



TIOGA COUNTY PROPERTY DEVELOPMENT CORPORATION

607.687.8256 | www.tiogacountyny.com | 56 Main St. Owego NY 13827

**Tioga County Property Development Corporation
Wednesday, January 31, 2024, at 3:30 p.m.
Ronald E. Dougherty County Office Building
56 Main Street, Owego, NY 13827
Economic Development Conference Room #109**

Annual Board of Directors Meeting Agenda

1. Call to Order
2. Attendance
 - a. Roll Call: R. Kelsey, M. Baratta, H. Murray, M. Sauerbrey, S. Yetter, D. Astorina, L. Pelotte, J. Whitmore
 - b. Invited Guests: B. Woodburn, K. Warfle
3. New Business
 - a. Bi-monthly 2024 regular meeting designation: Set bi-monthly meetings for the last Wednesday of each month at 4:00 p.m. in the Economic Development Conference Room #109
 - January 31, 2024
 - March 27, 2024
 - May 29, 2024
 - July 31, 2024
 - September 25, 2024
 - November 27, 2024
 - b. Governance Committee acknowledged and nominated the following Slate of Officers.
 - i. Slate of Officers 2024 Proposed List of TCPDC Committee Members
 1. Chair – R. Kelsey
 2. Vice Chair – H. Murray
 3. Treasurer – M. Baratta
 4. Secretary – L. Pelotte
 - c. Committee Appointments
 - i. Governance – S. Yetter (Chair), D. Astorina, J. Whitmore
 - ii. Audit – R. Kelsey (Chair), H. Murray, L. Pelotte
 - iii. Finance – M. Baratta (Chair), R. Kelsey, L. Pelotte

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TEAM TIOGA

- d. Special Committee Appointments
 - i. Project Review Committee – H. Murray (Chair), R. Kelsey, J. Whitmore
 - e. Other Appointments
 - i. Freedom of Information Officer – B. Woodburn
 - ii. Code of Ethics Officer – J. Meagher
 - iii. Internal Controls Officer – Bowers & Company
 - f. Annual Policy and Guidelines Review
 - i. Annual Renewal of TCPDC Mission Statement - found no changes upon renewal.
 - ii. Governance, Finance and Audit Charters have been reviewed and no changes indicated.
 - g. TCPDC Board of Directors are up to date with mandatory NYS Authorities Budget Office Board Member Training, Annual Tioga County Sexual Harassment Training, Policy Review and Attestation and Oaths of Office. They have also submitted Annual Statement of Financial Disclosures.
 - i. The TCPDC Board of Directors are not aware of any Conflict-of-Interest Incidents in 2023.
 - h. Professional Service Appointments
 - i. Audit Firm – The Bonadio Group, LLC contract in place for 2024, and an option to renew for 2025.
 - ii. Accounting services – Bowers & Company contract in process for 2024
 - iii. Preparation of 990 – Jan Nolis
 - iv. Legal Services – Proposal from Joe Meagher for continued legal services for 2024/2025
 - v. Administrative Support Services – Karen Warfle to continue for 2024/2025
 - i. Finance Committee Recommendations
 - i. Official Depositories
 - 1. Tioga State Bank
 - 2. Annual Designation of Signors on Bank Accounts – M. Baratta, M. Sauerbrey, B. Woodburn currently
 - j. Annual Evaluation of Board Performance – Completed 2023
 - k. Annual Report
 - l. Miscellaneous
 - i. Contact information 2024 TCPDC Board of Directors and Staff
 - ii. 2023 Attendance Record
4. Adjourned

A proposed list of the Slate of Officers, Committee Appointments and Other appointments for 2024 are below.

Slate of Officers 2024 Proposed List of TCPDC Committee Members

- Chair – R. Kelsey
- Vice Chair – H. Murray
- Treasurer – M. Baratta
- Secretary – L. Pelotte

Committee Appointments

- Governance – S. Yetter (Chair), J. Whitmore, D. Astorina
- Audit – R. Kelsey (Chair), H. Murray, L. Pelotte
- Finance – M. Baratta (Chair), R. Kelsey, L. Pelotte

Special Committee Appointments

- Project Review Committee - H. Murray (Chair), R. Kelsey, J. Whitmore

Other Appointments

- Freedom of Information Officer – B. Woodburn
- Code of Ethics Officer – J. Meagher
- Internal Controls Officer – Bowers & Company

Annual review of the TCPDC mission statement, bylaws, policies and committee charters.

