

# SCHUYLER COUNTY HUMAN SERVICES DEVELOPMENT CORPORATION

## 2021 Annual Report

### **Operations and Accomplishments**

Successful audit.  
Debt payments remain current

### **Compensation Schedule**

The Board Member & Officers of the corporation are not compensated.

### **Projects undertaken during the past fiscal year**

There were no projects undertaken during the past fiscal year.

### **Listing of real property owned**

Schuyler County Human Services Complex  
323 Owego Street  
Montour Falls, NY 14865

### **Authority's code of ethics**

Policy continues to be in force. There have been no known violations of the code of ethics policy.

### **An assessment of the effectiveness of internal controls**

This statement certifies that management has assessed the internal control structure and procedures of the Schuyler County Human Services Development Corporation for the year ending December 31st, 2021. The audit statement did not find any deficiencies in internal control that they considered being material weaknesses.

### **Assets and Liabilities**

See financial statements.

### **Schedule of Bond and Notes Outstanding**

The 2007 Bond was refinanced dated February 11, 2021. See financial statement.

### **Procurement Report**

Insero & Co. CPAs, LLP – Auditing services \$4,500.00

### **Mission Statement**

“Relieve and reduce unemployment, promote and provide for additional and maximum employment, better and maintain job opportunities, and lessen the burden of government and act in the public interest.”  
The Corporations Mission Statement was reviewed by the Board of Directors.

### **Investment Report**

No investments to report & the Investment Policy has been reviewed by the Board of Directors.

### **Disposition of Property**

No property was disposed of & Disposition of Property was reviewed by the Board of Directors.

## Mission Statement and Performance Goals

### Authority Mission Statement and Performance Measurements

**Name of Public Authority:** SCHUYLER COUNTY HUMAN SERVICES DEVELOPMENT CORPORATION

**Public Authority's Mission Statement:** *To relieve and reduce unemployment, promote and provide for additional and maximum employment, better and maintain job opportunities, and lessen the burden of government and act in the public interest.*

#### SCHSDC Performance Goals:

1. **Performance Measure:** *To provide increased access for human services agencies.*
2. **Performance Measure:** *To promote and provide for additional and maximum employment to maintain job opportunities.*
3. **Performance Measure:** *To lessen the burden of government and act in the public interest.*

Approved: 3/24/2022

Annual Report for Schuyler County Human Services Development Corporation

Fiscal Year Ending: 12/31/2021

Run Date: 03/24/2022

Status: CERTIFIED

Certified Date: 03/24/2022

**Governance Information (Authority-Related)**

| Question |   | Response | URL (if Applicable)   |
|----------|---|----------|---|
| 1.       | Has the Authority prepared its annual report on operations and accomplishments for the reporting period as required by section 2800 of PAL? | Yes      | <a href="https://www.schuylercounty.us/DocumentCenter/View/10615/2021-Annual-Report">https://www.schuylercounty.us/DocumentCenter/View/10615/2021-Annual-Report</a> |
| 2.       | As required by section 2800(9) of PAL, did the Authority prepare an assessment of the effectiveness of its internal controls?               | Yes      | <a href="https://www.schuylercounty.us/DocumentCenter/View/10615/2021-Annual-Report">https://www.schuylercounty.us/DocumentCenter/View/10615/2021-Annual-Report</a> |
| 3.       | Has the lead audit partner for the independent audit firm changed in the last five years in accordance with section 2802(4) of PAL?         | Yes      | N/A   |
| 4.       | Does the independent auditor provide non-audit services to the Authority?   | Yes      | N/A   |
| 5.       | Does the Authority have an organization chart?  | No       |   |
| 6.       | Are any Authority staff also employed by another government agency?   | No       |   |
| 7.       | Has the Authority posted their mission statement to their website?  | Yes      | <a href="https://www.schuylercounty.us/425/Schuyler-County-Human-Services-Developme">https://www.schuylercounty.us/425/Schuyler-County-Human-Services-Developme</a> |
| 8.       | Has the Authority's mission statement been revised and adopted during the reporting period?   | No       | N/A   |
| 9.       | Attach the Authority's measurement report, as required by section 2824-a of PAL and provide the URL.  |          | <a href="https://www.schuylercounty.us/DocumentCenter/View/10615/2021-Annual-Report">https://www.schuylercounty.us/DocumentCenter/View/10615/2021-Annual-Report</a> |

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**Governance Information (Board-Related)**

