



ECONOMIC DEVELOPMENT & PLANNING | INDUSTRIAL DEVELOPMENT AGENCY | LOCAL DEVELOPMENT CORPORATION

Tioga County Industrial Development Agency
May 4, 2022 – 4:30 pm
Ronald E Dougherty County Office Building
56 Main Street, Owego, NY 13827
Legislative Conference Room, 1st Floor
Agenda

Call to Order and Introductions

Attendance

IDA Board Members

Roll Call: J. Ceccherelli, M. Sauerbrey, K. Gillette, J. Ward, E. Knolles, A. Gowan

Excused: T. Monell

Guests: C. Curtis, M. Schnabl, J. Meagher, L. Tinney

Privilege of the Floor: James Gensel

Approval of Minutes

- A. [April 6, 2022 Regular Meeting Minutes](#)
- B. [April 13, 2022 Loan Committee Meeting Minutes](#)

Financials

- A. [Balance Sheet](#)
- B. [Profit & Loss](#)
- C. [Transaction Detail](#)
- D. [Accounts Receivable](#)

ED&P Update: L. Tinney

Project Updates: L. Tinney & C. Curtis

- A. Owego Gardens II
 - 1. [Updated Project Cost Spreadsheet](#)

New Business: C. Curtis

- A. Harford Mills – Parker Residence
- B. Barn & Silo Demo Proposals
 - 1. [LaBella Associates D.P.C.](#)
 - 2. [Delta Engineers, Architects, & Surveyors](#)
 - 3. [Keystone Environmental Services Estimated Price Proposal](#)
[Keystone Environmental Services Not To Exceed Proposal](#)
[Statement of Qualifications](#)
- C. TEAM Tioga Documentary
<https://www.deluge.media/teamtioga>

Committee Reports: C. Curtis

- A. Public Authority Accountability Act (PAAA)



1. Audit Committee Report: A. Gowan, E. Knolles, J. Ward
 - a. [Insero & Co – annual audit 3-year proposal](#)
2. Governance Committee: J. Ceccherelli, A. Gowan, E. Knolles
 - a. No report
3. Finance Committee: J. Ceccherelli, A. Gowan, J. Ward
 - a. No report
4. Loan Committee: S. Thomas, A. Gowan, R. Kelsey, K. Dougherty, D. Barton, J. Ward, E. Knolles
 - a. IRP Loan – Vitality Aesthetics & Wellness - Recommend denial
5. Railroad Committee: M. Sauerbrey, K. Gillette, T. Monell
 - a. No report

PILOT Updates: C. Curtis

A. Sales Tax Exemptions Update:

1. Owego Gardens II – Home Leasing - \$95,181.36/Authorized \$524,194
2. RB Robinson - \$25,887.79/Authorized \$55,990
3. Statewide Aquastore Inc. - \$11,663.61/Authorized \$17,856.40

Grant Updates: C. Curtis

A. New York State Division of Homeland Security and Emergency Services (DHSES)
DR-4567 Planning Grant – Richford Railroad

1. Application pending

Motion to move into Executive Session pursuant to Public Officers Law Section 105

Next Meeting: Wednesday May 4, 2022



Tioga County Industrial Development Agency
April 6, 2022 – 4:30 pm
Ronald E Dougherty County Office Building
56 Main Street, Owego, NY 13827
Hubbard Auditorium, 1st Floor
Regular Board Meeting Minutes via Zoom

DRAFT

I. Call to Order and Introductions – Ms. Ceccherelli called the meeting to order at 4:32.

II. Attendance

IDA Board Members
Roll Call: J. Ceccherelli, M. Sauerbrey, T. Monell, J. Ward, E. Knolles, A. Gowan
Excused: K. Gillette
Guests: C. Curtis, M. Schnabl, J. Meagher, L. Tinney

III. Privilege of the Floor: James Gensel

Mr. Gensel shared an Owego Gardens II water system extension update with the board. He noted that the project is now in the construction phase. The contractor has installed the first set of pump upgrades, which is now up and running. The second of the two pumps is currently being worked on and is expected to be brought online on Monday. Robinson solicited two new bids to bring electric to the tank site. This will result in an increase in the change order for the Robinson contract.

Motion to authorize cost increase to Robinson Contract Change Order 2 to \$137,296.79 from \$125,321 due to change in electrical subcontractor. (E. Knolles, M. Sauerbrey)

IV. Approval of Minutes

A. March 2, 2022 Regular Meeting Minutes

Motion to approve March 2, 2022 regular meeting minutes, as written. (A. Gowan, T. Monell)

Aye – 5 Abstain – 0
No – 0 Carried

V. Financials

- A. Balance Sheet
B. Profit & Loss
C. Transaction Detail
D. Accounts Receivable

Motion to acknowledge financials, as presented, (A. Gowan, J. Ward)

Aye – 5 Abstain – 0
No – 0 Carried

VI. ED&P Update: L. Tinney

Ms. Tinney updated the board on the following items:

- ED&P worked with the Town of Nichols and Southern Tier Network to submit a USDA ReConnect III Broadband grant to bring broadband access to the unserved areas of the Town of Nichols. ARPA funds from the Town and County were leveraged as a part of the match.
ED&P is working with Southern Tier Network on another grant application to extend broadband as far as possible up Route 38 through the towns of Newark Valley,



- Berkshire, and Richford, using the balance of ARPA funds and ARC grant funds.
- The developer that was interested in building at the Lounsberry Industrial Pocket is no longer interested in doing so. Ms. Tinney has reached out to other potential developers for the site.
- Sean Lanning, the Education Workforce Coordinator with the department is looking to make business visits in the coming up weeks and setting up tours at different businesses. Ms. Tinney invited board members to attend these tours.
- The Ithaca Neighborhood Housing Services project in the Village of Owego has been stalled at the Village level.
- The TEAM Tioga breakfast is being held April 28, 2022 at Tioga Downs.

VII. Project Updates: L. Tinney & C. Curtis

- A. Owego Gardens II

Ms. Curtis and Ms. Tinney gave additional information to the board regarding the project. Tenants are expected to move into the housing units in June. The current activities at the site include getting the pump stations up and running and tying in the existing water line to the new water line. Next week, Robinson will perform water pressure tests, then electric service to the water tank will be installed.
- B. Lounsberry Power Study

Ms. Curtis reported that Larson Design Group is waiting on information from NYSEG in order to complete the study. Ms. Tinney is working with NYSEG to attain the needed information.
- C. Prevailing Wage

Mr. Meagher advised the board that prevailing wage applies to projects that are funded by public money, including IDA money, that are valued at over \$5 million. He noted that the state has not issued regulations as to how that statute is to be interpreted. This includes determining which entity will be responsible for monitoring projects. Mr. Meagher will continue to monitor this issue and wait for guidance from New York State.

VIII. New Business: C. Curtis

- A. Park Outdoor Advertising – expired leases

The leases for the Park Outdoor Advertising billboards expire at the end of this year. After negotiation, Park Outdoor is now asking to renew their leases at a rate of \$2000 and \$2200 for 10 years.

Motion to approve leases for Park Outdoor Advertising in the amount of \$2,000 and \$2,200 for the term of 10 years. (T. Monell, E. Knolles)

Aye – 5	Abstain – 0
No – 0	Carried
- B. Social media services – contract renewal

BiziLife, LLC is looking to renew their annual contract for social media services. They are asking for a 7% increase, bringing their monthly cost up to \$535.

Motion to authorize annual contract renewal with BiziLife, LLC, and increase their monthly payment to \$535 from \$500. (E. Knolles, J. Ward)

Aye – 5	Abstain – 0
No – 0	Carried



C. Tioga County Chamber of Commerce – July event

Ms. Curtis reported that the Tioga County Chamber of Commerce is holding their annual event in July, and asked if they board would like a table at the event. The board expressed interest in attending.

IX. Committee Reports: C. Curtis

A. Public Authority Accountability Act (PAAA)

1. Audit Committee Report: A. Gowan, E. Knolles, J. Ward
 - a. 2021 Audit complete
2. Governance Committee: J. Ceccherelli, A. Gowan, E. Knolles
 - a. PARIS Reports submitted before 3-31 deadline
 - b. Chemung, Steuben, & Tioga County IDA networking events
Ms. Curtis noted that she will be attending quarterly networking events with Chemung and Steuben County IDAs. Each county will take turns hosting the meetings.
3. Finance Committee: J. Ceccherelli, A. Gowan, J. Ward
 - a. No report
4. Loan Committee: S. Thomas, A. Gowan, R. Kelsey, K. Dougherty, D. Barton, J. Ward, E. Knolles
 - a. No report
5. Railroad Committee: M. Sauerbrey, K. Gillette, T. Monell
 - a. No report

X. PILOT Updates: C. Curtis

A. Sales Tax Exemptions Update:

1. Owego Gardens II – Home Leasing - \$95,181.36/Authorized \$524,194
2. RB Robinson - \$25,887.79/Authorized \$55,990
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XI. Grant Updates: C. Curtis

A. New York State Division of Homeland Security and Emergency Services (DHSES) DR-4567 Planning Grant – Richford Railroad

1. Application pending

XII. Motion to move into Executive Session at 5:12 pm to discuss financial matters pursuant to Public Officers Law Section 105. (E. Knolles, T. Monell)

Motion to adjourn Executive Session at 5:41 pm.

XIII. Next Meeting: Wednesday May 4, 2022

XIV. Adjournment – Mr. Monell motioned to adjourn the meeting at 5:42 pm.



ECONOMIC DEVELOPMENT & PLANNING | INDUSTRIAL DEVELOPMENT AGENCY | LOCAL DEVELOPMENT CORPORATION

Tioga County IDA
Loan Committee Meeting
April 13, 2022 – 9 am
Agenda

Members: R. Kelsey, K. Dougherty, D. Barton, A. Gowan, J. Ward, E. Knolles
Present: R. Kelsey, K. Dougherty, D. Barton, A. Gowan, J. Ward
Guests: C. Curtis

Meeting called to order at 9:03

New Business

A. TCIDA IRP Loan Program Application

1. Vitality Aesthetics & Wellness – Melissa Cantellops & Michael Cantellops
Recommend denial due to personal debt commitments, projected reduction of annual household income, and lack of reserves for business operations during the first year of speculative business.

Aye – 4 Abstain – 1 (K. Dougherty)
No – 0 Carried.

Meeting adjourned at 9:55

Tioga County Industrial Development Agency

Balance Sheet

As of April 30, 2022

	Apr 30, 22	Apr 30, 21	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Restricted Cash Accounts			
COVID-19	318,083.71	311,561.07	6,522.64
Community- Facade Improvement	206,493.13	168,616.98	37,876.15
CCTC- Industrial Park	0.00	9,706.03	-9,706.03
USDA Funds			
CCTC- Loan Loss Reserve	40,482.42	40,471.29	11.13
TSB- IRP 2016 (Formerly IRP 4)	141,175.34	99,841.93	41,333.41
TSB- RBEG	153,181.00	143,434.30	9,746.70
TSB- marketing	0.00	1,115.80	-1,115.80
Total USDA Funds	334,838.76	284,863.32	49,975.44
Total Restricted Cash Accounts	859,415.60	774,747.40	84,668.20
CCTC- CDs			
Site Development			
Site Development 2441	100,262.00	100,000.00	262.00
Site Development 2440	100,149.67	100,000.00	149.67
Site Development 2439	100,149.67	100,000.00	149.67
Total Site Development	300,561.34	300,000.00	561.34
Land Acquisition (879)	549,763.55	545,414.33	4,349.22
Capital Improvement (284)	323,406.76	318,847.13	4,559.63
Total CCTC- CDs	1,173,731.65	1,164,261.46	9,470.19
Temporarily Restricted Cash Acc			
TSB-Owego Gardens	989,060.35	116,562.35	872,498.00
TSB-Crown Cork and Seal	105.67	300,105.67	-300,000.00
Community- BestBuy PILOT Acct.	369.98	570,369.98	-570,000.00
Total Temporarily Restricted Cash Acc	989,536.00	987,038.00	2,498.00
Unrestricted Cash Accounts			
TSB ICS	1,000,388.67	1,564,398.43	-564,009.76
TSB- checking	107,183.73	440,905.98	-333,722.25
TSB- general fund	25,757.58	125,704.95	-99,947.37
Total Unrestricted Cash Accounts	1,133,329.98	2,131,009.36	-997,679.38
Total Checking/Savings	4,156,013.23	5,057,056.22	-901,042.99
Other Current Assets			
COVID-19 ERLP			
C-7-A	14,542.51	23,649.42	-9,106.91
C-5-A	5,187.74	8,609.97	-3,422.23
C-4-A	5,093.71	8,384.95	-3,291.24
C-2-A	7,327.68	11,863.99	-4,536.31
C-1-A	13,973.58	21,618.33	-7,644.75
Total COVID-19 ERLP	46,125.22	74,126.66	-28,001.44
Accounts Receivable 1300.01	746,453.05	168,453.05	578,000.00
Allowance for Doubtful Accounts	-35,000.00	-35,000.00	0.00
Commercial Facade Loan Program			
Loan Rec - 2017-01-C	17,500.00	24,375.00	-6,875.00
Loan Rec - 2018-03-C	8,750.00	12,187.50	-3,437.50
Loan Rec - 2018-01-C	2,220.02	4,320.02	-2,100.00
Loan Rec - 2017-02-C	10,814.82	17,303.58	-6,488.76
Loan Rec - 2016-03-C	0.00	5,195.76	-5,195.76
Loan Rec - 2016-02-C	2,778.08	9,722.48	-6,944.40
Loan Rec - 2015-06-C	-0.06	4,024.40	-4,024.46
Loan Rec - 2015-05-C	0.00	2,998.26	-2,998.26
Total Commercial Facade Loan Program	42,062.86	80,127.00	-38,064.14
RBEG			
Loan Rec - RBEG 2019 -06	60,473.16	67,617.93	-7,144.77
Total RBEG	60,473.16	67,617.93	-7,144.77
IRP 4			
Loan Rec 2021-02-A	13,317.42	0.00	13,317.42
Loan Rec 2021-01-A	72,868.72	80,000.00	-7,131.28
Loan Rec 2019-07-A	36,784.00	38,505.31	-1,721.31
Loan Rec - 2019 - 06A	75,593.75	84,524.72	-8,930.97
Loan Rec 2018-02-A	4,759.41	6,233.19	-1,473.78

Tioga County Industrial Development Agency

Balance Sheet

As of April 30, 2022

	Apr 30, 22	Apr 30, 21	\$ Change
Loan Rec 2018-01-A	57,797.71	61,335.25	-3,537.54
Loan Rec 2017-05-A	915.10	5,881.87	-4,966.77
Loan Rec 2017-04-A	30,372.09	32,438.47	-2,066.38
Loan Rec 2017-02-A	0.00	35,041.87	-35,041.87
Loan Rec 2017-01-A	13,611.99	16,156.64	-2,544.65
Loan Rec 2016-01-A	0.00	814.69	-814.69
Loan Rec 2009-02-A	49,051.58	49,451.58	-400.00
Total IRP 4	355,071.77	410,383.59	-55,311.82
IRP 3			
Loan Rec 2007-08-A	4,294.47	11,827.89	-7,533.42
Total IRP 3	4,294.47	11,827.89	-7,533.42
IRP 2			
Loan Rec 2011-03-A	0.00	11,683.55	-11,683.55
Total IRP 2	0.00	11,683.55	-11,683.55
Total Other Current Assets	1,219,480.53	789,219.67	430,260.86
Total Current Assets	5,375,493.76	5,846,275.89	-470,782.13
Fixed Assets			
Land-Rizzuto	78,395.16	0.00	78,395.16
Land- Cavataio	2,500.00	2,500.00	0.00
Land-general	601,707.05	601,257.05	450.00
Land-Louns			
Lopke	8,993.03	8,993.03	0.00
Town of Nichols	20,000.00	20,000.00	0.00
Berry	2,452.20	2,452.20	0.00
Hess	259,561.43	259,561.43	0.00
Land-Louns - Other	139,612.53	139,612.53	0.00
Total Land-Louns	430,619.19	430,619.19	0.00
Land 434	376,800.36	376,800.36	0.00
Railroad Improvements	1,979,330.50	1,979,330.50	0.00
Z Accumulated Depreciation	-1,237,003.24	-1,216,347.46	-20,655.78
Total Fixed Assets	2,232,349.02	2,174,159.64	58,189.38
TOTAL ASSETS	7,607,842.78	8,020,435.53	-412,592.75
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
PILOT Payments			
Spencer-Tioga Solar	93,220.00	91,392.00	1,828.00
Gateway Owego, LLC	1,800.00	1,600.00	200.00
Crown Cork and Seal	300,000.00	300,000.00	0.00
Owego Gardens	24,009.00	23,539.00	470.00
Best Buy PP	570,000.00	570,000.00	0.00
Total PILOT Payments	989,029.00	986,531.00	2,498.00
Total Other Current Liabilities	989,029.00	986,531.00	2,498.00
Total Current Liabilities	989,029.00	986,531.00	2,498.00
Long Term Liabilities			
Tioga County COVID-19 ERLP	363,456.36	385,110.10	-21,653.74
Loan Pay- IRP 4	202,293.40	212,507.33	-10,213.93
Loan Pay- IRP 3	160,457.30	171,085.45	-10,628.15
Loan Pay- IRP 2	101,111.91	112,327.63	-11,215.72
Loan Pay- IRP 1	46,180.14	53,900.28	-7,720.14
Total Long Term Liabilities	873,499.11	934,930.79	-61,431.68
Total Liabilities	1,862,528.11	1,921,461.79	-58,933.68
Equity			
Board Designated Funds	1,406,302.63	1,406,302.63	0.00
1110 - Retained Earnings	4,536,718.32	4,725,073.59	-188,355.27
Net Income	-197,706.28	-32,402.48	-165,303.80

12:30 PM

05/02/22

Accrual Basis

Tioga County Industrial Development Agency

Balance Sheet

As of April 30, 2022

	<u>Apr 30, 22</u>	<u>Apr 30, 21</u>	<u>\$ Change</u>
Total Equity	5,745,314.67	6,098,973.74	-353,659.07
TOTAL LIABILITIES & EQUITY	<u>7,607,842.78</u>	<u>8,020,435.53</u>	<u>-412,592.75</u>