You can find these documents here ([Tioga County, New York Government - Property Development Corporation \(tiogacountyny.com\)](https://www.tiogacountyny.com)) under the policies tab.

**Tioga County Property Development Corporation
Summary Results of Confidential Evaluation of Board Performance**

Criteria	Agree #	Somewhat Agree #	Somewhat Disagree #	Disagree #
Board members have a shared understanding of the mission and purpose of the Authority.	5	1	0	0
The policies, practices and decisions of the Board are always consistent with this mission.	6	0	0	0
Board members comprehend their role and fiduciary responsibilities and hold themselves and each other to these principles.	6	0	0	0
The Board has adopted policies, by-laws, and practices for the effective governance, management and operations of the Authority and reviews these annually.	6	0	0	0
The Board sets clear and measurable performance goals for the Authority that contribute to accomplishing its mission.	4	2	0	0
The decisions made by Board members are arrived at through independent judgment and deliberation, free of political influence or self-interest.	5	1	0	0
Individual Board members communicate effectively with executive staff so as to be well informed on the status of all important issues.	4	2	0	0
Board members are knowledgeable about the Authority's programs, financial statements, reporting requirements, and other transactions.	4	2	0	0
The Board meets to review and approve all documents and reports prior to public release and is confident that the information being presented is accurate and complete.	6	0	0	0
The Board knows the statutory obligations of the Authority and if the Authority is in compliance with state law.	6	0	0	0
Board and committee meetings facilitate open, deliberate and thorough discussion, and the active participation of members.	6	0	0	0
Board members have sufficient opportunity to research, discuss, question and prepare before decisions are made and votes taken.	5	1	0	0
Individual Board members feel empowered to delay votes, defer agenda items, or table actions if they feel additional information or discussion is required.	4	2	0	0
The Board exercises appropriate oversight of the CEO and other executive staff, including setting performance expectations and reviewing performance annually.	6	0	0	0
The Board has identified the areas of most risk to the Authority and works with management to implement risk mitigation strategies before problems occur.	6	0	0	0
Board members demonstrate leadership and vision and work respectfully with each other.	6	0	0	0

Name of Authority: Tioga County Property Development Corporation
Date Completed: 01/31/2024 for 2023 fiscal year

Tioga County Property
Development Corporation

Annual Report 2023





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TCPDC

TIOGA COUNTY PROPERTY DEVELOPMENT CORPORATION

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

Director's Message

On behalf of the Tioga County Property Development Corporation (Land Bank), we are pleased to share our results from the 2023 Fiscal Year.

Substantial progress has been accomplished on ongoing projects located in targeted neighborhoods and communities throughout Tioga County. In 2023, the Land Bank completed four demolitions located in the Village of Owego, added six new properties to its portfolio located in the Villages of Owego and Waverly and completed work on the rehabilitation of a two-family home in Owego. Additionally, work was completed on the rehabilitation of three mixed-use buildings located on Main Street in Candor.

The Land Bank has also continued its partnership with the Owego-Apalachin Central School District on the rehabilitation of a single-family home. This innovative program promotes career exploration in the construction industry while simultaneously addressing the lack of affordable housing within our local communities. Looking toward the future, the Land Bank was also able to secure \$100,000 in operational funds and \$900,000 in capital funds through the Land Bank Initiative program in order to continue the important work of the Land Bank into 2024.

We could not have achieved any of these successes without our partnerships with residents, community-based groups and the many agencies and organizations we work with. Our accomplishments have helped to stabilize and revitalize neighborhoods throughout Tioga County, and we look forward to our continued work together to make Tioga County a more vibrant place to live and work.

Director's Message

About the Land Bank

Case Study

Land Bank's Work in 2023

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About the Land Bank

Established in 2017, the Tioga County Property Development Corporation, a New York Land Bank, fosters economic and community development by acquiring, holding, developing by acquiring, holding, managing, developing and marketing distressed, vacant, abandoned, tax foreclosed and under-utilized residential and commercial properties.