| Question  | Response | URL (If Applicable)   |
|---|----------|---|
| 1. Has the Board established a Governance Committee in accordance with Section 2824(7) of PAL?  | Yes      | N/A   |
| 2. Has the Board established an Audit Committee in accordance with Section 2824(4) of PAL?  | Yes      | N/A   |
| 3. Has the Board established a Finance Committee in accordance with Section 2824(8) of PAL?   | Yes      | N/A   |
| 4. Provide a URL link where a list of Board committees can be found (including the name of the committee and the date established):                 |          | <a href="https://www.schuylerscounty.us/531/Board-of-Directors">https://www.schuylerscounty.us/531/Board-of-Directors</a>   |
| 5. Does the majority of the Board meet the independence requirements of Section 2825(2) of PAL?   | Yes      | N/A   |
| 6. Provide a URL link to the minutes of the Board and committee meetings held during the covered fiscal year  |          | <a href="https://www.schuylerscounty.us/DocumentCenter/View/10575/2021-Board-Meeting-Minutes">https://www.schuylerscounty.us/DocumentCenter/View/10575/2021-Board-Meeting-Minutes</a>   |
| 7. Has the Board adopted bylaws and made them available to Board members and staff?   | Yes      | <a href="https://www.schuylerscounty.us/DocumentCenter/View/861/By-laws?bidId=">https://www.schuylerscounty.us/DocumentCenter/View/861/By-laws?bidId=</a>   |
| 8. Has the Board adopted a code of ethics for Board members and staff?  | Yes      | <a href="https://www.schuylerscounty.us/DocumentCenter/View/1502/Code-of-Ethics">https://www.schuylerscounty.us/DocumentCenter/View/1502/Code-of-Ethics</a>   |
| 9. Does the Board review and monitor the Authority's implementation of financial and management controls?   | Yes      | N/A   |
| 10. Does the Board execute direct oversight of the CEO and management in accordance with Section 2824(1) of PAL?                                    | Yes      | N/A   |
| 11. Has the Board adopted policies for the following in accordance with Section 2824(1) of PAL?   |          |   |
| Salary and Compensation   | Yes      | N/A   |
| Time and Attendance   | Yes      | N/A   |
| Whistleblower Protection  | Yes      | N/A   |
| Defense and Indemnification of Board Members  | Yes      | N/A   |
| 12. Has the Board adopted a policy prohibiting the extension of credit to Board members and staff in accordance with Section 2824(5) of PAL?        | Yes      | N/A   |
| 13. Are the Authority's Board members, officers, and staff required to submit financial disclosure forms in accordance with Section 2825(3) of PAL? | Yes      | N/A   |
| 14. Was a performance evaluation of the board completed?  | Yes      | N/A   |
| 15. Was compensation paid by the Authority made in accordance with employee or union contracts?   | Yes      | N/A   |
| 16. Has the board adopted a conditional/additional compensation policy governing all employees?   | Yes      | <a href="https://www.schuylerscounty.us/DocumentCenter/View/1503/Compensation-Reimbursement-and-Attendance-Policy">https://www.schuylerscounty.us/DocumentCenter/View/1503/Compensation-Reimbursement-and-Attendance-Policy</a> |

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**Board of Directors Listing**

|   |                               |  |            |
|---|-------------------------------|--|------------|
| <b>Name</b>                                       | Chronis, Fonda                | <b>Nominated By</b>  | Ex-Officio |
| <b>Chair of the Board</b>                         | No                            | <b>Appointed By</b>  | Ex-Officio |
| <b>If yes, Chair Designated by</b>                |                               | <b>Confirmed by Senate?</b>  | N/A        |
| <b>Term Start Date</b>                            | 1/1/2022                      | <b>Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?</b>                     | Yes        |
| <b>Term Expiration Date</b>                       | Ex-Officio                    | <b>Complied with Training Requirement of Section 2824?</b>   | Yes        |
| <b>Title</b>                                      | Schuyler County Administrator | <b>Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?</b>     | No         |
| <b>Has the Board Member Appointed a Designee?</b> | No                            | <b>Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?</b> | Yes        |
| <b>Designee Name</b>                              |                               | <b>Ex-Officio</b>  | Yes        |

|   |                       |  |       |
|---|-----------------------|--|-------|
| <b>Name</b>                                       | Murphy, Kevin         | <b>Nominated By</b>  | Other |
| <b>Chair of the Board</b>                         | No                    | <b>Appointed By</b>  | Other |
| <b>If yes, Chair Designated by</b>                |                       | <b>Confirmed by Senate?</b>  | N/A   |
| <b>Term Start Date</b>                            | 3/15/2019             | <b>Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?</b>                     | Yes   |
| <b>Term Expiration Date</b>                       | Pleasure of Authority | <b>Complied with Training Requirement of Section 2824?</b>   | Yes   |
| <b>Title</b>                                      |                       | <b>Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?</b>     | No    |
| <b>Has the Board Member Appointed a Designee?</b> |                       | <b>Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?</b> | No    |
| <b>Designee Name</b>                              |                       | <b>Ex-Officio</b>  |       |

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|   |                       |  |       |
|---|-----------------------|--|-------|
| <b>Name</b>                                       | O'Hearn, Tim          | <b>Nominated By</b>  | Other |
| <b>Chair of the Board</b>                         | No                    | <b>Appointed By</b>  | Other |
| <b>If yes, Chair Designated by</b>                |                       | <b>Confirmed by Senate?</b>  | N/A   |
| <b>Term Start Date</b>                            | 1/1/2022              | <b>Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?</b>                     | Yes   |
| <b>Term Expiration Date</b>                       | Pleasure of Authority | <b>Complied with Training Requirement of Section 2824?</b>   | Yes   |
| <b>Title</b>                                      |                       | <b>Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?</b>     | No    |
| <b>Has the Board Member Appointed a Designee?</b> |                       | <b>Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?</b> | No    |
| <b>Designee Name</b>                              |                       | <b>Ex-Officio</b>  |       |

