

# **SCHUYLER COUNTY HUMAN SERVICES DEVELOPMENT CORPORATION**

## **2013 Annual Report**

### **Operations and Accomplishments**

Successful audit with no findings

Debt payments remain current

Added two new not-for-profit Human Service Agencies in furtherance of the corporations mission.

### **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 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, 2013. The audit statement did not find any deficiencies in internal control that they considered being material weaknesses.

### **Receipts and disbursements**

See attached report.

### **Assets and Liabilities**

See financial statements

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

See financial statements.

### **Procurement Report**

Ciaschi, Dietershagen, Little, Mickelson & Company, LLP – Auditing services \$6,000.00

### **Investment Report**

No investments to report.

## **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.*

**Budget Report for Schuylers County Human Services Development Corporation**

**Run Date: 11/14/2014**

**Fiscal Year Ending 12/31/2014**

**Status: CERTIFIED**

<b>Budget &amp; Financial Plan:</b>	<b>Budgeted Revenues, Expenditures, And Changes In Current Net Assets</b>					
	Last Year (Actual) 2012	Current Year (Estimated) 2013	Next Year (Adopted) 2014	Proposed 2015	Proposed 2016	Proposed 2017
<b><u>REVENUE &amp; FINANCIAL SOURCES</u></b>						
<b>Operating Revenues</b>						
Charges for services	\$0	\$0	\$0	\$0	\$0	\$0
Rentals & Financing Income	\$425,469	\$415,563	\$419,375	\$417,907	\$416,025	\$417,675
Other Operating Revenues	\$25	\$75	\$75	\$75	\$75	\$75
<b>Nonoperating Revenues</b>						
Investment earnings	\$0	\$0	\$0	\$0	\$0	\$0
State subsidies / grants	\$0	\$0	\$0	\$0	\$0	\$0
Federal subsidies / grants	\$0	\$0	\$0	\$0	\$0	\$0
Municipal subsidies / grants	\$0	\$0	\$0	\$0	\$0	\$0
Public authority subsidies	\$0	\$0	\$0	\$0	\$0	\$0
Other Non-Operating Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds from the issuance of debt	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues &amp; Financing Sources</b>	<b>\$425,494</b>	<b>\$415,638</b>	<b>\$419,450</b>	<b>\$417,982</b>	<b>\$416,100</b>	<b>\$417,750</b>
<b><u>EXPENDITURES</u></b>						
<b>Operating Expenditures</b>						
Salaries and Wages	\$0	\$0	\$0	\$0	\$0	\$0
Other Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Professional Services Contracts	\$15,687	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Supplies and Materials	\$0	\$0	\$0	\$0	\$0	\$0
Other Operating Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
<b>Nonoperating Expenditures</b>						
Payment of principal on bonds and financing arrangements	\$129,478	\$160,000	\$170,000	\$175,000	\$180,000	\$190,000
Interest and other financing charges	\$256,099	\$245,638	\$239,450	\$232,982	\$226,100	\$217,750
Subsidies to other public authorities	\$0	\$0	\$0	\$0	\$0	\$0
Capital asset outlay	\$0	\$0	\$0	\$0	\$0	\$0
Grants and Donations	\$0	\$0	\$0	\$0	\$0	\$0
Other Non-Operating Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$401,264</b>	<b>\$415,638</b>	<b>\$419,450</b>	<b>\$417,982</b>	<b>\$416,100</b>	<b>\$417,750</b>
Capital Contributions	\$0	\$0	\$0	\$0	\$0	\$0
<b>Excess (deficiency) of revenues and capital contributions over expenditures</b>	<b>\$24,230</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

The authority's budget, as presented to the Board of Directors, is posted on the following website: <http://www.schuylerscounty.us/DocumentCenter/Index/90>

Additional Comments:

**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="http://www.schuylerscounty.us/DocumentCenter/View/2216">http://www.schuylerscounty.us/DocumentCenter/View/2216</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="http://www.schuylerscounty.us/DocumentCenter/View/2216">http://www.schuylerscounty.us/DocumentCenter/View/2216</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?	No	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="http://www.schuylerscounty.us/DocumentCenter/View/1507">http://www.schuylerscounty.us/DocumentCenter/View/1507</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="http://www.schuylerscounty.us/DocumentCenter/View/2216">http://www.schuylerscounty.us/DocumentCenter/View/2216</a>