The goal is to maximize these properties to their best possible reuse and develop a land bank program that breaks the cycle of lost and distressed properties. The focus is to demolish unstable properties and to renovate blighted properties while preserving their historic integrity when possible.



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LAND BANK BY THE NUMBERS



Land Bank Properties acquired since 2017	Current Land Bank Properties	Acquisitions slated for 2024
34	23	0
Demolitions completed	Demolitions in progress	Demolitions slated for 2024
23	0	1
Rehabs completed	Rehabs in progress	Rehabs slated for 2024
2	2	4
ARPA Grant Funds	LBI Phase 1 - Operational	LBI Phase 2 - Capital
\$500,000	\$100,000	\$900,000

Rehabilitation Case Study

Director's Message

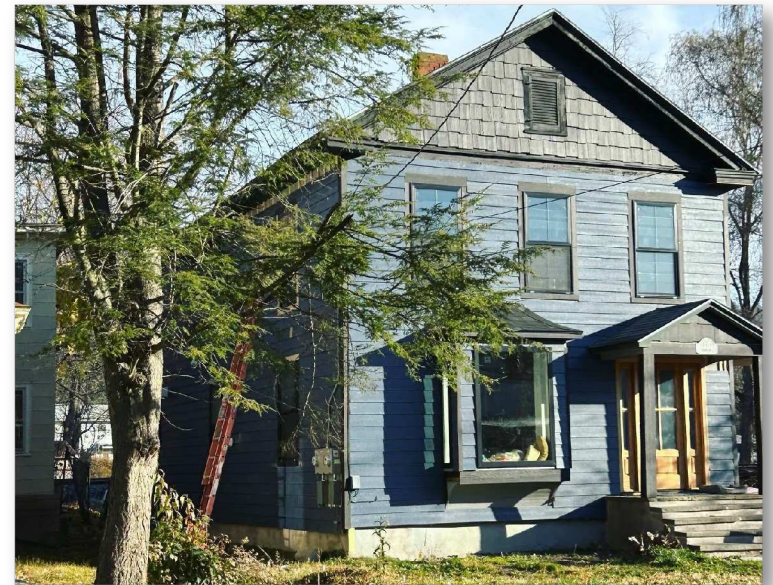
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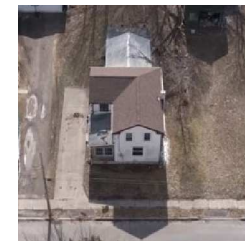
The Land Bank acquired 437 Front Street, Owego in October of 2022, and subsequently made significant repairs to the foundation of the home in December of 2022. Repairing the foundation not only stemmed the need to demolish the structure, but it also made it feasible for a developer to take on the rehabilitation of the property. The two-family home is currently in the process of being fully rehabilitated by a local developer, and it is anticipated that construction will be complete by February 2024. The Land Bank's investment in this property is an excellent example of how Land Banks' can help break the cycle of lost properties by working with local partners to help return properties to their best and most productive reuse.



Land Bank's Work in 2023

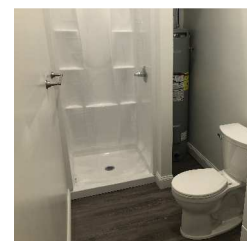
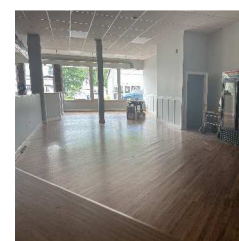
OWEGO APALACHIN CENTRAL SCHOOL DISTRICT PROJECT

The Land Bank, in partnership with the Owego Apalachin Central School District (OACSD), has developed a program that has junior and senior level students enrolled in the school district's Building Trades and Construction Systems Program rehabilitating a single-family home located at 103 Liberty Street in Owego that was acquired by the Land Bank. As a part of this program, students are learning technical skills in specialized areas of carpentry and cabinet making, residential wiring, plumbing, and heating. Anticipated completion August 2024.



NEW YORK MAIN STREET, VILLAGE OF CANDOR PROJECT

The Tioga County Land Bank was awarded a New York Main Street grant in the amount of \$500,000 to assist a local property owner in rehabilitating three buildings on Main Street in the Village of Candor. Construction began on the buildings in 2022 and was completed in the fall of 2023. Program accomplishments included the renovation of 8 apartments, exterior renovation of 3 commercial units, and complete interior rehabilitation of the commercial space at 82 Main Street. The total investment in the properties was \$865,000.