|   |                    |  |            |
|---|--------------------|--|------------|
| <b>Name</b>                                       | Sokolowski, Holley | <b>Nominated By</b>  | Ex-Officio |
| <b>Chair of the Board</b>                         | No                 | <b>Appointed By</b>  | Ex-Officio |
| <b>If yes, Chair Designated by</b>                |                    | <b>Confirmed by Senate?</b>  | N/A        |
| <b>Term Start Date</b>                            | 1/1/2019           | <b>Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?</b>                     | Yes        |
| <b>Term Expiration Date</b>                       | Ex-Officio         | <b>Complied with Training Requirement of Section 2824?</b>   | Yes        |
| <b>Title</b>                                      | County Treasurer   | <b>Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?</b>     | No         |
| <b>Has the Board Member Appointed a Designee?</b> | No                 | <b>Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?</b> | Yes        |
| <b>Designee Name</b>                              |                    | <b>Ex-Officio</b>  | Yes        |

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**Staff Listing**

| Name | Title | Group | Department/<br>Subsidiary | Union<br>Name | Bargaining<br>Unit | Full Time/<br>Part Time | Exempt | Base<br>Annualized<br>Salary | Actual<br>salary paid<br>to the<br>Individual | Overtime<br>paid by<br>Authority | Performance<br>Bonus | Extra Pay | Other<br>Compensati<br>on/Allowanc<br>es/Adjustme<br>nts | Total<br>Compensati<br>on paid<br>by<br>Authority | Individual<br>also paid by<br>another<br>entity to<br>perform the<br>work of the<br>Authority | If yes, Is<br>the<br>payment<br>made by a<br>State or<br>local<br>governme<br>nt |
|------|-------|-------|---------------------------|---------------|--------------------|-------------------------|--------|------------------------------|---|----------------------------------|----------------------|-----------|--|---|---|--|
|------|-------|-------|---------------------------|---------------|--------------------|-------------------------|--------|------------------------------|---|----------------------------------|----------------------|-----------|--|---|---|--|

This Authority has indicated that it has no staff during the reporting period.



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**Benefit Information**

|   |    |
|---|----|
| During the fiscal year, did the Authority continue to pay for any of the above mentioned benefits for former staff or individuals affiliated With the Authority after those individuals left the Authority? | No |
|---|----|

**Board Members**

| Name               | Title              | Severance Package | Payment for Unused Leave | Club Member-ships | Use of Corporate Credit Cards | Personal Loans | Auto | Transportation | Housing Allowance | Spousal / Dependent Life Insurance | Tuition Assistance | Multi-Year Employment | None of these Benefits | Other |
|--------------------|--------------------|-------------------|--------------------------|-------------------|-------------------------------|----------------|------|----------------|-------------------|------------------------------------|--------------------|-----------------------|------------------------|-------|
| Chronis, Fonda     | Board of Directors |                   |                          |                   |                               |                |      |                |                   |                                    |                    |                       | X                      |       |
| Murphy, Kevin      | Board of Directors |                   |                          |                   |                               |                |      |                |                   |                                    |                    |                       | X                      |       |
| O'Hearn, Tim       | Board of Directors |                   |                          |                   |                               |                |      |                |                   |                                    |                    |                       | X                      |       |
| Sokolowski, Holley | Board of Directors |                   |                          |                   |                               |                |      |                |                   |                                    |                    |                       | X                      |       |

**Staff**

| Name | Title | Severance Package | Payment for Unused Leave | Club Member-ships | Use of Corporate Credit Cards | Personal Loans | Auto | Transportation | Housing Allowance | Spousal / Dependent Life Insurance | Tuition Assistance | Multi-Year Employment | None of these Benefits | Other |
|------|-------|-------------------|--------------------------|-------------------|-------------------------------|----------------|------|----------------|-------------------|------------------------------------|--------------------|-----------------------|------------------------|-------|
|------|-------|-------------------|--------------------------|-------------------|-------------------------------|----------------|------|----------------|-------------------|------------------------------------|--------------------|-----------------------|------------------------|-------|

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**Subsidiary/Component Unit Verification**

|  |     |
|--|-----|
| Is the list of subsidiaries, as assembled by the Office of the State Comptroller, correct?   | Yes |
| Are there other subsidiaries or component units of the Authority that are active, not included in the PARIS reports submitted by this Authority and not independently filing reports in PARIS? | No  |

| Name of Subsidiary/Component Unit | Status |
|-----------------------------------|--------|
|-----------------------------------|--------|

**Request Subsidiary/Component Unit Change**

| Name of Subsidiary/Component Unit | Status | Requested Changes |
|-----------------------------------|--------|-------------------|
|-----------------------------------|--------|-------------------|

**Request Add Subsidiaries/Component Units**

| Name of Subsidiary/Component Unit | Establishment Date | Purpose of Subsidiary/Component Unit |
|-----------------------------------|--------------------|--------------------------------------|
|-----------------------------------|--------------------|--------------------------------------|

**Request Delete Subsidiaries/Component Units**

| Name of Subsidiary/Component Unit | Termination Date | Reason for Termination | Proof of Termination Document Name |
|-----------------------------------|------------------|------------------------|------------------------------------|
|-----------------------------------|------------------|------------------------|------------------------------------|

