and grants, our sample size will be dependent on the number and dollar amounts of transactions comprising the area to be tested. We will also consider the frequency of manual intervention in the account or area being tested in determining sample size. For substantive tests, which will focus primarily on balance sheet accounts, we will consider materiality thresholds calculated at the opinion unit level, and the risk associated with a particular account or financial statement line item.

Ongoing Communication

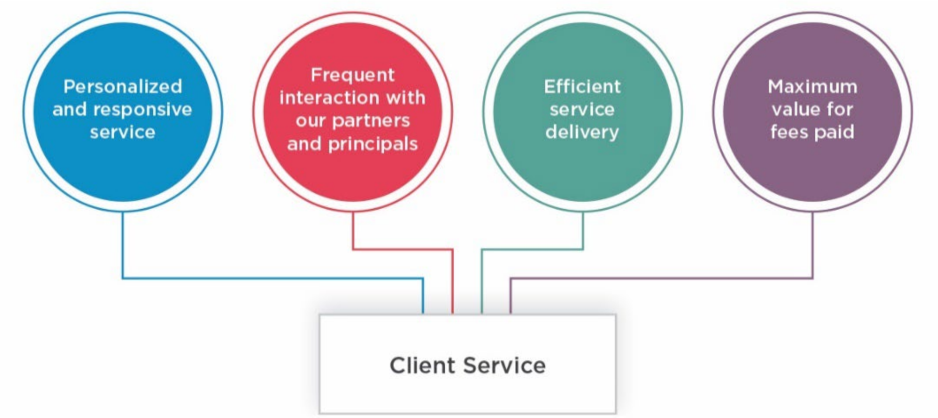
To properly serve our clients, we need to know what issues are affecting them. We realize, however, that clients are sometimes hesitant to call us as they may be "nickel and dimed" with fees for these services. To encourage regular contact with our clients, we offer ongoing support throughout the year. Because we will provide ongoing access to the accounting, auditing, and business advice you need on a fixed-price basis, you need not feel inhibited from seeking timely advice for fear of "the meter endlessly running". We want to offer you access to the accumulated wisdom of our firm through CPAs that have substantial community college experience, who can help you achieve your financial reporting requirements and goals.

All of the members of our engagement team are available to all of the members of your management team on an as-needed basis. We expect that you will view us as business partners and that you will keep us apprised of any significant events affecting the Organizations. We encourage ongoing communication, and it is our policy to return phone calls and e-mails within a 24-hour timeframe.

Bonadio provides a variety of thought leadership pieces, using a variety of means and media.

Resolving Technical Questions

Since Bonadio has no national office hierarchy to contend with, any technical questions requiring consultation will be dealt with here in our Syracuse office. If necessary, the engagement partner will discuss technical issues with the Excellence & Quality partner, as well as other members of our Public Sector and Not-for-Profit team, as appropriate. The engagement partner has final authority, however, regarding technical decisions.



The foundation of our service plan is our high standards of quality and responsiveness; the depth and diversity of services we can deliver; and the partner, principal and manager expertise that we bring. It is these attributes that differentiate us from other firms. Ultimately, we want you to view us as a business asset, not an overhead cost.

Our typical audit timeline is as follows:

The following timeframe ensures year-round communication, significant Partner involvement, and sufficient hours to fulfill your needs and expectations. We have prepared our best estimate of the timing of the engagement; however, we will work with the Organizations to establish a timeframe that is appropriate. We are committed to meeting your deadlines.

As soon as practical after appointment

- Conduct meetings with the Organizations to discuss audit process, timing, and further clarify the Organizations' needs and expectations.
- Understand, assist, prioritize, and plan for current-year issues affecting the Organizations:
    - Impact of new and proposed accounting and auditing standards.
    - Impact of new and proposed governmental accounting and audit standards.
    - Regulatory developments.
    - Government developments.
- Prepare engagement letter.
- Develop a summary of audit requirements and client assistance list and provide to the Organizations finance personnel and various departments using our on-line file portal.
- Meet with the key personnel to review audit strategy and timing.

Interim Testing once timing is set

- Complete review of internal accounting controls and operating, financial, information systems and compliance processes. This will be accomplished through interviews and testing of procedures.
- Perform interim testing of significant accounts as necessary.
- Prepare preliminary detailed audit plan.
- Perform preliminary analytical procedures.
- Identify accounts for which confirmations will be required.
- Conduct progress meetings.
- Provide detailed list of schedules needed.

Fieldwork

- Perform year-end audit fieldwork.
- Perform final analytical procedures.
- Perform audit partner and quality assurance review.
- Conduct progress meetings.
- Review draft of financial statements, management letter, financial highlights, and reporting package with management and those charged with governance.

Final Issuance

- Final reports issued.
- Conduct closing meetings.

06

REFERENCES

Similar Engagements with other Public Authorities

We believe that the best judges of our service level quality are our existing clients. ***We strongly encourage you to contact any of our clients regarding their satisfaction level, especially those who have transitioned to Bonadio over the past few years.*** We have provided a sample of these clients and their contact information below.

Madison County Industrial Development Agency

- **Scope:** Financial Statement Audit
- **Client Contact:**
  Kipp Hicks, *Executive Director*
  (315) 697-9817
  ida@madisoncountyida.com

Greater Syracuse Property Development Corporation

- **Scope**: Financial Statement Audit
- **Client Contact:**
  Katelyn Wright, *Executive Director*
  (315) 422-2301
  kwrightsyracuselandbank.org

Steuben County Land Bank Corporation

- **Scope**: Financial Statement Audit
- **Client Contact:**
  Mitch Alger, *Commissioner of Finance*
  (607) 664-2488
  malger@steubencountyny.gov

07

FEE PROPOSAL

Fees and Services

Our fees are designed to deliver value to you in the form of continued year-round support, education, and proactive discussions on new standards and industry developments, without having to worry about significant incremental billing for on-going interaction within the scope of the audit. Our on-going commitment is to assist the Organizations even if your needs change in the short or medium term. We will provide steady counsel as the Organizations continues to grow in ways both traditional and new.

Fee Commitment

We commit that our subsequent year fees will not increase substantially from the amounts on the next page unless there is a significant change in the scope of work, such as:

- A significant transaction (such as an acquisition/ merger) or material new subsidiary investment.
- Turnover in a key management position (such as Executive Director, Bookkeeper, etc.), if such turnover will significantly impact the Organizations' level of preparedness and audit timeline,
- A significant change in audit or accounting requirements dictated by the GASB, the AICPA, New York State or another funding source/ regulator could be a scope change that would result in reconsideration of fees if significant additional work were required.
- Circumstances such as unusually high inflation rates and factors driven by unprecedented market demands for professional services may warrant a fee conversation only to the extent, they are critical to our ability to ensure staff continuity and the ability for the Organizations to be served by our top performers.

In all cases, we would discuss any changes with you and obtain your approval in advance.

Ongoing Consulting

No cost ongoing consultation is a hallmark of our service philosophy. We interact with you on any questions regarding the project, final report, assessment, comments, recommendations, or next steps; those interactions will be provided as requested as part of normal communications surrounding the engagement and we do not bill for those items. We want to hear from you outside of the typical audit timeline, to support any questions, changes, or just to talk about what is transpiring in our industry.

Proposed Professional Services and Fees

Our proposed fee structure as well as the services you have requested to be included in the fee quote are as follows:

Audit of December 31 Financial Statements	2025	2026	2027
Tioga County Property Development Corporation	$ 9,000	$ 9,270	$ 9,550
Tioga County Industrial Development Agency	$ 9,000	$ 9,270	$ 9,550
Tioga County Local Development Corporation	$ 9,000	$ 9,270	$ 9,550
• Year-round access to Bonadio's professionals to assist with any question that arises related to accounting, auditing, financial reporting, cybersecurity, internal controls, or other items	Included	Included	Included
• Two meetings annually with the Finance Committee/ Board, as desired	Included	Included	Included
• Management letter (if necessary)	Included	Included	Included
• We will not charge for out-of-pocket expenses.	None	None	None
Total	**$ 27,000**	**$ 27,810**	**$ 28,650**
Less Multi-Engagement Discount	(500)	(500)	(500)
Total for Multi-Engagement Discount	**$ 26,500**	**$ 27,310**	**$ 28,150**

We believe based upon Internal Revenue Service (IRS) Procedure 95-48, the collective organizations qualify as a governmental unit or affiliate of a governmental unit and therefore are not required to file IRS Form 990. As such fees for preparation and/or assistance with Federal Form 990 have not been provided. In the event any of the Organizations have been filing Federal Form 990, we can assist obtaining a waiver and saving the Organizations between $1,500 - $2,000 per year indefinitely.