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TEMPLE AND LIBERTY STREET PROJECT

The Land Bank continues to explore redevelopment opportunities for these contiguous properties located on Temple and Liberty Streets in the Village of Owego and will be contracting with an engineering firm to develop a site plan for single-family housing. Proposed next project with OACSD will be a new construction single-family home at the site.



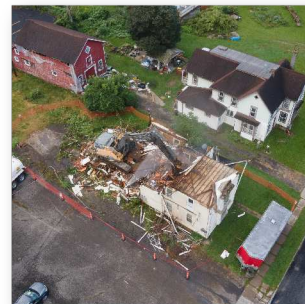
81 NORTH AVENUE, OWEGO PROJECT

The Land Bank acquired 81 North Avenue in the Village of Owego in December 2023. This severely blighted and vacant mixed-use development building is located in the heart of the Village's downtown historic business district. The Land Bank will use LBI - Phase 2 funds to stabilize and fully rehabilitate this prominent structure.



LAND BANK INITIATIVE (LBI) FUNDING

The Land Bank applied for and received \$100,000 in operational funds per year for a three-year period (2023, 2024 & 2025) from NYS Homes and Community Renewal through the LBI - Phase 1 program and received \$900,000 in capital improvement funds from NYS Homes and Community Renewal through the LBI - Phase 2 program.



ARPA FUNDING

The Land Bank applied for and received \$500,000 in American Rescue Plan Act (ARPA) funds from the Tioga County Legislature to continue its important work into 2024 and 2025. Funds will be used to support neighborhood revitalization efforts throughout Tioga County.



Land Bank's Work in 2023

PROPERTY UPDATES



58 Whig St, Newark Valley
The Board approved a plan by a local developer to demolish this severely blighted and unsafe single-family home. Demolition was completed in fall 2023.



10 Watson Ave, Newark Valley
The Board approved a plan by a local developer to fully renovate the interior and exterior of the structure. The Land Bank will begin repairs on the foundation in spring 2024.



437 Front St, Owego
The Land Bank made significant repairs to the foundation of the home. The two-family home is currently in the process of being fully rehabilitated by a local developer. Construction will be complete by February 2024.



**94 & 98 Spencer Ave.,
98 Fox & 54 Temple St.,
Owego**
The Land Bank demolished four severely blighted and unsafe single and two-family homes in the Village of Owego. Demolition was completed in fall 2023.



32 Lyman Avenue and 121 Providence St. Waverly
The Land Bank is currently reviewing and accepting proposals by local developers to fully rehabilitate the interior and exterior of these single-family homes. Anticipated that construction will begin in spring 2024.



247 Main Street, Owego
The Land Bank has contracted with a local engineering firm to assist with the State Historic Preservation Office (SHPO) review process to receive approvals to demolish this severely blighted and unsafe structure.

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Contact Us

Brittany Woodburn, Land Bank Director

56 Main Street

Owego, NY 13827

(607) 687-8256

woodburnb@tiogacountyny.gov

www.tiogacountyny.com/programs-agencies/property-development-corporation/

Board of Directors

Ralph Kelsey - Chair

Michael Baratta - Treasurer

Hannah Murray - Secretary

Martha Sauerbrey

Stuart Yetter

David Astorina

Lesley Pelotte

Vacant

Vacant

Freedom of Information Officer - Brittany Woodburn, Land Bank Director

Code of Ethics Officer - Joseph Meagher, Esq.

Internal Controls Officer - Bowers & Company

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January 10, 2024

Ms. Brittany Woodburn
Tioga County Property Development Corporation
56 Main Street #203
Oswego, NY 13827

Dear Ms. Woodburn,

We are pleased to confirm our acceptance and understanding of the services we are to provide for Tioga County Property Development Corporation (“the Company”) for the year ended December 31, 2024.

