



**TCPDC**

**TIOGA COUNTY PROPERTY DEVELOPMENT CORPORATION**

607.687.8260 | [www.tiogacountyny.com](http://www.tiogacountyny.com) | 56 Main St. Owego NY 13827

**Tioga County Property Development Corporation  
Regular Board of Directors  
Wednesday, January 25, 2023 at 4:30 PM  
Ronald E. Dougherty County Office Building  
56 Main Street, Owego, NY 13827  
Economic Development Conference Room #201**

**Agenda**

1. Call to Order
2. Attendance
  - a. Roll Call: R. Kelsey, P. Ayres, M. Baratta, H. Murray, M. Sauerbrey, S. Yetter, D. Astorina, L. Pelotte, S. Zubalsky-Peer
  - b. Invited Guests: B. Woodburn, K. Warfle
3. Old Business
  - a. Approval of Minutes of Regular Board Meeting, October 26, 2022
  - b. Acknowledgement of Financial Reports through December 31, 2022
  - c. Status of Temple/Liberty Street owned properties
    - i. Providence Housing
  - d. Status of 103 Liberty Street/OACSD project
  - e. Status of 80, 82 and 84 Main St, Candor NYMS Project
  - f. Update on 2022 V. Owego and V. Newark Valley acquisitions
4. New Business
  - a. 96 – 102 Liberty Street – Fence Discussion
  - b. Land Bank funding opportunities
    - i. NYS HCR – Land Bank Initiative (LBI)
      1. LBI Phase 1
      2. LBI Phase 2
    - ii. Restore NY Round VII
5. Chairman’s Remarks
6. Adjournment

**A PARTNER OF**

**TEAM TIOGA**

# Tioga County Property Development Corporation

## Balance Sheet Comparison

As of December 31, 2022

|                                       | TOTAL               |                         |                       |                 |
|---------------------------------------|---------------------|-------------------------|-----------------------|-----------------|
|                                       | AS OF DEC 31, 2022  | AS OF DEC 31, 2021 (PY) | CHANGE                | % CHANGE        |
| <b>ASSETS</b>                         |                     |                         |                       |                 |
| Current Assets                        |                     |                         |                       |                 |
| Bank Accounts                         |                     |                         |                       |                 |
| 10000 Tioga State Bank                | 498,510.71          | 673,906.95              | -175,396.24           | -26.03 %        |
| <b>Total Bank Accounts</b>            | <b>\$498,510.71</b> | <b>\$673,906.95</b>     | <b>\$ -175,396.24</b> | <b>-26.03 %</b> |
| Other Current Assets                  |                     |                         |                       |                 |
| 12102 LBI Phase 1                     |                     |                         |                       |                 |
| 12102.1 Left to Receive               | 81,230.21           |                         | 81,230.21             |                 |
| 12102.2 Left to Spend                 | -63,148.36          |                         | -63,148.36            |                 |
| <b>Total 12102 LBI Phase 1</b>        | <b>18,081.85</b>    |                         | <b>18,081.85</b>      |                 |
| 14000 Property Inventory              |                     |                         |                       |                 |
| 14045 117 Liberty St                  | 3,001.02            | 3,001.02                | 0.00                  | 0.00 %          |
| 14050 39-41 Temple St.                | 3,000.72            | 3,000.72                | 0.00                  | 0.00 %          |
| 14055 115-117 Chestnut Owego          | 5,001.32            | 5,001.32                | 0.00                  | 0.00 %          |
| 14060 112 Liberty St.                 | 50.00               | 50.00                   | 0.00                  | 0.00 %          |
| 14061 110 Liberty Street, Owego       | 6,339.93            | 6,339.93                | 0.00                  | 0.00 %          |
| 14062 107 Liberty Street, Owego       | 4,162.13            | 4,162.13                | 0.00                  | 0.00 %          |
| 14063 96-102 Liberty Street, Owego    | 36,800.16           | 36,800.16               | 0.00                  | 0.00 %          |
| 14075 119 Liberty Street              | 6,799.74            | 6,799.74                | 0.00                  | 0.00 %          |
| 14081 92-94 Liberty Str.              | 11,700.00           | 11,700.00               | 0.00                  | 0.00 %          |
| 14082 37 Temple Str.                  | 9,200.00            | 9,200.00                | 0.00                  | 0.00 %          |
| 14083 43-45 Temple St.                | 15,200.00           | 15,200.00               | 0.00                  | 0.00 %          |
| 14084 47 Temple Str.                  | 7,300.00            | 7,300.00                | 0.00                  | 0.00 %          |
| 14085 49 Temple Str.                  | 9,999.60            | 9,999.60                | 0.00                  | 0.00 %          |
| 14086 113 Liberty Street, Owego       | 1.00                |                         | 1.00                  |                 |
| 14087 247 Main St                     | 1.00                |                         | 1.00                  |                 |
| 14088 437 Front St.                   | 1.00                |                         | 1.00                  |                 |
| 14089 98 Fox St.                      | 1.00                |                         | 1.00                  |                 |
| 14090 10 Watson Ave.                  | 1.00                |                         | 1.00                  |                 |
| 14091 58 Whig St.                     | 1.00                |                         | 1.00                  |                 |
| 14092 103 Liberty St                  | 17,375.30           |                         | 17,375.30             |                 |
| <b>Total 14000 Property Inventory</b> | <b>135,935.92</b>   | <b>118,554.62</b>       | <b>17,381.30</b>      | <b>14.66 %</b>  |
| 17000 Prepaid Insurance               | 359.70              |                         | 359.70                |                 |
| <b>Total Other Current Assets</b>     | <b>\$154,377.47</b> | <b>\$118,554.62</b>     | <b>\$35,822.85</b>    | <b>30.22 %</b>  |
| <b>Total Current Assets</b>           | <b>\$652,888.18</b> | <b>\$792,461.57</b>     | <b>\$ -139,573.39</b> | <b>-17.61 %</b> |
| <b>TOTAL ASSETS</b>                   | <b>\$652,888.18</b> | <b>\$792,461.57</b>     | <b>\$ -139,573.39</b> | <b>-17.61 %</b> |
| <b>LIABILITIES AND EQUITY</b>         |                     |                         |                       |                 |
| Liabilities                           |                     |                         |                       |                 |
| Current Liabilities                   |                     |                         |                       |                 |
| Other Current Liabilities             |                     |                         |                       |                 |
| 23000 Deferred Grant Revenue          | 440,254.08          | 638,057.00              | -197,802.92           | -31.00 %        |
| 23002 Hooker Foundation               | 41,142.86           |                         | 41,142.86             |                 |

|   | TOTAL               |                         |                       |                 |
|---|---------------------|-------------------------|-----------------------|-----------------|
|   | AS OF DEC 31, 2022  | AS OF DEC 31, 2021 (PY) | CHANGE                | % CHANGE        |
| <b>Total 23000 Deferred Grant Revenue</b> | <b>481,396.94</b>   | <b>638,057.00</b>       | <b>-156,660.06</b>    | <b>-24.55 %</b> |
| <b>Total Other Current Liabilities</b>    | <b>\$481,396.94</b> | <b>\$638,057.00</b>     | <b>\$ -156,660.06</b> | <b>-24.55 %</b> |
| <b>Total Current Liabilities</b>          | <b>\$481,396.94</b> | <b>\$638,057.00</b>     | <b>\$ -156,660.06</b> | <b>-24.55 %</b> |
| <b>Total Liabilities</b>                  | <b>\$481,396.94</b> | <b>\$638,057.00</b>     | <b>\$ -156,660.06</b> | <b>-24.55 %</b> |
| Equity                                    |                     |                         |                       |                 |
| 32000 Unrestricted Net Assets             | 154,404.57          | 55,066.18               | 99,338.39             | 180.40 %        |
| Net Income                                | 17,086.67           | 99,338.39               | -82,251.72            | -82.80 %        |
| <b>Total Equity</b>                       | <b>\$171,491.24</b> | <b>\$154,404.57</b>     | <b>\$17,086.67</b>    | <b>11.07 %</b>  |
| <b>TOTAL LIABILITIES AND EQUITY</b>       | <b>\$652,888.18</b> | <b>\$792,461.57</b>     | <b>\$ -139,573.39</b> | <b>-17.61 %</b> |