While fees may not be the primary basis of your decision, differences in proposed fees many times are not clearly understandable. If our proposed fees are not consistent with your expectations, please let us know and we will attempt to resolve any differences to your satisfaction.

Unlimited Phone Support

To properly serve our clients, we need to know what the issues affecting them are. We realize, however, that clients are sometimes hesitant to call us as they are afraid that they will be billed for phone calls. To encourage regular contact with our clients, we offer unlimited phone support throughout the year. Because we will provide ongoing access to the accounting, auditing, and business advice you need on a fixed-price basis, you will not be inhibited from seeking timely advice by fear of the meter endlessly running. We want to offer you access to the accumulated wisdom of the firm through CPAs with substantial experience who can help you achieve your financial goals.

Our goal is to provide the Organizations with a better audit experience, and we believe we are the best firm to do that. As part of that better experience, we want you to experience more value for the fees that are charged. In the chart below, we summarize your scope of services requested and the additional value we bring to enhance your overall audit experience. We are confident that only Bonadio can bring this level of value to you.

Hourly Rates By Staff Level

Should the Organizations require other services, we have included our current rates in the table below. These rates will remain in effect for one year and will be used on the Organizations projects, if requested.

Partner	Principal	Manager	Senior	Staff
$425	$375	$295	$215	$165

APPENDIX

BID SHEET

In response to this bid solicitation, please bid a total price that covers each organization. Firms should also provide a separate fee schedule which includes all costs to perform the audit, tax and compilation engagements as well as costs related to communications, on-site reviews and meetings.

Organization	2025	2026	2027
TCPDC	$9,000	$9,270	$9,550
TCIDA	$9,000	$9,270	$9,550
TCLDC	$9,000	$9,270	$9,550
TOTAL	$27,000	$27,810	$28,650

***Please view Multi-Engagement Discount Total located on pg. 21 of the "Fee Proposal" section.

If awarded all of these jobs, the total of the prices bid above will be discounted by $500 in aggregate %.

Company Name: Bonadio & Co. LLP

Address: 432 North Franklin Street, Suite #60, Syracuse, NY 13204

Telephone Number: (315) 476-4004

Cell Number: (315) 214-2769

Email Address: khines@bonadio.com

Keeley Anne Hines

Signature

Keeley Anne Hines, CPA - Partner

Print Name, Title

9/22/2025

Date

EQUAL EMPLOYMENT OPPORTUNITY POLICY STATEMENT & M/WBE PARTICIPATION
TIOGA COUNTY PROPERTY DEVELOPMENT CORPORATION

EQUAL EMPLOYMENT OPPORTUNITY (EEO)

It is the policy of Bonadio & Co. (name of organization) to provide equal employment opportunity to all people without regard to race, color, sex, religion, age, national origin, disability, sexual preference, or veteran status. This organization will undertake and/or continue existing programs of affirmative action to ensure that minority group members are afforded equal employment opportunities without discrimination, and shall make and document its conscientious and active efforts to employ and utilize minority group members and women in its work force. These programs will be in accordance with all relevant Federal and State non-discrimination laws and regulations.

This organization shall state in all solicitation and advertisements for employees that all qualified applicants will be afforded equal employment opportunities without discrimination. In addition, this organization shall request of any employment agency, labor union, or other authorized representative used to solicit employees that they will not discriminate on the basis of race, color, sex, religion, age, national origin, disability, sexual preference, or veteran status, AND that such union or representative will affirmatively cooperate in the implementation of this organization's obligations herein.

Finally, this organization agrees to include these same EEO provisions in every subcontract in such a manner that the requirements will be binding upon the subcontractor doing work in connection with this contract.

M/WBE PARTICIPATION

This organization shall take good faith actions to achieve M/WBE participation in this contract by taking and documenting the following steps:

1. Actively and affirmatively solicit bids and/or quotes for subcontracts (and/or supplies) from qualified State certified MBEs or WBEs, including solicitations from M/WBE contractor associations.
   Documentation shall include:
   a. Copies of solicitations to M/WBE firms and copies of any responses.
   b. Copies of any advertisements placed for participation of M/WBEs (including dates of advertisements and publications)

2. Ensure that documents used to secure bids and/or quotes are made available in sufficient time for review by prospective M/WBE's.

3. If responses to the organization's solicitations were received, but a certified M/WBE was not selected, provide specific reasons that such enterprise was not selected.

4. Contractor will also ask for and maintain records of any actions that subcontractors have taken to achieve M/WBE participation.

This organization agrees to provide copies of said documentation illustrating good faith efforts upon award of contract.

Agreed on this 25 day of September, 20 25

By: [signature]
(Signature)

Print Name: Keeley Ann Hines, CPA

Title: Partner

NON-COLLUSIVE BIDDING CERTIFICATION

Special Note:

BIDDER MUST RETURN THIS FORM WITH THE PROPOSAL FORM

TO THE TIOGA COUNTY PROPERTY DEVELOPMENT CORPORATION:

In accordance with Section 103D of the New York State General Municipal Law, the Undersigned declares that, in submitting this Proposal, he/she is or they are the only person(s) interested in said Proposal that it is made without any connection with any person making another Proposal for the same Contract; that the Proposal is, in all respects, fair and without Collusion, Fraud or Mental Reservation; and that no officials of the Tioga County Property Development Corporation or any person in the employ of the Tioga County Property Development Corporation is directly or indirectly interested in said Proposal or in the Supplies, Materials, Equipment or Work to which it relates, or in any portion of the profits thereof.

NON-COLLUSIVE BIDDING CERTIFICATION: (Section 103d, as amended)

1. By submission of this Proposal, each Bidder and each Person signing on behalf of any Bidder certifies, and in the case of a Joint Proposal, each Party thereto, certifies as to its own organization, under penalty of perjury, that, to the best knowledge and belief:

   A. The prices in this Proposal have been arrived at independently, without collusion, consultation, communication or agreement, for the purpose of restricting competition, as to any matter relating to such prices, with any other Bidder or with any Competitor.

   B. Unless otherwise required by law, the prices which have been quoted in this Proposal, have not been knowingly disclosed by the Bidder and will not knowingly be disclosed, by the Bidder prior to Proposal Opening, either directly or indirectly, to any Bidder or to any Competitor.

   C. No attempt has been made or will be made, by the Bidder, to induce any other person, partnership or corporation to submit or not submit a Proposal, with the purpose or restricting competition.

Keeley Anne Hines, CPA
NAME OF BIDDER

Keeley Anne Hines
SIGNATURE OF SIGNER

Partner
TITLE

NOTE:
A Proposal shall not be considered for award nor shall any award be made where: Paragraph 1, Subparagraphs A, B and C above, have not been complied with, providing however, that, if in any case, the Bidder cannot make the aforegoing certification, the Bidder shall so state and shall furnish, with the Proposal, a signed statement which sets forth, in detail, the reason therefore.

Where Paragraph 1, Subparagraphs A, B and C above, have not been complied with, the Proposal shall not be considered for award nor shall any award to made, unless, the Head of the Purchasing Unit of the political subdivision, public department, agency or official thereof, to which the Proposal is made, or his/her designee, determines that such disclosure was not made for the purpose of restricting competition.

The fact that a Bidder has published price lists, rates or tariffs covering items being procured; informed prospective customers of proposed or pending publications of new or revised price lists for such items or has sold the same items to other customers at the same prices as being Proposed; does not constitute, without more, a disclosure within the meaning of paragraph 1, subparagraphs A, B & C.

NON-COLLUSIVE AFFIDAVIT

STATE OF NEW YORK Onondaga)
)ss.
COUNTY OF)

Keeley Ann Hines, CPA
being first duly sworn, deposes and says that:

A. He/She is owner, partner, officer, representative or agent of:
Bonadio & Co.
the Bidder that has submitted the attached Quotation.

B. He/She is fully informed respecting the preparation and contents of the attached Quotation and of all pertinent circumstances respecting such Quotation;

C. Such quotation is genuine and is not a collusive or sham Quotation;

D. Neither the said Bidder nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this Affiant, has in any way colluded, conspired, connived, agreed, directly or indirectly, with any other Bidder, firm or person, to submit a collusive or sham Proposal, in connection with such Contract, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Bidder, firm or person to fix the price or prices in the attached Quotation or that of any other Bidder, or to fix any overhead, profit or cost element of the quote price or the quoted price of any other Bidder or to secure, through any collusion, conspiracy, connivance or unlawful agreement, any advantage against the Local Public Agency or any person interested in the proposed Contract, and;

E. The price or prices quoted in the attached Proposal are fair and proper and are not tainted by collusion, conspiracy, connivance or unlawful agreement on the part of the Bidder or any of its agents, representatives, owners, employees or parties in interest, including this Affiant.