**Governance Information (Board-Related)**

Question	Response	URL
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 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="http://www.schuylercounty.us/index.aspx?NID=531">http://www.schuylercounty.us/index.aspx?NID=531</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="http://www.schuylercounty.us/DocumentCenter/View/1738">http://www.schuylercounty.us/DocumentCenter/View/1738</a>
7. Has the Board adopted bylaws and made them available to Board members and staff?	Yes	<a href="http://www.schuylercounty.us/DocumentCenter/View/861">http://www.schuylercounty.us/DocumentCenter/View/861</a>
8. Has the Board adopted a code of ethics for Board members and staff?	Yes	<a href="http://www.schuylercounty.us/DocumentCenter/View/1502">http://www.schuylercounty.us/DocumentCenter/View/1502</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?	No	N/A
16. Has the board adopted a conditional/additional compensation policy governing all employees?	No	

**Board of Directors Listing**

Name	Blowers, Carl H	Name	Whyman, Gary
Chair of Board	No	Chair of Board	No
If yes, Chair designated By.		If yes, Chair designated By.	
Term Start Date	03/05/2012	Term Start Date	03/15/2012
Term Expiration Date	03/05/2013	Term Expiration Date	12/31/2013
Title		Title	
Has the Board member appointed a designee?		Has the Board member appointed a designee?	
Designee Name		Designee Name	
Ex-officio	No	Ex-officio	No
Nominated By	Other	Nominated By	Other
Appointed By	Other	Appointed By	Other
Confirmed by Senate?		Confirmed by Senate?	
Has the Board member/designee signed the acknowledgement of fiduciary duty?	Yes	Has the Board member/designee signed the acknowledgement of fiduciary duty?	Yes
Complied with training requirement of Section 2824?	No	Complied with training requirement of Section 2824?	Yes
Does the Board member/designee also hold an elected or appointed State gove	No	Does the Board member/designee also hold an elected or appointed State gove	No
Does the Board member/designee also hold an elected or appointed municipal government position?	No	Does the Board member/designee also hold an elected or appointed municipal government position?	Yes

**Board of Directors Listing**

Name	Gifford, Tom	Name	O'Hearn, Tim
Chair of Board	No	Chair of Board	No
If yes, Chair designated By.		If yes, Chair designated By.	
Term Start Date	01/01/2010	Term Start Date	01/01/2011
Term Expiration Date	12/31/2013	Term Expiration Date	12/31/2013
Title		Title	
Has the Board member appointed a designee?		Has the Board member appointed a designee?	
Designee Name		Designee Name	
Ex-officio	No	Ex-officio	No
Nominated By	Other	Nominated By	Other
Appointed By	Other	Appointed By	Other
Confirmed by Senate?	No	Confirmed by Senate?	
Has the Board member/designee signed the acknowledgement of fiduciary duty?	Yes	Has the Board member/designee signed the acknowledgement of fiduciary duty?	Yes
Complied with training requirement of Section 2824?	No	Complied with training requirement of Section 2824?	No
Does the Board member/designee also hold an elected or appointed State gove	No	Does the Board member/designee also hold an elected or appointed State gove	No
Does the Board member/designee also hold an elected or appointed municipal government position?	Yes	Does the Board member/designee also hold an elected or appointed municipal government position?	Yes



**Board of Directors Listing**

Name	VanDenhurk, John
Chair of Board	No
If yes, Chair designated By.	
Term Start Date	02/17/2011
Term Expiration Date	02/17/2013
Title	
Has the Board member appointed a designee?	
Designee Name	
Ex-officio	No
Nominated By	Other
Appointed By	Other
Confirmed by Senate?	
Has the Board member/designee signed the acknowledgement of fiduciary duty?	Yes
Complied with training requirement of Section 2824?	No
Does the Board member/designee also hold an elected or appointed State gove	No
Does the Board member/designee also hold an elected or appointed municipal government position?	No

**Staff Listing**

Name	Title	Group	Department / Subsidiary	Union Name	Bargaining Unit	Full Time/ Part Time	Exempt	Base Annualized Salary	Actual salary paid to the Individual	Over time paid by Authority	Performance Bonus	Extra Pay	Other Compensation/Allowances/Adjustments	Total Compensation	Individual also paid by another entity to perform the work of the Authority	If yes, Is the payment made by a State or local government
This authority has indicated that it has no staff during the reporting period.																