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# Tioga County Property Development Corporation

## Profit and Loss Comparison

January - December 2022

|   | TOTAL               |                     |                       |                  |
|---|---------------------|---------------------|-----------------------|------------------|
|   | JAN - DEC 2022      | JAN - DEC 2021 (PY) | CHANGE                | % CHANGE         |
| <b>Income</b>                               |                     |                     |                       |                  |
| 44400 Government Contracts                  |                     |                     |                       |                  |
| 44430 APRA Grant                            | 14,920.92           |                     | 14,920.92             |                  |
| 44440 Hooker Foundation                     | 23,857.14           |                     | 23,857.14             |                  |
| 44450 State Contracts                       | 182,882.00          | 532,348.74          | -349,466.74           | -65.65 %         |
| 44470 LBI Phase 1                           | 36,851.64           |                     | 36,851.64             |                  |
| <b>Total 44400 Government Contracts</b>     | <b>258,511.70</b>   | <b>532,348.74</b>   | <b>-273,837.04</b>    | <b>-51.44 %</b>  |
| 46400 Other Types of Income                 |                     |                     |                       |                  |
| 46430 Miscellaneous Revenue                 | 78.91               |                     | 78.91                 |                  |
| <b>Total 46400 Other Types of Income</b>    | <b>78.91</b>        |                     | <b>78.91</b>          |                  |
| 47200 Program Income                        |                     |                     |                       |                  |
| 47250 Property Sales                        |                     | 1,000.22            | -1,000.22             | -100.00 %        |
| <b>Total 47200 Program Income</b>           |                     | <b>1,000.22</b>     | <b>-1,000.22</b>      | <b>-100.00 %</b> |
| <b>Total Income</b>                         | <b>\$258,590.61</b> | <b>\$533,348.96</b> | <b>\$ -274,758.35</b> | <b>-51.52 %</b>  |
| <b>Cost of Goods Sold</b>                   |                     |                     |                       |                  |
| 50000 Cost of Goods Sold                    |                     | 9,164.00            | -9,164.00             | -100.00 %        |
| <b>Total Cost of Goods Sold</b>             | <b>\$0.00</b>       | <b>\$9,164.00</b>   | <b>\$ -9,164.00</b>   | <b>-100.00 %</b> |
| <b>GROSS PROFIT</b>                         | <b>\$258,590.61</b> | <b>\$524,184.96</b> | <b>\$ -265,594.35</b> | <b>-50.67 %</b>  |
| <b>Expenses</b>                             |                     |                     |                       |                  |
| 62000 Operating Expenses                    |                     |                     |                       |                  |
| 60900 Business Expenses                     |                     |                     |                       |                  |
| 60930 Bank Fees                             |                     | 67.02               | -67.02                | -100.00 %        |
| <b>Total 60900 Business Expenses</b>        |                     | <b>67.02</b>        | <b>-67.02</b>         | <b>-100.00 %</b> |
| 62100 Contract Services                     |                     |                     |                       |                  |
| 62110 Accounting Fees                       | 6,935.00            | 5,870.00            | 1,065.00              | 18.14 %          |
| 62140 Legal Fees                            | 8,115.00            | 5,722.50            | 2,392.50              | 41.81 %          |
| 62150 Outside Contract Services             | 210,917.30          | 27,323.32           | 183,593.98            | 671.93 %         |
| <b>Total 62100 Contract Services</b>        | <b>225,967.30</b>   | <b>38,915.82</b>    | <b>187,051.48</b>     | <b>480.66 %</b>  |
| 65120 Insurance - Liability, D and O        | 1,036.30            | 1,103.77            | -67.47                | -6.11 %          |
| 65150 Memberships and Dues                  | 1,000.00            | 250.00              | 750.00                | 300.00 %         |
| <b>Total 62000 Operating Expenses</b>       | <b>228,003.60</b>   | <b>40,336.61</b>    | <b>187,666.99</b>     | <b>465.25 %</b>  |
| 62800 Facilities and Equipment              |                     |                     |                       |                  |
| 62840 Equip Rental and Maintenance          | 2,151.53            | 0.09                | 2,151.44              | 2,390,488.89 %   |
| 62870 Property Insurance                    | 2,861.01            | 1,146.96            | 1,714.05              | 149.44 %         |
| 62890 Rent, Parking, Utilities              | 2,666.13            | -0.09               | 2,666.22              | 2,962,466.67 %   |
| <b>Total 62800 Facilities and Equipment</b> | <b>7,678.67</b>     | <b>1,146.96</b>     | <b>6,531.71</b>       | <b>569.48 %</b>  |
| 63000 Impaired Loss                         |                     | 343,522.00          | -343,522.00           | -100.00 %        |
| 63001 Non inventoriable property expe       |                     | 39,841.00           | -39,841.00            | -100.00 %        |
| 63002 103 Liberty Street Hooker Found       | 5,321.67            |                     | 5,321.67              |                  |
| 65100 Other Types of Expenses               |                     |                     |                       |                  |
| 65160 Other Costs                           | 500.00              |                     | 500.00                |                  |
| <b>Total 65100 Other Types of Expenses</b>  | <b>500.00</b>       |                     | <b>500.00</b>         |                  |
| <b>Total Expenses</b>                       | <b>\$241,503.94</b> | <b>\$424,846.57</b> | <b>\$ -183,342.63</b> | <b>-43.16 %</b>  |
| <b>NET OPERATING INCOME</b>                 | <b>\$17,086.67</b>  | <b>\$99,338.39</b>  | <b>\$ -82,251.72</b>  | <b>-82.80 %</b>  |
| <b>NET INCOME</b>                           | <b>\$17,086.67</b>  | <b>\$99,338.39</b>  | <b>\$ -82,251.72</b>  | <b>-82.80 %</b>  |