(Signed): [signature]

Subscribed and sworn to before me

this 25 day of September 2025

Kim D Gow

My Commission expires: August 24 2027

KIM D GOW
No...y Public, State of New York
No. 01GO6329287
Qualified in Onondaga County
Commission Expires Aug. 24, 20 27

Appendix E – Peer Review Report

EISNERAMPER

EisnerAmper LLP
8550 United Plaza Blvd.
Suite 1001
Baton Rouge, LA 70809
T 225.922.4600
F 225.922.4611
www.eisneramper.com

Report on the Firm's System of Quality Control

September 18, 2023

To the Partners of Bonadio & Co., LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Bonadio & Co., LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended April 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and examinations of service organizations (SOC 1 and SOC 2 engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Bonadio & Co., LLP applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended April 30, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Bonadio & Co., LLP has received a peer review rating of *pass*.

EisnerAmper LLP

EisnerAmper LLP
Baton Rouge, Louisiana

Proposal to provide services to

Tioga County Property Development Corporation, Tioga County Industrial Development Agency, and Tioga County Local Development Corporation

September 29, 2025

www.inseroadvisors.com

insero

September 29, 2025

Sara Zubalsky-Peer
TCPDC Executive Administrator
Tioga County Property Development Corporation
Corporation 56 Main Street
Owego, NY 13827

We are pleased to present our proposal to serve as independent accountants and auditors for Tioga County Property Development Corporation, Tioga County Industrial Development Agency, and Tioga County Local Development Corporation (TCPDC, TCIDA, and TCLDC). You can be confident we have the governmental experience, along with the professional resources, to provide you with proactive attention delivered through our client service model. We have reviewed the criteria presented in your Request for Proposal and we hereby accept all conditions detailed therein, including our commitment to perform all work in the required time period. We acknowledge that our proposal is a firm and irrevocable offer. Our proposal covers the fiscal years ending 2025, 2026, and 2027.

We are a well-known firm and recognized leader in the practice of municipal audit and advisory services, and we are proud of our involvement with the New York State Society of Certified Public Accountants Government Accounting and Auditing and Public School Committees and the New York State Government Finance Officers Association. Our offices have over 40 team members with a strong governmental and Uniform Guidance background. We are currently the auditors of record for over 80 counties, cities, towns, villages, school districts, BOCES, and other government entities. Additionally, two of our partners have achieved Certificates of Educational Achievement in Governmental Auditing and Accounting awarded by the American Institute of Certified Public Accountants.

We have attempted to keep this summary as brief and concise as possible. Therefore, if you should require any additional information, please do not hesitate to contact me at 607-216-1909 or visit us at www.inseroadvisors.com.

Sincerely,

Duane Shoen, CPA
Partner

Insero Advisors, LLC
Insero & Co. CPAs, LLP

Table of Contents

I. Executive Summary for TCPDC, TCIDA, and TCLDC

Your Needs

Based on our discussions, we understand that your organization is in need of:

- **Financial Statement Audit**
- **Business Advisory Services**

We will tailor our services to fit your specific requirements, and we won't take a one-size-fits-all approach to client service.

98% *of clients*

replied they would recommend Insero in a recent survey

Focus on the County

TCPDC, TCIDA, and TCLDC need to work with a firm that understands the unique challenges of organizations like yours. Our experience affords you specialized industry knowledge, insights, and advice.

Focus on the Future

As your organization continues to evolve and change, rest assured that Insero can grow with you. If needed, we offer additional services including tax preparation and planning, performance improvement, technical accounting, transaction advisory services, estate and trust planning, and recruiting services. You will have access to a deep bench with a knowledgeable and experienced team.

Our Promise

We will perform your services with quality, meaningful communication, fair prices, and competent professionals who demonstrate passion and concern for your organization. Every client is treated to *The Highest Standard* of client service.

On Time

We provide every client with timely access to our people and services **delivered on time**.

On Budget

Our rates are competitive and fair. We will work diligently to maintain our relationship while maintaining a **cost-effective fee structure**.

No Disruptions

Our clients expect a **seamless transition**, and we make certain they experience one.

Year-Round Communication

Ongoing communication throughout the year is important for us to understand your current situation and anticipate future needs. We encourage **frequent routine discussion and check-ins** at no additional cost.

No Surprises

Staff continuity is as important to us as it is to our clients. Our award-winning culture is proof that we invest in our people and demonstrates why our turnover rate is well below the industry average. **You will work with the same people regularly.**

You will be totally satisfied with everything we do together. This is The Highest Standard.

II. Our Value Statement

We are enthusiastic about the prospect of serving your organization and pleased to present our qualifications for your consideration.

The graphic on this page represents our service model, which is driven by our core values and our three equal focus areas: our clients, our people, and our community - together allowing us to achieve *The Highest Standard* in everything we do.

While we recognize that it may be difficult to effectively compare the capabilities and services of potential service providers, we believe that the following differentiators clearly separate us from other firms:

- Passionate about people and committed to transforming our culture beyond industry standards
- One firm responsibility, accountability, and autonomy
- A strong reputation of success
- Integrity guides everything we do
- Client-centered to solve evolving client needs

Trusted

over
150
team members

over
50
years in business

doing business in
39
states

Innovative

Our commitment to continuous innovation leads to improved outcomes for our clients. That's why we've collaborated with top technology providers to elevate your experience and deliver better results:

Sage Intacct	CaseWare IDEA	SurePrep
SafeSend	DataSnipper	BILL
Citrix ShareFile	Microsoft Power BI	Bloomberg
Automation Anywhere	Suralink	Wolters Kluwer

Award-Winning Workplace

> *I am proud to work for this organization*

98% *of employees*
agreed with this statement in a recent survey

accountingTODAY 2024 Best Firms to Work For

Best Companies to work for NEW YORK 2025

recognized as a
top workplace
every year since
2012

III. Scope of Services

Our approach is designed to limit business and financial risk associated with the audit process in the following ways:

- Our client acceptance policies permit relationships only with clients whose management has a high degree of integrity and competence.
- Audit engagements are staffed at the proper level of experience in relation to the complexity of the client engagement and experience in the client's industry.
- Our audit approach places heavy emphasis on thorough planning and client involvement to ensure the timely identification of key business and accounting issues and resulting audit strategies.

Client Approach

Service Delivery Model

The audit process involves planning an overall audit strategy for the expected conduct, organization, and staffing of the audit. Although many planning activities are performed prior to the commencement of field work, planning is not a discrete phase of the audit – rather, it is an iterative process that begins with engagement acceptance and continues throughout the audit.

Step 1 – Understanding the Client: We must first obtain a broad and deep understanding of the nature of the TCPDC, TCIDA, and TCLDC in order to understand the account balances, classes of transactions, key systems, and disclosures relevant to its activities. Our understanding also encompasses relevant industry and other external factors.

Step 2 – Risk Assessment: We use the knowledge and understanding we have gathered, together with other factors, to first assess the risk that errors or fraud may cause a material misstatement of the financial statements. We then decide whether the identified risks of material misstatement pertain to specific account balances or whether they relate to the financial statements taken as a whole.

Step 3 – Further Audit Procedures: We then determine the nature, timing, and extent of tests of controls and substantive procedures necessary given the risks identified and the controls as we understand them. If audit evidence from further audit procedures contradicts the audit evidence from risk assessment procedures upon which we based the planned further audit procedures, we will revise the assessment and plan and perform additional or different audit procedures to reduce the risk of material misstatement related to those assertions to an acceptable level.

Step 4 – Evaluation: At the conclusion of the audit, we evaluate the sufficiency and appropriateness of the audit evidence obtained and whether the assessments of the risks of material misstatement at the relevant assertion level remain appropriate.

Step 5 – Delivery: Our audit will culminate with the issuance of our report on the financial statements, our report to management, and our communications of material weaknesses and significant deficiencies (if any). All matters identified in the audit process will be discussed with management as part of our ongoing meetings throughout the audit process to ensure that there is agreement as to the facts and to provide management with the opportunity to comment before any comments are formally completed for presentation to the TCPDC, TCIDA, and TCLDC's Board of Directors.

Internal Controls Structures and Our Risk Assessment Approach

Internal control is a process, affected by management and other personnel, designed to provide reasonable assurance of achieving objectives. Our assessment of internal control uses the following process:

- Inquiries of appropriate entity personnel
- Inspection of documents and/or reports
- Observation by the auditor of the performance of the relevant policy or procedure
- Re-performing the application of the policy or procedure by the auditor

Our audit approach is based on our gaining a thorough understanding of your internal control systems. Our approach will go beyond completing checklists and forms. We believe it is critical that we interview your staff members who serve in different departments to fully understand the controls that are in place at your organization.