You have requested that we perform the following services:

1) We will provide you with the following bookkeeping services:

At your request, and under your direction, we will perform the accounting services described in Appendix A in accordance with the Statements on Standards for Accounting and Review Services (SSARS), promulgated by the Accounting and Review Services Committee of the AICPA, and in compliance with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We will make no audit or other verification of the data you submit. We may provide reports that contain portions of financial information; these reports are for internal management use only and they will be prepared under Generally Accepted Accounting Principles with all disclosures omitted. We will not perform any compilation, review, or audit of any financial information. We do not at any time provide legal services of any type. We have not been requested to discover errors, misrepresentations, fraud, illegal acts, or theft, and therefore, we have not included any procedures designed or intended to discover such acts, you agree we have no responsibility to do so.

You authorize Bowers & Company CPAs, PLLC to accept instructions from you and/or from the staff you designate for this engagement.

As a condition to performing the services described above, you agree to:

- Oversee the services we perform by designating an individual, preferably in senior management, who possesses suitable skill, knowledge and/or experience
- Evaluate the adequacy and results of the services performed
- Accept responsibility for the results of the services delivered
- Ensure that the Company has not committed acts of gross negligence or willful misconduct
- Assume all management responsibilities, including setting policies or strategic direction for the Company, and directing or accepting responsibilities for the actions of your employees
- Accept responsibility for designing, implementing, and maintaining internal controls over the bookkeeping processes and perform ongoing evaluations of these processes
- Acknowledge that we will use information provided by you to complete our services, without further verification or investigation regarding this information by us

To perform our services, we will need to obtain information on a timely and periodic basis from your company. These items include, but are not limited to: all input such as check registers, bank statements, customer account information, customer invoices, sales ledgers and receipts, sales tax account information, vendor information, purchase orders and vendor invoices, federal tax ID number, payroll information, employee data, unemployment account information, and any other information that we may require to complete the work of this engagement. These items and any other items that we obtain from you will be based on information provided by you and will be used without any further verification or investigation on our part.

Our bookkeeping services will cover the year ended December 31, 2024.

- 2) We will prepare the financial statements of the Company, which comprise the annual balance sheet and the related statements of income and changes in stockholders' equity for the year then ended December 31, 2024. These financial statements will not include a statement of cash flows and related notes to the financial statements as required by accounting principles generally accepted in the United States of America.

Our Responsibilities

The objective of our engagement is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the Company or noncompliance with laws and regulations.

Management Responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is the preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your financial statements in accordance with SSARS:

1. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.
2. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
3. The prevention and detection of fraud.
4. To ensure that the Company complies with the laws and regulations applicable to its activities.
5. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements.
6. To provide us with—
 - a. Documentation, and other related information that is relevant to the preparation and presentation of the financial statements,

- b. Additional information that may be requested for the purpose of the preparation of the financial statements, and
- c. Unrestricted access to persons within the Company with whom we determine it necessary to communicate.

The financial statements will not be accompanied by a report. However, you agree that the financial statements will clearly indicate that no assurance is provided on them.

Other Relevant Information

Patricia Mills is responsible for supervising the engagement.

Our fees for the accounting services and the financial preparation stated in Appendix A are **\$775 per month**. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

A successful working relationship requires a significant commitment on our part, as well as yours. You are responsible to make staff available during our engagement, provide timely responses to questions and calls for decisions, and devote the resources necessary to achieve the objectives of the engagement. If the information you provide is not submitted in a timely manner, is incomplete, or is unusable, we reserve the right to charge additional fees and expenses for services required to correct the problem and/or update your accounting records upon receipt of past-due information.

We reserve the right to suspend or terminate our work, with 10 days prior notice, except in the event of nonpayment or other material default on your part, in which case we may suspend or terminate our work immediately upon notice to you.

Ms. Brittany Woodburn
Tioga County Property Development Corporation
January 10, 2024
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You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us or resulting from any actions against us by third parties relying on the financial statements described herein except for our own intentional wrongdoing.

To ensure that Bowers and Company CPA PLLC's independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

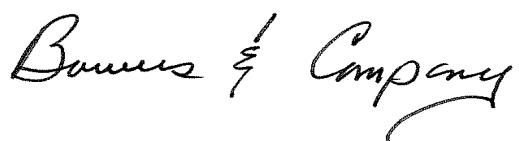
In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

It is hereby understood and agreed that this engagement is being undertaken solely for the benefit of the Company and that no other person or entity shall be authorized to enforce the terms of this engagement.