**Benefit Information**

During the fiscal year, did the Authority continue to pay for any of the above mentioned benefits for

No

**Board Members**

Name	Title	Severance Package	Payment for Unused Leave	Club Member-ships	Use of Corporate Credit Cards	Personal Loans	Auto	Transportation	Housing Allow-ance	Spousal / Dependent Life Insurance	Tuition Assist-ance	Multi-Year Employ-ment	None of These Benefits	Other
Whyman, Gary	Board of Directors												X	
Gifford, Tom	Board of Directors												X	
O'Hearn, Tim	Board of Directors												X	
Blowers, Carl H	Board of Directors												X	
VanDenhurk, John	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 Allow-ance	Spousal / Dependent Life Insurance	Tuition Assist-ance	Multi-Year Employ-ment	None of These Benefits	Other
No Data has been entered by the Authority for this section in PARIS														

**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 Aut No

Name of Subsidiary/Component Unit	Status	Requested Changes
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**Subsidiary/Component Unit Creation**

Name of Subsidiary/Component Unit	Establishment Date	Entity Purpose
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**Subsidiary/Component Unit Termination**

Name of Subsidiary/Component Unit	Termination Date	Termination Reason	Proof of Termination
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No Data has been entered by the Authority for this section in PARIS

Summary Financial Information

## SUMMARY STATEMENT OF NET ASSETS

<u>Assets</u>	
<b>Current Assets</b>	
Cash and cash equivalents	\$21,222
Investments	\$0
Receivables, net	\$0
Other assets	\$12,555
<b>Total Current Assets</b>	<b>\$33,777</b>
<b>Noncurrent Assets</b>	
Restricted cash and investments	\$413,000
Long-term receivables, net	\$0
Other assets	\$4,214,163
<b>Capital Assets</b>	
Land and other nondepreciable property	\$0
Buildings and equipment	\$0
Infrastructure	\$0
Accumulated depreciation	\$0
Net Capital Assets	\$0
<b>Total Noncurrent Assets</b>	<b>\$4,627,163</b>
<b>Total Assets</b>	<b>\$4,660,940</b>

Summary Financial Information

SUMMARY STATEMENT OF NET ASSETS

Liabilities

**Current Liabilities**

Accounts payable	\$0
Pension contribution payable	\$0
Other post-employment benefits	\$0
Accrued liabilities	\$40,440
Deferred revenues	\$0
Bonds and notes payable	\$178,483
Other long-term obligations due within one year	\$0
<b>Total Current Liabilities</b>	<b>\$218,923</b>

**Noncurrent Liabilities**

Pension contribution payable	\$0
Other post-employment benefits	\$0
Bonds and notes payable	\$4,805,000
Long Term Leases	\$0
Other long-term obligations	\$147,046
<b>Total Noncurrent Liabilities</b>	<b>\$4,952,046</b>

**Total Liabilities**

**\$5,170,969**

Net Asset (Deficit)

**Net Asset**

Invested in capital assets, net of related debt	(\$916,366)
Restricted	\$413,000
Unrestricted	(\$6,663)
<b>Total Net Assets</b>	<b>(\$510,029)</b>

Summary Financial Information

SUMMARY STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET ASSETS

Operating Revenues

Charges for services	\$0
Rental & financing income	\$421,842
Other operating revenues	\$0
<b>Total Operating Revenue</b>	<b>\$421,842</b>

Operating Expenses

Salaries and wages	\$0
Other employee benefits	\$0
Professional services contracts	\$15,798
Supplies and materials	\$0
Depreciation & amortization	\$129,878
Other operating expenses	\$0
<b>Total Operating Expenses</b>	<b>\$145,676</b>

Operating Income (Loss) **\$276,166**

Nonoperating Revenues

Investment earnings	\$0
State subsidies/grants	\$0
Federal subsidies/grants	\$0
Municipal subsidies/grants	\$0
Public authority subsidies	\$0
Other nonoperating revenues	(\$236,141)
<b>Total Nonoperating Revenue</b>	<b>(\$236,141)</b>

Summary Financial Information

SUMMARY STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET ASSETS

Nonoperating Expenses

Interest and other financing charges	\$0
Subsidies to other public authorities	\$0
Grants and donations	\$0
Other nonoperating expenses	\$0
<b>Total Nonoperating Expenses</b>	<b>\$0</b>
Income (Loss) Before Contributions	\$40,025
Capital Contributions	\$0
Change in net assets	\$40,025
Net assets (deficit) beginning of year	(\$550,054)
Other net assets changes	\$0
Net assets (deficit) at end of year	(\$510,029)