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**Summary Financial Information**
**SUMMARY STATEMENT OF NET ASSETS**

|                               |   |  | Amount                |
|-------------------------------|---|--|-----------------------|
| <b>Assets</b>                 |   |  |                       |
| <b>Current Assets</b>         |   |  |                       |
|                               | Cash and cash equivalents                       |  | \$38,766.00           |
|                               | Investments                                     |  | \$312,994.00          |
|                               | Receivables, net                                |  | \$160.00              |
|                               | Other assets                                    |  | \$0.00                |
|                               | <b>Total Current Assets</b>                     |  | <b>\$351,920.00</b>   |
| <b>Noncurrent Assets</b>      |   |  |                       |
|                               | Restricted cash and investments                 |  | \$12,340.00           |
|                               | Long-term receivables, net                      |  | \$0.00                |
|                               | Other assets                                    |  | \$0.00                |
|                               | <b>Capital Assets</b>                           |  |                       |
|                               |   | Land and other nondepreciable property | \$0.00                |
|                               |   | Buildings and equipment                | \$3,172,745.00        |
|                               |   | Infrastructure                         | \$0.00                |
|                               |   | Accumulated depreciation               | \$0.00                |
|                               |   | <b>Net Capital Assets</b>              | <b>\$3,172,745.00</b> |
|                               | <b>Total Noncurrent Assets</b>                  |  | <b>\$3,185,085.00</b> |
| <b>Total Assets</b>           |   |  | <b>\$3,537,005.00</b> |
| <b>Liabilities</b>            |   |  |                       |
| <b>Current Liabilities</b>    |   |  |                       |
|                               | Accounts payable                                |  | \$20,633.00           |
|                               | Pension contribution payable                    |  | \$0.00                |
|                               | Other post-employment benefits                  |  | \$0.00                |
|                               | Accrued liabilities                             |  | \$0.00                |
|                               | Deferred revenues                               |  | \$0.00                |
|                               | Bonds and notes payable                         |  | \$230,000.00          |
|                               | Other long-term obligations due within one year |  | \$83,672.00           |
|                               | <b>Total Current Liabilities</b>                |  | <b>\$334,305.00</b>   |
| <b>Noncurrent Liabilities</b> |   |  |                       |

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|                            |   |  |                |
|----------------------------|---|--|----------------|
|                            | Pension contribution payable                    |  | \$0.00         |
|                            | Other post-employment benefits                  |  | \$0.00         |
|                            | Bonds and notes payable                         |  | \$2,865,000.00 |
|                            | Long Term Leases                                |  | \$0.00         |
|                            | Other long-term obligations                     |  | \$428,541.00   |
|                            | Total Noncurrent Liabilities                    |  | \$3,293,541.00 |
| <b>Total Liabilities</b>   |   |  | \$3,627,846.00 |
| <b>Net Asset (Deficit)</b> |   |  |                |
| <b>Net Assets</b>          |   |  |                |
|                            | Invested in capital assets, net of related debt |  | (\$434,468.00) |
|                            | Restricted                                      |  | \$325,334.00   |
|                            | Unrestricted                                    |  | \$18,293.00    |
|                            | Total Net Assets                                |  | (\$90,841.00)  |

**SUMMARY STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET ASSETS**

|                                |                                 |  | Amount       |
|--------------------------------|---------------------------------|--|--------------|
| <b>Operating Revenues</b>      |                                 |  |              |
|                                | Charges for services            |  | \$0.00       |
|                                | Rental & financing income       |  | \$353,128.00 |
|                                | Other operating revenues        |  | \$2,971.00   |
|                                | Total Operating Revenue         |  | \$356,099.00 |
| <b>Operating Expenses</b>      |                                 |  |              |
|                                | Salaries and wages              |  | \$0.00       |
|                                | Other employee benefits         |  | \$0.00       |
|                                | Professional services contracts |  | \$6,855.00   |
|                                | Supplies and materials          |  | \$0.00       |
|                                | Depreciation & amortization     |  | \$130,277.00 |
|                                | Other operating expenses        |  | \$2,971.00   |
|                                | Total Operating Expenses        |  | \$140,103.00 |
| <b>Operating Income (Loss)</b> |                                 |  | \$215,996.00 |
| <b>Nonoperating Revenues</b>   |                                 |  |              |
|                                | Investment earnings             |  | \$11,441.00  |
|                                | State subsidies/grants          |  | \$0.00       |
|                                | Federal subsidies/grants        |  | \$0.00       |
|                                | Municipal subsidies/grants      |  | \$0.00       |
|                                | Public authority subsidies      |  | \$0.00       |

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|   |                                       |  |               |
|---|---------------------------------------|--|---------------|
|   | Other nonoperating revenues           |  | \$6.00        |
|   | <b>Total Nonoperating Revenue</b>     |  | \$11,447.00   |
| <b>Nonoperating Expenses</b>                  |                                       |  |               |
|   | Interest and other financing charges  |  | \$17,143.00   |
|   | Subsidies to other public authorities |  | \$0.00        |
|   | Grants and donations                  |  | \$0.00        |
|   | Other nonoperating expenses           |  | \$290,311.00  |
|   | <b>Total Nonoperating Expenses</b>    |  | \$307,454.00  |
|   | Income (Loss) Before Contributions    |  | (\$80,011.00) |
| <b>Capital Contributions</b>                  |                                       |  | \$0.00        |
| <b>Change in net assets</b>                   |                                       |  | (\$80,011.00) |
| <b>Net assets (deficit) beginning of year</b> |                                       |  | (\$10,830.00) |
| <b>Other net assets changes</b>               |                                       |  | \$0.00        |
| <b>Net assets (deficit) at end of year</b>    |                                       |  | (\$90,841.00) |