Consolidated Fiscal Reports

Our firm has extensive experience in performing examination and agreed-upon-procedure engagements associated with Consolidated Fiscal Reports in accordance with the New York State Consolidated Fiscal Reporting and Claiming Manual (the Manual). We have successfully completed engagements for a variety of local governments and nonprofits, ensuring that all reports meet the requirements outlined in the Manual. Our understanding of both the technical and procedural aspects of the Manual allow us to deliver comprehensive, reliable engagements that align with New York State's fiscal reporting standards.

Additional Services

To learn more about additional service offerings, visit our website at www.inseroadvisors.com or click on the links below:

Employee Benefit Plan Audits | **Technical Accounting Services** | **Advisory and Consulting Services**

Quality Standards

Our firm is committed to upholding the standards of the American Institute of Certified Public Accountants (AICPA) and we undergo a peer review by an outside public accounting firm every three years. We are registered with the AICPA Government Audit Quality Center. We are also registered with the Public Company Accounting Oversight Board (PCAOB) and the AICPA Employee Benefit Plan Audit Quality Center.

Our peer review opinions are "clean" and without any comments. Routine examinations by the DOL have resulted in no audit findings. Our most recent quality control review can be found at the conclusion of this proposal.

AICPA® Members

AICPA® GAQC Member

AICPA® EBPAQC Member

IV. Frequently Asked Questions and Proposed Fees

Firm Qualifications and Experience

Detail your firm's experience in providing auditing services to municipalities, other public authorities and/or public benefit corporations in the State or New York.

Insero & Co. CPAs, LLP is a regional accounting firm with over 150 professionals throughout New York State. Our governmental audit team consists of 40 members that have extensive experience in the intricacies of governmental auditing practices and procedures and who are well versed in both current and upcoming Governmental Accounting Standards Board pronouncements. Our Ithaca office in particular has a large municipal client base. The TCPDC, TCIDA, and TCLDC audit will be serviced primarily out of the Ithaca office. A Representative Client List can be found in **Section VI** of our proposal.

Prior or current engagements pursuant to the Amended Single Audit Act and Office of Management and Budget Circular A-133 and Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) can be found in Section VI of our proposal. Most of our governmental clients are subject to Single Audit requirements. Our partners, managers, and senior staff have extensive experience and training with Single Audit and are well versed in the Uniform Guidance audit requirements.

Partner, Supervisory, and Staff Qualifications and Experience

Identify the Partner, Manager and in-charge accountant who will be assigned to this engagement and provide biographies.

The number and nature of the professional staff to be employed on the engagement on a full-time basis and the number and nature of staff to be employed on a part-time basis consist of the following:

Partner	1 (part-time)
Manager/Supervisor	1 (part-time)
Staff Accountant	1 (full-time)

Biographies for your proposed Client Service Team can be found at the end of our proposal. Our audit team has extensive training and experience in governmental auditing, as we specialize in this niche market and pride ourselves on our level of skill and expertise. All staff members are current and maintain relevant continuing professional education including required training in government auditing standards.

Our client service team has been designed to provide a team of individuals able to respond to your needs on a year-round basis, but more importantly, they are ready to begin serving you immediately. The responsibility for all final decisions regarding technical matters rests with your engagement partner. We have an impressive group of experienced partners in our practice and, accordingly, we do not need to go outside our office for final approval.

Indicate the breadth and depth of the firm's specialized resources for unique accounting or tax situations.

Insero & Co. provides the depth and breadth of resources typically available only through national firms and the service-oriented perspective you expect from your local service providers.

Indicate whether the firm has alliances or affiliations with other firms or organizations to share knowledge and resources.

Insero is not currently in an alliance or affiliation, but we are expecting to join one in the next several months.

Independence

Indicate whether the firm complies with independence requirements as required by the US Government Accountability Office's Government Auditing Standards and the Public Authorities law, adheres to the AICPA's Code of Professional Conduct and is licensed to practice public accounting/auditing in New York State.

We warrant that we are independent of the TCPDC, TCIDA, and TCLDC. Additionally, we certify that we hold applicable insurance coverage as expected for the work to be performed. An insurance certificate can be provided on request. All work under this contract shall be executed in accordance with all applicable federal, state, and village laws, ordinances, rules and regulations which may in any manner affect the performance of this contract. Insero & Co. CPAs, LLP agrees to comply with the civil rights standards set forth in Title VII of the Civil Rights Act as mandated in Executive Order No. 11246, U.S.C.A. Section 2000e n.114.

Insero & Co. complies with independence requirements as required by the U.S. Government Accountability Office's Government Auditing Standards and the Public Authorities Law.

Similar Engagements with other Government Entities

Provide the names and contact information for other, similar clients of the partner and/or manager that will be assigned to our organization for reference purposes.

Similar Client	Scope of Work	Date	Engagement Partners	Principal Client Contact (Name/Phone)
Tioga IDA	Auditing Services	Year-end 12/31	Duane Shoen	Jon Ward 607-687-8259
Schuyler County IDA	Auditing Services	Year-end 12/31	Evan Cleveland	Judy Cherry 607-535-4341
Cortland County IDA/LDC	Auditing Services	Year-end 12/31	Ben Owens	Andrea Skeels 607-756-5005

License to Practice in NYS

The firm and all assigned key professional staff are properly licensed to practice in the State of New York.

Quality Control Review

Our firm undergoes an external quality control review every three years. Due to the number of municipal and nonprofit audits the firm conducts, a specially trained technical review team was selected to perform our quality review on our governmental and nonprofit practice. We continually monitor our system to ensure the highest possible quality control system is in place. No disciplinary action has ever been considered or taken against the firm by State regulatory bodies or professional organizations. Our peer review opinions are "clean" and without any comments. Our most recent peer review letters can be found in **Section VII** of this proposal.

During the past (3) three years our firm has not had any federal or state desk review or field reviews of its audits. No disciplinary action has been taken or is pending against our firm.

Over the past 40 years, we have grown into a premier public accounting firm with over 150 professionals throughout New York State.

Staff Continuity

One of the core values at Insero is our passion for our people. We have focused a significant effort on ensuring our team members have the best experience and opportunities to fulfill their career goals. The Insero model believes the best way to ensure superior client service is to have a happy and dedicated team; as a result, our turnover is well below industry standards. We are proud to have been named one of the Best Accounting Firms to Work for by Accounting Today and Best Companies Group. This annual list recognizes 100 top firms across the U.S., and we are the only firm in New York State to have made the list each of the last ten years. We have also been named one of Rochester's Top Workplaces by the Democrat and Chronicle and Energage and are the only accounting firm to have been recognized for each of the last eight years. We have also been ranked as one of Central New York's Best Places to Work by the Central New York Business Journal and BizEventz for the fourth year in a row.

We are committed to staff development and to providing an enjoyable workplace. While there are no guarantees, we will do everything we can to provide staff continuity on your engagement.

Bid Sheet

In response to this bid solicitation, please bid a total price that covers each organization. Firms should also provide a separate fee schedule which includes all costs to perform the audit, tax and compilation engagements as well as costs related to communications, on-site reviews and meetings.

Organization	2025	2026	2027
TCPDC	$8,500	$8,900	$9,400
TCIDA	$10,500	$11,000	$11,600
TCLDC	$9,000	$9,400	$9,900
TOTAL	**$28,000**	**$29,300**	**$30,900**

If awarded all of these jobs, the total of the prices bid above will be discounted by 10 %.

Company Name:	Insero & Co. CPAs
Address:	20 Thornwood Drive, Suite 200, Ithaca, NY 14850
Telephone Number:	(607) 216-1909
Cell Number:	
Email Address:	duane.shoen@inseroadvisors.com
Signature	Duane R Shoen
Print Name, Title	Duane Shoen, CPA, Partner
Date	September 29, 2025

Routine telephone calls and electronic communication are expected and encouraged. We do not bill for ongoing communication and normal consultation. In the event your questions result in a significant effort, we would expect to meet with you to reach a mutually agreeable fee. You can be assured of a *no surprises, no excuses* approach to service. Any out-of-pocket charges are included in the quoted fees above. If travel is necessary, this cost is also included.