# Tioga County Property Development Corporation

## Profit and Loss by Class

January - December 2022

|   | ARPA               | CRI 4.2             | GENERAL & ADMINISTRATIVE | HOOKER FOUNDATION  | LBI PHASE 1        | TOTAL               |
|---|--------------------|---------------------|--------------------------|--------------------|--------------------|---------------------|
| <b>Income</b>                               |                    |                     |                          |                    |                    |                     |
| 44400 Government Contracts                  |                    |                     |                          |                    |                    | \$0.00              |
| 44430 APRA Grant                            | 14,920.92          |                     |                          |                    |                    | \$14,920.92         |
| 44440 Hooker Foundation                     |                    |                     |                          | 23,857.14          |                    | \$23,857.14         |
| 44450 State Contracts                       | 44,825.00          | 138,057.00          |                          |                    |                    | \$182,882.00        |
| 44470 LBI Phase 1                           |                    |                     |                          |                    | 36,851.64          | \$36,851.64         |
| <b>Total 44400 Government Contracts</b>     | <b>59,745.92</b>   | <b>138,057.00</b>   |                          | <b>23,857.14</b>   | <b>36,851.64</b>   | <b>\$258,511.70</b> |
| 46400 Other Types of Income                 |                    |                     |                          |                    |                    | \$0.00              |
| 46430 Miscellaneous Revenue                 |                    |                     | 78.91                    |                    |                    | \$78.91             |
| <b>Total 46400 Other Types of Income</b>    |                    |                     | <b>78.91</b>             |                    |                    | <b>\$78.91</b>      |
| <b>Total Income</b>                         | <b>\$59,745.92</b> | <b>\$138,057.00</b> | <b>\$78.91</b>           | <b>\$23,857.14</b> | <b>\$36,851.64</b> | <b>\$258,590.61</b> |
| <b>GROSS PROFIT</b>                         | <b>\$59,745.92</b> | <b>\$138,057.00</b> | <b>\$78.91</b>           | <b>\$23,857.14</b> | <b>\$36,851.64</b> | <b>\$258,590.61</b> |
| <b>Expenses</b>                             |                    |                     |                          |                    |                    |                     |
| 62000 Operating Expenses                    |                    |                     |                          |                    |                    | \$0.00              |
| 62100 Contract Services                     |                    |                     |                          |                    |                    | \$0.00              |
| 62110 Accounting Fees                       | 6,860.00           |                     |                          |                    | 75.00              | \$6,935.00          |
| 62140 Legal Fees                            |                    |                     |                          | 30.00              | 8,085.00           | \$8,115.00          |
| 62150 Outside Contract Services             | 48,297.00          | 138,057.00          |                          | 1,000.00           | 23,563.30          | \$210,917.30        |
| <b>Total 62100 Contract Services</b>        | <b>55,157.00</b>   | <b>138,057.00</b>   |                          | <b>1,030.00</b>    | <b>31,723.30</b>   | <b>\$225,967.30</b> |
| 65120 Insurance - Liability, D and O        | 1,000.00           |                     | 36.30                    |                    |                    | \$1,036.30          |
| 65150 Memberships and Dues                  | 1,000.00           |                     |                          |                    |                    | \$1,000.00          |
| <b>Total 62000 Operating Expenses</b>       | <b>57,157.00</b>   | <b>138,057.00</b>   | <b>36.30</b>             | <b>1,030.00</b>    | <b>31,723.30</b>   | <b>\$228,003.60</b> |
| 62800 Facilities and Equipment              |                    |                     |                          |                    |                    | \$0.00              |
| 62840 Equip Rental and Maintenance          | 1,468.80           |                     | 331.24                   |                    | 351.49             | \$2,151.53          |
| 62870 Property Insurance                    | 1,084.35           |                     |                          |                    | 1,776.66           | \$2,861.01          |
| 62890 Rent, Parking, Utilities              | 35.77              |                     |                          | 278.83             | 2,351.53           | \$2,666.13          |
| <b>Total 62800 Facilities and Equipment</b> | <b>2,588.92</b>    |                     | <b>331.24</b>            | <b>278.83</b>      | <b>4,479.68</b>    | <b>\$7,678.67</b>   |
| 63002 103 Liberty Street Hooker Found       |                    |                     | 0.00                     | 5,173.01           | 148.66             | \$5,321.67          |
| 65100 Other Types of Expenses               |                    |                     |                          |                    |                    | \$0.00              |
| 65160 Other Costs                           |                    |                     | 0.00                     |                    | 500.00             | \$500.00            |
| <b>Total 65100 Other Types of Expenses</b>  |                    |                     | <b>0.00</b>              |                    | <b>500.00</b>      | <b>\$500.00</b>     |
| <b>Total Expenses</b>                       | <b>\$59,745.92</b> | <b>\$138,057.00</b> | <b>\$367.54</b>          | <b>\$6,481.84</b>  | <b>\$36,851.64</b> | <b>\$241,503.94</b> |
| <b>NET OPERATING INCOME</b>                 | <b>\$0.00</b>      | <b>\$0.00</b>       | <b>\$ -288.63</b>        | <b>\$17,375.30</b> | <b>\$0.00</b>      | <b>\$17,086.67</b>  |
| <b>NET INCOME</b>                           | <b>\$0.00</b>      | <b>\$0.00</b>       | <b>\$ -288.63</b>        | <b>\$17,375.30</b> | <b>\$0.00</b>      | <b>\$17,086.67</b>  |