Tioga County Industrial Development Agency

Profit & Loss

05/02/22

January through April 2022

Accrual Basis

	Jan - Apr 22	Jan - Apr 21	\$ Change
Ordinary Income/Expense			
Income			
Gain/Loss on Sale of Asset	0.00	-58,453.51	58,453.51
Loan Interest Income			
COVID-19 C-7-A	138.14	102.77	35.37
COVID-19 C-5-A	49.37	77.75	-28.38
COVID-19 C-1-A	96.08	143.67	-47.59
COVID-19 C-2-A	69.73	136.37	-66.64
COVID-19 C-4-A	48.22	75.50	-27.28
RBEQ 2019 -06	826.48	920.96	-94.48
IRP 2			
2011-03-A	27.05	237.72	-210.67
Total IRP 2	27.05	237.72	-210.67
IRP 3			
2007-08-A	125.88	280.80	-154.92
Total IRP 3	125.88	280.80	-154.92
IRP 4			
2019 - 06A	1,033.09	1,151.20	-118.11
2021-02-A	117.41	0.00	117.41
2021-01-A	777.78	0.00	777.78
2019-07-A	486.98	680.48	-193.50
2018-02-A	67.98	110.43	-42.45
2018-01-A	697.16	987.57	-290.41
2017-04-A	462.73	493.43	-30.70
2017-05-A	16.30	58.47	-42.17
2017-01-A	118.16	138.92	-20.76
2017-02-A	0.00	409.31	-409.31
2016-01-A	0.00	63.49	-63.49
Total IRP 4	3,777.59	4,093.30	-315.71
Loan Interest Income - Other	29.35	0.00	29.35
Total Loan Interest Income	5,187.89	6,068.84	-880.95
Loan Program Fee			
Facade	300.00	0.00	300.00
IRP 4	150.00	1,100.00	-950.00
Total Loan Program Fee	450.00	1,100.00	-650.00
Loan Late Fee			
COVID-19 C-7-A	0.00	21.65	-21.65
COVID-19 C-1-A	64.95	64.95	0.00
2016-02-C	41.66	62.49	-20.83
2018-02-A	0.00	5.00	-5.00
Total Loan Late Fee	106.61	154.09	-47.48
Loan Administrative Fee	134.37	499.71	-365.34
4110 - Grants			
Broadband Study	0.00	65,397.00	-65,397.00
Ag Value Chain	0.00	20,000.00	-20,000.00
4110 - Grants - Other	0.00	6,671.53	-6,671.53
Total 4110 - Grants	0.00	92,068.53	-92,068.53
Interest Income-			
Interest Income- TSB ICS	197.26	775.80	-578.54
Community- Facade Improvement	4.95	5.25	-0.30
CCTC Loan Loss Reserve Account	2.99	5.99	-3.00
TSB- checking	16.91	56.99	-40.08
TSB-general fund	8.38	11.21	-2.83
TSB- IRP 4	6.93	11.41	-4.48
TSB- RBEQ	7.46	9.34	-1.88

Tioga County Industrial Development Agency

05/02/22

Profit & Loss

Accrual Basis

January through April 2022

	Jan - Apr 22	Jan - Apr 21	\$ Change
TSB- marketing	0.04	0.07	-0.03
Total Interest Income-	244.92	876.06	-631.14
Leases/Licenses	11,614.46	6,915.56	4,698.90
OHRy freight	27,533.93	16,791.95	10,741.98
Total OHRy	27,533.93	16,791.95	10,741.98
4170 · PILOT Program Fees Tioga Downs	0.00	18,658.80	-18,658.80
Total 4170 · PILOT Program Fees	0.00	18,658.80	-18,658.80
Sale of Property	0.00	3,800.00	-3,800.00
Total Income	45,272.18	88,480.03	-43,207.85
Expense			
Grant Expense Ag Value Chain	0.00	20,000.00	-20,000.00
Total Grant Expense	0.00	20,000.00	-20,000.00
Marketing Education Curtis	294.50	116.00	178.50
Total Education	100.00	0.00	100.00
Loan Admin Fee IRP 4	134.37	499.71	-365.34
Total Loan Admin Fee	134.37	499.71	-365.34
Loan Program Expense Marketing Loan Program Expense - Other	0.00	112.50	-112.50
Total Loan Program Expense	199.85	70.65	129.20
6120 · Bank Service Charges	0.00	35.00	-35.00
6160 · Dues and Subscriptions Employee benefit IRA Company Match	1,060.00	1,060.00	0.00
Total Employee benefit	490.67	486.00	4.67
6180 · Insurance WC (Utica) Travel/Accident (Hartford) D & O (Philadelphia Ins. Co) 6190 · Disability (First Rehab Life) Employee Health (SSA)	0.00	-239.00	239.00
6185 · Property & Liability (Dryden) RR Liability (Steadfast)	750.00	750.00	0.00
	3,483.00	4,201.00	-718.00
	388.80	357.83	30.97
	2,013.74	1,876.00	137.74
	11,224.42	10,947.28	277.14
	29,055.60	26,648.14	2,407.46
Total 6180 · Insurance	46,915.56	44,541.25	2,374.31
6200 · Interest Expense 6205 · Loan Int Exp Covid 6200 · Interest Expense - Other	0.00	350.19	-350.19
Total 6200 · Interest Expense	1,710.85	1,816.08	-105.23
6560 · Payroll Expenses Payroll Expenses - HSA 6560 · Payroll Expenses - Other	1,200.00	1,200.00	0.00
	18,257.96	16,109.51	2,148.45

Tioga County Industrial Development Agency

Profit & Loss

05/02/22

January through April 2022

Accrual Basis

	Jan - Apr 22	Jan - Apr 21	\$ Change
Total 6560 · Payroll Expenses	19,457.96	17,309.51	2,148.45
6270 · Professional Fees			
BiziLife LLC	2,000.00	250.00	1,750.00
Ag Ec Dev Specialist Position	5,000.00	5,000.00	0.00
Administrative Services			
Tinney	8,500.00	8,500.00	0.00
Total Administrative Services	8,500.00	8,500.00	0.00
6650 · Accounting			
Jan Nolis	1,070.00	510.00	560.00
6650 · Accounting - Other	7,600.00	7,300.00	300.00
Total 6650 · Accounting	8,670.00	7,810.00	860.00
6280 · Legal Fees			
Loan Program Fees	0.00	83.89	-83.89
6280 · Legal Fees - Other	8,435.00	11,228.02	-2,793.02
Total 6280 · Legal Fees	8,435.00	11,311.91	-2,876.91
6270 · Professional Fees - Other	3,848.00	0.00	3,848.00
Total 6270 · Professional Fees	36,453.00	32,871.91	3,581.09
6670 · Program Expense			
Water Tower	134,512.09	148.71	134,363.38
Total 6670 · Program Expense	134,512.09	148.71	134,363.38
Property Taxes			
Stanton Hill 9.64A Town Lot	206.68	226.20	-19.52
96 · Smith Creek Rd	25.55	27.96	-2.41
540 · Stanton Hill	156.42	171.19	-14.77
Spring St	0.27	0.26	0.01
Berry Road (47)	131.81	144.26	-12.45
Carmichael Road	6.94	4.47	2.47
Smith Creek Road	21.90	23.97	-2.07
Glenmary Drive	10.10	10.74	-0.64
Metro Road	8.42	8.95	-0.53
Total Property Taxes	568.09	618.00	-49.91
Recording fees	0.00	385.50	-385.50
6770 · Supplies	764.57	443.42	321.15
6350 · Travel & Ent	355.66	0.00	355.66
Total Expense	243,017.17	120,864.43	122,152.74
Net Ordinary Income	-197,744.99	-32,384.40	-165,360.59
Other Income/Expense			
Other Income			
Interest Income - TSB COVID19	38.71	-18.08	56.79
Total Other Income	38.71	-18.08	56.79
Net Other Income	38.71	-18.08	56.79
Net Income	-197,706.28	-32,402.48	-165,303.80

**Tioga County Industrial Development Agency
Transaction Detail**

April 2022

Accrual Basis

Type	Date	Num	Name	Memo	Amount
Restricted Cash Accounts					
COVID-19					
Deposit	04/01/2022			Loan Pmt	432.92
Deposit	04/05/2022			Loan Pmts	1,100.00
Deposit	04/11/2022			Loan Pmt	288.61
Total COVID-19					1,821.53
Community- Facade Improvement					
Deposit	04/01/2022			Loan pmts	678.36
Deposit	04/13/2022			Loan App Fee & Loan Pmt	640.73
Deposit	04/15/2022			Loan pmt	300.00
Total Community- Facade Improvement					1,619.09
USDA Funds					
TSB- IRP 2016 (Formerly IRP 4)					
Deposit	04/01/2022			Loan Pmt	306.00
Deposit	04/05/2022			Loan pmts	1,432.45
Deposit	04/11/2022			Loan Pmt	250.00
Deposit	04/14/2022			Loan App Fee	150.00
Deposit	04/26/2022			Loan pmt	754.16
Deposit	04/28/2022			Loan Pmts	572.36
Total TSB- IRP 2016 (Formerly IRP 4)					3,464.97
TSB- RBEG					
Deposit	04/05/2022			Loan pmt	809.96
Total TSB- RBEG					809.96
Total USDA Funds					4,274.93
Total Restricted Cash Accounts					7,715.55
Temporarily Restricted Cash Acc					
TSB-Owego Gardens					
Deposit	04/20/2022			Spencer-Tioga Solar 2022 PILOT	93,220.00
Total TSB-Owego Gardens					93,220.00
Total Temporarily Restricted Cash Acc					93,220.00
Unrestricted Cash Accounts					
TSB- checking					
Check	04/01/2022	6850	Bizilife LLC	Mar social media	-500.00
Check	04/01/2022	6851	Christine Curtis	April HSA	-300.00
Check	04/04/2022	6852	LeeAnn Tinney	April 2022 Professional Services	-2,125.00
Deposit	04/05/2022			Lease pmt Park Outdoor	3,000.00
Check	04/07/2022	X	NYS Division of the Treasury	March 2022 State Tax Deposit	-233.88
Check	04/11/2022	6853	Tioga County ED&P	Ad split cost	-119.50
Deposit	04/11/2022			2022 Lease Pmt Lindhorst	250.00
Check	04/13/2022	6854	Christine E Curtis	Pay Period: 3/14/22-4/9/22	-1,459.77
Check	04/15/2022	X	EFTPS 941 Tax Payment	March 2022 Federal Tax Deposit	-1,325.10
Check	04/20/2022	6855	Jan Nolis, CPA	Prof Svcs	-190.00
Check	04/20/2022	6856	Factual Data	Inv 2767228 Customer No 837909996	-80.35
Check	04/20/2022	6857	Thomas, Collison & Meagher	Services Dec 2021	-4,160.00
Check	04/20/2022	6858	Thomas, Collison & Meagher	Services Jan 2022	-4,275.00
Check	04/20/2022	6859	Tioga County	Mar wireless IT Inv#4408	-37.99
Check	04/20/2022	6860	The Hartford Insurance Company	2022-23 Travel/Accident Acc#14032241	-750.00
Check	04/20/2022	6861	Tioga County Treasurer	DSS Postage 1st QTR 2022	-30.22
Deposit	04/20/2022			RJ Corman Feb 2022 Pmt	5,905.20
Check	04/26/2022	6862	Excellus Health Plan	May 2022 Inv# 31473787	-514.13
Check	04/26/2022	6863	Tioga County Chamber of Commerce	Membership Dues Inv 114274	-210.00
Check	04/27/2022	6864	Christine E Curtis	Pay Period: 4/10/22-4/23/22	-1,491.73
Check	04/27/2022	6865	Franklin Templeton	Apr 2022 Simple IRA - C. Curtis	-157.02
Total TSB- checking					-8,804.49
Total Unrestricted Cash Accounts					-8,804.49
TOTAL					92,131.06

ACCOUNTS RECEIVABLE - OUTSTANDING ITEMS

\$ 126,000.00	Crown Cork & Seal	Agency fee - annual installments of \$42,000 (3 remaining)
\$ 453.05	NYS DOT	Waverly Trade Center's final pass-thru grant disbursement
\$ 350,000.00	ESD	Water tank grant: Project AB017 Tioga County IDA E-Site Water System Capital
\$ 270,000.00	Suez	Water tank - installation refund
\$ 746,453.05	Total	

Professional Services Agreement

Agreement made the ____ day of _____, 2022
between

LaBella Associates, D.P.C.
("LaBella")

and

Tioga County IDA
("Client")

for services related to the following Project:

Comprehensive Asbestos-Containing Materials Inspection
Two Barns & Three Silos – Intersection of Stanton Hills Road and Buck Road
Nichols, New York 13812
LaBella Proposal #: P2202724
("Project")

LaBella and Client hereby agree as follows:

Description of Services: LaBella shall perform the services set forth and described in LaBella's proposal, dated April 27, 2022, a copy of which is attached as *Exhibit A*, in accordance with the terms and conditions of this contract attached as *Exhibit B*.

Compensation for Services: A retainer in the amount of \$100,000 shall be required prior to the initiation of services. This retainer will be held until the end of the Project and applied to Client's final invoice. Any excess amount shall be returned to Client. Client shall compensate LaBella for its professional services as set forth in LaBella's proposal. LaBella shall submit invoices for services rendered monthly. Client shall make payment to LaBella no later than thirty (30) days after the date of each invoice.

Term: LaBella shall commence performing its services when Client gives notice to proceed. This Agreement shall terminate when LaBella's services are completed and final payment has been received from Client, or as otherwise provided in this Agreement.

Insurance: LaBella shall maintain, at its own expense, throughout the term of this Agreement and until the expiration of all applicable statutes of limitation, the following insurance coverages:

- Comprehensive general liability insurance with policy limits of not less than \$1,000,000 each occurrence and \$2,000,000 in the aggregate for bodily injury and property damage;
- Automobile liability insurance covering owned, non-owned, rented and hired vehicles operated by LaBella with policy limits of not less than \$1,000,000 combined single limit and aggregate for bodily injury and property damage;
- Umbrella liability insurance with policy limits of not less than \$10,000,000 each occurrence and \$10,000,000 in the aggregate;
- Worker’s compensation insurance at statutory limits and employer’s liability insurance with a policy limit of not less than \$1,000,000 for all employees engaged in the rendering of professional services under this Agreement; and
- Professional liability insurance with policy limits of not less than \$5,000,000 per claim and \$7,500,000 in the aggregate.

Client shall be named as an additional insured on a primary and non-contributory basis under the CGL, Automobile and Umbrella insurance policies. LaBella shall provide to the Client certificates of insurance evidencing compliance with the requirements of this Agreement. The certificates shall contain a provision that at least thirty (30) days prior written notice shall be given to Client in the event of cancellation, non-renewal, or reduction of the insurance.

Indemnification: To the fullest extent permitted by law, LaBella shall indemnify and hold the Client and its officers and employees harmless from and against liabilities, damages, losses and judgments, including reasonable attorneys’ fees and expenses recoverable under applicable law, but only to the extent they are caused by the negligent acts, errors or omissions of LaBella, its employees and its consultants in the performance of professional services under this Agreement.

In recognition of the relative risks and benefits of the Project to both Client and LaBella, the risks have been allocated such that Client agrees, to the fullest extent permitted by law, to limit the liability of LaBella and LaBella’s consultants for any and all claims, liabilities, damages, losses, costs, and judgments of any nature whatsoever or claims expenses from any cause or causes, so that the total aggregate liability of LaBella and LaBella’s consultants shall not exceed \$50,000 or LaBella’s total fee for services rendered on this Project, whichever is greater.

LaBella Associates, D.P.C.

Tioga County IDA

By: _____

By: _____

Name _____

Name _____

Title _____

Title _____

Date: _____

Date _____

Exhibit A
LaBella's Proposal



April 27, 2022

Ms. Christine Curtis
Executive Administrator
Tioga County Industrial Development Agency
56 Main Street
Owego, New York 13827

**RE: Comprehensive Asbestos-Containing Materials Inspection
Two Barns & Three Silos – Intersection of Stanton Hills Road and Buck Road
Nichols, New York 13812
LaBella Proposal P2202724**

Dear Ms. Curtis:

LaBella Associates, D.P.C. (LaBella) is pleased to submit the following proposal to provide Tioga County Industrial Development Agency with Professional Consulting Services relating to Asbestos-Containing Materials (ACM) Inspection and Testing services associated with the two barns and three silos located at the intersection of Stanton Hills Road and Buck Road in Nichols, New York. This proposal outlines our understanding of the scope of services and fee.

SCOPE OF SERVICES

The project objective is to identify a variety of suspect ACMs that may require removal or abatement prior to demolition/renovation projects. It is our understanding that the interior, exterior, and roofing system of the two barns and three silos will be the primary focus of this inspection.

Inspection Procedures:

Asbestos (building related)

- LaBella's Field Inspector will complete a thorough evaluation of the interior, exterior and roofing system of the structures for the presence of suspect ACMs. All suspect ACMs will be sampled in accordance with AHERA regulations, 40 CFR Part 763.86 and 763.87 and NYS Code Rule 56, thereby strictly defining the proper discrimination of homogeneous materials and the required number of samples to establish the absence of asbestos. Destructive sampling techniques will be employed during this inspection.
- Loose vermiculite fill is a common insulator used in walls of CMU construction. A limited number of small holes will be drilled into select CMU walls (if applicable) to check for the presence of vermiculite insulation.
- All suspect ACM samples will be submitted for laboratory analysis. Samples will undergo Polarized Light Microscopy (PLM) analysis to determine the presence of asbestos. As required by New York State Department of Health, samples of materials that contain a matrix that interferes with PLM analysis, and that are inconclusive by PLM analysis, will then be analyzed by Transmission Electron Microscopy (TEM).
- An estimate of the number of required bulk samples has been prepared without detailed knowledge of the structures. The final number of samples requiring analysis is determined by the number of homogenous building materials identified in accordance with NYS Code Rule 56 and may therefore vary from the estimate provided.