V. Client Service Team

(607) 216-1909
duane.shoen@inseroadvisors.com

Duane Shoen, CPA

Partner, Insero & Co. CPAs, LLP
Partner, Insero Advisors, LLC

AREAS OF SPECIALTY
Nonprofit and governmental entities
Internal control matters and compliance

Duane Shoen is a partner in Insero's Audit Department with over 33 years of hands-on experience in taxation and financial reporting. Duane's areas of specialization include auditing and accounting for nonprofit organizations and governmental entities and consulting with these organizations concerning policies and procedures, internal control issues, and compliance matters. Duane also has experience with accounting for small businesses and individual taxation.

EDUCATION
Clarkson University, Bachelor of Science in Accounting

CERTIFICATIONS
Certified Public Accountant – New York

PROFESSIONAL ORGANIZATIONS
Association of International Certified Public Accountants
New York State Society of Certified Public Accountants
Leadership Tioga, 2005
Leadership Tompkins, 1998

BOARD/COMMUNITY INVOLVEMENT
Tioga County Historical Society, Treasurer
Greater Owego Swim Team, Treasurer
Owego Apalachin Booster Club, Co-Treasurer

PERSONAL SIDE
Duane resides in Owego with his wife and family. In his free time, he enjoys the varied activities his daughters are involved in, including swim team, track, and musical studies.

(607) 216-1939
rita.king@inseroadvisors.com
LinkedIn

Rita King

Supervisor

AREAS OF SPECIALTY
Government and nonprofit organizations
Auditing and financial reporting

Rita King is a supervisor in our Audit Department and has been with Insero since 2013, spending two summers as an intern prior to joining the firm full-time. She has experience with financial statement audits for a variety of clients including nonprofit organizations, government agencies, school districts, and municipalities. Rita is interested in nonprofit and governmental audit processes, and she is focused on increasing professional knowledge and acumen via continuing education and hands-on experience.

EDUCATION
St. Bonaventure University, Master of Business Administration in Accounting
St. Bonaventure University, Bachelor of Science in Accounting

BOARD/COMMUNITY INVOLVEMENT
Volunteer, Walk A Mile In My Shoes

PERSONAL SIDE
Rita resides in Elmira, NY, and enjoys spending time outdoors, boating, and rooting for the Bonnies.

VI. Representative Client List

TOWN GOVERNMENTS

Aurelius
Barton
* Campbell
Caroline
Chemung
Cortlandville
Dryden
Elbridge
Fenton
Fleming
Groton
Hector
Lansing
Newark Valley
Newfield
Sennett
Skaneateles
Southport
Ulysses

CITY GOVERNMENTS

* Corning
* Elmira
* Ithaca
* Oswego

VILLAGE GOVERNMENTS

Cayuga
Cayuga Heights
Dryden
Groton
Lansing
Oxford
Trumansburg
Waverly

COUNTY GOVERNMENTS

* Chenango
* Otsego
* Schuyler
* Tioga
* Tompkins

INDUSTRIAL DEVELOPMENT AGENCIES

Broome County IDA
Chemung County IDA
Cortland County IDA
Schuyler County IDA
Tioga County IDA
Tompkins County IDA

GOVERNMENT BENEFIT PLANS

Cayuga-Onondaga Area Schools Employees Healthcare Plan
Greater Southern Tier Area Schools Self-Insured Workers Compensation Plan
Greater Tompkins County Municipal Health Insurance Consortium
Steuben Area Schools Employee Benefit Plan
TST BOCES Health Insurance Cooperative
TST BOCES Workers Compensation Cooperative

* Single Audit

SCHOOL DISTRICTS

* Bainbridge-Guilford Central School District
  Chemung Valley Montessori School
* Chenango Forks Central School District
* Chenango Valley Central School District
* Deposit Central School District
  Elizabeth Ann Clune Montessori School
* Elmira City School District
* Elmira Heights Central School District
  George Junior Union Free School District
* Groton Central School District
* Homer Central School District
* Ithaca City School District
* Lansing Central School District
* Maine-Endwell Central School District
* Mexico Academy & Central Schools
  New Roots Charter School
* Newark Valley Central School District
* Newfield Central School District
* Norwich City School District
* Odessa-Montour Central School District
* Port Byron Central School District
* South Seneca Central School District
* Spencer Van Etten Central School District
* Susquehanna Valley Central School District
* Tioga Central School District
* Vestal Central School District
* Watkins Glen Central School District
* Waverly Central School District
* West Genesee Central School District
* Whitney Point Central School District

BOCES

* Cayuga Onondaga BOCES
* Greater Southern Tier BOCES
  Tompkins-Seneca-Tioga BOCES

COMMUNITY COLLEGE

* Corning Community College

* Single Audit

VII. Quality Control Review

AICPA

National Peer
Review Committee

December 01, 2023

Nancy Catarisano
Insero & Co. CPAs, LLP
2 State St Ste 300
Rochester, NY 14614-1329

Dear Nancy Catarisano:

It is my pleasure to notify you that on November 29, 2023, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is October 31, 2026. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

Michael Wagner
Chair, National PRC

+1.919.402.4502

cc: James Ruitenberg, Timothy McLaughlin

Firm Number: 900010008382 Review Number: 602173

220 Leigh Farm Road, Durham, NC 27707-8110
T: +1.919.402.4502 F: +1.919.419.4713
aicpaglobal.com | cimaglobal.com | aicpa.org | cima.org

BEDERSON LLP
ACCOUNTANTS & ADVISORS

Report on the Firm's System of Quality Control

October 25, 2023

To the Partners of Insero & Co. CPAs, LLP and the National Peer Review Committee:

We have reviewed the system of quality control for the accounting and auditing practice of Insero & Co. CPAs, (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Insero & Co. CPAs, LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Insero & Co. CPAs, LLP has received a peer review rating of *pass*.

Bederson LLP

100 Passaic Avenue, Suite 310, Fairfield, New Jersey 07004
973.736.3333 · www.bederson.com

Non-Collusive Bidding Certification

TO THE TIOGA COUNTY PROPERTY DEVELOPMENT CORPORATION:

In accordance with Section 103D of the New York State General Municipal Law, the Undersigned declares that, in submitting this Proposal, he/she is or they are the only person(s) interested in said Proposal that it is made without any connection with any person making another Proposal for the same Contract; that the Proposal is, in all respects, fair and without Collusion, Fraud or Mental Reservation; and that no officials of the Tioga County Property Development Corporation or any person in the employ of the Tioga County Property Development Corporation is directly or indirectly interested in said Proposal or in the Supplies, Materials, Equipment or Work to which it relates, or in any portion of the profits thereof.

NON-COLLUSIVE BIDDING CERTIFICATION: (Section 103d, as amended)

By submission of this Proposal, each Bidder and each Person signing on behalf of any Bidder certifies, and in the case of a Joint Proposal, each Party thereto, certifies as to its own organization, under penalty of perjury, that, to the best knowledge and belief:

a. The prices in this Proposal have been arrived at independently, without collusion, consultation, communication or agreement, for the purpose of restricting competition, as to any matter relating to such prices, with any other Bidder or with any Competitor.
b. Unless otherwise required by law, the prices which have been quoted in this Proposal, have not been knowingly disclosed by the Bidder and will not knowingly be disclosed, by the Bidder prior to Proposal Opening, either directly or indirectly, to any Bidder or to any Competitor.
c. No attempt has been made or will be made, by the Bidder, to induce any other person, partnership or corporation to submit or not submit a Proposal, with the purpose or restricting competition.

By:

Name (typed): Duane Shoen, CPA

Title: Partner

NOTE:

A Proposal shall not be considered for award nor shall any award be made where: Paragraph 1, Subparagraphs A, B and C above, have not been complied with, providing however, that, if in any case, the Bidder cannot make the afore going certification, the Bidder shall so state and shall furnish, with the Proposal, a signed statement which sets forth, in detail, the reason therefore.

Where Paragraph 1, Subparagraphs A, B and C above, have not been complied with, the Proposal shall not be considered for award nor shall any award to made, unless, the Head of the Purchasing Unit of the political subdivision, public department, agency or official thereof, to which the Proposal is made, or his/her designee, determines that such disclosure was not made for the purpose of restricting competition.

The fact that a Bidder has published price lists, rates or tariffs covering items being procured; informed prospective customers of proposed or pending publications of new or revised price lists for such items or has sold the same items to other customers at the same prices as being Proposed; does not constitute, without more, a disclosure within the meaning of paragraph 1, subparagraphs A, B & C.