If you request us to perform additional services not contemplated or described in this engagement letter, we will provide you with a separate agreement describing those additional services and fees.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

A handwritten signature in cursive script that reads "Bowers & Company". The signature is written in dark ink and is positioned below the "Very truly yours," text.

Ms. Brittany Woodburn
Tioga County Property Development Corporation
January 10, 2024
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RESPONSE

This letter correctly sets forth the understanding of Tioga County Property Development Corporation.

Officer Signature: _____

APPENDIX A

ACCOUNTING SERVICES TO BE PROVIDED

The following is a summary of the services Bowers & Company can provide. Based upon our understanding of your needs, the specific services to be provided to **Tioga County Property Development Corporation**.

X	Accounting Services	Frequency/Notes
	Technology Bundle (Circle all that apply): QBO, Bill.com, Receipt Bank, GTMPC	
	New/Returning Client Setup, Consultation and Procedures Documentation	
	Accounting Data File Analysis – One Time/Initial (required to initiate all other services if an existing accounting file will be used)	
	Accounts Payable Processing – no Job Costing - using Bill.com®	
	Accounts Payable Processing – with Job Costing - using Bill.com®	
	Download/Data Entry and Coding of Credit Card transactions	
	Download/Data Entry and Coding of “other” banking and transaction activity (XXX accounts)	
	Customer/Client Invoice Preparation, Recording Client Payments Received and Recording Deposits (including recording of revenues from 3 rd party revenue reports)	
	Data Entry in journal entry format to record all accounting transactions provided by client including all receipts, sales, disbursements, accounts payable, inventory, fixed assets, cost of goods and payroll, and all other accounting activity.	
X	Posting of journal entries (Depreciation, Amortization, Other)	Monthly
X	Bank Account Reconciliations (including bank accounts, loans & lines of credit, XXX accounts)	Monthly
	Credit Card Account Reconciliations (for business expenditures)	
X	Other Balance Sheet Account Reconciliations	Monthly
	Payroll accounts reconciliation to payroll reports	

X	Preparation of Monthly Internal Management Reports (Circle all that apply): Balance Sheet, Profit & Loss-Current Month, Profit & Loss-YTD, Profit & Loss by Class Current Month, Profit & Loss by Class-YTD, Profit & Loss Detail, Accounts Receivable Aging, and Accounts Payable Aging. (The creation of custom reports requires a separate agreement.)	Monthly, Balance Sheet, Profit & Loss YTD, Profit & Loss by Class, Profit & Loss by Month.
	Review of client provided documents and reconciliations, QBO account balances and interim internal management reports. Communicate accounting issues and corrections needed to client as needed.	
X	Other Accounting Services – <u>to be billed separately</u> unless specifically included	Frequency/Notes
X	Assistance with vendor communications relating to obtaining W-9s (Bowers & Company CPAs, PLLC will provide assistance in this area but we do not assume responsibility for the completeness/accuracy of the W-9 information we receive from you and/or from your vendors.)	As Needed
X	Assistance with preparation of annual Form 1096 and 1099s	Annually
	Managing banking relationships	
X	Periodic telephone conference with your Bowers & Company CPAs, PLLC outsourced accountant(s) to answer any questions specifically relating to transaction processing, open requests and other work in process	As Needed
X	Management reporting and consultation meeting (via conference call or video conference) with your Bowers & Company CPAs, PLLC Outsourced Controller and/or CFO	As Needed
X	End of period accounting adjustments and closing of books	Annually
	Attend Board of Directors Meeting	
	Preparation of Sales Tax Returns for XX State	
X	Assisting with Workers' Compensations and/or Disability Premium Audits	As Needed
X	Assist with PARIS Reporting	As Needed
X	Assist with Grant Reporting	As Needed
X	Assist with Budget Preparation	As Needed
	Assist with Annual Census (retirement plan, government, other)	