# Tioga County Property Development Corporation

Profit and Loss by Month  
January - December 2022

|   | JAN 2022         | FEB 2022          | MAR 2022            | APR 2022            | MAY 2022            | JUN 2022            | JUL 2022          | AUG 2022            | SEP 2022            | OCT 2022            | NOV 2022           | DEC 2022             | TOTAL               |
|---|------------------|-------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|--------------------|----------------------|---------------------|
| <b>Income</b>                               |                  |                   |                     |                     |                     |                     |                   |                     |                     |                     |                    |                      |                     |
| 44400 Government Contracts                  |                  |                   |                     |                     |                     |                     |                   |                     |                     |                     |                    |                      | \$0.00              |
| 44430 APRA Grant                            |                  |                   |                     |                     |                     |                     |                   |                     |                     |                     | 14,920.92          |                      | \$14,920.92         |
| 44440 Hooker Foundation                     |                  |                   |                     |                     |                     |                     |                   |                     |                     |                     | 23,857.14          |                      | \$23,857.14         |
| 44450 State Contracts                       |                  |                   |                     |                     | 182,882.00          |                     |                   |                     |                     |                     |                    |                      | \$182,882.00        |
| 44470 LBI Phase 1                           |                  |                   |                     |                     |                     |                     |                   |                     |                     |                     | 36,289.86          | 561.78               | \$36,851.64         |
| <b>Total 44400 Government Contracts</b>     |                  |                   |                     |                     | <b>182,882.00</b>   |                     |                   |                     |                     |                     | <b>75,067.92</b>   | <b>561.78</b>        | <b>\$258,511.70</b> |
| 46400 Other Types of Income                 |                  |                   |                     |                     |                     |                     |                   |                     |                     |                     |                    |                      | \$0.00              |
| 46430 Miscellaneous Revenue                 |                  | 78.91             |                     |                     |                     |                     |                   |                     |                     |                     |                    |                      | \$78.91             |
| <b>Total 46400 Other Types of Income</b>    |                  | <b>78.91</b>      |                     |                     |                     |                     |                   |                     |                     |                     |                    |                      | <b>\$78.91</b>      |
| <b>Total Income</b>                         | <b>\$0.00</b>    | <b>\$78.91</b>    | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$182,882.00</b> | <b>\$0.00</b>       | <b>\$0.00</b>     | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$75,067.92</b> | <b>\$561.78</b>      | <b>\$258,590.61</b> |
| <b>GROSS PROFIT</b>                         | <b>\$0.00</b>    | <b>\$78.91</b>    | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$182,882.00</b> | <b>\$0.00</b>       | <b>\$0.00</b>     | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$75,067.92</b> | <b>\$561.78</b>      | <b>\$258,590.61</b> |
| <b>Expenses</b>                             |                  |                   |                     |                     |                     |                     |                   |                     |                     |                     |                    |                      |                     |
| 62000 Operating Expenses                    |                  |                   |                     |                     |                     |                     |                   |                     |                     |                     |                    |                      | \$0.00              |
| 62100 Contract Services                     |                  |                   |                     |                     |                     |                     |                   |                     |                     |                     |                    |                      | \$0.00              |
| 62110 Accounting Fees                       |                  |                   |                     | 5,950.00            | 910.00              |                     |                   |                     |                     |                     |                    | 75.00                | \$6,935.00          |
| 62140 Legal Fees                            |                  |                   |                     | 30.00               |                     |                     |                   |                     |                     |                     |                    | 1,755.00             | \$8,115.00          |
| 62150 Outside Contract Services             |                  |                   |                     | 1,736.00            | 182,882.00          | 1,736.00            |                   | 8,783.50            | 1,000.00            | 8,529.80            | 6,330.00           | 6,250.00             | \$210,917.30        |
| <b>Total 62100 Contract Services</b>        |                  |                   |                     | <b>7,716.00</b>     | <b>183,792.00</b>   | <b>1,736.00</b>     |                   | <b>8,783.50</b>     | <b>1,000.00</b>     | <b>8,529.80</b>     | <b>6,330.00</b>    | <b>8,080.00</b>      | <b>\$225,967.30</b> |
| 65120 Insurance - Liability, D and O        |                  |                   |                     | 251.50              | 748.50              |                     |                   |                     | 3.30                | 11.00               | 11.00              | 11.00                | \$1,036.30          |
| 65150 Memberships and Dues                  |                  |                   |                     | 1,000.00            |                     |                     |                   |                     |                     |                     |                    |                      | \$1,000.00          |
| <b>Total 62000 Operating Expenses</b>       |                  |                   |                     | <b>8,967.50</b>     | <b>184,540.50</b>   | <b>1,736.00</b>     |                   | <b>8,783.50</b>     | <b>1,003.30</b>     | <b>8,540.80</b>     | <b>6,341.00</b>    | <b>8,091.00</b>      | <b>\$228,003.60</b> |
| 62800 Facilities and Equipment              |                  |                   |                     |                     |                     |                     |                   |                     |                     |                     |                    |                      | \$0.00              |
| 62840 Equip Rental and Maintenance          |                  | 685.80            | 783.00              |                     |                     |                     |                   |                     |                     |                     |                    | 682.73               | \$2,151.53          |
| 62870 Property Insurance                    |                  |                   | 437.06              |                     |                     | 647.29              |                   |                     | 411.83              |                     |                    | 1,364.83             | \$2,861.01          |
| 62890 Rent, Parking, Utilities              | 35.77            |                   |                     |                     |                     |                     |                   |                     |                     |                     | 1,393.75           | 1,236.61             | \$2,666.13          |
| <b>Total 62800 Facilities and Equipment</b> | <b>35.77</b>     | <b>685.80</b>     | <b>1,220.06</b>     |                     |                     | <b>647.29</b>       |                   |                     | <b>411.83</b>       |                     | <b>1,393.75</b>    | <b>3,284.17</b>      | <b>\$7,678.67</b>   |
| 63002 103 Liberty Street Hooker Found       |                  |                   |                     | 426.00              | 3,401.00            |                     | 146.01            |                     | 1,300.00            | 48.66               |                    |                      | \$5,321.67          |
| 65100 Other Types of Expenses               |                  |                   |                     |                     |                     |                     |                   |                     |                     |                     |                    |                      | \$0.00              |
| 65160 Other Costs                           |                  |                   |                     |                     |                     |                     |                   |                     |                     | 500.00              |                    |                      | \$500.00            |
| <b>Total 65100 Other Types of Expenses</b>  |                  |                   |                     |                     |                     |                     |                   |                     |                     | <b>500.00</b>       |                    |                      | <b>\$500.00</b>     |
| <b>Total Expenses</b>                       | <b>\$35.77</b>   | <b>\$685.80</b>   | <b>\$1,220.06</b>   | <b>\$9,393.50</b>   | <b>\$187,941.50</b> | <b>\$2,383.29</b>   | <b>\$146.01</b>   | <b>\$8,783.50</b>   | <b>\$2,715.13</b>   | <b>\$9,089.46</b>   | <b>\$7,734.75</b>  | <b>\$11,375.17</b>   | <b>\$241,503.94</b> |
| <b>NET OPERATING INCOME</b>                 | <b>\$ -35.77</b> | <b>\$ -606.89</b> | <b>\$ -1,220.06</b> | <b>\$ -9,393.50</b> | <b>\$ -5,059.50</b> | <b>\$ -2,383.29</b> | <b>\$ -146.01</b> | <b>\$ -8,783.50</b> | <b>\$ -2,715.13</b> | <b>\$ -9,089.46</b> | <b>\$67,333.17</b> | <b>\$ -10,813.39</b> | <b>\$17,086.67</b>  |
| <b>NET INCOME</b>                           | <b>\$ -35.77</b> | <b>\$ -606.89</b> | <b>\$ -1,220.06</b> | <b>\$ -9,393.50</b> | <b>\$ -5,059.50</b> | <b>\$ -2,383.29</b> | <b>\$ -146.01</b> | <b>\$ -8,783.50</b> | <b>\$ -2,715.13</b> | <b>\$ -9,089.46</b> | <b>\$67,333.17</b> | <b>\$ -10,813.39</b> | <b>\$17,086.67</b>  |