- Collect and record site data sufficient to report approximate locations, condition, and quantities of confirmed ACM(s). These quantities will be presented in the Inspection Report and may be used to help generate budget estimates. It is recommended that an abatement design be completed prior to soliciting for any required asbestos abatement services.
- New York State regulation requires that the presence of confirmed damaged ACM(s) be considered an Incidental Disturbance with specific response requirements. The presence of damaged ACM(s) and the need for an assessment of Incidental Damage is unknown. *Therefore, no fee or fee contingency has been included in this proposal to cover the response to the discovery of Incidental Damage.*

Report:

A final report will be prepared for the project. The report will list confirmed ACM(s) by homogeneous area, describe locations, condition, and provide approximate quantities. Sample location drawings will be prepared to record the samples locations. Drawings will not be to scale.

PROJECT CONDITIONS

The following conditions are anticipated during the completion of the building survey portion of the project:

- Collection of bulk samples of suspect ACMs will be limited to those materials safely and readily accessible throughout the structures. That is, confined or unsafe spaces will not be inspected. However, the inspection will be completed in such a way to access as much of the building spaces as possible.
 - The presence of such spaces and the need for destructive investigation will be documented in the final reports. No attempt will be made to observe conditions in spaces not generally accessible, including but not limited to crawlspaces, pipe chases, plenums, or confined spaces.
- The owner or an owner's representative will provide access to all areas of the subject structures on the scheduled day of inspection. The costs associated with additional unplanned trips to the site to inspect previously unavailable spaces is extra and will be charged using the unit rates provided below.
- Testing of accessible roofing is included in this scope of work. Roof sampling can compromise the integrity of roofing systems. As required, roof sampling resulting in roof penetrations will be repaired. LaBella will patch asphalt roof systems at sample penetrations using trowel-grade, non-asbestos roofing cement.
- Representative samples of suspect materials will be collected in the quantities and locations as determined by the certified inspector in a manner consistent with recognized professional practices. Results of analysis of the samples collected will be used to draw general conclusions, concerning the approximate locations and quantities of materials present at the site.

DATA GAPS AND SIGNIFICANT ASSUMPTIONS

During the preparation of this inspection report, LaBella may make various assumptions due to the inaccessibility, or unavailability and lack of receipt of information in order to complete the Scope of Work. These Assumptions will be specified and reported in the "Data Gaps" and "Significant Assumption" sections of the inspection report. Client acknowledges these Assumptions and agrees to hold LaBella harmless from claims, costs, and damages of any kind whatsoever relating to or resulting from Client's misuse of the Assumptions.



INSPECTION LIMITATIONS

Work associated with this project will be performed in accordance with generally accepted environmental engineering practices for this region. LaBella makes no other warranty or representation, either expressed or implied, nor is one intended to be included as part of its services, proposals, contracts, or reports. No inspection can wholly eliminate the uncertainty regarding the potential for undiscovered ACMs. The Work performed by LaBella pursuant to the agreement is intended to reduce, but not eliminate, uncertainty regarding the potential for ACMs at the Site. Homogeneous materials will be identified and located based on visual observation from readily accessible points. The client shall be aware that the data derived from representative samples of any given homogeneous material represent conditions that apply only at that particular location, and such conditions may not necessarily apply to the general Site as a whole. Accordingly, the Client acknowledges and agrees that LaBella shall not be liable for any damages that may result should the inspection fail to reveal all ACMs at the Site.

OPINION OF PROBABLE COSTS

The nature of this project makes the Cost Reimbursable Fee arrangement most appropriate for the scope of work. **The final project cost is determined by the size, construction, and layout of the structures (homogeneous areas), and the number of samples required to complete the inspection.** The fee can be less than the proposed budget if the number of homogeneous areas is limited and minimal suspect materials are found to be present. Costs will be monitored throughout the project. If any concerns are identified that require additional work or a larger project budget, you will be notified immediately. This budget will not be exceeded, and additional work will proceed only after your review and concurrence and will be based on the unit costs presented below. Below is a summary of the anticipated project budget:

REGULATED BUILDING MATERIALS INSPECTION	
<u>Engineering Services:</u>	
- Coordination, fieldwork, sample submittal	\$2,210
<u>Direct Expenses:</u>	
- 15 PLM Friable bulk sample analysis (ELAP 198.1)	\$240
- 30 PLM Non-Friable bulk sample analysis (ELAP 198.6)	\$720
- 15 TEM bulk sample analysis (ELAP 198.4)	\$600
- Mileage (320 miles @ \$0.585/mile)	<u>\$190</u>
	<i>Subtotal:</i> \$1,750
<u>Data Compilation & Reporting:</u>	
- Data Completion & Report Preparation	\$840
	Total: \$4,800

Reimbursable expenses (e.g., laboratory fees, mileage, etc.) will be billed directly to the Client without markup for this project. Based on the Scope of Work for the project, we recommend a total budget be established in the amount of **\$4,800**.



Under this arrangement, the fee for personnel and expenses can be determined as outlined below:

1. LABOR

Personnel assigned to the project will be invoiced based on the actual number of hours worked on the project according to the hourly rate schedule listed below:

PERSONNEL CLASSIFICATION	HOURLY RATE
Project Manager	\$100
Senior Asbestos Inspector	\$80
Assistant Inspector	\$55

2. EXPENSES

Items of direct expense will be invoiced at our cost or as indicated below:

DIRECT EXPENSE	UNIT RATE
Mileage Reimbursement	\$0.585
PLM Friable bulk sample analysis	\$16
PLM Non-friable Organically Bound sample analysis	\$24
TEM sample analysis	\$40

ACCEPTANCE

The "General Conditions for Professional Services" are attached and form a part of this Agreement. If the terms and conditions of this agreement are acceptable, please execute the attached "Professional Services Agreement" by signing the acknowledgment and returning it to our office. This will serve as our agreement for the proposed services.

We appreciate the opportunity to serve your professional environmental needs and look forward to working with you toward a successful completion of this project. If you have any questions, please do not hesitate to contact me at (585) 295-6244.

Respectfully submitted,

LABELLA ASSOCIATES, D.P.C.

Gregory Lindsay
Environmental Project Manager

Exhibit B
Terms and Conditions

Terms and Conditions

LaBella's Responsibilities: LaBella shall designate a representative authorized to act on its behalf with respect to the Project. All notices required under this Agreement shall be given to that representative.

LaBella shall perform its services consistent with the professional skill and care ordinarily provided by members of the same profession practicing in the same or similar locality under the same or similar circumstances. LaBella shall perform its services as expeditiously as is consistent with such professional skill and care, and the orderly progress of the Project.

LaBella shall not at any time supervise, direct, control or have authority over any contractor or subcontractor's work, nor shall LaBella have authority over, or be responsible for, the means, methods, techniques, sequences, or procedures of construction selected or used by any contractor or subcontractor, or the safety precautions and programs incident thereto, for safety or security at the Project location, nor for any failure of a contractor or subcontractor to comply with laws and regulations applicable to the performance of their work and the furnishing of materials on the Project. LaBella shall not be responsible for the acts or omissions of any contractor or subcontractor.

Client's Responsibilities: Client shall designate a representative authorized to act on its behalf with respect to the Project. All notices required under this Agreement shall be given to that representative.

Client shall provide LaBella with all available information regarding, and site access to, the Project necessary for LaBella to perform its professional services, including Client's requirements for the Project. Client also shall provide information regarding the Project site and any existing facilities, including destructive testing and investigation of concealed conditions and hazardous substances or injurious conditions. If Client does not perform destructive testing or investigation, nor provide information beyond that which is apparent by non-intrusive observations, or in the event documentation or information furnished by Client is inaccurate or incomplete, then any resulting damages, losses and expenses, including the cost of LaBella's changes in service or additional services, shall be borne by Client.

Client shall examine documents submitted by LaBella and render decisions pertaining thereto promptly to avoid unreasonable delay in the progress of LaBella's services.

Additional Services: LaBella may provide additional services after execution of this Agreement without invalidating the Agreement. LaBella shall not proceed to provide any additional services, unless and until LaBella receives written direction from Client. Client shall compensate LaBella for additional services as set forth in LaBella's proposal, or any supplemental proposal or contract modification, or as agreed upon in writing signed by both parties.

Assignment: Neither party may assign any benefit or obligation under this Agreement without the prior written consent of the other party, except LaBella may use the services of persons and entities not in LaBella's employ when appropriate and customary to do so.

Confidentiality: During the Project, confidential and/or proprietary information of the Client might be furnished to LaBella. LaBella shall use such information for the purpose of providing its professional services on the Project, and for no other purpose. LaBella shall hold such information in strict confidence and shall not disclose such information to any person or entity, except sub-consultants engaged on the Project or as required by law. Upon completion of its services, LaBella shall return or destroy all confidential and/or proprietary information to the Client.

Instruments of Service: All documents prepared or furnished by LaBella pursuant to this Agreement are instruments of professional service, and LaBella shall retain its ownership and property interest therein, including all copyrights and the right to reuse the documents. Upon payment in full for services rendered, LaBella grants Client a license to use the instruments of service for the purposes of constructing, occupying and maintaining the Project. Reuse or modification of any documents by Client without LaBella's written permission shall be at Client's sole risk, and Client agrees to defend, indemnify, and hold LaBella harmless from all claims, damages and expenses, including attorneys' fees, arising out of such reuse by Client or by others acting through Client.

Client and Client's contractors and other consultants may rely only upon printed copies (also known as hard copies) of documents that are signed and sealed by a licensed professional employed by LaBella. If there is any discrepancy between printed copies and any electronic copies, the most recent version of the printed and certified copies shall govern. Any electronic copies (files) provided by LaBella will be provided solely as a convenience and shall not be considered "Contract Documents," "Construction Documents" or any type of certified document. All documents considered "Contract Documents," "Construction Documents" or any type of certified document shall consist only of printed copies having an original signature and seal of a licensed professional employed by LaBella. Client is advised that electronic copies of documents can deteriorate or be inadvertently modified without LaBella's consent or may otherwise be corrupted or defective. Accordingly, Client and Client's contractors or other consultants may not rely upon the accuracy of any electronic copies of documents.

Escalation: In the event the term of this Agreement is extended beyond the period of service set forth in LaBella's proposal, then compensation for professional services is subject to review and escalation by LaBella upon thirty (30) days written notice to Client.

Suspension: Client may suspend this Agreement in whole or in part at any time for convenience upon seven (7) days written notice. Upon receipt of notice, LaBella shall immediately discontinue all services. LaBella shall be entitled to compensation for all services rendered up to the date of suspension. If the suspension exceeds three (3) months, an equitable adjustment in compensation shall be negotiated to compensate LaBella for all reasonable costs incurred by LaBella on account of the suspension of the Project.

LaBella may suspend its performance under this Agreement if any delinquent amounts due for services and expenses have not been paid. LaBella may refuse to release drawings, plans, specifications, reports, maps, materials and any other instruments of service prepared by LaBella

for Client until all arrearages are paid in full. LaBella shall not be liable to Client for delay or any other damages due to any such suspension of services.

Termination: Either party may terminate this Agreement for cause upon seven (7) days written notice with an opportunity to cure any default during that period. In any event, without regard to the party terminating the Agreement, Client shall remit payment of all amounts that are not in dispute no later than thirty (30) days after the date of each invoice.

Disputes: The parties agree that mediation before a mutually agreeable neutral third party shall be a condition precedent to any legal action arising out of this Agreement, unless waived in writing by the parties. The cost of the mediation shall be borne equally by the parties. The mediation shall be conducted in accordance with the Construction Industry Mediation Rules of the American Arbitration Association, unless the parties agree otherwise. No demand for mediation shall be made after the date that the applicable statute of limitations would bar a legal or equitable action based on the claim or dispute.

Venue and Jurisdiction: Any legal suit, action or proceeding arising out of or relating to this agreement shall be instituted in a court of competent jurisdiction located in the state and county where the project is located. The parties hereby waive any objection which they may have now or hereafter to the venue of any such suit, action or proceeding, and hereby irrevocably consent to the personal jurisdiction of any such court in any such suit, action or proceeding.

Choice of Law: This Agreement shall be interpreted, construed and enforced in accordance with the laws of the state where the project is located without giving effect or reference to any conflict of laws provisions.

Consequential Damages: In any suit, action or proceeding, the parties shall be entitled to recover compensatory damages incurred as a result of the breach of this Agreement, but, to the fullest extent permitted by law, neither party shall be liable to the other for any special, incidental, indirect, or consequential damages.

Late Fees, Costs and Attorneys' Fees: An additional charge of 1.5% of an invoice will be imposed each month on all past due accounts. Imposition of such charges does not constitute an extension of the payment due date. If LaBella must bring suit to collect payment of any invoices, then Client agrees to pay LaBella's costs and expenses, including reasonable attorneys' fees.

Remedies Cumulative: The rights and remedies available to a party under this Agreement are cumulative and in addition to, not exclusive of, or in substitution for, any other rights or remedies either party may have at law, or in equity, or under this Agreement. Nothing contained in this Agreement shall be deemed to preclude either party from seeking injunctive relief, if necessary, to prevent the other party from willfully or intentionally breaching its obligations under this Agreement or to compel the other party to perform its obligations hereunder.

Non-Waiver: Failure by either party at any time to require performance by the other party or to claim a breach of any provision of this Agreement will not be construed as a waiver of any right

accruing under this Agreement, nor affect any subsequent breach, nor affect the effectiveness of this Agreement or any part hereof, nor prejudice either party as regards any subsequent action.

Force Majeure: Neither party to this Agreement shall be liable to the other for delays in performing the obligations called for by this Agreement, or the direct and indirect costs resulting from such delays, that are caused by labor strikes, riots, war, acts of government authorities other than the Client (if a governmental authority), extraordinary weather conditions, epidemics, pandemics or other natural catastrophe, or any other cause beyond the reasonable control or contemplation of either party.

Severability: The provisions of this Agreement are hereby agreed and declared to be severable. Any term or provision of this Agreement which is held to be unenforceable by a court of competent jurisdiction shall be deemed to have been stricken from this Agreement, and the remaining terms and provisions of this Agreement shall be construed and enforced without such terms or provisions.

Counterparts: This Agreement may be executed in one or more counterparts, each one of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

Scope of Agreement: This Agreement represents the entire and integrated agreement between the parties and supersedes all prior negotiations, representations or agreements, either written or oral, except that terms specific to future projects shall be set forth in LaBella's proposals. This Agreement may be amended only by written instrument signed by both parties.



A Division of Keystone Material Testing, LLC

Kenneth D. Ellsworth, P.E.
Managing Member

Richard J. Tarnowski, CEP, CEI
Member

April 14, 2022

Ms. Christine Curtis, Executive Administrator
c/o Tioga County Industrial Development Agency
56 Main Street
Owego, New York 13827

RE: Proposal for Pre-Demolition Asbestos Survey Report
Two Barns and Three Silos
Intersection of Stanton Hill Road & Buck Road
Nichols, New York 13812
KES Proposal No. P05922

Dear Ms. Curtis:

Keystone Environmental Services (Consultant/Testing Agency) is pleased to be given the opportunity to submit this proposal to Ms. Christine Curtis, Executive Administrator with the Tioga County Industrial Development Agency (hereinafter called "Client") to perform environmental consulting services at the above referenced project location.

The following is the anticipated scope of services that we will provide based on our April 13, 2022 email correspondences and onsite walkthrough of the two barns and three silos at the intersection of Stanton Hill Road and Buck Road in Nichols, New York.

SCOPE OF SERVICES

1. Consultant/Testing Agency will assign a New York State Certified Asbestos Building Inspector to visit the project site to identify homogenous areas and collect asbestos bulk samples of suspect building materials scheduled to be disturbed as part of the proposed demolition project in accordance with the requirements outlined in 12 NYCRR 56, EPA AHERA 40 CFR 763.86, and pertinent sections of OSHA 1926.1101.
2. If available, Consultant/Testing Agency will review building/structure plans, previous sampling reports/results, or any previous site reviews for reference to asbestos containing materials (ACM).
3. Consultant/Testing Agency will collect field data for quantification and estimating purposes.
4. Consultant/Testing Agency will conduct all sample handling, labeling, preservation, documentation and chain of custody in a manner consistent with the requirements of the analytical methods being used, in accordance with laboratory requirements of the analytical methods being used and based on laboratory recommendations. Quality Control/Quality Assurance (QA/QC) procedures in handling and laboratory QA/QC will be conducted.
5. Consultant/Testing Agency will submit all samples to a NYSDOL ELAP accredited laboratory for analysis.
 - a. Bulk sample analysis shall be performed by an independent laboratory approved/accredited by the NYS Department of Health (ELAP), the American Industrial Hygiene Association (AIHA), and the National Voluntary Laboratory Accreditation Program (NVLAP).

Corporate Office
58 Exchange Street
Binghamton, New York 13901
Phone: 607.723.5117 / 607.770.9098
Fax: 607.729.5154
E-mail: info@kescomp.com
www.kescomp.com

- b. Analysis of all “non-NOB” materials shall be performed by Polarized Light Microscopy (PLM) following the EPA 600/M4-82-020 and the NYSDOH ELAP 198.1 methodologies.
 - c. Analysis of all NOB samples shall initially be performed by NYSDOH ELAP 198.6 PLM methodology. If all samples from a given sample set are reported as non-asbestos by 198.6, samples will then be analyzed by NYSDOH ELAP 198.4 TEM methodology.
 - d. Analysis of Spray on Fireproofing shall be performed by Polarized Light Microscopy (PLM) NYS ELAP 198.8 initially by segment 1 (chrysotile prep & analysis), segment 2 (chrysotile plus amphiboles preparation), then full analysis and prep (chrysotile and amphiboles). Costs detailed in our proposal under 5.0 Compensation for Spray on fireproofing is for 198.8 full analysis.
 - e. Vermiculite, if present, will be presumed ACM for report purposes in accordance with NYS DOH requirements.
6. Consultant/Testing Agency will review analytical results and prepare sampling location sketches. Sample location CADD drawings can be prepared if existing CADD/PDF drawings are supplied by the client.
 7. Consultant/Testing Agency will submit final lab results in an asbestos survey report per the requirements of 12 NYCRR Part 56-5.1, (f) – “Building/Structure Asbestos Survey Information”. The survey report shall include the building/structure name, address, the owner’s name and address, listing of all homogeneous areas via drawing, identifying which areas are ACM, laboratory reports for bulk samples collected, and appropriate laboratory certifications used for analysis. The survey report shall identify the locations, quantities, friability, and conditions of all materials identified as asbestos containing through bulk sample analysis.