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**Current Debt**

| Question |  | Response |
|----------|--|----------|
| 1.       | Did the Authority have any outstanding debt, including conduit debt, at any point during the reporting period? | Yes      |
| 2.       | If yes, has the Authority issued any debt during the reporting period?   | Yes      |

**New Debt Issuances**

Type of Debt: Authority Debt - Revenue

Program :

| Project                 | Amounts                  | Bond Closing Date | Issue Process | True Interest Cost | Interest type | Term (Yrs) | Cost Of Issuance |
|-------------------------|--------------------------|-------------------|---------------|--------------------|---------------|------------|------------------|
| Revenue Refunding Bonds | Refunding \$3,330,000.00 | 2/11/2021         | Competitive   | 4%                 | Fixed         | 10         | \$290,311.00     |
|                         | New \$0.00               |                   |               |                    |               |            |                  |
|                         | Total \$3,330,000.00     |                   |               |                    |               |            |                  |

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**Schedule of Authority Debt**

| Type of Debt                        |                                     |  | Statutory Authorization(\$) | Outstanding Start of Fiscal Year(\$) | New Debt Issuances(\$) | Debt Retired (\$) | Outstanding End of Fiscal Year(\$) |
|-------------------------------------|-------------------------------------|--|-----------------------------|--------------------------------------|------------------------|-------------------|------------------------------------|
| State Obligation                    | State Guaranteed                    |  |                             |                                      |                        |                   |                                    |
| State Obligation                    | State Supported                     |  |                             |                                      |                        |                   |                                    |
| State Obligation                    | State Contingent Obligation         |  |                             |                                      |                        |                   |                                    |
| State Obligation                    | State Moral Obligation              |  |                             |                                      |                        |                   |                                    |
| Other State-Funded                  | Other State-Funded                  |  |                             |                                      |                        |                   |                                    |
| Authority Debt - General Obligation | Authority Debt - General Obligation |  |                             |                                      |                        |                   |                                    |
| Authority Debt - Revenue            | Authority Debt - Revenue            |  | 0.00                        | 0.00                                 | 3,330,000.00           | 235,000.00        | 3,095,000.00                       |
| Authority Debt - Other              | Authority Debt - Other              |  | 0.00                        | 3,635,000.00                         | 0.00                   | 3,635,000.00      | 0.00                               |
| Conduit                             |                                     | Conduit Debt                             |                             |                                      |                        |                   |                                    |
| Conduit                             |                                     | Conduit Debt - Pilot Increment Financing |                             |                                      |                        |                   |                                    |
| <b>TOTALS</b>                       |                                     |  | 0.00                        | 3,635,000.00                         | 3,330,000.00           | 3,870,000.00      | 3,095,000.00                       |

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Certified Date: 03/24/2022

**Real Property Acquisition/Disposal List**

This Authority has indicated that it had no real property acquisitions or disposals during the reporting period.



Annual Report for Schuyler County Human Services Development Corporation

Fiscal Year Ending: 12/31/2021

Run Date: 03/24/2022

Status: CERTIFIED

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**Personal Property**

This Authority has indicated that it had no personal property disposals during the reporting period.

Annual Report for Schuyler County Human Services Development Corporation

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Run Date: 03/24/2022

Status: CERTIFIED

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**Property Documents**

| Question |   | Response | URL (If Applicable)   |
|----------|---|----------|---|
| 1.       | In accordance with Section 2896(3) of PAL, the Authority is required to prepare a report at least annually of all real property of the Authority. Has this report been prepared?          | Yes      | <a href="https://www.schuylercounty.us/DocumentCenter/View/10615/2021-Annual-Report">https://www.schuylercounty.us/DocumentCenter/View/10615/2021-Annual-Report</a>                               |
| 2.       | Has the Authority prepared policies, procedures, or guidelines regarding the use, awarding, monitoring, and reporting of contracts for the acquisition and disposal of property?          | Yes      | <a href="https://www.schuylercounty.us/DocumentCenter/View/1505/Disposition-of-Property-Guidelines">https://www.schuylercounty.us/DocumentCenter/View/1505/Disposition-of-Property-Guidelines</a> |
| 3.       | In accordance with Section 2896(1) of PAL, has the Authority named a contracting officer who shall be responsible for the Authority's compliance with and enforcement of such guidelines? | Yes      | N/A   |

Annual Report for Schuyler County Human Services Development Corporation

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**Grant Information**

This Authority has indicated that it did not award any grants during the reporting period.

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**Loan Information**

This Authority has indicated that it did not have any outstanding loans during the reporting period.