DRAFT

# Tioga County Property Development Corporation

General Ledger  
October - December, 2022

| DATE   | TRANSACTION TYPE | NUM         | ADJ | NAME   | MEMO/DESCRIPTION  | SPLIT  | AMOUNT     | BALANCE               |
|--|------------------|-------------|-----|--|---|--|------------|-----------------------|
| 10000 Tioga State Bank                           |                  |             |     |  |   |  |            |                       |
| Beginning Balance                                |                  |             |     |  |   |  |            | 508,308.30            |
| 10/05/2022                                       | Check            | 287         | No  | Empire State Development Corporation           | VOID: Restore NY Application Fee - Tioga Trails GJE, RGJE created on 10/25/2022   | 65160 Other Types of Expenses:Other Costs                            | 0.00       | 508,308.30            |
| 10/05/2022                                       | Check            | 286         | No  | Village of Owego Clerk Treasurer               |   | 63002 103 Liberty Street Hooker Found                                | -48.66     | 508,259.64            |
| 10/05/2022                                       | Check            | 285         | No  | Tioga Co. Econ. Dev & Planning                 |   | 62150 Operating Expenses:Contract Services:Outside Contract Services | -6,250.00  | 502,009.64            |
| 10/05/2022                                       | Journal Entry    | EOY-Audito  | No  |  | For CHK 287 voided on 10/25/2022  | -Split-  | -500.00    | 501,509.64            |
| 10/11/2022                                       | Check            | 288         | No  | Empire State Development Corporation           | Restore NY Round VI Application Fee - Tioga Trails  | 65160 Other Types of Expenses:Other Costs                            | -500.00    | 501,009.64            |
| 10/11/2022                                       | Check            | 289         | No  | Empire State Development Corporation           | Restore NY Round VI Application Fee - River House   | 65160 Other Types of Expenses:Other Costs                            | -500.00    | 500,509.64            |
| 10/25/2022                                       | Deposit          |             | No  | General & Administrative                       | Deposit   | 65160 Other Types of Expenses:Other Costs                            | 500.00     | 501,009.64            |
| 10/25/2022                                       | Check            | 292         | No  | Travelers                                      | Crime and Fidelity coverage - 3 year policy & required for LBI Phase 1  | 17000 Prepaid Insurance  | -396.00    | 500,613.64            |
| 10/25/2022                                       | Check            | 291         | No  | Scott's Lawn & Landscape Care                  | Lawn maintenance for Temple/Liberty Street properties   | -Split-  | -844.80    | 499,768.84            |
| 10/25/2022                                       | Journal Entry    | EOY-AuditoR | No  |  | Reverse of GJE EOY-Audito -- For CHK 287 voided on 10/25/2022   | -Split-  | 500.00     | 500,268.84            |
| 10/25/2022                                       | Check            | 290         | No  | Scott's Lawn & Landscape Care                  | Stone raking for Temple/Liberty Street properties   | -Split-  | -1,435.00  | 498,833.84            |
| 11/30/2022                                       | Check            | 294         | No  | Village of Newark Valley                       | Past due water charges for 10 Watson Avenue and 58 Whig Street, NV  | -Split-  | -1,393.75  | 497,440.09            |
| 11/30/2022                                       | Check            | 293         | No  | Thomas, Collison & Meagher                     | Legal Services Jan. - Aug. 2022   | 62140 Operating Expenses:Contract Services:Legal Fees                | -6,330.00  | 491,110.09            |
| 12/06/2022                                       | Check            | 295         | No  | Tioga Co. Econ. Dev & Planning                 | Administrative Fees - Q4 2022   | 62150 Operating Expenses:Contract Services:Outside Contract Services | -6,250.00  | 484,860.09            |
| 12/06/2022                                       | Deposit          |             | No  | Housing Trust Fund Corporation                 | HTFC PYMT MAC 469 - 8577 CCD  | 12102.1 LBI Phase 1:Left to Receive                                  | 18,769.79  | 503,629.88            |
| 12/07/2022                                       | Check            | 296         | No  | Tioga Co. Econ. Dev & Planning                 | Quick Books online annual subscription to Tech Soup   | 62110 Operating Expenses:Contract Services:Accounting Fees           | -75.00     | 503,554.88            |
| 12/16/2022                                       | Deposit          |             | No  | Housing Trust Fund Corporation                 | HTFC PYMT MAC 469 - 8577 CCD  | 62150 Operating Expenses:Contract Services:Outside Contract Services | 321,738.78 | 825,293.66            |
| 12/19/2022                                       | Check            | 297         | No  | Tioga State Bank and Solyd Property Management | NYMS V. Candor - Progress Payment #1 for 80,82 & 84 Main Street, Candor   | 62150 Operating Expenses:Contract Services:Outside Contract Services | -          | 503,554.88            |
| 12/20/2022                                       | Check            | 299         | No  | NYSEG  | 103 Liberty Street electric Acct. 10053651708   | 62890 Facilities and Equipment:Rent, Parking, Utilities              | -113.81    | 503,441.07            |
| 12/20/2022                                       | Check            | 298         | No  | Tioga County Treasurer's Office                | Acquisition of 247 Main Street, 437 Front Street, 98 Fox Street in Owego and 10 Watson Avenue and 58 Whig Street in Newark Valley | -Split-  | -5.00      | 503,436.07            |
| 12/20/2022                                       | Check            | 300         | No  | Leatherstocking Cooperative Insurance Co.      | Property Insurance  | 62870 Facilities and Equipment:Property Insurance                    | -1,364.83  | 502,071.24            |
| 12/20/2022                                       | Check            | 301         | No  | Wet Grass Property Care, LCC                   | snow removal for LB properties  | 62840 Facilities and Equipment:Equip Rental and Maintenance          | -351.49    | 501,719.75            |
| 12/20/2022                                       | Check            | 302         | No  | Thomas, Collison & Meagher                     | Legal fees September 2022   | 62140 Operating Expenses:Contract Services:Legal Fees                | -1,755.00  | 499,964.75            |
| 12/29/2022                                       | Check            | 306         | No  | NYSEG  | 103 Liberty Street, Owego electric charges  | 62890 Facilities and Equipment:Rent, Parking, Utilities              | -19.02     | 499,945.73            |
| 12/29/2022                                       | Check            | 303         | No  | Wet Grass Property Care, LCC                   | snow removal LB properties  | 62840 Facilities and Equipment:Equip Rental and Maintenance          | -331.24    | 499,614.49            |
| 12/29/2022                                       | Check            | 304         | No  | Village of Owego Clerk Treasurer               | 437 Front Street and 103 Liberty Street, Owego sewer charges  | -Split-  | -1,103.78  | 498,510.71            |
| <b>Total for 10000 Tioga State Bank</b>          |                  |             |     |  |   |  |            | <b>\$ - 9,797.59</b>  |
| 12102 LBI Phase 1                                |                  |             |     |  |   |  |            |                       |
| 12102.1 Left to Receive                          |                  |             |     |  |   |  |            |                       |
| 10/31/2022                                       | Journal Entry    | 1           | No  |  | To record LBI PHASE 1 Grant awarded in 2022   | -Split-  | 100,000.00 | 100,000.00            |
| 12/06/2022                                       | Deposit          |             | No  | Housing Trust Fund Corporation                 | HTFC PYMT MAC 469 - 8577 CCD  | 10000 Tioga State Bank   | -18,769.79 | 81,230.21             |
| <b>Total for 12102.1 Left to Receive</b>         |                  |             |     |  |   |  |            | <b>\$81,230.21</b>    |
| 12102.2 Left to Spend                            |                  |             |     |  |   |  |            |                       |
| 10/31/2022                                       | Journal Entry    | 1           | No  |  | To record LBI PHASE 1 Grant awarded in 2022   | -Split-  | -          | -                     |
| 11/30/2022                                       | Journal Entry    | 2           | No  |  | To recognize grant income for LBI Phase 1   | -Split-  | 18,769.79  | -81,230.21            |
| 11/30/2022                                       | Journal Entry    | 5           | No  |  | To recognize grant income for LBI Phase1- 2022  | -Split-  | 17,520.07  | -63,710.14            |
| 12/31/2022                                       | Journal Entry    | 10          | No  |  | To recognize grant income   | -Split-  | 561.78     | -63,148.36            |
| <b>Total for 12102.2 Left to Spend</b>           |                  |             |     |  |   |  |            | <b>\$ - 63,148.36</b> |
| <b>Total for 12102 LBI Phase 1</b>               |                  |             |     |  |   |  |            | <b>\$18,081.85</b>    |
| 14000 Property Inventory                         |                  |             |     |  |   |  |            |                       |
| 14045 117 Liberty St                             |                  |             |     |  |   |  |            |                       |
| Beginning Balance                                |                  |             |     |  |   |  |            | 3,001.02              |
| <b>Total for 14045 117 Liberty St</b>            |                  |             |     |  |   |  |            |                       |
| 14050 39-41 Temple St.                           |                  |             |     |  |   |  |            |                       |
| Beginning Balance                                |                  |             |     |  |   |  |            | 3,000.72              |
| <b>Total for 14050 39-41 Temple St.</b>          |                  |             |     |  |   |  |            |                       |
| 14055 115-117 Chestnut Owego                     |                  |             |     |  |   |  |            |                       |
| Beginning Balance                                |                  |             |     |  |   |  |            | 5,001.32              |
| <b>Total for 14055 115-117 Chestnut Owego</b>    |                  |             |     |  |   |  |            |                       |
| 14060 112 Liberty St.                            |                  |             |     |  |   |  |            |                       |
| Beginning Balance                                |                  |             |     |  |   |  |            | 50.00                 |
| <b>Total for 14060 112 Liberty St.</b>           |                  |             |     |  |   |  |            |                       |
| 14061 110 Liberty Street, Owego                  |                  |             |     |  |   |  |            |                       |
| Beginning Balance                                |                  |             |     |  |   |  |            | 6,339.93              |
| <b>Total for 14061 110 Liberty Street, Owego</b> |                  |             |     |  |   |  |            |                       |
| 14062 107 Liberty Street, Owego                  |                  |             |     |  |   |  |            |                       |
| Beginning Balance                                |                  |             |     |  |   |  |            | 4,162.13              |
| <b>Total for 14062 107 Liberty Street, Owego</b> |                  |             |     |  |   |  |            |                       |
| 14063 96-102 Liberty Street, Owego               |                  |             |     |  |   |  |            |                       |