PROJECT SCHEDULE

Consultant/Testing Agency can begin the project work within 48 hours from a Notice to Proceed and can provide the Pre-Demolition Asbestos Survey Report within ten (10) business days from the completion of the field work and receipt of the lab analysis results. If the services covered by this proposal have not been completed within this time, through no fault of Consultant/Testing Agency, a time extension and fee adjustment to complete our services may be renegotiated.

PROPOSAL ASSUMPTIONS

1. Standard asbestos sample analysis turnaround time shall be five (5) business days from the time the samples are received at the lab. Quicker analysis times are available for an additional fee.
2. ***In an effort to reduce client costs, bulk samples shall be analyzed systematically with a positive stop per each homogenous material.***
3. Client will be responsible to provide all criteria, documentation, previous studies, reports, and requirements necessary to properly proceed with the assignment for these services. Consultant/Testing Agency is entitled to rely upon such data provided. Client will arrange for safe access to the project site and bulk sample locations in relation to performance of these services.

4. Restoration of sample areas to their original condition will not be the responsibility of the Consultant/Testing Agency.
5. Consultant/Testing Agency will provide one (1) electronic copy of the final Pre-Demolition Asbestos Survey Report to the client and upon request one (1) hard bound copy. Client will be responsible for transmittal of the asbestos survey reports to the necessary regulatory agencies in accordance with 12 NYCRR Part 56-11.5 (g).

COMPENSATION

Consultant/Testing Agency proposes to provide the services as defined above for an estimated amount of \$2,199.80. Consultant/Testing Agency's proposed labor fees, analytical costs, and reimbursable fees are as follows:

A. Labor

Environmental Department Project Manager

Project Management, Data Verification, Final Report Review

2 hours at \$90.00/hour = \$180.00

NYS/EPA Certified Asbestos Building Inspector

Travel, Site Inspections, Sampling, Sample Prep, Analysis Interpretation, Final Reporting

5 hours at \$75.00/hour = \$375.00

2 hours travel at \$55.00/hour discounted travel rate = \$110.00

Administration

Admin Duties, Project Scheduling, Project File Management, Report Preparation

5 hours at \$60.00/hour = \$300.00

B. Analytical Expenses: Based on a five (5) day turnaround time:

PLM Friable Bulk Sample Analysis:

4 samples at \$20.00/sample = \$80.00

NOB Bulk Sample Prep:

14 samples at \$20.00/sample = \$280.00

NOB Bulk Sample PLM Analysis:

14 samples at \$20.00/sample = \$280.00

NOB Bulk Sample TEM Analysis:

14 samples at \$35.00/sample = \$490.00

C. Reimbursables

Mileage 58 miles at \$0.60/mile = \$34.80

Overnight Mailing: 1 at \$70.00/each = \$70.00

Signature Resolution:

A. Individual Signature:

I _____
(Name)

am personally executing this agreement between Keystone Material Testing, LLC dba Keystone Environmental Services, dba Enviro Testing and myself as an individual and not on behalf of any other entity. Therefore, I will be personally and individually obligated to honor all of the terms of this agreement.

Client Authorized Signature Date

B. Company Representative Signature:

Be it hereby resolved that I, _____ (Your Name),
am a _____ of
(CHOOSE ONE - Member, Partner, Officer, Director or Shareholder)

(Company) and have been
given the authority by its _____ to execute this
(CHOOSE ONE - Members, Partners or Shareholders)
agreement between Keystone Material Testing, LLC dba Keystone Environmental Services dba Enviro Testing and

(Company)
(LLC, Partnership or Corporation)

This agreement will therefore obligate _____ (Company)
(LLC, Partnership or Corporation)

and all of its _____ to be obligated to honor all of the
(CHOOSE ONE - Members, Partners or Shareholders)
terms of this agreement.

Company Name

Client Authorized Signature Date

Along with this Signature Resolution, please review and initial where indicated on the following pages below and return with signed contract:

- **SCHEDULE A - STANDARD TERMS AND CONDITIONS**

STANDARD TERMS AND CONDITIONS

SCHEDULE A

This offer of services, including these terms and conditions and any attachment hereto, contains the complete and final agreement between Keystone Material Testing, LLC dba Keystone Environmental Services (CONSULTANT/TESTING AGENCY) and CLIENT.

GENERAL TERMS & CONDITIONS

Standard Day

If applicable and/or used on the attached Hourly Testing Proposal, a standard day is defined as time on-site during a 4- to 8-hour period and a half-day is defined as time on-site up to a 4-hour period, Monday through Friday, within the hours of 6:00 a.m. and 6:00 p.m. The overtime rate applies to time in excess of 8 hours per day or to time outside the hours of 6:00 a.m. to 6:00 p.m.

Right of Entry

The CLIENT shall provide for the TESTING AGENCY's right to enter the property owned by the CLIENT and/or others in order for the TESTING AGENCY to fulfill the Scope of Services included hereunder. Although the TESTING AGENCY will exercise reasonable care in performing its services, the CLIENT understands that use of testing or other equipment may unavoidably cause some damage, the correction of which is not part of this Agreement. The CLIENT agrees, to the fullest extent permitted by law, to indemnify and hold harmless the TESTING AGENCY, its officers, directors, employees, and professional associates (collectively, TESTING AGENCY) against any damages, liabilities or costs, including reasonable attorneys' fees and defense costs, arising or allegedly arising from procedures associated with testing or investigative activities or connected in any way with the discovery of hazardous materials or suspected hazardous materials on the property.

Health and Safety

The OWNER, or CLIENT, as the OWNER's Representative, is responsible for providing safe access to and on the project site in accordance with all applicable federal and state safety laws and regulations, including, but not limited to, relevant provisions of the OSHA standards. The more stringent of those or any site specific health and safety programs and procedures shall prevail. In addition to the laws, standards, and regulations above, the OWNER, or CLIENT, as the OWNER's representative, and any agents thereof, including contractors and subcontractors, shall adhere to TESTING AGENCY safety requirements while within the exclusion zone work area established by the TESTING AGENCY.

Ownership and Reuse of Documents

All data compilation, reports, photographs, and/or drawings produced by Consultant as instruments of service, in accordance with this AGREEMENT, shall not be used or reused for unrelated extrinsic purposes by either CLIENT or TESTING AGENCY, without the prior written consent of the other party. CLIENT agrees to compensate TESTING AGENCY, in accordance with the terms of the agreement, for all documents and other work produced by TESTING AGENCY as instruments of service. Failure to compensate TESTING AGENCY for services rendered under this AGREEMENT forfeits CLIENT's right to ownership and use of TESTING AGENCY's instruments of service for any purpose. TESTING AGENCY will retain all pertinent records relating to the services performed in accordance with TESTING AGENCY's record retention policy. The records will be made available to CLIENT at all reasonable times upon request and for the cost of retrieval and reproduction.

Standard of Care

Services provided by TESTING AGENCY under this AGREEMENT will be performed in a manner consistent with the level of care and skill ordinarily exercised by members of the industry performing similar services using recognized methodologies in the same or comparable locality. In accepting reports of observations, tests, photographs, and opinions provided pursuant to this AGREEMENT, CLIENT acknowledges that the extent of TESTING AGENCY's obligation with respect thereto is limited to furnishing of such data, which shall not be solely used by others to determine acceptance of any construction work, nor shall it relieve the contractor in any way from his obligations and responsibilities to conduct the work in conformance with the project plans and specifications.

PAYMENT AND TERMINATION

Payment Due

Invoices shall be submitted by the TESTING AGENCY are due upon presentation and shall be considered past due if not paid within thirty (30) calendar days of the invoice date.

Interest

If payment in full is not received by the TESTING AGENCY within thirty (30) calendar days of the invoice date, invoices shall bear interest at one-and-one-half (1.5) percent (or the maximum rate allowable by law, whichever is less) of the PAST DUE amount per month, which shall be calculated from the invoice due date. Payment thereafter shall first be applied to accrued interest and then to the unpaid principal.

Collection Costs

If the CLIENT fails to make payments when due and the TESTING AGENCY incurs any costs in order to collect overdue sums from the CLIENT, the CLIENT agrees that all such collection costs incurred shall immediately become due and payable to the TESTING AGENCY. Collection costs shall include, without limitation, legal fees, collection agency fees and expenses, court costs, collection bonds, and reasonable TESTING AGENCY staff costs at standard billing rates for the TESTING AGENCY's time spent in efforts to collect. This obligation of the CLIENT to pay the TESTING AGENCY's collection costs shall survive the term of this Agreement or any earlier termination by either party.

Suspension of Services

If the CLIENT fails to make payments when due or otherwise is in breach of this Agreement, the TESTING AGENCY may suspend performance of services upon seven (7) calendar days' written notice to the CLIENT. The TESTING AGENCY shall have no liability whatsoever to the CLIENT for any costs or damages as a result of such suspension caused by any breach of this Agreement by the CLIENT. Upon payment in full by the CLIENT, the TESTING AGENCY shall resume services under this Agreement, and the time schedule and compensation shall be equitably adjusted to compensate for the period of suspension plus any other reasonable time and expense necessary for the TESTING AGENCY to resume performance.

Client

Initials: _____

Termination of Services

This Agreement may be terminated by either party upon not less than seven (7) days' written notice should the other party fail substantially to perform in accordance with the terms of this agreement through no fault of the party initiating the termination.

This Agreement may be terminated by the CLIENT upon not less than seven (7) days' written notice to the TESTING AGENCY for the CLIENT's convenience and without cause.

If the CLIENT fails to make payment to the TESTING AGENCY in accordance with the payment terms herein, this shall constitute a material breach of this Agreement and shall be cause for termination of this Agreement by the TESTING AGENCY.

Set-offs, Backcharges, Discounts

Payment of invoices shall not be subject to any discounts or set-offs by the CLIENT, unless agreed to in writing by the TESTING AGENCY. Payment to the TESTING AGENCY for the services rendered and expenses incurred shall be due and payable regardless of any subsequent suspension or termination of this Agreement by either party.

Satisfaction with Services

Payment of any invoice by the CLIENT to the TESTING AGENCY shall be taken to mean that the CLIENT is satisfied with the TESTING AGENCY's services to the date of payment and is not aware of any deficiencies in those services.

Disputed Invoices

If the CLIENT objects to any portion of an invoice, the CLIENT shall so notify the TESTING AGENCY in writing within seven (7) calendar days of receipt of the invoice. The CLIENT shall identify in writing the specific cause of the disagreement and the amount in dispute and shall pay that portion of the invoice not in dispute in accordance with the other payment terms of this Agreement. Any dispute over invoiced amounts due which cannot be resolved within ten (10) calendar days after presentation of invoice by direct negotiation between the parties shall be resolved by court having jurisdiction. If such matter relates to or is the subject of a lien arising out of the TESTING AGENCY's services, the TESTING AGENCY may proceed in accordance with applicable law to comply with the lien notice or filing deadlines prior to the resolution of the matter. Interest as stated above shall be paid by the CLIENT on all disputed invoice amounts that are subsequently resolved in the TESTING AGENCY's favor and shall be calculated on the unpaid balance from the due date of the invoice.

ALLOCATION OF RISK

Limitation of TESTING AGENCY's Liability

To the fullest extent permitted by law, total liability to CLIENT for any and all injuries, claims, losses, expenses, or damages whatsoever arising out of or in any way related to the project or this Agreement from any cause or causes included but not limited to TESTING AGENCY's negligence, errors, omissions, strict liability, breach of contract, or breach of warranty shall not exceed the total reimbursement received by TESTING AGENCY from CLIENT on this Project or five thousand dollars (\$5,000), whichever is less.

TESTING AGENCY will be responsible only for the instruments of service furnished by it but shall not be responsible for the interpretation and/or misuse by others of the information developed. CLIENT agrees to indemnify and hold TESTING AGENCY harmless from and against all claims, damages, losses, and expenses arising from the interpretation and/or misuse by others of instruments of service provided by TESTING AGENCY.

Consequential Damages

Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by law, neither the CLIENT nor the TESTING AGENCY, their respective officers, directors, partners, employees, contractors, or professional associates shall be liable to the other or shall make any claim for any incidental, indirect, or consequential damages arising out of or connected in any way to the Project or to this Agreement. This mutual waiver of consequential damages shall include, but is not limited to, loss of use, loss of profit, loss of business, loss of income, loss of reputation, or any other consequential damages that either party may have incurred from any cause or action including negligence, strict liability, breach of contract, and breach of strict or implied warranty. Both the CLIENT and the TESTING AGENCY shall require similar waivers of consequential damages protecting all the entities or persons named herein in all contracts and subcontracts with others involved in this project.

Third Party Beneficiaries

Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the CLIENT or the TESTING AGENCY. The TESTING AGENCY's services under this Agreement are being performed solely for the CLIENT's benefit, and no other party or entity shall have any claim against the TESTING AGENCY because of this Agreement or the performance or nonperformance of services hereunder. The CLIENT and the TESTING AGENCY agree to require a similar provision in all contracts with contractors, subcontractors, professional associates, vendors, and other entities involved in this Project to carry out intent of this provision.

Information Provided by Others

The CLIENT shall furnish, at the CLIENT's expense, copies of the project plans and specifications prior to project initiation. The TESTING AGENCY may use the above information in performing its services and is entitled to rely upon the accuracy and completeness thereof.

Client Initials:



2022 ENVIRONMENTAL CONSULTING FEE SCHEDULE

SERVICE	UNIT FEE
PERSONNEL	
Member/Director	\$ <u>120.00</u> /Hour
Professional Engineer	\$ <u>120.00</u> /Hour
Project Manager	\$ <u>90.00</u> /Hour
Sr. Environmental Scientist	\$ <u>85.00</u> /Hour
Environmental Hygienist	\$ <u>85.00</u> /Hour
Environmental Field Sampling Technician	\$ <u>75.00</u> /Hour
Lead Inspector/Risk Assessor	\$ <u>75.00</u> /Hour
Asbestos Building Inspector	\$ <u>75.00</u> /Hour
Asbestos Project Designer	\$ <u>75.00</u> /Hour
Asbestos Project Monitor/Air Sampling Technician	\$ <u>65.00</u> /Hour
Asbestos Project Administrator/Management Planner	\$ <u>60.00</u> /Hour
Thermal Imaging Level I Technician with Camera	\$ <u>110.00</u> /Hour
CADD Technician	\$ <u>65.00</u> /Hour
Administration	\$ <u>60.00</u> /Hour
Light Duty Field Sampling Vehicle Fully Equipped	\$ <u>175.00</u> /Day
REIMBURSABLE EXPENSES	
<u>Laboratory Fees – Asbestos, Lead, Mold, HAZMAT</u>	
Sample Analysis	<u>Per Quote (Cost +)</u>
<u>Reproduction/Prints/Scans/Photocopies</u>	
In-House Prints 24x36	\$ <u>2.50</u> /Each
30x42	\$ <u>3.00</u> /Each
In-House Mylars 24x36	\$ <u>10.00</u> /Each
30x42	\$ <u>15.00</u> /Each
In-House Copy Services 8½x11	\$ <u>0.20</u> /Each
11x17	\$ <u>0.30</u> /Each
Outside Copy Services	<u>Cost + 15%</u>
<u>Travel</u>	
Mileage	\$ <u>0.60</u> /Mile
Meals/Lodging	<u>Cost + 15%</u>
Vehicle Rental/Fuel	<u>Cost + 15%</u>
<u>Postage/Courier</u>	
Bulk Postage, Express Mail, UPS, FedEx, DHL, etc.	<u>Cost + 15%</u>
<u>Miscellaneous</u>	
Subcontracted Services	<u>Per Quote (Cost +)</u>
Consumable Supplies	<u>Cost + 15%</u>

The above hourly rates include compensation for professional, technical and non-technical personnel time, equipment, materials, and overhead, which ordinarily would be incurred during the performance of our work. Services are normally billed monthly. A finance charge of 1.5% per month will be billed on all accounts not paid within 30 days of the invoice date. Rates will be revised on January 1 of every year.



A Division of Keystone Material Testing, LLC

Kenneth D. Ellsworth, P.E.
Managing Member

Richard J. Tarnowski, CEP, CEI
Member

May 2, 2022

Ms. Christine Curtis, Executive Administrator
c/o Tioga County Industrial Development Agency
56 Main Street
Owego, New York 13827

RE: Revised Proposal for Pre-Demolition Asbestos Survey Report
Two Barns and Three Silos
Intersection of Stanton Hill Road & Buck Road
Nichols, New York 13812
KES Proposal No. P05922

Dear Ms. Curtis:

Keystone Environmental Services (Consultant/Testing Agency) is pleased to be given the opportunity to submit this revised proposal to Ms. Christine Curtis, Executive Administrator with the Tioga County Industrial Development Agency (hereinafter called "Client") to perform environmental consulting services at the above referenced project location.

The following is the anticipated scope of services that we will provide based on our April 13, 2022 email correspondences and onsite walkthrough of the two barns and three silos at the intersection of Stanton Hill Road and Buck Road in Nichols, New York.

SCOPE OF SERVICES

1. Consultant/Testing Agency will assign a New York State Certified Asbestos Building Inspector to visit the project site to identify homogenous areas and collect asbestos bulk samples of suspect building materials scheduled to be disturbed as part of the proposed demolition project in accordance with the requirements outlined in 12 NYCRR 56, EPA AHERA 40 CFR 763.86, and pertinent sections of OSHA 1926.1101.
2. If available, Consultant/Testing Agency will review building/structure plans, previous sampling reports/results, or any previous site reviews for reference to asbestos containing materials (ACM).
3. Consultant/Testing Agency will collect field data for quantification and estimating purposes.
4. Consultant/Testing Agency will conduct all sample handling, labeling, preservation, documentation and chain of custody in a manner consistent with the requirements of the analytical methods being used, in accordance with laboratory requirements of the analytical methods being used and based on laboratory recommendations. Quality Control/Quality Assurance (QA/QC) procedures in handling and laboratory QA/QC will be conducted.
5. Consultant/Testing Agency will submit all samples to a NYSDOL ELAP accredited laboratory for analysis.
 - a. Bulk sample analysis shall be performed by an independent laboratory approved/accredited by the NYS Department of Health (ELAP), the American Industrial Hygiene Association (AIHA), and the National Voluntary Laboratory Accreditation Program (NVLAP).