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Status: CERTIFIED

Certified Date: 03/24/2022

**Bond Information**

|   |  |  |   |
|---|--|--|---|
| <b>Name of Recipient of Bond Proceeds</b> | Schuyler County Human Services Development Corporation | <b>Bond Interest Rate</b>  | 4   |
| <b>Address Line1</b>                      | 105 Ninth St., Unit 6                                  | <b>Last Year Bonds Expected to be Retired</b>                              | 2032  |
| <b>Address Line2</b>                      |  | <b>Amount of Bond Principal Retired during the Reporting Year</b>          | 3635000   |
| <b>City</b>                               | WATKINS GLEN   | <b>Amount of Bond Principal Retired Prior to Reporting Year</b>            | 2090000   |
| <b>State</b>                              | NY   | <b>Current Amount of Bonds Outstanding</b>                                 | \$0.00  |
| <b>Postal Code</b>                        | 14891  | <b>Purpose of Project Requiring the Bond Issuance</b>                      | Commercial Property Construction/Acquisition/Revitalization/Improvement |
| <b>Plus4</b>                              |  | <b>Was the Bond Issuance Expected to Result in New Jobs Being Created?</b> | No  |
| <b>Province/Region</b>                    |  | <b>If yes, How Many Jobs Were Planned to be Created?</b>                   |   |
| <b>Country</b>                            | United States  | <b>If yes, How Many Jobs Have Been Created to Date?</b>                    |   |
| <b>Amount of Bonds Issued</b>             | \$5,725,000.00   | <b>Have the Bonds Been Fully Retired?</b>                                  | Yes   |
| <b>Date Bonds Issued</b>                  | 4/1/2007   |  |   |

|   |  |  |   |
|---|--|--|---|
| <b>Name of Recipient of Bond Proceeds</b> | Schuyler County Human Services Development Corporation | <b>Bond Interest Rate</b>  | 4   |
| <b>Address Line1</b>                      | 105 Ninth St. Unit 37                                  | <b>Last Year Bonds Expected to be Retired</b>                              | 2032  |
| <b>Address Line2</b>                      |  | <b>Amount of Bond Principal Retired during the Reporting Year</b>          | 235000  |
| <b>City</b>                               | WATKINS GLEN   | <b>Amount of Bond Principal Retired Prior to Reporting Year</b>            |   |
| <b>State</b>                              | NY   | <b>Current Amount of Bonds Outstanding</b>                                 | \$3,095,000.00  |
| <b>Postal Code</b>                        | 14891  | <b>Purpose of Project Requiring the Bond Issuance</b>                      | Commercial Property Construction/Acquisition/Revitalization/Improvement |
| <b>Plus4</b>                              |  | <b>Was the Bond Issuance Expected to Result in New Jobs Being Created?</b> | No  |
| <b>Province/Region</b>                    |  | <b>If yes, How Many Jobs Were Planned to be Created?</b>                   |   |
| <b>Country</b>                            | United States  | <b>If yes, How Many Jobs Have Been Created to Date?</b>                    |   |
| <b>Amount of Bonds Issued</b>             | \$3,330,000.00   | <b>Have the Bonds Been Fully Retired?</b>                                  | No  |
| <b>Date Bonds Issued</b>                  | 2/11/2022  |  |   |