| DATE  | TRANSACTION TYPE  | NUM           | ADJ | NAME | MEMO/DESCRIPTION                | SPLIT  | AMOUNT                 | BALANCE    |            |
|---|-------------------|---------------|-----|------|---------------------------------|--|------------------------|------------|------------|
|   | Beginning Balance |               |     |      |                                 |  |                        | 36,800.16  |            |
| <b>Total for 14063 96-102 Liberty Street, Owego</b>     |                   |               |     |      |                                 |  |                        |            |            |
|   | Beginning Balance |               |     |      |                                 |  |                        | 6,799.74   |            |
| <b>Total for 14075 119 Liberty Street</b>               |                   |               |     |      |                                 |  |                        |            |            |
|   | Beginning Balance |               |     |      |                                 |  |                        | 11,700.00  |            |
| <b>Total for 14081 92-94 Liberty Str.</b>               |                   |               |     |      |                                 |  |                        |            |            |
|   | Beginning Balance |               |     |      |                                 |  |                        | 9,200.00   |            |
| <b>Total for 14082 37 Temple Str.</b>                   |                   |               |     |      |                                 |  |                        |            |            |
|   | Beginning Balance |               |     |      |                                 |  |                        | 15,200.00  |            |
| <b>Total for 14083 43-45 Temple St.</b>                 |                   |               |     |      |                                 |  |                        |            |            |
|   | Beginning Balance |               |     |      |                                 |  |                        | 7,300.00   |            |
| <b>Total for 14084 47 Temple Str.</b>                   |                   |               |     |      |                                 |  |                        |            |            |
|   | Beginning Balance |               |     |      |                                 |  |                        | 9,999.60   |            |
| <b>Total for 14085 49 Temple Str.</b>                   |                   |               |     |      |                                 |  |                        |            |            |
|   | Beginning Balance |               |     |      |                                 |  |                        | 1.00       |            |
| <b>Total for 14086 113 Liberty Street, Owego</b>        |                   |               |     |      |                                 |  |                        |            |            |
|   | 12/20/2022        | Check         | 298 | No   | Tioga County Treasurer's Office | Purchase of 247 Main Street, Owego                                     | 10000 Tioga State Bank | 1.00       | 1.00       |
| <b>Total for 14087 247 Main St</b>                      |                   |               |     |      |                                 |  |                        |            |            |
|   | 12/20/2022        | Check         | 298 | No   | Tioga County Treasurer's Office | Purchase of 437 Front Street, Owego                                    | 10000 Tioga State Bank | 1.00       | 1.00       |
| <b>Total for 14088 437 Front St.</b>                    |                   |               |     |      |                                 |  |                        |            |            |
|   | 12/20/2022        | Check         | 298 | No   | Tioga County Treasurer's Office | Purchase of 98 Fox Street, Owego                                       | 10000 Tioga State Bank | 1.00       | 1.00       |
| <b>Total for 14089 98 Fox St.</b>                       |                   |               |     |      |                                 |  |                        |            |            |
|   | 12/20/2022        | Check         | 298 | No   | Tioga County Treasurer's Office | Purchase of 10 Watson Avenue, Newark Valley                            | 10000 Tioga State Bank | 1.00       | 1.00       |
| <b>Total for 14090 10 Watson Ave.</b>                   |                   |               |     |      |                                 |  |                        |            |            |
|   | 12/20/2022        | Check         | 298 | No   | Tioga County Treasurer's Office | Purchase of 58 Whig Street, Newark Valley                              | 10000 Tioga State Bank | 1.00       | 1.00       |
| <b>Total for 14091 58 Whig St.</b>                      |                   |               |     |      |                                 |  |                        |            |            |
|   | Beginning Balance |               |     |      |                                 |  |                        | 17,375.30  |            |
| <b>Total for 14092 103 Liberty St</b>                   |                   |               |     |      |                                 |  |                        |            |            |
| <b>Total for 14000 Property Inventory</b>               |                   |               |     |      |                                 |  |                        |            |            |
|   | Beginning Balance |               |     |      |                                 |  |                        | -3.30      |            |
|   | 10/25/2022        | Check         | 292 | No   | Travelers                       | Crime and Fidelity coverage - 3 year policy & required for LBI Phase 1 | 10000 Tioga State Bank | 396.00     | 392.70     |
|   | 10/31/2022        | Journal Entry | 7   | No   |                                 | To recognize the expense for Oct- Travelers                            | -Split-                | -11.00     | 381.70     |
|   | 11/30/2022        | Journal Entry | 8   | No   |                                 | To recognize the expense for Nov- Travelers                            | -Split-                | -11.00     | 370.70     |
|   | 12/31/2022        | Journal Entry | 9   | No   |                                 | To recognize the expense for Dec- Travelers                            | -Split-                | -11.00     | 359.70     |
| <b>Total for 17000 Prepaid Insurance</b>                |                   |               |     |      |                                 |  |                        |            |            |
| <b>23000 Deferred Grant Revenue</b>                     |                   |               |     |      |                                 |  |                        |            |            |
|   | Beginning Balance |               |     |      |                                 |  |                        | 455,175.00 |            |
|   | 11/30/2022        | Journal Entry | 3   | No   |                                 | To recognize grant income for ARPA grant for 2022                      | -Split-                | -14,920.92 | 440,254.08 |
| <b>Total for 23000 Deferred Grant Revenue</b>           |                   |               |     |      |                                 |  |                        |            |            |
| <b>23002 Hooker Foundation</b>                          |                   |               |     |      |                                 |  |                        |            |            |
|   | Beginning Balance |               |     |      |                                 |  |                        | 65,000.00  |            |
|   | 11/30/2022        | Journal Entry | 4   | No   |                                 | To recognize grant income for Hooker Foundation- 2022                  | -Split-                | -23,857.14 | 41,142.86  |
| <b>Total for 23002 Hooker Foundation</b>                |                   |               |     |      |                                 |  |                        |            |            |
| <b>Total for 23000 Deferred Grant Revenue with subs</b> |                   |               |     |      |                                 |  |                        |            |            |
| <b>32000 Unrestricted Net Assets</b>                    |                   |               |     |      |                                 |  |                        |            |            |
|   | Beginning Balance |               |     |      |                                 |  |                        | 154,404.57 |            |
| <b>44400 Government Contracts</b>                       |                   |               |     |      |                                 |  |                        |            |            |
|   | 11/30/2022        | Journal Entry | 3   | No   |                                 | To recognize grant income for ARPA grant for 2022                      | -Split-                | 14,920.92  | 14,920.92  |
| <b>Total for 44430 APRA Grant</b>                       |                   |               |     |      |                                 |  |                        |            |            |
|   | 11/30/2022        | Journal Entry | 4   | No   |                                 | To recognize grant income for Hooker Foundation- 2022                  | -Split-                | 23,857.14  | 23,857.14  |
| <b>Total for 44440 Hooker Foundation</b>                |                   |               |     |      |                                 |  |                        |            |            |
|   | Beginning Balance |               |     |      |                                 |  |                        | 182,882.00 |            |
| <b>Total for 44450 State Contracts</b>                  |                   |               |     |      |                                 |  |                        |            |            |
|   | 11/30/2022        | Journal Entry | 2   | No   |                                 | To recognize grant income for LBI Phase 1                              | -Split-                | 18,769.79  | 18,769.79  |
|   | 11/30/2022        | Journal Entry | 5   | No   |                                 | To recognize grant income for LBI Phase1- 2022                         | -Split-                | 17,520.07  | 36,289.86  |