Corporate Office
58 Exchange Street
Binghamton, New York 13901
Phone: 607.723.5117 / 607.770.9098
Fax: 607.729.5154
E-mail: info@kescomp.com
www.kescomp.com

- b. Analysis of all “non-NOB” materials shall be performed by Polarized Light Microscopy (PLM) following the EPA 600/M4-82-020 and the NYSDOH ELAP 198.1 methodologies.
 - c. Analysis of all NOB samples shall initially be performed by NYSDOH ELAP 198.6 PLM methodology. If all samples from a given sample set are reported as non-asbestos by 198.6, samples will then be analyzed by NYSDOH ELAP 198.4 TEM methodology.
 - d. Analysis of Spray on Fireproofing shall be performed by Polarized Light Microscopy (PLM) NYS ELAP 198.8 initially by segment 1 (chrysotile prep & analysis), segment 2 (chrysotile plus amphiboles preparation), then full analysis and prep (chrysotile and amphiboles). Costs detailed in our proposal under 5.0 Compensation for Spray on fireproofing is for 198.8 full analysis.
 - e. Vermiculite, if present, will be presumed ACM for report purposes in accordance with NYS DOH requirements.
6. Consultant/Testing Agency will review analytical results and prepare sampling location sketches. Sample location CADD drawings can be prepared if existing CADD/PDF drawings are supplied by the client.
 7. Consultant/Testing Agency will submit final lab results in an asbestos survey report per the requirements of 12 NYCRR Part 56-5.1, (f) – “Building/Structure Asbestos Survey Information”. The survey report shall include the building/structure name, address, the owner’s name and address, listing of all homogeneous areas via drawing, identifying which areas are ACM, laboratory reports for bulk samples collected, and appropriate laboratory certifications used for analysis. The survey report shall identify the locations, quantities, friability, and conditions of all materials identified as asbestos containing through bulk sample analysis.

PROJECT SCHEDULE

Consultant/Testing Agency can begin the project work within 48 hours from a Notice to Proceed and can provide the Pre-Demolition Asbestos Survey Report within ten (10) business days from the completion of the field work and receipt of the lab analysis results. If the services covered by this proposal have not been completed within this time, through no fault of Consultant/Testing Agency, a time extension and fee adjustment to complete our services may be renegotiated.

PROPOSAL ASSUMPTIONS

1. Standard asbestos sample analysis turnaround time shall be five (5) business days from the time the samples are received at the lab. Quicker analysis times are available for an additional fee.
2. ***In an effort to reduce client costs, bulk samples shall be analyzed systematically with a positive stop per each homogenous material.***
3. Client will be responsible to provide all criteria, documentation, previous studies, reports, and requirements necessary to properly proceed with the assignment for these services. Consultant/Testing Agency is entitled to rely upon such data provided. Client will arrange for safe access to the project site and bulk sample locations in relation to performance of these services.

4. Restoration of sample areas to their original condition will not be the responsibility of the Consultant/Testing Agency.
5. Consultant/Testing Agency will provide one (1) electronic copy of the final Pre-Demolition Asbestos Survey Report to the client and upon request one (1) hard bound copy. Client will be responsible for transmittal of the asbestos survey reports to the necessary regulatory agencies in accordance with 12 NYCRR Part 56-11.5 (g).

COMPENSATION

Consultant/Testing Agency proposes to provide the services as defined above for a Not to Exceed (NTE) amount, without prior approval of \$4,384.80. Consultant/Testing Agency's proposed labor fees, analytical costs, and reimbursable fees are as follows:

A. Labor

Environmental Department Project Manager

Project Management, Data Verification, Final Report Review

2 hours at \$90.00/hour = \$180.00

NYS/EPA Certified Asbestos Building Inspector

Travel, Site Inspections, Sampling, Sample Prep, Analysis Interpretation, Final Reporting

8 hours at \$75.00/hour = \$600.00

2 hours travel at \$55.00/hour discounted travel rate = \$110.00

Administration

Admin Duties, Project Scheduling, Project File Management, Report Preparation

5 hours at \$60.00/hour = \$300.00

B. Analytical Expenses: Based on a five (5) day turnaround time:

PLM Friable Bulk Sample Analysis:

12 samples at \$20.00/sample = \$240.00

NOB Bulk Sample Prep:

38 samples at \$20.00/sample = \$760.00

NOB Bulk Sample PLM Analysis:

38 samples at \$20.00/sample = \$760.00

NOB Bulk Sample TEM Analysis:

38 samples at \$35.00/sample = \$1,330.00

C. Reimbursables

Mileage 58 miles at \$0.60/mile = \$34.80

Overnight Mailing: 1 at \$70.00/each = \$70.00

Client will be billed at project completion for the actual labor, analytical expenses and reimbursable expenses incurred in completing the work tasks at the above noted rates. The Not to Exceed (NTE) amount includes all services reasonably necessary to perform the Scope of Services provided for herein. The Not to Exceed (NTE) amount does not include any additional labor, material expenses and/or reimbursable expenses incurred in completing any work performed as a result of unforeseen circumstances or hidden physical conditions beyond the control of Consultant/Testing Agency or work beyond the Scope of Services. Any additional expenses and/or services which have been preapproved will be billed at project completion at the rates noted in attached fee schedule.

REIMBURSABLE EXPENSES

Direct and reimbursable expenses are included in the Not to Exceed (NTE) fee as detailed above.

EXTRA WORK REQUESTS

If work on this project is believed by Consultant/Testing Agency to be beyond, or in addition to, the base Scope of Services we will notify you immediately. Upon your approval we will proceed with this additional work and bill based on the provided unit pricing found in attached fee schedule.

AGREEMENT TERMS

This Proposal, along with the attached Schedule A (Standard Terms and Conditions) and the Fee Schedule represents the entire understanding between the Client and Consultant/Testing Agency with respect to this project and may only be modified in writing signed by both parties.

We trust that we have responded to your request and if you have any questions or need additional information, please contact our office. This proposal is valid for thirty (30) days from the above date. Please execute this proposal along with initialing the attached Schedule A and returning it to our office acknowledging receipt and acceptance of the terms and conditions of this proposal.

This executed proposal will serve as the agreement between Client and Consultant/Testing Agency.

Thank you for your consideration of this proposal. Please contact our office if you have any questions or comments.

Respectfully,

~~KEYSTONE ENVIRONMENTAL SERVICES~~



Richard J. Tarnowski, C.E.P., C.E.I.

Member/Director of Environmental Services May 2, 2022

(Printed Name & Title)

(Date)

Keystone Material Testing, LLC
dba Keystone Environmental Services dba Enviro Testing
(Consultant/Testing Agency)

Signature Resolution:

A. Individual Signature:

I _____
(Name)

am personally executing this agreement between Keystone Material Testing, LLC dba Keystone Environmental Services dba Enviro Testing and myself as an individual and not on behalf of any other entity. Therefore, I will be personally and individually obligated to honor all of the terms of this agreement.

Client Authorized Signature Date

B. Company Representative Signature:

Be it hereby resolved that I, _____(Your Name),

am a _____ of
(CHOOSE ONE - Member, Partner, Officer, Director or Shareholder)

_____ (Company) and have been

given the authority by its _____ to execute this
(CHOOSE ONE - Members, Partners or Shareholders)

agreement between Keystone Material Testing, LLC dba Keystone Environmental Services dba Enviro Testing and _____ (Company)
(LLC, Partnership or Corporation)

This agreement will therefore obligate _____ (Company)
(LLC, Partnership or Corporation)

and all of its _____ to be obligated to honor all of the
(CHOOSE ONE - Members, Partners or Shareholders)

terms of this agreement.

Company Name

Client Authorized Signature Date

Along with this Signature Resolution, please review and initial where indicated on the following pages below and return with signed contract:

- **SCHEDULE A - STANDARD TERMS AND CONDITIONS**

STANDARD TERMS AND CONDITIONS

SCHEDULE A

This offer of services, including these terms and conditions and any attachment hereto, contains the complete and final agreement between Keystone Material Testing, LLC dba Keystone Environmental Services (CONSULTANT/TESTING AGENCY) and CLIENT.

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Standard Day

If applicable and/or used on the attached Hourly Testing Proposal, a standard day is defined as time on-site during a 4- to 8-hour period and a half-day is defined as time on-site up to a 4-hour period, Monday through Friday, within the hours of 6:00 a.m. and 6:00 p.m. The overtime rate applies to time in excess of 8 hours per day or to time outside the hours of 6:00 a.m. to 6:00 p.m.

Right of Entry

The CLIENT shall provide for the TESTING AGENCY's right to enter the property owned by the CLIENT and/or others in order for the TESTING AGENCY to fulfill the Scope of Services included hereunder. Although the TESTING AGENCY will exercise reasonable care in performing its services, the CLIENT understands that use of testing or other equipment may unavoidably cause some damage, the correction of which is not part of this Agreement. The CLIENT agrees, to the fullest extent permitted by law, to indemnify and hold harmless the TESTING AGENCY, its officers, directors, employees, and professional associates (collectively, TESTING AGENCY) against any damages, liabilities or costs, including reasonable attorneys' fees and defense costs, arising or allegedly arising from procedures associated with testing or investigative activities or connected in any way with the discovery of hazardous materials or suspected hazardous materials on the property.

Health and Safety

The OWNER, or CLIENT, as the OWNER's Representative, is responsible for providing safe access to and on the project site in accordance with all applicable federal and state safety laws and regulations, including, but not limited to, relevant provisions of the OSHA standards. The more stringent of those or any site specific health and safety programs and procedures shall prevail. In addition to the laws, standards, and regulations above, the OWNER, or CLIENT, as the OWNER's representative, and any agents thereof, including contractors and subcontractors, shall adhere to TESTING AGENCY safety requirements while within the exclusion zone work area established by the TESTING AGENCY.

Ownership and Reuse of Documents

All data compilation, reports, photographs, and/or drawings produced by Consultant as instruments of service, in accordance with this AGREEMENT, shall not be used or reused for unrelated extrinsic purposes by either CLIENT or TESTING AGENCY, without the prior written consent of the other party. CLIENT agrees to compensate TESTING AGENCY, in accordance with the terms of the agreement, for all documents and other work produced by TESTING AGENCY as instruments of service. Failure to compensate TESTING AGENCY for services rendered under this AGREEMENT forfeits CLIENT's right to ownership and use of TESTING AGENCY's instruments of service for any purpose. TESTING AGENCY will retain all pertinent records relating to the services performed in accordance with TESTING AGENCY's record retention policy. The records will be made available to CLIENT at all reasonable times upon request and for the cost of retrieval and reproduction.

Standard of Care

Services provided by TESTING AGENCY under this AGREEMENT will be performed in a manner consistent with the level of care and skill ordinarily exercised by members of the industry performing similar services using recognized methodologies in the same or comparable locality. In accepting reports of observations, tests, photographs, and opinions provided pursuant to this AGREEMENT, CLIENT acknowledges that the extent of TESTING AGENCY's obligation with respect thereto is limited to furnishing of such data, which shall not be solely used by others to determine acceptance of any construction work, nor shall it relieve the contractor in any way from his obligations and responsibilities to conduct the work in conformance with the project plans and specifications.

PAYMENT AND TERMINATION

Payment Due

Invoices shall be submitted by the TESTING AGENCY are due upon presentation and shall be considered past due if not paid within thirty (30) calendar days of the invoice date.

Interest

If payment in full is not received by the TESTING AGENCY within thirty (30) calendar days of the invoice date, invoices shall bear interest at one-and-one-half (1.5) percent (or the maximum rate allowable by law, whichever is less) of the PAST DUE amount per month, which shall be calculated from the invoice due date. Payment thereafter shall first be applied to accrued interest and then to the unpaid principal.

Collection Costs

If the CLIENT fails to make payments when due and the TESTING AGENCY incurs any costs in order to collect overdue sums from the CLIENT, the CLIENT agrees that all such collection costs incurred shall immediately become due and payable to the TESTING AGENCY. Collection costs shall include, without limitation, legal fees, collection agency fees and expenses, court costs, collection bonds, and reasonable TESTING AGENCY staff costs at standard billing rates for the TESTING AGENCY's time spent in efforts to collect. This obligation of the CLIENT to pay the TESTING AGENCY's collection costs shall survive the term of this Agreement or any earlier termination by either party.

Suspension of Services

If the CLIENT fails to make payments when due or otherwise is in breach of this Agreement, the TESTING AGENCY may suspend performance of services upon seven (7) calendar days' written notice to the CLIENT. The TESTING AGENCY shall have no liability whatsoever to the CLIENT for any costs or damages as a result of such suspension caused by any breach of this Agreement by the CLIENT. Upon payment in full by the CLIENT, the TESTING AGENCY shall resume services under this Agreement, and the time schedule and compensation shall be equitably adjusted to compensate for the period of suspension plus any other reasonable time and expense necessary for the TESTING AGENCY to resume performance.

Client

Initials: _____

Termination of Services

This Agreement may be terminated by either party upon not less than seven (7) days' written notice should the other party fail substantially to perform in accordance with the terms of this agreement through no fault of the party initiating the termination.

This Agreement may be terminated by the CLIENT upon not less than seven (7) days' written notice to the TESTING AGENCY for the CLIENT's convenience and without cause.

If the CLIENT fails to make payment to the TESTING AGENCY in accordance with the payment terms herein, this shall constitute a material breach of this Agreement and shall be cause for termination of this Agreement by the TESTING AGENCY.

Set-offs, Backcharges, Discounts

Payment of invoices shall not be subject to any discounts or set-offs by the CLIENT, unless agreed to in writing by the TESTING AGENCY. Payment to the TESTING AGENCY for the services rendered and expenses incurred shall be due and payable regardless of any subsequent suspension or termination of this Agreement by either party.

Satisfaction with Services

Payment of any invoice by the CLIENT to the TESTING AGENCY shall be taken to mean that the CLIENT is satisfied with the TESTING AGENCY's services to the date of payment and is not aware of any deficiencies in those services.

Disputed Invoices

If the CLIENT objects to any portion of an invoice, the CLIENT shall so notify the TESTING AGENCY in writing within seven (7) calendar days of receipt of the invoice. The CLIENT shall identify in writing the specific cause of the disagreement and the amount in dispute and shall pay that portion of the invoice not in dispute in accordance with the other payment terms of this Agreement. Any dispute over invoiced amounts due which cannot be resolved within ten (10) calendar days after presentation of invoice by direct negotiation between the parties shall be resolved by court having jurisdiction. If such matter relates to or is the subject of a lien arising out of the TESTING AGENCY's services, the TESTING AGENCY may proceed in accordance with applicable law to comply with the lien notice or filing deadlines prior to the resolution of the matter. Interest as stated above shall be paid by the CLIENT on all disputed invoice amounts that are subsequently resolved in the TESTING AGENCY's favor and shall be calculated on the unpaid balance from the due date of the invoice.

ALLOCATION OF RISK

Limitation of TESTING AGENCY's Liability

To the fullest extent permitted by law, total liability to CLIENT for any and all injuries, claims, losses, expenses, or damages whatsoever arising out of or in any way related to the project or this Agreement from any cause or causes included but not limited to TESTING AGENCY's negligence, errors, omissions, strict liability, breach of contract, or breach of warranty shall not exceed the total reimbursement received by TESTING AGENCY from CLIENT on this Project or five thousand dollars (\$5,000), whichever is less.

TESTING AGENCY will be responsible only for the instruments of service furnished by it but shall not be responsible for the interpretation and/or misuse by others of the information developed. CLIENT agrees to indemnify and hold TESTING AGENCY harmless from and against all claims, damages, losses, and expenses arising from the interpretation and/or misuse by others of instruments of service provided by TESTING AGENCY.

Consequential Damages

Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by law, neither the CLIENT nor the TESTING AGENCY, their respective officers, directors, partners, employees, contractors, or professional associates shall be liable to the other or shall make any claim for any incidental, indirect, or consequential damages arising out of or connected in any way to the Project or to this Agreement. This mutual waiver of consequential damages shall include, but is not limited to, loss of use, loss of profit, loss of business, loss of income, loss of reputation, or any other consequential damages that either party may have incurred from any cause or action including negligence, strict liability, breach of contract, and breach of strict or implied warranty. Both the CLIENT and the TESTING AGENCY shall require similar waivers of consequential damages protecting all the entities or persons named herein in all contracts and subcontracts with others involved in this project.

Third Party Beneficiaries

Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the CLIENT or the TESTING AGENCY. The TESTING AGENCY's services under this Agreement are being performed solely for the CLIENT's benefit, and no other party or entity shall have any claim against the TESTING AGENCY because of this Agreement or the performance or nonperformance of services hereunder. The CLIENT and the TESTING AGENCY agree to require a similar provision in all contracts with contractors, subcontractors, professional associates, vendors, and other entities involved in this Project to carry out intent of this provision.

Information Provided by Others

The CLIENT shall furnish, at the CLIENT's expense, copies of the project plans and specifications prior to project initiation. The TESTING AGENCY may use the above information in performing its services and is entitled to rely upon the accuracy and completeness thereof.