Annual Report for Schuyler County Human Services Development Corporation

Fiscal Year Ending: 12/31/2021

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**Additional Comments**

Budget Report for Schuylter County Human Services Development Corporation

Fiscal Year Ending: 12/31/2022

Run Date: 03/24/2022

Status: CERTIFIED

Certified Date:03/18/2021

**Budget & Financial Plan**

**Budgeted Revenues, Expenditures, And Changes in Current Net Assets.**

|  | Last Year<br>(Actual)<br>2020 | Current Year<br>(Estimated)<br>2021 | Next Year<br>(Adopted)<br>2022 | Proposed<br>2023    | Proposed<br>2024    | Proposed<br>2025    |
|--|-------------------------------|-------------------------------------|--------------------------------|---------------------|---------------------|---------------------|
| <b>REVENUE &amp; FINANCIAL SOURCES</b>   |                               |                                     |                                |                     |                     |                     |
| <b>Operating Revenues</b>  |                               |                                     |                                |                     |                     |                     |
| Charges For Services   | \$0.00                        | \$0.00                              | \$0.00                         | \$0.00              | \$0.00              | \$0.00              |
| Rentals & Financing Income   | \$407,381.22                  | \$334,922.00                        | \$359,200.00                   | \$354,900.00        | \$360,200.00        | \$360,000.00        |
| Other Operating Revenues   | \$0.00                        | \$0.00                              | \$0.00                         | \$0.00              | \$0.00              | \$0.00              |
| <b>Non-Operating Revenues</b>  |                               |                                     |                                |                     |                     |                     |
| Investment Earnings  | \$0.00                        | \$0.00                              | \$0.00                         | \$0.00              | \$0.00              | \$0.00              |
| State Subsidies / Grants   | \$0.00                        | \$0.00                              | \$0.00                         | \$0.00              | \$0.00              | \$0.00              |
| Federal Subsidies / Grants   | \$0.00                        | \$0.00                              | \$0.00                         | \$0.00              | \$0.00              | \$0.00              |
| Municipal Subsidies / Grants   | \$0.00                        | \$0.00                              | \$0.00                         | \$0.00              | \$0.00              | \$0.00              |
| Public Authority Subsidies   | \$0.00                        | \$0.00                              | \$0.00                         | \$0.00              | \$0.00              | \$0.00              |
| Other Non-Operating Revenues   | \$0.00                        | \$0.00                              | \$0.00                         | \$0.00              | \$0.00              | \$0.00              |
| Proceeds From The Issuance Of Debt   | \$0.00                        | \$0.00                              | \$0.00                         | \$0.00              | \$0.00              | \$0.00              |
| <b>Total Revenues &amp; Financing Sources</b>                                      | <b>\$407,381.22</b>           | <b>\$334,922.00</b>                 | <b>\$359,200.00</b>            | <b>\$354,900.00</b> | <b>\$360,200.00</b> | <b>\$360,000.00</b> |
| <b>EXPENDITURES</b>  |                               |                                     |                                |                     |                     |                     |
| <b>Operating Expenditures</b>  |                               |                                     |                                |                     |                     |                     |
| Salaries And Wages   | \$0.00                        | \$0.00                              | \$0.00                         | \$0.00              | \$0.00              | \$0.00              |
| Other Employee Benefits  | \$0.00                        | \$0.00                              | \$0.00                         | \$0.00              | \$0.00              | \$0.00              |
| Professional Services Contracts  | \$0.00                        | \$0.00                              | \$0.00                         | \$0.00              | \$0.00              | \$0.00              |
| Supplies And Materials   | \$0.00                        | \$0.00                              | \$0.00                         | \$0.00              | \$0.00              | \$0.00              |
| Other Operating Expenditures   | \$0.00                        | \$0.00                              | \$0.00                         | \$0.00              | \$0.00              | \$0.00              |
| <b>Non-Operating Expenditures</b>  |                               |                                     |                                |                     |                     |                     |
| Payment Of Principal On Bonds And Financing Arrangements                           | \$0.00                        | \$0.00                              | \$0.00                         | \$0.00              | \$0.00              | \$0.00              |
| Interest And Other Financing Charges   | \$0.00                        | \$0.00                              | \$0.00                         | \$0.00              | \$0.00              | \$0.00              |
| Subsidies To Other Public Authorities  | \$0.00                        | \$0.00                              | \$0.00                         | \$0.00              | \$0.00              | \$0.00              |
| Capital Asset Outlay   | \$0.00                        | \$0.00                              | \$0.00                         | \$0.00              | \$0.00              | \$0.00              |
| Grants And Donations   | \$0.00                        | \$0.00                              | \$0.00                         | \$0.00              | \$0.00              | \$0.00              |
| Other Non-Operating Expenditures   | \$415,143.20                  | \$334,922.00                        | \$359,200.00                   | \$354,900.00        | \$360,200.00        | \$360,000.00        |
| <b>Total Expenditures</b>  | <b>\$415,143.20</b>           | <b>\$334,922.00</b>                 | <b>\$359,200.00</b>            | <b>\$354,900.00</b> | <b>\$360,200.00</b> | <b>\$360,000.00</b> |
| Capital Contributions  | \$0.00                        | \$0.00                              | \$0.00                         | \$0.00              | \$0.00              | \$0.00              |
| <b>Excess (Deficiency) Of Revenues And Capital Contributions Over Expenditures</b> | <b>(\$7,761.98)</b>           | <b>\$0.00</b>                       | <b>\$0.00</b>                  | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       |

Budget Report for Schuylers County Human Services Development Corporation

Fiscal Year Ending: 12/31/2022

Run Date: 03/24/2022

Status: CERTIFIED

Certified Date:03/18/2021

**The authority's budget, as presented to the Board of Directors, is posted on the following website:** <https://www.schuylerscounty.us/DocumentCenter/View/9817/2021-2025-SCHSDC-BUDGETS>

**Additional Comments**

Board approved at the March 17, 2021 meeting.



Certified Financial Audit for Schuylers County Human Services Development Corporation  
 Fiscal Year Ending: 12/31/2021

Run Date: 03/24/2022  
 Status: CERTIFIED  
 Certified Date : 03/24/2022

**Financial Documents**

| Question   | Response |
|--|----------|
| 1. Attach the independent audit of the Authority's financial statements. | N/A      |

| URL (If Applicable)   | Attachments         |
|---|---------------------|
| <a href="https://www.schuylerscounty.us/DocumentCenter/View/11076/SCHSDC-2021-Financial-Report">https://www.schuylerscounty.us/DocumentCenter/View/11076/SCHSDC-2021-Financial-Report</a> | Attachment Included |

| Question   | Response |
|--|----------|
| 2. Has the Authority's independent auditor issued a management letter to the Authority in connection with its audit of the Authority's financial statements? | Yes      |

| URL (If Applicable)   | Attachments         |
|---|---------------------|
| <a href="https://www.schuylerscounty.us/DocumentCenter/View/11074/SCHSDC-2021-Management-Comment-Letter">https://www.schuylerscounty.us/DocumentCenter/View/11074/SCHSDC-2021-Management-Comment-Letter</a> | Attachment Included |

| Question   | Response |
|--|----------|
| 3. Has the Authority's independent auditor issued a Report on Internal Controls Over Financial Reporting to the Authority? | Yes      |

| URL (If Applicable)   | Attachments         |
|---|---------------------|
| <a href="https://www.schuylerscounty.us/DocumentCenter/View/11075/SCHSDC-2021-Communication-Letter">https://www.schuylerscounty.us/DocumentCenter/View/11075/SCHSDC-2021-Communication-Letter</a> | Attachment Included |

| Question   | Response |
|--|----------|
| 4. Attach any other communication required or allowed by government auditing standards issued by the Comptroller General of the United States to be issued by the Authority's independent auditor in connection with its annual audit of the Authority's financial statements. |          |

| URL (If Applicable) | Attachments |
|---------------------|-------------|
|                     |             |