**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?	No

**New Debt Issuances List by Type of Debt and Program**

No Data has been entered by the Authority for this section in PARIS

**Schedule of Authority Debt**

Type of Debt	Statutory Authorization (\$)	Outstanding Start of Fiscal Year (\$)	New Debt Issuances (\$)	Debt Retired (\$)	Outstanding End of Fiscal Year (\$)
<b>State Obligation</b>					
State Guaranteed					
State Supported					
State Contingent Obligation					
State Moral Obligation					
Other State Funded					
<b>Authority Obligation</b>					
General Obligation					
Revenue					
Other Non-State Funded	0.00	5,135,000.00	0.00	160,000.00	4,975,000.00
<b>Conduit</b>					
Conduit Debt					
Conduit Debt - Pilot Increment Financing					

Real Property Acquisition/Disposal List

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

Personal Property

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

**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="http://www.schuylerscounty.us/DocumentCenter/Index/139">http://www.schuylerscounty.us/DocumentCenter/Index/139</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="http://www.schuylerscounty.us/DocumentCenter/View/1505">http://www.schuylerscounty.us/DocumentCenter/View/1505</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	

Grant Information

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

Loan Information

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

**Bond Information**

1. Name of Recipient of Bond  
Proceeds: Schuyler County Human Services Development  
Address Line1: 105 Ninth St., Unit 6  
Address Line2:  
City: WATKINS GLEN  
State: NY  
Zip - Plus4: 14891  
Province/Region:  
Country: USA  
Amount of Bonds Issued: \$5,725,000.00  
Date Bonds Issued: 04/01/2007  
Bond Interest Rate: 4  
Last Year Bonds Expected to be Retired: 2032  
Amount of Bond Principal retired during the reporting year: \$160,000  
Amt of Bond Principal retired prior to reporting year: \$590,000  
Current Amount of Bonds Outstanding: \$4,975,000  
Purpose of project requiring the Bond Issuance: Commercial Property Construction/Acquisition/Revitalization/Improvement  
Was the bond issuance expected to result in new jobs being created? No  
If yes, how many jobs were planned to be created?  
If yes, how many jobs have been created to date?  
Have the bonds been fully retired? No



Additional Comments:

**Procurement-Information:**

Question	Response	URL (if applicable)
1. Does the Authority have procurement guidelines?	Yes	<a href="http://www.schuylercounty.us/DocumentCenter/View/1508">http://www.schuylercounty.us/DocumentCenter/View/1508</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 Transactions Listing:

1. Vendor Name: CDLM & Co.

Type of Procurement: Other Professional Services  
Award Process: Non Contract Procurement/Purchase Order  
Award Date:  
End Date:  
Amount:  
Amount Expended for Fiscal Year: \$6,000  
Fair market value:

Explain why the fair market value is less than the amount:

Address Line1: 401 E. State Street  
Address Line2: Suite 500  
City: ITHACA  
State: NY  
Postal Code: 14850  
Plus 4:  
Province Region:  
Country: USA

Procurement Description: Accounting services

Procurement Transactions Listing:

Additional Comments:

**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="http://www.schuylercounty.us/DocumentCenter/View/2216">http://www.schuylercounty.us/DocumentCenter/View/2216</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="http://www.schuylercounty.us/DocumentCenter/View/2166">http://www.schuylercounty.us/DocumentCenter/View/2166</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="http://www.schuylercounty.us/DocumentCenter/View/2166">http://www.schuylercounty.us/DocumentCenter/View/2166</a>

Additional Comments:

**Financial Documents:**

Question	Response	URL (if applicable)	Attachments
1. Attach the independent audit of the Authority's financial statements.	N/A	<a href="http://www.schuylercounty.us/DocumentCenter/View/2166">http://www.schuylercounty.us/DocumentCenter/View/2166</a>	Attachment Included
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	<a href="http://www.schuylercounty.us/DocumentCenter/View/2166">http://www.schuylercounty.us/DocumentCenter/View/2166</a>	Attachment Included
3. Has the Authority's independent auditor issued a Report on Internal Controls Over Financial Reporting to the Authority?	Yes	<a href="http://www.schuylercounty.us/DocumentCenter/View/2166">http://www.schuylercounty.us/DocumentCenter/View/2166</a>	Attachment Included
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.			

**Additional Comments:**

The 2013 Financial Audit has been reviewed by all Board Members and will be approved at the May 7, 2014 Board Meeting. Upon approval by the Board, the link to the audit will remain the same.