Client Initials:



2022 ENVIRONMENTAL CONSULTING FEE SCHEDULE

SERVICE	UNIT FEE
PERSONNEL	
Member/Director	\$ <u>120.00</u> /Hour
Professional Engineer	\$ <u>120.00</u> /Hour
Project Manager	\$ <u>90.00</u> /Hour
Sr. Environmental Scientist	\$ <u>85.00</u> /Hour
Environmental Hygienist	\$ <u>85.00</u> /Hour
Environmental Field Sampling Technician	\$ <u>75.00</u> /Hour
Lead Inspector/Risk Assessor	\$ <u>75.00</u> /Hour
Asbestos Building Inspector	\$ <u>75.00</u> /Hour
Asbestos Project Designer	\$ <u>75.00</u> /Hour
Asbestos Project Monitor/Air Sampling Technician	\$ <u>65.00</u> /Hour
Asbestos Project Administrator/Management Planner	\$ <u>60.00</u> /Hour
Thermal Imaging Level I Technician with Camera	\$ <u>110.00</u> /Hour
CADD Technician	\$ <u>65.00</u> /Hour
Administration	\$ <u>60.00</u> /Hour
Light Duty Field Sampling Vehicle Fully Equipped	\$ <u>175.00</u> /Day
REIMBURSABLE EXPENSES	
<u>Laboratory Fees – Asbestos, Lead, Mold, HAZMAT</u>	
Sample Analysis	<u>Per Quote (Cost +)</u>
<u>Reproduction/Prints/Scans/Photocopies</u>	
In-House Prints 24x36	\$ <u>2.50</u> /Each
30x42	\$ <u>3.00</u> /Each
In-House Mylars 24x36	\$ <u>10.00</u> /Each
30x42	\$ <u>15.00</u> /Each
In-House Copy Services 8½x11	\$ <u>0.20</u> /Each
11x17	\$ <u>0.30</u> /Each
Outside Copy Services	<u>Cost + 15%</u>
<u>Travel</u>	
Mileage	\$ <u>0.60</u> /Mile
Meals/Lodging	<u>Cost + 15%</u>
Vehicle Rental/Fuel	<u>Cost + 15%</u>
<u>Postage/Courier</u>	
Bulk Postage, Express Mail, UPS, FedEx, DHL, etc.	<u>Cost + 15%</u>
<u>Miscellaneous</u>	
Subcontracted Services	<u>Per Quote (Cost +)</u>
Consumable Supplies	<u>Cost + 15%</u>

The above hourly rates include compensation for professional, technical and non-technical personnel time, equipment, materials, and overhead, which ordinarily would be incurred during the performance of our work. Services are normally billed monthly. A finance charge of 1.5% per month will be billed on all accounts not paid within 30 days of the invoice date. Rates will be revised on January 1 of every year.

Statement of Qualifications for

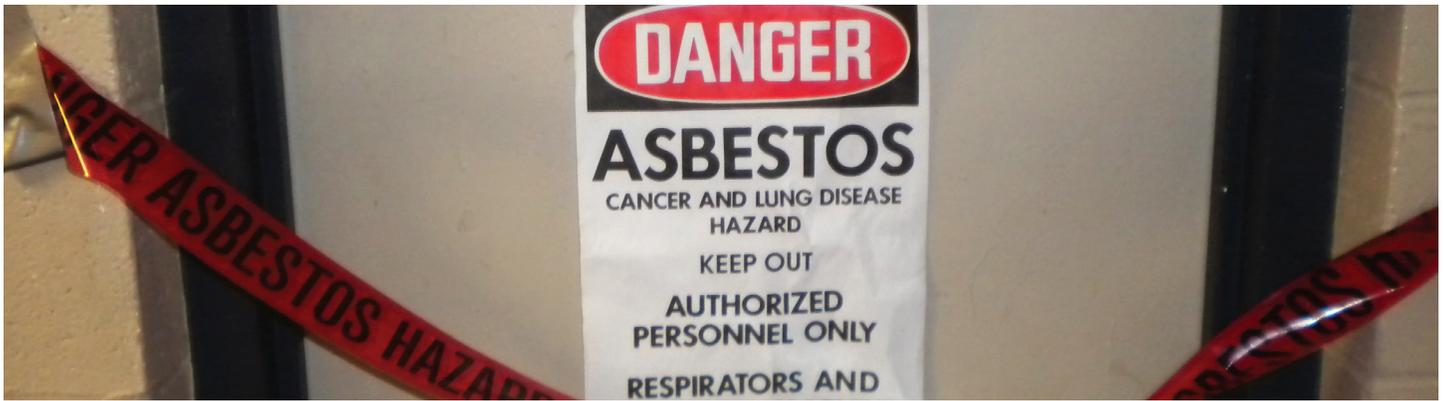
**ENVIRONMENTAL SERVICES:
ASBESTOS**



SECTION 1

Overview





FIRM OVERVIEW

Keystone Environmental Services (KES), a division of Keystone Material Testing, LLC, provides professional environmental consulting, inspection, testing, monitoring, design, project management, subsurface investigation, and soil vapor remediation services throughout the eastern United States for a variety of sectors, including education, healthcare, industrial, transportation, commercial, municipal, and residential clients.

Today's environmental regulations influence nearly all activities undertaken by the private and public sectors. Our professionals work on our clients behalf in a broad range of environmental areas to identify and resolve environmental issues early on in the project, therefore, minimizing their impacts on the project cost and success.

Our environmental engineering staff includes professional engineers, biologists, environmental analysts, environmental hygienists, water and air quality specialists, mold assessors, asbestos building inspectors, air sampling technicians, project monitors, abatement project designers, lead-based paint assessors/inspectors, certified environmental professionals, and technicians. They have been trained and certified to manage environmental issues and to remain sensitive to federal and state regulations.

CORPORATE OFFICE

58 Exchange Street
Binghamton, NY 13901
Phone: (607) 723-5117 / (607) 770-9098
Fax: (607) 729-5154
Email: info@kecompanies.com
Web: www.kecompanies.com

SERVICES

Asbestos, Lead-Based Paint, PCB
and Hazardous Materials

Indoor Air Quality Monitoring / Consulting

Mold Testing / Remediation Protocol

Brownfields/Remediation

Water Quality

Marcellus Shale Services

Soil Vapor Sampling/ Analysis

Soil Vapor Pre-Construction Consulting

Soil Vapor Site-Assessment

Soil Vapor Mitigation / Remediation

Thermal Imaging Inspections



SERVICES

ASBESTOS, LEAD-BASED PAINT, PCB AND HAZARDOUS MATERIALS

- Material Sampling
- Site Assessments
- Pre-Demolition/Pre-Renovation Building/Structure Asbestos Surveys
- TCLP Waste Stream Sampling
- Environmental Project Management
- NYS DOL Site Specific Variance
- Air Sampling
- Project Monitoring
- Abatement Design
- AHERA Asbestos Reviews

AIR QUALITY MONITORING

- Air Sampling and Quality Assessments
- Indoor Air Quality Sampling
- Mold Assessments
- Mold Remediation, Planning, and Maintenance
- Radon and Soil Vapor Intrusion Sampling, Assessment, Design, Mitigation System Install, and Maintenance Inspections

ENVIRONMENTAL SITE ASSESSMENTS

- Phase I, Phase II and Phase III Assessment, Investigation, Remediation, and Design
- Real Estate Transactions
- Landfill Inspections and Monitoring
- Well Water Quality Review

BROWNFIELDS/REMEDIATION

- Soil Vapor Remediation
- Bioremediation System Operations
- Site Investigation and Remedial Action Planning

WATER QUALITY

- Baseline Sampling/Analysis
- Flow Studies
- Permitting Services

MARCELLUS SHALE SERVICES

- Water Baseline Sampling and Analysis
- Environmental Services
- Compliance Monitoring
- Wetland Delineation

ENVIRONMENTAL IMPACT ASSESSMENT

- State Environmental Quality Review Act (SEQR)
- Environmental Impact Statements

SOIL VAPOR SAMPLING/ ANALYSIS

- Semi-Volatile Organic Compounds
- Methane
- Radon

SOIL VAPOR PRE-CONSTRUCTION CONSULTING

- Code Compliant Vapor Intrusion Design
- Active / Passive System Design
- Vapor Barrier Design
- Mechanical System Evaluation
- Construction Inspection

SOIL VAPOR SITE-ASSESSMENT

- Under Slab Soil Characterization
- Vacuum / Pressure Field Mapping
- Contaminant Plume Delineation
- On-Site Sampling / Analysis

SOIL VAPOR MITIGATION / REMEDIATION

- Sub Slab Diagnostic Testing
- Passive / Active Depressurization System Design
- Construction Specifications
- Mitigation System Installation
- Operation and Maintenance Inspections

ADDITIONAL CONSULTING SERVICES

- Noise Surveys
- Thermal Imaging Inspections
- Building Inspections
- Third Party / COVID-19 Clearance Testing

LICENSES AND CERTIFICATIONS

U.S. Environmental Protection Agency - Lead Paint

NYS Department of Labor - Asbestos

NYS Department of Labor - Mold

NYS Department of Health - Environmental Laboratory Accreditation

NYS Department of Environmental Conservation - Pesticides

NYS Department of State - Continuing Education Instruction

NYS Department of State - Building Inspector

National Environmental Health Association - Soil Gas Remediation

Academy of Board Certified Environmental Professionals - Certified Environmental Professionals

U.S. Department of Labor - OSHA 40-hour HAZWOPER Certification

U.S. Nuclear Regulatory Commission - Nuclear Equipment Certification

U.S. Department of Labor - OSHA Safety & Health Program Certification

U.S. Department of Labor - OSHA Construction Safety Program Certification

Pennsylvania Department of Labor and Industry - Asbestos

National Environmental Health Association (NEHA) and National Center for Healthy Housing (NCHH) - Healthy Homes Specialist Certification

Certified Mold Inspectors and Assessors

Level 1 Infrared Thermography Certification

SECTION 2

Asbestos Project Experience





BROOME COUNTY DEPARTMENT OF PUBLIC WORKS

Keystone Environmental Services (KES) is currently retained by Broome County under a current term contract to perform environmental consulting services including Pre-Demolition/Renovation Surveys for Asbestos Containing Materials (ACM) for blight properties, Court House and Softball Complex located at various addresses in Broome County, New York. The purpose of these surveys are to identify and assess with due diligence, the locations, quantities, friability and condition of ACM that will be disturbed during demolition/renovation.

Our NYS Certified Asbestos Design staff prepare asbestos site specific variances which address the materials identified in the building reviews. The designs are incorporated into the project construction plans and specifications for bidding and abatement activities.

We are also providing project monitoring and air sampling services, coordination and support as necessary to assist the County and their contractors with the proper execution of the environmental design and abatement of the buildings for this term contract.

KES's environmental term contract also includes performing lead based paint testing/risk assessments, Phase I environmental audits and indoor air quality sampling and numerous other environmental consulting services.

CONTACT

Mr. Scott Mastin, P.E., Engineer II
Broome County Department of Public Works
Tel: (607) 778-2909

KEY PROJECT NOTES

Pre-Demolition/Renovation Survey

Project Design

Project Administration

Project Monitoring/Air Sampling

Site Specific Variances

Lead Paint Risk Assessment

Phase I Environmental Audits

IAQ Sampling

Employee Asbestos Awareness Training

Storm Water Sampling



BINGHAMTON UNIVERSITY DEPARTMENT OF PHYSICAL FACILITIES

Keystone Environmental Services (KES) was retained by Binghamton University's Department of Physical Facilities to conduct asbestos and mold investigations at its construction site for the Energy and Research Development Building (D&E) Phase II located on Murray Hill Road in Vestal, New York.

KES's investigations were performed in an attempt to certify that all newly installed and incoming yet to be installed construction materials utilized at this construction site were mold free and were non-asbestos containing materials (ACM). KES's survey included review of contractor submitted material safety data sheets, material certification sheets, manufacture data sheets and any and all other data required to verify materials used on the project site are non-asbestos in accordance with Section 01000 General Requirements of the Bid Documents for C07A81 "Energy Research and Development Building - Phase II" (ERDB11).

KES's New York State Certified Asbestos Building Inspectors reviewed contractor material submittals in addition to reviewing construction drawings and performing on-site inspections to identify and assess with due diligence the locations of already installed construction and building materials. Inspected materials were classified into homogenous areas and bulk samples of the newly installed construction materials were collected in accordance with the requirements outlined in 12 NYCRR 56, EPA AHERA 40 CFR 703.86 and pertinent sections of OSHA 1926.1101.

KES is currently performing the same services at SUNY Binghamton's new "Decker School of Nursing" located at 48 Corliss Avenue in Johnson City, New York and is also performing various environmental services at numerous other on campus project sites.

CONTACT

Ms. Lisa Sklener
Binghamton University's Department
of Physical Facilities
Tel: (607) 759-8276

KEY PROJECT NOTES

Asbestos Investigations

Air Sampling

Mold Sampling

Project Monitoring and Air Sampling



CITY OF BINGHAMTON

Keystone Environmental Services (KES) is currently retained by the City of Binghamton under a current term contract to perform environmental consulting services including Pre-Demolition/Renovation Surveys for Asbestos Containing Materials (ACM) for blight properties, FEMA Buyout Properties and various municipal buildings (City Hall, Police Station, Parking Garages, Arena, and Baseball Stadium) located at various addresses in Binghamton, New York. The purpose of these surveys are to identify and assess with due diligence, the locations, quantities, friability and condition of ACM that will be disturbed during demolition/renovation.

Our NYS Certified Asbestos Design staff prepare asbestos site specific variances which address the materials identified in the building reviews. The designs are incorporated into the project construction plans and specifications for bidding and abatement activities.

We are also providing project monitoring and air sampling services, coordination and support as necessary to assist the City of Binghamton and their contractors with the proper execution of the environmental design and abatement of the buildings for this term contract.

KES's environmental term contract also includes performing lead based paint testing/risk assessments, Phase I environmental audits and indoor air quality sampling and numerous other environmental consulting services.

CONTACT

City of Binghamton
Tel: (607) 772-7007

KEY PROJECT NOTES

Pre-Demolition Survey

Project Design

Project Administration

Project Monitoring/Air Sampling

Site Specific Variances

Lead Paint Risk Assessment

Phase I Environmental Audits

IAQ Sampling



BINGHAMTON CITY SCHOOL DISTRICT

Keystone Environmental Services provided Environmental Services and in cooperation with our sister company Keystone Associates, provided Geotechnical Services at the Binghamton City School District located in Binghamton, New York. The project involved asbestos and hazmat removals from interior, exterior and roofs of various buildings. Our New York State Certified Asbestos Building Inspectors reviewed existing building records, visited the buildings scheduled for renovation and demolition, collected bulk samples as necessary, submitted samples to an accredited laboratory for analysis, and prepared final reports. Abatement recommendations and project budgets regarding asbestos containing materials, which would be impacted by the project activities, were made to the Architect. Our USEPA Certified Lead Inspectors completed testing of components involved with the scheduled renovations, and areas that the facility staff may need to address during normal maintenance activities at the buildings. PCB and indoor air quality (mold) testing was provided for various renovation projects. AHERA 3-Year Triennial Asbestos Inspections were provided in accordance with management plan responsibilities. Our NYS Certified Asbestos Design staff prepared an asbestos project design (Preliminary and Bid) which addressed the materials identified in the building review. The design was incorporated into the project construction plans and specifications for bidding and abatement activities. We provided estimated abatement budgets, project monitoring and air sampling services, coordination and support as necessary, to assist the Owner, Architect, Construction Management Firm and Contractors with the proper execution of the environmental design and abatement of the school buildings for this project.

CONTACT

Mr. Pat Flynn, AIA
Ashley McGraw Architects
Tel: (315) 425-1811

KEY PROJECT NOTES

Indoor Air Quality Survey
Bulk Sample Collection
Laboratory Analysis
Asbestos Abatement Design
Estimated Abatement Budgets
NYS DOL Site Specific Variance
Large Friable (Elementary School) Incidental Asbestos Project
Radon Testing, Design and Install of System - Large Crawlspace
Project Monitoring and Air Sampling



NEWARK VALLEY CENTRAL SCHOOL DISTRICT

Keystone Environmental Services (KES) was retained by Keystone Associates to perform various environmental consulting services which included Radon Testing, Lead Painting Testing, PCB Testing and Pre-Demolition/Renovation Surveys for Asbestos Containing Materials (ACM) related to the Newark Valley Central School District's 2016 Capital Project at the High School, Middle School, Elementary School and Bus Garage. The purpose of these surveys were to identify and assess with due diligence, the locations, quantities, friability and condition of any hazardous materials that will be disturbed during demolition/renovation.

Our NYS Certified Asbestos Design staff prepared asbestos site specific variances which addressed the materials identified in the building reviews. The designs were incorporated into the project construction plans and specifications for bidding and abatement activities.

CONTACT

Mr. Paul L. Bedford, AIA, Member
Keystone Associates
Tel: (607) 722-1100

KEY PROJECT NOTES

Asbestos Testing
Lead Testing
PCB Testing
Pre-Demolition Survey
Project Design
Project Administration
Project Monitoring/Air Sampling
Site Specific Variances
Lead Paint Risk Assessment
Phase I Environmental Audits
Radon Testing and Mitigation Design
Material Testing
Indoor Air Quality Testing



CHENANGO FORKS CENTRAL SCHOOL DISTRICT

Keystone Environmental Services (KES) was retained by Keystone Associates to perform various environmental consulting services which included Radon Testing, Lead Painting Testing, PCB Testing and Pre-Demolition/Renovation Surveys for Asbestos Containing Materials (ACM) related to the Chenango Forks Central School District's 2016 Capital Project. The purpose of these surveys were to identify and assess with due diligence, the locations, quantities, friability and condition of any hazardous materials that will be disturbed during demolition/renovation activities.

Our NYS Certified Asbestos Design staff prepared asbestos abatement designs which addressed the materials identified in the building reviews. The designs were incorporated into the project construction plans and specifications for bidding and abatement activities.

We provided project monitoring and air sampling services, coordination and support as necessary to assist the District and their contractors with the proper execution of the environmental design and abatement of the buildings.

CONTACT

Mr. Paul L. Bedford, AIA
Member
Keystone Associates
Tel: (607) 722-1100

KEY PROJECT NOTES

Asbestos Project Monitoring and Air Sampling

Pre-Demolition Survey

Project Administration

Site Specific Variance

Radon Testing

Radon Mitigation Design

Radon System Install

Asbestos, Lead, PCB Testing

Material Testing



CITY OF SYRACUSE

Keystone Environmental Services (KES) is currently retained by the City of Syracuse under a 2 year term contract to perform environmental services involved with the Pre-Demolition/Renovation Surveys for asbestos for various blight houses. KES has performed Pre-Demolition Asbestos Surveys at numerous locations and is continuing to provide services on an as-needed basis.

CONTACT

Ms. Mary E. Yossler
Director
Office of Management and Budget
Division of Purchase
Tel: (315) 448-8444

KEY PROJECT NOTES

Pre-Demolition/Renovation Survey



BROOME COUNTY LAND BANK

Keystone Environmental Services (KES) was awarded the 2018-2020 Environmental Term Agreement with the Broome County Land Bank Corporation. KES performed structural and environmental evaluations and demolition design for eleven (11) properties in addition to providing mold and lead abatement oversight and clearance testing on two (2) other properties in Broome County, New York.