| DATE  | TRANSACTION TYPE | NUM | ADJ | NAME   | MEMO/DESCRIPTION   | SPLIT                  | AMOUNT             | BALANCE    |
|---|------------------|-----|-----|--|--|------------------------|--------------------|------------|
| 12/31/2022  | Journal Entry    | 10  | No  |  | To recognize grant income  | -Split-                | 561.78             | 36,851.64  |
| <b>Total for 44470 LBI Phase 1</b>                    |                  |     |     |  |  |                        | <b>\$36,851.64</b> |            |
| <b>Total for 44400 Government Contracts</b>           |                  |     |     |  |  |                        | <b>\$75,629.70</b> |            |
| 46400 Other Types of Income                           |                  |     |     |  |  |                        |                    |            |
| 46430 Miscellaneous Revenue                           |                  |     |     |  |  |                        |                    |            |
| Beginning Balance                                     |                  |     |     |  |  |                        |                    |            |
| <b>Total for 46430 Miscellaneous Revenue</b>          |                  |     |     |  |  |                        |                    | 78.91      |
| <b>Total for 46400 Other Types of Income</b>          |                  |     |     |  |  |                        |                    |            |
| 62000 Operating Expenses                              |                  |     |     |  |  |                        |                    |            |
| 62100 Contract Services                               |                  |     |     |  |  |                        |                    |            |
| 62110 Accounting Fees                                 |                  |     |     |  |  |                        |                    |            |
| Beginning Balance                                     |                  |     |     |  |  |                        |                    |            |
| <b>Total for 62110 Accounting Fees</b>                |                  |     |     |  |  |                        |                    | 6,860.00   |
| 12/07/2022  | Check            | 296 | No  | Tioga Co. Econ. Dev & Planning                 | Quick Books online annual subscription to Tech Soup                                    | 10000 Tioga State Bank | 75.00              | 6,935.00   |
| <b>Total for 62110 Accounting Fees</b>                |                  |     |     |  |  |                        | <b>\$75.00</b>     |            |
| 62140 Legal Fees                                      |                  |     |     |  |  |                        |                    |            |
| Beginning Balance                                     |                  |     |     |  |  |                        |                    |            |
| 11/30/2022  | Check            | 293 | No  | Thomas, Collison & Meagher                     | Legal Services Jan. - Aug. 2022  | 10000 Tioga State Bank | 6,330.00           | 6,360.00   |
| 12/20/2022  | Check            | 302 | No  | Thomas, Collison & Meagher                     | Legal fees September 2022  | 10000 Tioga State Bank | 1,755.00           | 8,115.00   |
| <b>Total for 62140 Legal Fees</b>                     |                  |     |     |  |  |                        | <b>\$8,085.00</b>  |            |
| 62150 Outside Contract Services                       |                  |     |     |  |  |                        |                    |            |
| Beginning Balance                                     |                  |     |     |  |  |                        |                    |            |
| <b>Total for 62150 Outside Contract Services</b>      |                  |     |     |  |  |                        |                    | 196,137.50 |
| 10/05/2022  | Check            | 285 | No  | Tioga Co. Econ. Dev & Planning                 | Administration Fees Q3   | 10000 Tioga State Bank | 6,250.00           | 202,387.50 |
| 10/25/2022  | Check            | 290 | No  | Scott's Lawn & Landscape Care                  | Stone raking for Temple/Liberty Street properties                                      | 10000 Tioga State Bank | 143.50             | 202,531.00 |
| 10/25/2022  | Check            | 291 | No  | Scott's Lawn & Landscape Care                  | Lawn maintenance for Temple/Liberty Street properties                                  | 10000 Tioga State Bank | 56.32              | 202,587.32 |
| 10/25/2022  | Check            | 291 | No  | Scott's Lawn & Landscape Care                  | Lawn maintenance for Temple/Liberty Street properties                                  | 10000 Tioga State Bank | 56.32              | 202,643.64 |
| 10/25/2022  | Check            | 291 | No  | Scott's Lawn & Landscape Care                  | Lawn maintenance for Temple/Liberty Street properties                                  | 10000 Tioga State Bank | 56.32              | 202,699.96 |
| 10/25/2022  | Check            | 290 | No  | Scott's Lawn & Landscape Care                  | Stone raking for Temple/Liberty Street properties                                      | 10000 Tioga State Bank | 143.50             | 202,843.46 |
| 10/25/2022  | Check            | 290 | No  | Scott's Lawn & Landscape Care                  | Stone raking for Temple/Liberty Street properties                                      | 10000 Tioga State Bank | 143.50             | 202,986.96 |
| 10/25/2022  | Check            | 290 | No  | Scott's Lawn & Landscape Care                  | Stone raking for Temple/Liberty Street properties                                      | 10000 Tioga State Bank | 143.50             | 203,130.46 |
| 10/25/2022  | Check            | 290 | No  | Scott's Lawn & Landscape Care                  | Stone raking for Temple/Liberty Street properties                                      | 10000 Tioga State Bank | 143.50             | 203,273.96 |
| 10/25/2022  | Check            | 290 | No  | Scott's Lawn & Landscape Care                  | Stone raking for Temple/Liberty Street properties                                      | 10000 Tioga State Bank | 143.50             | 203,417.46 |
| 10/25/2022  | Check            | 290 | No  | Scott's Lawn & Landscape Care                  | Stone raking for Temple/Liberty Street properties                                      | 10000 Tioga State Bank | 143.50             | 203,560.96 |
| 10/25/2022  | Check            | 290 | No  | Scott's Lawn & Landscape Care                  | Stone raking for Temple/Liberty Street properties                                      | 10000 Tioga State Bank | 143.50             | 203,704.46 |
| 10/25/2022  | Check            | 290 | No  | Scott's Lawn & Landscape Care                  | Stone raking for Temple/Liberty Street properties                                      | 10000 Tioga State Bank | 143.50             | 203,847.96 |
| 10/25/2022  | Check            | 290 | No  | Scott's Lawn & Landscape Care                  | Stone raking for Temple/Liberty Street properties                                      | 10000 Tioga State Bank | 143.50             | 203,991.46 |
| 10/25/2022  | Check            | 291 | No  | Scott's Lawn & Landscape Care                  | Lawn maintenance for Temple/Liberty Street properties                                  | 10000 Tioga State Bank | 56.32              | 204,047.78 |
| 10/25/2022  | Check            | 291 | No  | Scott's Lawn & Landscape Care                  | Lawn maintenance for Temple/Liberty Street properties                                  | 10000 Tioga State Bank | 56.32              | 204,104.10 |
| 10/25/2022  | Check            | 291 | No  | Scott's Lawn & Landscape Care                  | Lawn maintenance for Temple/Liberty Street properties                                  | 10000 Tioga State Bank | 56.32              | 204,160.42 |
| 10/25/2022  | Check            | 291 | No  | Scott's Lawn & Landscape Care                  | Lawn maintenance for Temple/Liberty Street properties                                  | 10000 Tioga State Bank | 56.32              | 204,216.74 |
| 10/25/2022  | Check            | 291 | No  | Scott's Lawn & Landscape Care                  | Lawn maintenance for Temple/Liberty Street properties                                  | 10000 Tioga State Bank | 56.32              | 204,273.06 |
| 10/25/2022  | Check            | 291 | No  | Scott's Lawn & Landscape Care                  | Lawn maintenance for Temple/Liberty Street properties                                  | 10000 Tioga State Bank | 56.32              | 204,329.38 |
| 10/25/2022  | Check            | 291 | No  | Scott's Lawn & Landscape Care                  | Lawn maintenance for Temple/Liberty Street properties                                  | 10000 Tioga State Bank | 56.32              | 204,385.70 |
| 10/25/2022  | Check            | 291 | No  | Scott's Lawn & Landscape Care                  | Lawn maintenance for Temple/Liberty Street properties                                  | 10000 Tioga State Bank | 56.32              | 204,442.02 |
| 10/25/2022  | Check            | 291 | No  | Scott's Lawn & Landscape Care                  | Lawn maintenance for Temple/Liberty Street properties                                  | 10000 Tioga State Bank | 56.32              | 204,498.34 |
| 10/25/2022  | Check            | 291 | No  | Scott's Lawn & Landscape Care                  | Lawn maintenance for Temple/Liberty Street properties                                  | 10000 Tioga State Bank | 56.32              | 204,554.66 |
| 10/25/2022  | Check            | 291 | No  | Scott's Lawn & Landscape Care                  | Lawn maintenance for Temple/Liberty Street properties                                  | 10000 Tioga State Bank | 56.32              | 204,610.98 |
| 10/25/2022  | Check            | 291 | No  | Scott's Lawn & Landscape Care                  | Lawn maintenance for Temple/Liberty Street properties                                  | 10000 Tioga State Bank | 56.32              | 204,667.30 |
| 12/06/2022  | Check            | 295 | No  | Tioga Co. Econ. Dev & Planning                 | Administrative Fees - Q4 2022  | 10000 Tioga State Bank | 6,250.00           | 210,917.30 |
| 12/16/2022  | Deposit          |     | No  | Housing Trust Fund Corporation                 | HTFC PYMT MAC 469 - 8577 CCD   | 10000 Tioga State Bank | -                  | -          |
|   |                  |     |     |  |  |                        | 321,738.78         | 110,821.48 |
| 12/19/2022  | Check            | 297 | No  | Tioga State Bank and Solyd Property Management | NYMS V. Candor - Progress Payment #1 for 80,82 & 84 Main Street, Candor                | 10000 Tioga State Bank | 321,738.78         | 210,917.30 |
| <b>Total for 62150 Outside Contract Services</b>      |                  |     |     |  |  |                        | <b>\$14,779.80</b> |            |
| <b>Total for 62100 Contract Services</b>              |                  |     |     |  |  |                        | <b>\$22,939.80</b> |            |
| 65120 Insurance - Liability, D and O                  |                  |     |     |  |  |                        |                    |            |
| Beginning Balance                                     |                  |     |     |  |  |                        |                    |            |
| <b>Total for 65120 Insurance - Liability, D and O</b> |                  |     |     |  |  |                        |                    | 1,003.30   |
| 10/31/2022  | Journal Entry    | 7   | No  |  | To recognize the expense for Oct- Travelers  | -Split-                | 11.00              | 1,014.30   |
| 11/30/2022  | Journal Entry    | 8   | No  |  | To recognize the expense for Nov- Travelers  | -Split-                | 11.00              | 1,025.30   |
| 12/31/2022  | Journal Entry    | 9   | No  |  | To recognize the expense for Dec- Travelers  | -Split-                | 11.00              | 1,036.30   |
| <b>Total for 65120 Insurance - Liability, D and O</b> |                  |     |     |  |  |                        | <b>\$33.00</b>     |            |
| 65150 Memberships and Dues                            |                  |     |     |  |  |                        |                    |            |
| Beginning Balance                                     |                  |     |     |  |  |                        |                    |            |
| <b>Total for 65150 Memberships and Dues</b>           |                  |     |     |  |  |                        |                    | 1,000.00   |
| <b>Total for 62000 Operating Expenses</b>             |                  |     |     |  |  |                        | <b>\$22,972.80</b> |            |
| 62800 Facilities and Equipment                        |                  |     |     |  |  |                        |                    |            |
| 62840 Equip Rental and Maintenance                    |                  |     |     |  |  |                        |                    |            |
| Beginning Balance                                     |                  |     |     |  |  |                        |                    |            |
| <b>Total for 62840 Equip Rental and Maintenance</b>   |                  |     |     |  |  |                        |                    | 1,468.80   |
| 12/20/2022  | Check            | 301 | No  | Wet Grass Property Care, LCC                   | snow removal for LB properties   | 10000 Tioga State Bank | 351.49             | 1,820.29   |
| 12/29/2022  | Check            | 303 | No  | Wet Grass Property Care, LCC                   | snow removal LB properties   | 10000 Tioga State Bank | 331.24             | 2,151.53   |
| <b>Total for 62840 Equip Rental and Maintenance</b>   |                  |     |     |  |  |                        | <b>\$682.73</b>    |            |
| 62870 Property Insurance                              |                  |     |     |  |  |                        |                    |            |
| Beginning Balance                                     |                  |     |     |  |  |                        |                    |            |
| <b>Total for 62870 Property Insurance</b>             |                  |     |     |  |  |                        |                    | 1,496.18   |
| 12/20/2022  | Check            | 300 | No  | Leatherstocking Cooperative Insurance Co.      | Property Insurance   | 10000 Tioga State Bank | 1,364.83           | 2,861.01   |
| <b>Total for 62870 Property Insurance</b>             |                  |     |     |  |  |                        | <b>\$1,364.83</b>  |            |
| 62890 Rent, Parking, Utilities                        |                  |     |     |  |  |                        |                    |            |
| Beginning Balance                                     |                  |     |     |  |  |                        |                    |            |
| <b>Total for 62890 Rent, Parking, Utilities</b>       |                  |     |     |  |  |                        |                    | 35.77      |
| 11/30/2022  | Check            | 294 | No  | Village of Newark Valley                       | Past due water charges   | 10000 Tioga State Bank | 174.35             | 210.12     |
| 11/30/2022  | Check            | 294 | No  | Village of Newark Valley                       | Past due water charges   | 10000 Tioga State Bank | 1,219.40           | 1,429.52   |
| 12/20/2022  | Check            | 299 | No  | NYSEG  | 103 Liberty Street electric Acct. 10053651708  | 10000 Tioga State Bank | 113.81             | 1,543.33   |
| 12/29/2022  | Check            | 304 | No  | Village of Owego Clerk Treasurer               | 437 Front Street, Owego current sewer charges and past due charges from previous owner | 10000 Tioga State Bank | 957.78             | 2,501.11   |
| 12/29/2022  | Check            | 306 | No  | NYSEG  | 103 Liberty Street, Owego electric charges   | 10000 Tioga State Bank | 19.02              | 2,520.13   |
| 12/29/2022  | Check            | 304 | No  | Village of Owego Clerk Treasurer               | 103 Liberty Street, Owego sewer charges  | 10000 Tioga State Bank | 146.00             | 2,666.13   |