X	Facilitate Financial Statement audit	As Needed
	Railroad Retirement Payment Calculation and Processing	
X	Payroll Services	Frequency/Notes
	<p>Bowers & Company CPAs PLLC will:</p> <ul style="list-style-type: none"> • Enter payroll hours and issue paystubs and/or direct deposits for up to XX employees, at a XX frequency. • Process federal and state payroll tax deposits when processing payroll. • Electronically provide employer with weekly processing reports including: Payroll Summary with Cash Requirements Paystubs, and Tax Payment Confirmation. • Prepare and electronically file related quarterly and annual tax returns, including Forms 940, 941, NYS-45, W2s, and W3. • Provide employees with paper copies of Annual Form W2. 	
	<p>Bowers & Company CPAs, PLLC will:</p> <ul style="list-style-type: none"> • Provide online access for the Company to enter payroll hours and process payroll for employees, issue paychecks, and/or direct deposit, and obtain payroll records including quarterly and annual payroll returns. 	
X	Other Payroll Services to be billed separately unless specifically included	Frequency/Notes
	Prepare and electronically file related quarterly and annual payroll tax returns, including Forms 940, 941, NY-45, W2s, and W3	
	Prepare export and post journal entries for payroll related transactions	
	<p>Assistance with management of employee benefits:</p> <ul style="list-style-type: none"> • Benefit Time Tracking • Retirement Contribution Calculations • Employee Retirement Account funding • Health, Dental, Vision Insurance • Disability • Retirement Deferrals • Child Support 	

2024 ACCOUNTING SERVICES FEE SCHEDULE

Our goal is to provide high-quality, reliable service at competitive rates. For services beyond the scope listed above, our fees are valued based on estimated hours and hourly rates, determined by each professional's level of experience.

SET FEES FOR AGREED UPON ACCOUNTING SERVICES

Professional Level Staff	\$775/month
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STANDARD BILLING RATES FOR ADDITIONAL ACCOUNTING SERVICES

Manager/Controller Level Staff	\$ 185/hour
Professional Level Staff	\$ 95/hour

INCOME TAX PREPARATION AND/OR AUDIT ENGAGEMENTS ARE COVERED UNDER A SEPARATE AGREEMENT AND WILL BE BILLED AT THE TAX OR AUDIT STANDARD BILLING RATES, DETERMINED BY THE PROFESSIONAL'S LEVEL OF EXPERIENCE

Tioga County Property Development Corporation Meeting Attendance

2023 MEETING DATES

BOARD MEMBER	MUNICIPALITY/Subcommittees	2023 MEETING DATES									
		1/25/23	Resc. 2/8/23	SM 3/8/23	3/29/23	5/31/23	SM 6/27/2023	7/26/23	9/27/23	11/29/23	
Ralph Kelsey - Chair	At-Large Rep./Audit, Finance, Steering	R	E	P	P	P	P	P	P	P	P
Patrick Ayres - Vice-Chair	Mayor - Village of Waverly/Audit, Finance, Gov.	R	P	P	E	N/A	N/A	N/A	N/A	N/A	N/A
Michael Baratta - Treasurer	Mayor - Village of Owego/Audit, Finance	R	P	E	P	P	P	P	P	P	A
Hannah Murray - Secretary	At-Large Rep./Steering	R	P	P	P	P	E	P	P	P	P
Martha Sauerbrey	Chair - Tioga County Legislature	R	P	P	P	E	P	E	P	P	P
Stuart Yetter, Jr.	Supervisor - Newark Valley/Governance	R	P	P	P	P	P	P	P	P	P
Astorina, David	At-Large Rep./Governance	R	E	E	A	A	P	P	P	P	P
Lesley Pelotte	Mayor - Village of Nichols/Governance	R	P	P	P	P	E	P	P	P	P
Sara Zubalsky-Peer	At-Large Rep./Steering	R	P	P	P	P	P	P	N/A	N/A	N/A

2023 MEETING DATES

STAFF	DEPARTMENT/POSITION	2023 MEETING DATES									
		1/25/23	Resc. 2/8/23	SM 3/8/23	3/29/23	5/31/23	SM 6/27/2023	7/26/23	9/27/23	11/29/23	
Woodburn, Brittany	ED&P - Land Bank Director	R	P	P	P	P	P	P	P	P	P
Karen Warfle	ED&P Office Specialist II	R	P	P	P	P	P	P	P	P	P
Meagher, Joseph	TCPDC Attorney	R	E	E	E	E	E	E	E	E	E

1/25/23 - Annual/Regular Board of Directors Meeting - Rescheduled to 2/8/23

P= Present; A=Absent; E=Excused; C=Meeting Cancelled or Rescheduled; PV=Present via videoconference; SM=Special Meeting