- 117 La Grange Street, Town of Vestal
- 1857 Burdick Ave., Town of Binghamton
- 85 Trafford Road, Town of Chenango
- 231 Bevier Street, Binghamton
- 349 Second Avenue, Binghamton
- 634-636 Upper Court Street, Kirkwood
- 3492 Margery Street, Binghamton
- 1200 Margery Street, Windsor
- 179 Hudson Street, Johnson City
- 150 Oakdale Road, Johnson City
- 13 Birch Street, Johnson City

The Broome County Land Bank is a New York not-for-profit Corporation dedicated to fostering economic and community development by acquiring, holding, managing, developing and marketing distressed, vacant, abandoned and underutilized properties within Broome County.

In addition to the above noted work tasks, KES coordinated review with involved Regulatory Agencies. KES mold and lead abatement project oversight and clearance testing, asbestos abatement design and oversight and municipal code enforcement was performed in accordance with all applicable codes, rules and regulations, such as but not limited to the USEPA, NYS Department of Labor, NYS Department of Environmental Conservation, NYS Department of Transportation and all applicable local codes and regulations.

CONTACT

Mr. Aaron Martin
 Chairman
 Broome County Land Bank Corporation
 60 Hawley Street, 6th Floor
 Binghamton, NY 13901
 Tel: (607) 778-6001

KEY PROJECT NOTES

Asbestos, Lead, Mold Testing

Demolition

Abatement

Regulations

Project Administration

NYS DOL Site Specific Variance

Construction Inspection

Design

Structural Inspection

Project Monitoring and Air Sampling



OPPORTUNITIES FOR BROOME

Keystone Environmental Services (KES) was retained by Opportunities For Broome to perform Lead Testing, PCB testing and Pre-Demolition/Renovation Surveys for Asbestos Containing Materials (ACM) for the multi-unit apartment building located at 86 Carol Street, Binghamton, New York. The purpose of this survey was to identify and assess with due diligence, the locations, quantities, friability and condition of lead paint, PCB's, and ACM that will be disturbed during demolition and renovation.

Our NYS Certified Asbestos Design staff prepared an asbestos project design which addressed the materials identified in the building review. The design was incorporated into the project construction plans and specifications for bidding and abatement activities.

KES provided estimated abatement budgets, project monitoring and air sampling services, coordination and support as necessary to assist the Owner, Architect, and Contractors with the proper execution of the environmental design and abatement of the buildings for this project.

CONTACT

Ms. Kelly Robertson
Opportunities for Broome
Tel: (607) 723-6493

KEY PROJECT NOTES

Hazardous Material Sampling

Pre-Renovation Survey

Project Design

Project Administration

Project Monitoring/Air Sampling

Site Specific Variance

SECTION 3

Key Personnel





RICHARD J. TARNOWSKI, C.E.P., C.E.I.

MEMBER / DIRECTOR OF ENVIRONMENTAL SERVICES

Mr. Tarnowski is a Member of Keystone Environmental Services (KES). He has over 45 years of extensive experience with both public and private agencies dealing with environmental consulting and remediation services. His current duties include department/employee/project management, QA/QC for the environmental laboratory aspect of KES in addition to marketing and business development. Some of his project experience is as follows:

- Project Manager working on New York State's largest soil gas remediation projects in Endicott, New York, Hillcrest, New York, and Norwich, New York. Responsible for T0-15 soil vapor/ indoor air monitoring studies and for the design, management, and supervision of Sub-Slab Depressurization System (SSDS) installation for the remediation of over 800 residential, commercial, and industrial structures.
- Project Manager for various indoor air/environmental quality investigations for residential/ commercial, educational, day care, medical, sporting, and industrial clients. Services include facility testing and personal monitoring of employees. Testing performed to identify, quantify, and enumerate chemical constituents within the air. Identify source contaminants, develop engineering specifications to mitigate contaminates, and maintain regulatory compliance.
- Project Manager for Phase I/Phase II environmental site assessments performed for lending institutions throughout New York, New Jersey, Pennsylvania, and Connecticut. Services include on site inspections, on site sampling for asbestos, lead, air quality and groundwater, state/ federal record review, and report preparation.
- Project Manager for the Feintool, New York, White Plains, New York, soil vapor project. Designed and managed the installation of multiple soil vapor ventilation systems to correct a Trichlorethane (TCE) vapor intrusion problem at its multi-building 45,000 sq. ft. manufacturing facility.
- Project Manager for Binghamton Plaza soil vapor project in Binghamton, New York. Designed and managed the installation of explosion proof sub-slab Depressurization Systems (SSDS) to correct methane gas seepage from a previous landfill site that caused vapor intrusion issues at an existing day care facility, bank, and fast food restaurant.
- Project Manager for environmental health study dealing with TCE soil vapor migration through residential structures in Endicott, New York. Services included owner contact and scheduling, on site investigation, data gathering per EPA's "Guidance for Evaluating the Vapor Intrusion to Indoor Air Pathway From Groundwater and Soils", and report preparation.
- Project Manager for asbestos building inventory and asbestos demolition surveys for various residential, commercial, school districts, and industrial clients in Pennsylvania and New York. Services include on-site visual inspections, development of sampling schedules, collection of samples, chain of custody documentation, lab analysis review, report writing, and recommendations for correction and/or prevention.

EDUCATION

B.S. Degree - Environmental Science - West Virginia University, 1974

CERTIFICATIONS AND LICENSES

NYSDOH Certified Laboratory Director

NYSDOH Licensed Asbestos Inspector and Project Monitor

NYSDOH Licensed Asbestos Air Sampling Technician

USEPA Licensed Lead Risk Assessor

NYSDOH Mold Assessor

NYSDEC Licensed Pesticide Technician

NYSDOS Licensed Real Estate Instructor

NYSDOS Licensed Home Inspector

National Environmental Health Association - Certified Radon Mitigation Provider

OSHA 40-Hour HAZWOPER Certification

OSHA 10-Hour Construction Safety and Health Certification

Environmental Assessment Association - Certified Environmental Inspector

National Association of Environmental Professionals - Certified Environmental Professional

AFFILIATIONS

Environmental Assessment Association

National Association of Environmental Professionals

American Association of Radon, Scientists and Technologists



KENNETH D. ELLSWORTH, P.E.

MANAGING MEMBER

Mr. Ellsworth is the Managing Member and Director of Technical Services for Keystone Material Testing, LLC. He also serves as the Managing Member of Keystone Associates Architects, Engineers and Surveyors, LLC. Mr. Ellsworth has 34 years of extensive experience in civil engineering and other engineering disciplines. His current duties for Keystone Associates include QA/QC for the Civil Engineering Department along with marketing and business operations of the firm. Mr. Ellsworth is also the Town Engineer for the Town of Fallsburg. He provides Professional Engineering support to various Town Departments and reviews planning Board applications.

Some of his project experience is as follows:

❑ **SUNY Broome Community College - Binghamton, New York**

Provided QA/QC of special inspections and material testing reports. The project involved the renovation of the existing Mechanical Building on the campus as well as the addition of a connector building between the Mechanical Building and the Business Building. Testing and inspections included soils, cast-in-place concrete, masonry, reinforcing steel, structural steel, insulation, and ADA compliance for motorized doorways.

❑ **50 Front Street - Binghamton, New York**

Provided QA/QC of special inspections and material testing reports. The project involved the construction of a new five-story mixed-use building development with an underground parking garage. Testing and inspections included excavation of unsuitable soils, soil in place density, cast-in-place concrete, concrete on metal deck, and masonry.

❑ **Broome County Humane Society - Binghamton, New York**

Provided QA/QC of special inspections and material testing reports of concrete, soil, and masonry for the Humane Society's new building.

❑ **NYSEG Stadium - Binghamton, New York**

Provided QA/QC of special inspections and material testing reports. The project consisted of renovations to the existing stadium and expansions including an elevated party deck, new entrance configuration, new indoor batting cage facility, bullpen relocation, new maintenance building, elevator, and a terrace seating section. Special inspections and material testing for the project which included alternative foundation inspections, in-place density testing of soil, cast-in-place concrete, reinforcing steel, and masonry.

❑ **United Health Services - Binghamton, New York**

Provided QA/QC of special inspections and material testing reports for a tunnel rehabilitation project. This project included structural improvements to the underground connector tunnel to allow vehicle traffic over the area for loading and unloading equipment and supplies. Special inspections and material testing included cast-in-place concrete and structural steel.

❑ **Binghamton Housing Authority - Binghamton, New York**

Special inspections for the Binghamton Housing Authority's building on Lisle Avenue.

EDUCATION

B.S. Degree – Civil Engineering, Syracuse University:
L.C. Smith School of Engineering, 1984

CERTIFICATES AND LICENSES

Registered Professional Engineer:
New York, the District of Columbia, Maryland, Virginia,
Pennsylvania, North Carolina, South Carolina, and
Florida

PROFESSIONAL AFFILIATIONS

American Society of Civil Engineers
(Past President, Ithaca Section)

National Society of Professional Engineers
(Past President)

Building Officials Association of the Southern Tier
(BOAST)

American Consulting Engineers Council
(Current Treasurer and Past President,
Southern Tier)

American Water Works Association

Commission on Architecture and Urban Design
(CAUD), Chairman

COMMUNITY INVOLVEMENT

Past Project Lead the Way Community Team
Member, Windsor Central School District

Treasurer, Windsor Alumni Association

Advisory Board, Tioga State Bank

Broome Chamber Governmental Affairs Committee



TIMOTHY W. MARBLE

SENIOR ENVIRONMENTAL SCIENTIST

Mr. Marble has been providing environmental management and design services for over 31 years, with responsibilities for field testing, monitoring, staff supervision and training, project management, budgeting, estimating, specifications maintenance, general office, and administrative support. Mr. Marble has extensive experience with environmental regulations governing the identification, handling, remediation, and disposal of asbestos, lead, Underground Storage Tanks, HAZMAT, noise monitoring, indoor air quality/mold issues and landfill inspections and water quality reviews. Mr. Marble's other responsibilities include field investigations and supervision, project team participation, staff assignment, environmental design, NYSDOL site specific variances, client and contractor relations, construction coordination services, CADD, project related financial management, proposal preparation, quality control and quality assurance reviews, technical review and support, regulatory compliance reviews, marketing, soil vapor remediation, clerk of works, geotechnical field supervision of drilling operations, collection and evaluation of soil and rock samples, preparation of subsurface logs, establishing existing grade evaluations at boring locations, and general project support. Some of his project experience is as follows:

- **Asbestos, Lead, PCB, HazMat, UST, IAQ (Mold), Geotechnical Projects**
 - Auburn Correctional Facility - Facility wide CCTV - Asbestos Inspector and Design and Project Administration for Independent Asbestos Consultant Opinion Report
 - Liberty Central School District - Asbestos, Lead and PCB Reviews and Design, Project Administration, UST Remediation, IAQ
 - Binghamton University - Asbestos Reviews and Design, Project Administration, Geotechnical Drilling, Project Monitoring and Air Sampling
 - Broome County Bridge Wearing Surface Project - Asbestos Testing and Pavement Cores, Project Administration, Indoor Air Quality (Mold), Geotechnical Drilling
 - Broome County Land Bank Corporation - Asbestos Testing and Design, Radon Testing, Lead Testing, Project Administration, and Construction Inspection
 - Tioga County - New Building Campus - Asbestos/Lead/HAZMAT Testing, Asbestos/HAZMAT Design and Project Administration
 - Opportunities for Broome - Asbestos/Lead/PCB Testing, Design, Project Administration, Project Monitoring/Air Sampling, Geotechnical Drilling
 - Steuben County Government - Asbestos Testing and Design, Project Administration
 - Syracuse University College of Environmental Science and Forestry - Hazardous Materials Remediation Design, Free-Phase Mercury Collection and Recycling Design, Asbestos Design, Project Administration
 - Sullivan County - Asbestos Demolition Surveys, Geotechnical Drilling/Subsurface Investigation, Construction Inspection
 - Binghamton Housing Authority - Asbestos Review/Testing, Project Monitoring/Air Sampling, Design, Project Administration and Preparation of NYS Approved Site Specific Variances
 - SUNY Oneonta - Asbestos Review/Testing, Project Monitoring/Air Sampling and Geotechnical Drilling

EDUCATION

Broome Community College - Civil Engineering

Broome Community College - Business Administration

CERTIFICATIONS

OSHA Hazard Communication Program Certification

OSHA Safety & Health Program Certification

OSHA Construction Safety Program Certification

NYSDOL Asbestos Inspector

NYSDOL Asbestos Air Sampling Technician

NYSDOL Asbestos Project Monitor

NYSDOL Asbestos Project Designer

NYSDOL Mold Assessor

PA Asbestos Inspector

USEPA Lead Inspector

CONTINUING EDUCATION / TRAINING

Broome-Tioga BOCES - Computer Aided Drafting Program

Broome Community College - Writing Skills Program

Broome Community College - Project Management Program

State University of New York at Buffalo - Lead Inspector Certification Training

Total Quality Project Management (TQPM) Program Training

NYS Civil Service Exam Certification: Environmental Engineering Technician I & II

Silica OSHA Rule Training

First Aid CPR Training

AFFILIATIONS

Environmental Information Association

Professional Abatement Contractors of New York (PACNY)

Environmental Health & Safety Professionals

Indoor Air Quality Association (IAQA)

Lead Inspector Professional Network

American Industrial Hygiene Association (AIHA)

CSI - Construction Specifications Institute



CHRISTIAN R. TARNOWSKI

SENIOR ENVIRONMENTAL HYGIENIST

Mr. Tarnowski is an Environmental Hygienist with Keystone Environmental Services. His responsibilities include environmental field sampling, asbestos project monitoring/air sampling, mold assessment, remediation consulting, and project management. Mr. Tarnowski has extensive experience with radon and soil gas intrusion projects in the form of soil vapor/indoor air sampling, field diagnostics, assessment, construction specifications, and the engineering of Active Sub-Slab Depressurization systems. Some of his professional experience is as follows:

- ❑ Project Supervisor - Environmental health study, TCE soil vapor project, Norwich, New York Project included owner contact/scheduling, site investigation, data gathering per EPA's "Guidance for Evaluating the Vapor Intrusion to Indoor Air Pathway from Groundwater and Soils", design, management, and supervision of sub-slab depressurization systems (SSDS) installation for remediation of 30 residential/commercial structures.
- ❑ Project Supervisor - Soil Vapor Remediation Project, New City, New York - Project included diagnostics, designing, and installing six (6) multi-point active soil vapor extraction systems at an existing occupied shopping plaza being impacted by organic vapors from a previous dry cleaner's operation.
- ❑ Project Supervisor - Soil Vapor Remediation Project, Harlem, New York - Project included field diagnostics, engineering layout, and the installation of over thirty (30) 2'x2' soil vapor vacuum pits in an occupied 400,000 SF commercial building.
- ❑ Project Manager for Broome County Health Department's Healthy Home Initiative Program (2012-2013, 2016-2018, 2019-2021). Project included inspection of over 400 residential properties as well as project oversight on over 200 federally funded property repairs.
- ❑ Building Condition Survey - Washingtonville Central School District.
 - Performed Thermal Imaging Building Condition Surveys at five (5) schools and one (1) bus garage as a part of the school District's capital improvement project.
- ❑ First Ward Action Council, Inc., - Crandall and North Street Renovation Project - Binghamton, New York - Lead Abatement Design, during construction inspections, lead clearance inspections and preparation of operation and maintenance manuals for eleven (11) multi-family structures.
- ❑ Water Baseline Sampling/Analysis - Responsible for properly collecting potable water samples at SUNY Binghamton's three (3) one-million gallon water supply tanks and performing analysis for VOC Chemicals, Bacteria, and Chlorine.
- ❑ Mold Sampling, Assessment, and Remediation Specifications - Various sites including:
 - PepsiCo Facility warehouse/office, Binghamton, New York
 - BH Decker Associates 6,000 SF multi-family structure, Delhi, New York
 - CRS Group Architecture, 45,000 SF shopping plaza, Johnson City, New York
 - Binghamton University Center of Excellence, Binghamton, New York

EDUCATION

B.S. - SUNY Albany 2011

CERTIFICATIONS

National Environmental Health Association - Certified Radon Mitigation Provider

Certified Environmental Hygienist

NYS DOL Asbestos Project Monitor

NYS DOL Asbestos Air Sampling Technician

NYS DOL Asbestos Building Inspector

NYS DOL Mold Assessor

OSHA 10-Hour Construction Safety and Health Certification

OSHA 40-Hour HAZWOPER Certification

NEHA/NCHH - Healthy Homes Specialist

Level I Certified Infrared Thermographer

Thermographics - Energy Applications Certifications

USEPA Lead Inspector

USEPA Lead Risk Assessor

NRPP Certified Residential Radon Mitigation Provider

NRPP Certified Residential Radon Measurement Provider

AARST Advanced Diagnostics and Optimal Mitigation Certification

AFFILIATIONS

The American Association of Radon Scientists and Technologists (AARST)

Greater Binghamton Association of Realtors, Inc.



GERALD MEYER

ENVIRONMENTAL FIELD INSPECTOR

Mr. Meyer has been providing environmental management services for over 28 years, with responsibilities for field testing, monitoring, abatement design, project management, budgeting, estimating, training, and general office support. Mr. Meyer has extensive experience with environmental regulations governing the identification, handling, remediation, and disposal of asbestos, lead, hazmat, and indoor air quality issues. Mr. Meyer's other responsibilities include field investigations, project team participation, client and contractor relations, construction coordination services, regulatory compliance reviews, site clean up, paint chip and soil sampling, asbestos overseeing multiple projects with multiple project monitors. Some of his project experience is as follows:

☐ Asbestos Projects

- Binghamton City School District - Survey/testing, project monitoring and air sampling.
- Oneonta City School District - Survey/testing, project monitoring and air sampling.
- Worcester Central School District - Survey/testing, project monitoring and air sampling.
- Hartwick College - Survey/testing, project monitoring and air sampling.
- Elmira College - Survey/testing, project monitoring and air sampling.
- Binghamton University - Survey/testing, project monitoring and air sampling.
- City of Binghamton - Asbestos surveys/testing.
- Residential flood projects (Broome County) - Asbestos surveys/testing, project monitoring and air sampling, indoor air quality (mold) investigations of FEMA buy-out and blight houses scheduled for asbestos-controlled demolition.
- SERVPRO - Asbestos surveys/testing, project monitoring and air sampling, indoor air quality.
- Johnson City High School - Project monitoring and air sampling, indoor air quality.
- NYSDOT - Statewide asbestos surveys/testing, project monitoring and air sampling covering bridge work and residential properties.