Non-Collusive Affidavit

STATE OF NEW YORK ____________________ **)**
)ss.
COUNTY OF Tompkins **)**

Duane Shoen

being first duly sworn, deposes and says that:

a. He/She is owner, partner, officer, representative or agent of:
Insero & Co.
the Bidder that has submitted the attached Quotation.

b. He/She is fully informed respecting the preparation and contents of the attached Quotation and of all pertinent circumstances respecting such Quotation;

c. Such quotation is genuine and is not a collusive or sham Quotation;

d. Neither the said Bidder nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this Affiant, has in any way colluded, conspired, connived, agreed, directly or indirectly, with any other Bidder, firm or person, to submit a collusive or sham Proposal, in connection with such Contract, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Bidder, firm or person to fix the price or prices in the attached Quotation or that of any other Bidder, or to fix any overhead, profit or cost element of the quote price or the quoted price of any other Bidder or to secure, through any collusion, conspiracy, connivance or unlawful agreement, any advantage against the Local Public Agency or any person interested in the proposed Contract, and;

e. The price or prices quoted in the attached Proposal are fair and proper and are not tainted by collusion, conspiracy, connivance or unlawful agreement on the part of the Bidder or any of its agents, representatives, owners, employees or parties in interest, including this Affiant.

(Signed): [signature]

Subscribed and sworn to before me this
29th day of September, 20 25

[signature]
My Commission expires: 2/28/2027

CHERYL L. MYERS
NOTARY PUBLIC, STATE OF NEW YORK
Registration No. 01MY6236263
Qualified in Cayuga County
Commission Expires February 28, 20 27

The Highest Standard

The Highest Standard is not about being the largest or the most visible. It's not a vague promise or merely a tagline.

Uncompromising commitment to deliver unparalleled heights. This is the highest standard.

MowtiVate Yardcare LLC

Lawn Maintenance Bid Proposal

Submitted by:
MowtiVate Yardcare LLC
Attn: Tim Vymislicky
Phone: (607) 242-9273
Date:10/17/25

To:
TCPDC, Land Bank

Subject: Lawn Maintenance and Lot Care Bid Proposal

Dear [Land Bank Contact / Committee],

MowtiVate Yardcare LLC appreciates the opportunity to submit this proposal for lawn maintenance and lot care services. I am committed to providing **professional, reliable, and efficient** mowing and cleanup services to help maintain the appearance and safety of Land Bank properties.

Scope of Work

- Routine mowing and trimming of assigned vacant and occupied lots.
- Blowing off sidewalks and driveways.
- Non-routine brush removal and debris cleanup as requested.
- Disposal of all clippings and vegetation off-site.

Pricing Schedule

Service Type	Description	Unit	Standard Unit Price
Routine Mowing – Vacant Lot	Mowing, trimming, and blowing off debris on vacant lots (no structure)	Per lot, per visit (every 3 weeks)	**$45 per lot**

Service Type	Description	Unit	Standard Unit Price
Routine Mowing – Lot with Structure	Mowing, trimming, and blowing off debris on lots containing a structure or obstacles	Per lot, per visit (every 3 weeks)	**$55 per lot**
Non-Routine Work – Brush Removal / Cleanup	Removal of overgrown brush, weeds, debris, or other vegetation as requested	Per hour (labor + equipment)	**$75 per hour**

Notes

- Prices include labor, equipment, fuel, and disposal fees.
- Routine mowing frequency: every **three weeks** during the growing season.
- Non-routine work will be performed only upon request from the Land Bank.
- Invoices will be submitted monthly with property addresses and service dates listed.

Insurance & Compliance

MowtiVate Yardcare LLC maintains appropriate liability insurance and adheres to all local, state, and federal regulations related to property maintenance and environmental safety.

Acceptance

We look forward to the opportunity to work with you and help keep your properties looking their best.

Sincerely,

Tim Vymislicky
Owner – MowtiVate Yardcare LLC
Phone: (607) 242-9273

Client Signature: ____________________________ Date: ____________________________

Company Resume – MowtiVate Yardcare LLC

Owner: Tim Vymislicky
Phone: (607) 242-9273
Email: timvymislicky@aol.com
Location: 11 Shadowbrook Dr. Endicott, NY 13760

Company Overview

MowtiVate Yardcare LLC is a locally owned and operated lawn maintenance company specializing in residential and commercial mowing, trimming, brush removal, and seasonal cleanups. We pride ourselves on reliability, attention to detail, and maintaining clean, professional properties.

Experience

- Over 10 years of lawn care and property maintenance experience.
- Regular mowing, trimming, and cleanup of vacant and occupied lots.
- Use of commercial-grade equipment for efficient and consistent results.
- Experience working with property owners, municipalities, and real estate organizations.

Services Offered

- Routine mowing and trimming
- Weed and brush control
- Lot cleanups (spring/fall)
- Debris removal and blowing

Insurance & Safety

- Fully insured with general liability coverage.
- All work performed safely, in compliance with local and state regulations.

References

1. **Debra Howe**
   Address: 9 Shadowbrook Dr. Endicott, NY 13760
2. Phone: (607) 743-7766
   Relationship: Residential Client

2. Bob Fischer
Address: 5 Shadowbrook Dr. Endicott, NY 13760
Phone: (607) 743-3790
Relationship: Residential Client

Scott's Lawn & Landscape Care
GrassPays LLC
9 Franklin Ave
Newark Valley, NY 13811
_607.239.0731_
sllckasmarcik@yahoo.com

October 22nd, 2025

Tioga County Property Development Corp.
56 Main Street
Owego, New York 13827

Proposal –

Attached is estimate #946 which outlines the mowing rates for the designated sites supplied. Each site is given a "per service rate" for the general mowing, string trimming, and debris pick up. I found providing a "per service rate" works best for these situations should a property be removed from the routine maintenance schedule. The total provided on the estimate of $426.00 is assuming all sites listed are maintained all at once. Sites will be invoiced based on the date of services when they are performed, therefore they may not all be done in a single day and will be broken down on the invoice.

Hourly work above mowing –

Below are labor and equipment rates for any additional work requested. If it's not listed for equipment just ask, we have much more than listed.

Labor rate: $52.50 per hour per laborer
Small hand equipment (sting trimmings, chain saws, flat tamps etc.): $21.00 per hour per piece of equipment
E 60 Excavator w/ operator: $115.00 per hour 2.5 hour minimum
John Deere Tractor with brush Hog w/ operator: $ 70.00 per hour 2.5 hour minimum
Trash Disposal Fees:
Green Waist: $62.50 per load
Landfill Material: $95.00 per ton

Single Axel Dump Truck Hourly Rates w/ Driver:
3500 Ram w/ 14 Ft Box 2.5-ton load capacity – $75.00 per hour
GM Volvo with load capacity 8 ton – $105.00 per hour

Equipment –

Explanation of existing equipment owned and planned.

Currently GrassPays LLC Scott's Lawn & Landscape Care has 12 zero turn mowers, some are stand up and some are sit down units. Traditionally we buy a new mower every 2 to 3 years. Annually new sting trimmers, back blowers, and hedge maintenance equipment are purchased.

Additional equipment includes 580 Super K Case backhoe, three skid steers in three different sizes with one being new as of December 31st, 2024. We also have an arial man lift on track with a boom height of 48 ft along with a tow behind chipper.

Optional Services-

GrassPays LLC is a NYS permitted applicator for herbicides and pesticides should there be a need for growth inhibitor or pest control. Separate rates can be provided for these services on a seasonal basis or as needed.

References

Chris Powers – Tioga State Bank – 607.765.7352

Branon Smith – Tioga Cemetery – 607.972.5922

Dustin Whalen - UHS - 607.373.6215

Thank You for the opportunity to provide rates for the coming 2026 season for the Tioga County Property Development Corporation. Everyone at GrassPays LLC Scott's Lawn & Landscape Care looks forward to providing maintenance services for another season.