**Additional Comments**

Investment Report for Schuylers County Human Services Development Corporation  
 Fiscal Year Ending: 12/31/2021

Run Date : 03/24/2022  
 Status: CERTIFIED  
 Certified Date: 03/24/2022

**Investment Information**

| Question   | Response | URL (If Applicable)   |
|--|----------|---|
| 1. Has the Authority prepared an Annual Investment Report for the reporting period as required by Section 2925 (6) of PAL?                 | Yes      | <a href="https://www.schuylerscounty.us/DocumentCenter/View/10615/2021-Annual-Report">https://www.schuylerscounty.us/DocumentCenter/View/10615/2021-Annual-Report</a>                                       |
| 2. Are the Authority's investment guidelines reviewed and approved annually?   | Yes      |   |
| 3. Did the Authority have an independent audit of investments as required by Section 2925(3)(f) of PAL?                                    | Yes      | <a href="https://www.schuylerscounty.us/DocumentCenter/View/11076/SCHSDC-2021-Financial-Report">https://www.schuylerscounty.us/DocumentCenter/View/11076/SCHSDC-2021-Financial-Report</a>                   |
| 4. Has the Authority's independent auditor issued a management letter to the Authority in connection with its annual audit of investments? | Yes      | <a href="https://www.schuylerscounty.us/DocumentCenter/View/11074/SCHSDC-2021-Management-Comment-Letter">https://www.schuylerscounty.us/DocumentCenter/View/11074/SCHSDC-2021-Management-Comment-Letter</a> |

**Additional Comments**

Procurement Report for Schuylers County Human Services Development Corporation

Fiscal Year Ending: 12/31/2021

Run Date: 03/24/2022

Status: CERTIFIED

Certified Date : 03/24/2022

**Procurement Information:**

| Question   | Response | URL (If Applicable)   |
|--|----------|---|
| 1. Does the Authority have procurement guidelines?   | Yes      | <a href="https://www.schuylerscounty.us/DocumentCenter/View/1508/Procurement-Policy">https://www.schuylerscounty.us/DocumentCenter/View/1508/Procurement-Policy</a> |
| 2. Are the procurement guidelines reviewed annually, amended if needed, and approved by the Board?   | Yes      |   |
| 3. Does the Authority allow for exceptions to the procurement guidelines?  | No       |   |
| 4. Does the Authority assign credit cards to employees for travel and/or business purchases?   | No       |   |
| 5. Does the Authority require prospective bidders to sign a non-collusion agreement?   | Yes      |   |
| 6. Does the Authority incorporate a summary of its procurement policies and prohibitions in its solicitation of proposals, bid documents, or specifications for procurement contracts?   | Yes      |   |
| 7. Did the Authority designate a person or persons to serve as the authorized contact on a specific procurement, in accordance with Section 139-j(2)(a) of the State Finance Law, "The Procurement Lobbying Act"?  | Yes      |   |
| 8. Did the Authority determine that a vendor had impermissible contact during a procurement or attempted to influence the procurement during the reporting period, in accordance with Section 139-j(10) of the State Finance Law?                            | No       |   |
| 8a. If Yes, was a record made of this impermissible contact?   |          |   |
| 9. Does the Authority have a process to review and investigate allegations of impermissible contact during a procurement, and to impose sanctions in instances where violations have occurred, in accordance with Section 139-j(9) of the State Finance Law? | No       |   |

Procurement Report for Schuyler County Human Services Development Corporation

Fiscal Year Ending: 12/31/2021

Run Date: 03/24/2022

Status: CERTIFIED

Certified Date : 03/24/2022

**Procurement Transactions Listing:**

|  |   |                                |                                  |
|--|---|--------------------------------|----------------------------------|
| <b>1. Vendor Name</b>  | Insero & Co. CPAs, LLP                  | <b>Address Line1</b>           | 401 East State Street, Suite 500 |
| <b>Type of Procurement</b>                                       | Other Professional Services             | <b>Address Line2</b>           |                                  |
| <b>Award Process</b>   | Non Contract Procurement/Purchase Order | <b>City</b>                    | ITHACA                           |
| <b>Award Date</b>  |   | <b>State</b>                   | NY                               |
| <b>End Date</b>  |   | <b>Postal Code</b>             | 14850                            |
| <b>Fair Market Value</b>   |   | <b>Plus 4</b>                  |                                  |
| <b>Amount</b>  |   | <b>Province/Region</b>         |                                  |
| <b>Amount Expended For Fiscal Year</b>                           | \$4,500.00                              | <b>Country</b>                 | United States                    |
| <b>Explain why the Fair Market Value is Less than the Amount</b> |   | <b>Procurement Description</b> | Financial Auditing Services      |

**Additional Comments**