| DATE   | TRANSACTION TYPE | NUM         | ADJ | NAME                                 | MEMO/DESCRIPTION                                   | SPLIT                  | AMOUNT            | BALANCE  |
|--|------------------|-------------|-----|--------------------------------------|--|------------------------|-------------------|----------|
| <b>Total for 62890 Rent, Parking, Utilities</b>        |                  |             |     |                                      |  |                        | <b>\$2,630.36</b> |          |
| <b>Total for 62800 Facilities and Equipment</b>        |                  |             |     |                                      |  |                        | <b>\$4,677.92</b> |          |
| 63002 103 Liberty Street Hooker Found                  |                  |             |     |                                      |  |                        |                   |          |
| Beginning Balance                                      |                  |             |     |                                      |  |                        |                   |          |
|  |                  |             |     |                                      |  |                        |                   | 5,273.01 |
| 10/05/2022   | Check            | 286         | No  | Village of Owego Clerk Treasurer     | Sewer Charges Q3                                   | 10000 Tioga State Bank | 48.66             | 5,321.67 |
| <b>Total for 63002 103 Liberty Street Hooker Found</b> |                  |             |     |                                      |  |                        | <b>\$48.66</b>    |          |
| 65100 Other Types of Expenses                          |                  |             |     |                                      |  |                        |                   |          |
| 65160 Other Costs                                      |                  |             |     |                                      |  |                        |                   |          |
| 10/05/2022   | Check            | 287         | No  | Empire State Development Corporation | Restore NY Application Fee - Tioga Trails          | 10000 Tioga State Bank | 0.00              | 0.00     |
| 10/05/2022   | Journal Entry    | EOY-Audito  | No  |                                      |  | -Split-                | 500.00            | 500.00   |
| 10/11/2022   | Check            | 288         | No  | Empire State Development Corporation | Restore NY Round VI Application Fee - Tioga Trails | 10000 Tioga State Bank | 500.00            | 1,000.00 |
| 10/11/2022   | Check            | 289         | No  | Empire State Development Corporation | Restore NY Round VI Application Fee - River House  | 10000 Tioga State Bank | 500.00            | 1,500.00 |
| 10/25/2022   | Journal Entry    | EOY-AuditoR | No  |                                      |  | -Split-                | -500.00           | 1,000.00 |
| 10/25/2022   | Deposit          |             | No  | General & Administrative             | Restore NY - Application Fee reimbursement         | 10000 Tioga State Bank | -500.00           | 500.00   |
| <b>Total for 65160 Other Costs</b>                     |                  |             |     |                                      |  |                        | <b>\$500.00</b>   |          |
| <b>Total for 65100 Other Types of Expenses</b>         |                  |             |     |                                      |  |                        | <b>\$500.00</b>   |          |

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