10/22/2025

Scott M Kasmarcik
Owner
GrassPays LLC Scott's Lawn & Landscape Care

Scott's Lawn & Landscape Care
GrassPays LLC
9 Franklin Ave
Newark Valley, New York 13811
607-239-0731 -
sllckasmarcik@yahoo.com

Estimate

Date	Estimate #
10/20/2025	946

Tioga County Property Development Corp.
56 Main Street
Owego, New York 13827

Estimate Valid Until	Project
11/1/2025	

Description	Qty	Total
Mowing & Trimming As Needed every three weeks- 92-94, 96-102, 107, 110, 112, 113,117,119 Liberty Street, Owego NY 103 Liberty Street, Owego NY 115-117 Chestnut Street, Owego NY 94,98 Spencer Avenue, Owego NY (outside of temporary orange fence) 247 Main Street, Owego NY 121 Providence Street Waverly 81 Hickories Park Ave Owego NY - Blow off all sidewalks, driveways, and roadways from blown grass, pick up of blown grass and debris as needed Per service rate per address listed - $17.00 per site address x 18 = $306.00 37, 39-41, 43-45, 47, 49,54 Temple Street, Owego NY 92-94, 96-102, 107, 110, 112, 113,117,119 Liberty Street, Owego NY 103 Liberty Street, Owego NY 115-117 Chestnut Street, Owego NY 94, 98 Spencer Avenue, Owego NY Per service rate per address listed - $40 per site address x 3 = $120.00 247 Main Street, Owego NY 81 Hickories Park Ave Owego NY 121 Providence Street Waverly		426.00T

Price total given is per service with NYS Sales Tax

Sales Tax (0.0%)	$0.00
Total	$426.00

NON-COLLUSIVE BIDDING CERTIFICATION

Special Note:

BIDDER MUST RETURN THIS FORM WITH THE PROPOSAL FORM

TO THE TIOGA COUNTY PROPERTY DEVELOPMENT CORPORATION:

In accordance with Section 103D of the New York State General Municipal Law, the Undersigned declares that, in submitting this Proposal, he/she is or they are the only person(s) interested in said Proposal that it is made without any connection with any person making another Proposal for the same Contract; that the Proposal is, in all respects, fair and without Collusion, Fraud or Mental Reservation; and that no officials of the Tioga County Property Development Corp. or any person in the employ of the Tioga County Property Development Corp., is directly or indirectly interested in said Proposal or in the Supplies, Materials, Equipment or Work to which it relates, or in any portion of the profits thereof.

NON-COLLUSIVE BIDDING CERTIFICATION: (Section 103d, as amended)

1. By submission of this Proposal, each Bidder and each Person signing on behalf of any Bidder certifies, and in the case of a Joint Proposal, each Party thereto, certifies as to its own organization, under penalty of perjury, that, to the best knowledge and belief:

   A. The prices in this Proposal have been arrived at independently, without collusion, consultation, communication or agreement, for the purpose of restricting competition, as to any matter relating to such prices, with any other Bidder or with any Competitor.

   B. Unless otherwise required by law, the prices which have been quoted in this Proposal, have not been knowingly disclosed by the Bidder and will not knowingly be disclosed, by the Bidder prior to Proposal Opening, either directly or indirectly, to any Bidder or to any Competitor.

   C. No attempt has been made or will be made, by the Bidder, to induce any other person, partnership or corporation to submit or not submit a Proposal, with the purpose or restricting competition.

GrassPays LLC Scott's Lawn & Landscape Care
NAME OF BIDDER

[signature]
SIGNATURE OF SIGNER

owner
TITLE

NOTE:
A Proposal shall not be considered for award nor shall any award be made where: Paragraph 1, Subparagraphs A, B and C above, have not been complied with, providing however, that, if in any case, the Bidder cannot make the aforegoing certification, the Bidder shall so state and shall furnish, with the Proposal, a signed statement which sets forth, in detail, the reason therefore.

NON-COLLUSIVE AFFIDAVIT

STATE OF NEW YORK________________________)
)ss.
COUNTY OF Tioga)

Scott M. Kasmarcik
being first duly sworn, deposes and says that:

A. He/She is owner, partner, officer, representative or agent of:

GrossPays LLC Scott's Lawn & Landscape care
the Bidder that has submitted the attached Quotation.

B. He/She is fully informed respecting the preparation and contents of the attached Quotation and of all pertinent circumstances respecting such Quotation;

C. Such quotation is genuine and is not a collusive or sham Quotation;

D. Neither the said Bidder nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this Affiant, has in any way colluded, conspired, connived, agreed, directly or indirectly, with any other Bidder, firm or person, to submit a collusive or sham Proposal, in connection with such Contract, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Bidder, firm or person to fix the price or prices in the attached Quotation or that of any other Bidder, or to fix any overhead, profit or cost element of the quote price or the quoted price of any other Bidder or to secure, through any collusion, conspiracy, connivance or unlawful agreement, any advantage against the Local Public Agency or any person interested in the proposed Contract, and;

E. The price or prices quoted in the attached Proposal are fair and proper and are not tainted by collusion, conspiracy, connivance or unlawful agreement on the part of the Bidder or any of its agents, representatives, owners, employees or parties in interest, including this Affiant.

(Signed): ____________________

____

Subscribed and sworn to before me

this 22nd day of October 20

Matthew J Doran
My Commission expires: 07-21-2027

MATTHEW J. DORAN
Notary Public, State of New York
Qual. in Tioga Co. No. 01DO0011591
My Commission Expires July 21, 2027

Form **W-9** (Rev. March 2024) Department of the Treasury Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

GrassPays LLC

2 Business name/disregarded entity name, if different from above.

Scott's Lawn & Landscape Care

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☑ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . . ______

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ______

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) ______

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) ______

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

9 Franklin Ave

Requester's name and address (optional)

6 City, state, and ZIP code

Newark Valley, NY 13811

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

_ _ _ – _ _ – _ _ _ _

or

Employer identification number

9 9 – 4 7 7 6 3 5 6

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** [signature] **Date** 01/01/2025

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Revenues	**2025 Proposed**
Operating Revenues	
Sale of Real Property	$10,000
Rental Income	$46,400
Non-Operating Revenues	
LBI Operational	$200,000
LBI Capital	$1,239,000
LBI Phase 2 Amendment- Acquisitions	$550,000
CDBG Imminent Threat Program	$200,000
RESTORE NY- Tioga Trails	$1,000,000
NYMS- Owego	$438,000
Hooker Foundation	$1,881
Community Foundation	$8,000
ARPA	$0
Interest Income	$100
Total Revenues	$3,693,381

Expenditures	
Personnel Services	
Salaries	$0
Fringe	$0
OTPS	
Directors Insurance/Bonding	$1,050
Audit	$12,000
Legal	$11,000
Accounting	$10,600
Marketing	$2,500
Equipment	$0
Rent/Mortgage	$0
Utilities	$0
Office Supplies	$0
Printing/Postage	$0
Travel	$1,000
Other Professional Services Contracts	$0
Administrative Services Agreement	$50,000
NYLBA Dues, Meetings, Fees	$2,000
Property Maintenance	
Contracted Services	$6,700
Utilities	$4,800
Security	$1,850
Property Insurance	$15,000
Purcahse Option Deposit	$0
Application Fees/Permits	$0
Technical Assistance	

Contracted Services	$10,000
Pre-Development	
Design	$71,500
Total Operational Expenditures	$200,000
Capital Expenditures	
LBI Phase 2 Amendment- Acquisitions	$550,000
LBI Capital Rehabilitions	$1,239,000
CDBG Imminent Threat Demolitions	$200,000
RESTORE NY- Tioga Trails	$1,000,000
Hooker Foundation-103 Liberty	$1,881
NYMS 62-84 North Ave	$438,000
Community Foundation	$8,000
Total Capital Expenditures	$3,436,881
81 North Ave Expenditures	
Property Management	$5,160
Water	$3,000
Sewer	$1,740
Electric	$500
Taxes	$6,000
Insurance	$4,000
Cleaning	$1,000
Garbage	$1,800
Maintenance/Repair Materials	$0
Reserve	$1,000
Total 81 North Expenditures	$24,200
Total Expenditures	$3,661,081

Excess of Revenues and Expenditures **$32,300**

Whitmore Fence Company

126 North St.
Dryden, NY 13053
607-844-9011

whitmorefence.com/new
facebook.com/whitmorefence/

Budget Quotation

TO:

Tara Patton	Tioga County
56 Main St	Dept. ED&P
Owego	NY

Estimate By: Tim Brown
QUOTATION DATE: 10/9/2025
PHONE: 607-687-8267
EMAIL: pattont@tiogacountyny.gov
CELL:

Material: Commercial Chain Link **Linear Ft:** 320 **Height:** 5'
Style: Galvanized Chain Link
Hole Depth: 36" **Hole Width:** 10"
Face: Out **Terrain:** Other **Sales Tax:** Cap. Impr.
Top Line: With Grade
Obstructions: Other **Removal By:** Customer
Distance off Property Line: >3"
Height off Grade, Low: 0 **High:** 0 **Ideal:** 0

			Price
Specifications:	115-117 Chestnut St. Aluminized Chain Link 2" Mesh KK GA9		$18,650.00
Specs, (contd):	Posts: End 2 1/2" WT-40; Line 2" WT-20		$0.00
Specs, (contd):	Top Rail: 1 5/8" WT-40		$0.00
Gates:			$0.00
Gates (contd):			$0.00
Option #1	Underground Electrical Survey (if needed)		$450.00
Note:	Quotation based on Prevailing Wage Rates		$0.00
		Sub-Total	$19,100.00
		Sales Tax	$0.00
		Total	**$19,100.00**
		Deposit Due	$9,550.00

This Quotation is valid for 15 days from the Quotation Date.
WHITMORE FENCE COMPANY agrees to guarantee above fence to be free from defects in materials and workmanship for one year. WHITMORE FENCE COMPANY may advise the customer as to local zoning regulations but responsibility for complying with said regulations and obtaining any required permits shall rest with the customer. WHITMORE FENCE COMPANY will assist the customer, upon request, in determining where the fence is to be erected, but under no circumstance does WHITMORE FENCE COMPANY assume any responsibility concerning property lines or in any way guarantee their accuracy. If property pins cannot be located it is recommended that the customer have the property surveyed. WHITMORE FENCE COMPANY will assume the responsibility for having underground public utilities located and marked. However, WHITMORE FENCE COMPANY assumes no responsibility for unmarked services, or any other unmarked services or objects. The customer will assume all liability for any damage caused by directing WHITMORE FENCE COMPANY to dig in the immediate vicinity of known utilities or utilities that have not been located.

The final billing will be based on the actual footage of fencing built and the work performed. Partial billing for materials delivered to the job site and work completed may be sent at weekly intervals. Adjustments for material used on this job and adjustments for labor will be charged or credited at the currently established rates. Additional charges for any extra work not covered in this contract that was requested by the customer will also be added. If rock drilling is required an additional charge of $300/hr will apply.
The full amount of this contract along with any additional charges will become payable upon completion of all work whether or not it has been invoiced. A finance charge of 1 1/2% per month (or a minimum of $1.00), which is an annual percentage rate of 18%, shall be applied to accounts that are not paid within 15 days after completion of any work invoiced. All materials will remain the property of WHITMORE FENCE COMPANY until all invoices pertaining to this job are paid in full. The customer agrees to pay all interest and any costs incurred in the collection of this debt.

Customer Signature: ______________________

Date: ______________________

Whitmore Fence Representative Signature: ______________________

Date: ______________________

WHITMORE FENCE COMPANY

126 North St.
Dryden, NY 13053
607-844-9011

whitmorefence.com/new
facebook.com/whitmorefence/

Budget Quotation

TO:

Tara Patton	Tioga County
56 Main St	Dept. ED&P
Owego	NY

Estimate By: Tim Brown
QUOTATION DATE: 10/9/2025
PHONE: 607-687-8267
EMAIL: pattont@tiogacountyny.gov
CELL:

Material: Commercial Chain Link **Linear Ft:** 76 **Height:** 5'
Style: Galvanized Chain Link
Hole Depth: 36" **Hole Width:** 10"
Face: Out **Terrain:** Other **Sales Tax:** Cap. Impr.
Top Line: With Grade
Obstructions: Other **Removal By:** Customer
Distance off Property Line: >3"
Height off Grade, Low: 1 **High:** 3 **Ideal:** 1

			Price
Specifications:	98 Spencer St. Aluminized Chain Link 2" Mesh KK GA9		$5,625.00
Specs, (contd):	Posts: End 2 1/2" WT-40; Line 2" WT-20		$0.00
Specs, (contd):	Top Rail: 1 5/8" WT-40		$0.00
Gates:			$0.00
Gates (contd):			$0.00
Option #1	Underground Electrical Survey (if needed)		$450.00
Note:	Quotation based on Prevailing Wage Rates		$0.00
		Sub-Total	$6,075.00
		Sales Tax	$0.00
		Total	**$6,075.00**
		Deposit Due	$3,037.50

This Quotation is valid for 15 days from the Quotation Date.
WHITMORE FENCE COMPANY agrees to guarantee above fence to be free from defects in materials and workmanship for one year. WHITMORE FENCE COMPANY may advise the customer as to local zoning regulations but responsibility for complying with said regulations and obtaining any required permits shall rest with the customer. WHITMORE FENCE COMPANY will assist the customer, upon request, in determining where the fence is to be erected, but under no circumstance does WHITMORE FENCE COMPANY assume any responsibility concerning property lines or in any way guarantee their accuracy. If property pins cannot be located it is recommended that the customer have the property surveyed. WHITMORE FENCE COMPANY will assume the responsibility for having underground public utilities located and marked. However, WHITMORE FENCE COMPANY assumes no responsibility for unmarked services, or any other unmarked services or objects. The customer will assume all liability for any damage caused by directing WHITMORE FENCE COMPANY to dig in the immediate vicinity of known utilities or utilities that have not been located.

The final billing will be based on the actual footage of fencing built and the work performed. Partial billing for materials delivered to the job site and work completed may be sent at weekly intervals. Adjustments for material used on this job and adjustments for labor will be charged or credited at the currently established rates. Additional charges for any extra work not covered in this contract that was requested by the customer will also be added. If rock drilling is required an additional charge of $300/hr will apply.
The full amount of this contract along with any additional charges will become payable upon completion of all work whether or not it has been invoiced. A finance charge of 1 1/2% per month (or a minimum of $1.00), which is an annual percentage rate of 18%, shall be applied to accounts that are not paid within 15 days after completion of any work invoiced. All materials will remain the property of WHITMORE FENCE COMPANY until all invoices pertaining to this job are paid in full. The customer agrees to pay all interest and any costs incurred in the collection of this debt.

Customer Signature: ______________________________

Date: ____________________

Whitmore Fence Representative Signature: ______________________________

Date: ____________________

Archived: Monday, October 20, 2025 9:14:17 AM
From: Kevin Normile
Sent: Mon, 6 Oct 2025 20:47:33
To: Patton, Tara
Subject: [EXTERNAL] RE: [EXTERNAL] Inquiries - Requesting quotes for installation of chain link fences
Importance: Normal
Sensitivity: None

\cbpat3You don't often get email from kevin@budgetfenceinc.com. Learn why this is important

Hi Tara,

Are you looking mainly for the highlighted areas to be fenced? On the Chestnut properties it looks like about 314 feet or so, and 76 on the Spencer (one blue line).

If we did a 4 ft. high galvanized chain link using our typical residential installation materials and installation methods that 390 feet would likely be in the $9,500 range, maybe up to $10k depending on terrain etc. Of course that assumes the fence line being cleared of vegetation, trees, and debris etc.

I left you a voice mail as well, feel free to call me to discuss. 607-759-7220.

Thanks,

Kevin Normile

BUDGET FENCE Heritage Flag & Supply OF AMERICA™
605 Conklin Road
Binghamton, New York 13903
Phone: (607) 723-4552
Fax: (607) 723-2817

From: Patton, Tara
Sent: Monday, October 6, 2025 1:49 PM
To: Kevin Normile
Subject: RE: [EXTERNAL] Inquiries - Requesting quotes for installation of chain link fences

Hi Kevin,

Thanks for getting back to me so quick. I have attached two maps to indicate where we are thinking of the fencing to be installed. Roughly measured out by GIS. We would like chain link – nothing real heavy duty but enough to keep neighbors from encroaching onto the properties. Maybe 4-5 feet tall? We are currently looking for rough estimates to get an idea of pricing.

Tara Patton
HOUSING DEVELOPMENT SPECIALIST
TIOGA COUNTY DEPT OF ECONOMIC DEVELOPMENT & PLANNING
56 MAIN STREET, OWEGO, NY 13827
P (607) 687-8267
F (607) 687-1435
EDP.TIOGACOUNTYNY.COM

TEAM TIOGA
we work for you

From: Kevin Normile <kevin@budgetfenceinc.com>
Sent: Monday, October 6, 2025 11:31 AM
To: Patton, Tara <pattont@tiogacountyny.gov>
Subject: [EXTERNAL] Inquiries - Requesting quotes for installation of chain link fences

Hi Tara,

Do you know what kind of fence you are looking for? Are there any plans for the layout of the fence? I would likely have to come out there and meet with you or someone to see what is involved. My cell phone number is 607-759-7220. Feel free to call me to discuss this.

Thanks,

Kevin Normile

Field Estimator

BUDGET FENCE Heritage Flag & Supply OF AMERICA™

605 Conklin Road
Binghamton, New York 13903
Phone: (607) 723-4552
Fax: (607) 723-2817

Name: Tara Patton

Email Address: pattont@tiogacountyny.gov

Subject: Requesting quotes for installation of chain link fences

Phone:

Message: Looking for quotes to install chain link fencing on a couple of properties for the Tioga County Land Bank. Property addresses are 115-117 Chestnut St. & 94, 98 Spencer Ave. Owego - what would be the easiest way to receive quotes? Do we need to set up a site visit, or do you have a standard pricing per unit installed? Any guidance on this would be appreciated!

Manage Submissions