☐ Lead in Drinking Water

- Binghamton City School District
- Johnson City Central School District

☐ IBM Vapor Intrusion Project

- Asbestos surveys, project monitoring, and vapor remediation.

☐ DEC Tank Removal and Soil Remediation

- Sidney Whitaker Fire Site
- Broome County Incubator Project

EDUCATION

Sidney High School

CERTIFICATES AND LICENSES

OSHA 40 Hour HAZWOPER

NYSDOL Asbestos Inspector

NYSDOL Asbestos Air Sampling Technician

NYSDOL Asbestos Project Monitor



CHRIS VALEK ENVIRONMENTAL FIELD INSPECTOR

Mr. Valek has been providing environmental management services for over nineteen (19) years with responsibilities for field testing, monitoring, project management, budgeting, estimating, training, and general office support. Mr. Valek has extensive experience with environmental regulations governing the identification, handling, remediation, and disposal of asbestos, lead, hazmat, indoor air quality issues and Phase I environmental audits. Mr. Valek's other responsibilities include field investigations, project team participation, client and contractor relations, construction coordination services, regulatory compliance reviews, NYS DEC superfund site clean up, and XRF lead paint testing. Some of his project experience is as follows:

☐ **Asbestos, Lead, PCB, HazMat, IAQ (Mold)**

- Binghamton University - Project monitoring and air sampling.
- Sidney High School - Project monitoring and air sampling.
- City of Binghamton - Asbestos surveys / testing, project monitoring and air sampling.
- Residential flood projects (Broome County) - Asbestos surveys / testing, project monitoring and air sampling, indoor air quality (mold) investigations of FEMA buy-out and blight houses scheduled for asbestos-controlled demolition.
- First Ward Action Council - Asbestos surveys / testing, project monitoring and air sampling, indoor air quality (mold) investigations, residential environmental audits.
- U.S. Inspect - Mold investigations throughout New York and Pennsylvania and asbestos testing.
- SERVPRO - Asbestos surveys / testing, project monitoring and air sampling, indoor air quality (mold) investigations.
- Johnson City High School - Project monitoring and air sampling, asbestos surveys / testing, PCB abatement, AHERA asbestos triennial and six-month surveillance surveys and reports.
- Broome-Tioga BOCES - Asbestos surveys / testing, asbestos surveys / testing, project monitoring and air sampling, indoor air quality (mold) investigations.
- Union-Endicott School District - AHERA asbestos triennial and six-month surveillance surveys and reports.
- Deposit High School - AHERA asbestos triennial and six-month surveillance surveys and reports.
- NYSDOT - Statewide asbestos surveys / testing, project monitoring and air sampling covering bridge work and residential properties.

EDUCATION

B.A. in Environmental Studies - Binghamton University, 1991

CERTIFICATIONS AND LICENSES

OSHA 10 Hour Safety & Health Program Certification

NYSDOL Asbestos Inspector

NYSDOL Asbestos Air Sampling Technician

NYSDOL Asbestos Project Monitor

NYSDOL Asbestos Project Designer

NYSDOL Mold Assessor

USEPA Lead Safety Renovator

Hands-on Instructor for EPA Asbestos Certification Courses



DENVER TYLER

ENVIRONMENTAL FIELD INSPECTOR

Mr. Tyler has been providing environmental inspection services for over thirteen (13) years, with responsibilities for field testing, monitoring, project management, budgeting, estimating, training, and general office support. Mr. Tyler has extensive experience with environmental regulations governing the identification, handling, remediation, and disposal of asbestos, lead, hazmat, indoor air quality issues, training, radon and home inspections. Mr. Tyler's other responsibilities include field investigations, project team participation, client and contractor relations, construction coordination services, regulatory compliance reviews, NYS DEC superfund site clean up, and XRF lead paint testing. Some of his project experience is as follows:

□ **Asbestos, Lead, PCB, HazMat, IAQ (Mold), Radon**

- Binghamton University - Project monitoring and air sampling.
- City of Binghamton - Asbestos surveys / testing.
- City of Binghamton, Residential flood projects - Asbestos surveys / testing, project monitoring and air sampling, indoor air quality (mold) investigations of FEMA buy-out and blight houses scheduled for asbestos-controlled demolition.
- U.S. Inspect - Mold investigations and asbestos testing.
- SERVPRO - Asbestos surveys / testing, project monitoring and air sampling, indoor air quality (mold) investigations.
- NYSDOT - Statewide asbestos surveys / testing, project monitoring and air sampling covering bridge work and residential properties.

EDUCATION

Tunkhannock School District

CERTIFICATIONS AND LICENSES

Construction Safety and Health

Hands-on Instruction for EPA Asbestos Certification Courses

EPA / NYSDOL Asbestos Inspector (99.02826)
Expires December 2020

NYSDOL Asbestos Air Sampling Technician
(99-02826) Expires December 2020

NYSDOL Asbestos Project Monitor (99-02826)
Expires December 2020

NYS Department of State Licensed Home Inspector
(UID 16000019260)

Certified Mold Remediation & Mold-IAQ Sampling and Testing (CBIE-CRIE-CMIR) By the American Association of Building Inspectors & Environmentalists - 3 Year

EPA Certified Lead Renovator

Certificate of Completion - Radon Measurement Course, Qualify for EPA Test

US Nuclear Regulatory Commission Certified Nuclear Moisture Density Gauge Operator

OSHA 30 Hour Outreach Training



DENVER TYLER, JR.
ENVIRONMENTAL FIELD INSPECTOR

Mr. Tyler has been providing environmental inspection services for over two (2) years with responsibilities including field testing, monitoring, and general office support. Mr. Tyler has extensive experience with environmental regulations governing the identification, handling, remediation and disposal of asbestos, lead, and HazMat issues. Mr. Tyler’s other responsibilities include field investigations, client and contractor relations, construction coordination services, regulatory compliance reviews, NYSDEC Superfund site clean-up, and XRF lead paint testing. Some of his project experience is as follows:

□ **Asbestos, Lead, PCB, HazMat, IAQ (Mold), Radon**

- Elmira High School - Front and rear parking lot PCB soil remediation.
- Binghamton and Johnson City Joint Sewage Treatment Plant - Asbestos Project Monitor and Air Technician along with in-place construction material testing.
- Cayuga Ridge Nursing and Rehabilitation Center (Ithaca, New York) - Asbestos Project Monitor and Air Technician.
- NYS ANG Armory (Binghamton, New York, Utica, New York, Staten Island, New York) - USEPA Lead Inspection.
- City of Binghamton - Project Monitoring and Air Technician.
- LeChase Construction - Project Monitoring and Air Technician.

EDUCATION

Montrose School District

CERTIFICATIONS AND LICENSES

OSHA 10 Safety & Health Program Certification

OSHA 40 Hour HAZWOPER

NYSDDL Asbestos Project Monitor

NYSDDL Asbestos Air Technician

USEPA Lead Inspector

U.S. Nuclear Regulatory Commission Certified
Nuclear Moisture Density Gauge Operator

ACI Certified Concrete Technician I



Uncompromising Service Starts Here
Proposal to provide audit and advisory services to the



Tioga County Industrial Development Agency

Presented by:

Duane R. Shoen, CPA, Partner

Insero & Co. CPAs, LLP
20 Thornwood Drive, Suite 200
Ithaca, NY 14850
607-272-4444

April 14, 2022

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April 14, 2022

Christine Curtis, Executive Administrator
Tioga County Industrial Development Agency
56 Main Street
Owego, New York 13827

Dear Christine,

We are pleased to present our proposal to continue to serve as independent accountants and auditors for Tioga County Industrial Development Agency. You can be confident we have the governmental experience, along with the professional resources, to provide you with proactive attention delivered through our client service model. We acknowledge that our proposal is a firm and irrevocable offer. Our proposal covers the fiscal years ending December 31, 2022; December 31, 2023; and December 31, 2024.

We are a well-known firm and recognized leader in the practice of municipal audit and advisory services, and we are proud of our involvement with the New York State Society of Certified Public Accountants Government Accounting and Auditing and Public School Committees and the New York State Government Finance Officers Association. Our offices have over 40 team members with a strong governmental and Uniform Guidance background. We are currently the auditors of record for 6 counties, 6 cities, and over 35 towns and villages, as well as over 35 school districts and other educational entities. Additionally, two of our partners have achieved Certificates of Educational Achievement in Governmental Auditing and Accounting awarded by the American Institute of Certified Public Accountants.

We are proud of our reputation and we encourage you to talk to our clients about our services. We have attempted to keep this summary as brief and concise as possible. Therefore, if you should require any additional information, please do not hesitate to contact me at 607-272-4444 or visit us at www.inserocpa.com.

Sincerely,

Duane R. Shoen, CPA
Partner

Insero & Co. CPAs, LLP

INSERO & Co. CPAs, LLP

The Highest Standard | (800) 232-9547 | www.inserocpa.com

I. Executive Summary for Tioga County Industrial Development Agency

Your Needs

- Financial Statement Audit for the years ending December 31, 2022, 2023, and 2024
- Business Advisory Services

You will be working directly with our partners and other experienced professionals. We will tailor our services to fit your specific requirements and won't take a one-size fits all approach to client service.

As your organization continues to evolve and experience change, keep in mind that we offer additional services including Outsource Accounting Services. You will have access to a deep bench with a knowledgeable and experienced team.

Our Promise

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

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

On Time

We strive to provide every client with timely access to our people and service results delivered on time. What does this mean for you? **No last-minute fire drills.**

On Budget

Our rates are competitive and fair. You will work with experienced professionals who focus on being efficient and effective. We will work diligently to maintain our relationship while maintaining a **cost-effective fee structure.**

Year-Round Communication

We feel ongoing communication throughout the year is important for us to understand your current situation and anticipate future needs and offer ideas. We encourage frequent routine phone calls at no additional cost and our teams will proactively check in periodically. **Communication year-round is critical.**

No Surprises

Staff continuity is as important to us as it is to our clients. Our consistent ranking as one of the nation's Best Accounting Firms to Work For by Accounting Today and Best Companies Group is proof that we invest in our people and demonstrates why our turnover rate is well below the industry average. **You will work with the same people regularly.**

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

II. Our Value Statement

Overview

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

- ↗ A dedicated governmental team
- ↗ Hands on/face-to-face interaction with our clients
- ↗ A strong reputation for quality, service, and fair fees
- ↗ Open communication throughout the year
- ↗ An impressive list of municipal clients

Our Formula for Success

For over 40 years, our focus has been on providing high quality accounting, audit, tax, and advisory services to governmental entities and nonprofit organizations in Central New York and the Finger Lakes Region. Our long-term success has been achieved by diligently guarding the integrity of our practice and the business of our clients.

We have developed an exceptional reputation working with governmental entities and nonprofit organizations, and we pride ourselves on unwavering attention to detail and an ongoing commitment to client satisfaction. This simple model allows us to deliver exceptional service. Our clients rely on our audit, accounting, and tax professionals to not only meet their basic recurring compliance needs, but to provide proactive ideas and suggestions. Our team has a proven track record of providing our clients with high quality compliance services, as well as advice and solutions for internal controls, procedures, and policies.

We, like you, understand the challenges inherent in governmental auditing practices, including internal controls and policies. We understand your desire to do the best for your community, the resulting challenges, and your drive to succeed. Our commitment is to minimize the distractions from the audit.

A Service Philosophy Focused on Quality

Quality service is a core tenet of our service philosophy. Insero & Co. CPAs, LLP consistently provides accurate and timely auditing, tax, and advisory services for our clients. You can depend on the quality of our work to help you make sound financial decisions.

Our Personal Approach

We are structured so that our top professionals are able to work closely with you, in an integrated way, without departmental barriers; bringing ideas and solutions to help you succeed. You will work with seasoned partners and team members who possess an in-depth understanding of governmental accounting.

Your service team is available to you throughout the year and we encourage you to call us at any time. We are committed to assisting our governmental clients with questions that may arise, whether they be accounting-based or questions relating to employment tax compliance. We pride ourselves on providing our clients with dedicated attention from experienced professionals. As a client of our firm, you can expect:

Partner and Senior Manager Availability – Our firm is geared to provide you the experienced professionals and personalized service your organization deserves.

Priority of Service – You will be a high priority client of our firm.

Experience – Your engagement team will be staffed with knowledgeable and experienced team members.

On-Site Service – Whether conducting audit fieldwork, an interim update meeting, an annual planning session, or simply a quick conversation to “catch up,” we always prefer meeting with our clients face-to-face. We will make the commitment to make ourselves available to management when necessary.

Locally owned. Nationally affiliated. Globally connected.

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

Another benefit available to you is the national strength, resources, and governmental/nonprofit expertise of RSM US LLP (formerly McGladrey). Insero & Co. has been a proud member of RSM US Alliance since 1992. RSM US Alliance is a premier affiliation of independent accounting and consulting firms in the United States, with more than 75 members in over 40 states, the Cayman Islands, and Puerto Rico. This affiliation gives us access to a full range of national and international capabilities.

As a member of RSM US Alliance, Insero & Co. has access to resources and services RSM US LLP provides its own clients. RSM US LLP is the leading provider of audit, tax, and consulting services focused on the middle market, with more than 11,000 people in 87 offices nationwide. RSM US LLP is a licensed CPA firm and the U.S. member of RSM International, a global network of independent audit, tax, and consulting firms with more than 43,000 people in over 120 countries and 810 offices worldwide.

We accepted an invitation to become a member of RSM US Alliance because it is a natural fit with our commitment to our clients and our determination to stay at the forefront of developments affecting accounting and consulting firms today. Visit rsmus.com/alliance to learn more about our membership with RSM US Alliance.

We are committed to this region and our governmental clients and we can provide the depth and breadth of resources typically available only through a national firm – with one major difference: the traditional service-oriented perspective from a local accounting firm.

Quality Standards

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

Our peer review opinions are “clean” and without any comments. Routine examinations by the DOL have resulted in no audit findings.

Our most recent quality control review can be found in **Section VII** of this proposal.



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GAQC Member



AICPA®

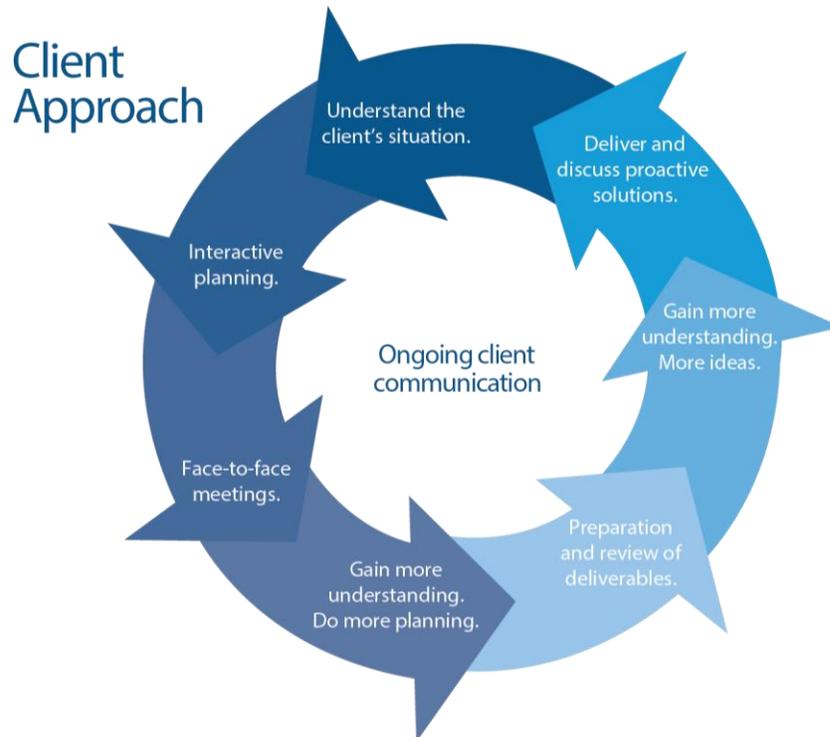
EBPAQC Member

III. Scope of Services

Attestation and Assurance Services

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

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



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

Our communication with management takes place during every phase of the audit. As part of our two-way communication with management, we will convey an overview of the planned scope and timing of the audit. At the conclusion of the audit, we will communicate our audit findings. We begin the audit process by meeting with management to clearly identify needs and expectations, including inquiries about risks, concerns, and changes in the organization.

Step 1 – Understanding the Client: We must first obtain a broad and deep understanding of the nature of the TCIDA in order to understand the account balances, classes of transactions, key systems, and disclosures relevant to its activities. Our understanding also encompasses relevant industry and other external factors. We seek to understand the TCIDA objectives and strategies, along with the related business risks that may result in material misstatement of the financial statements. We gain an understanding of the policies and procedures that the TCIDA uses to measure and review financial performance in order to better understand how management monitors these risks.

We consider whether the TCIDA selection and application of accounting policies are appropriate and consistent with generally accepted accounting principles. We obtain an understanding of the TCIDA policies for presentation and disclosure in the financial statements. Much of our effort to understand the TCIDA will focus on obtaining an understanding of internal control that is sufficient to assess the risks of material misstatement and design the nature, timing, and extent of audit procedures.

Step 2 – Risk Assessment: We use the knowledge and understanding we have gathered, together with other factors, to first assess the risk that errors or fraud may cause a material misstatement of the financial statements. We then decide whether the identified risks of material misstatement pertain to specific relevant assertions related to significant account balances, classes of transactions, or disclosures, or whether they relate to the financial statements taken as a whole, which could potentially affect many relevant assertions. We then determine which of the identified risks of material misstatement are significant risks that require special audit consideration. Our risk assessment process at the account balance or class of transactions level consists of:

-  an assessment of inherent risk (the susceptibility of an assertion relating to an account balance or class of transactions to a material misstatement, assuming there are no related controls), and
-  an evaluation of the design effectiveness of internal control over financial reporting and our assessment of control risk (the risk that a material misstatement could occur in an assertion and not be prevented or detected on a timely basis by the TCIDA internal controls).

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

Step 4 – Evaluation: At the conclusion of the audit, we evaluate the sufficiency and appropriateness of the audit evidence obtained and whether the assessments of the risks of material misstatement at the relevant assertion level remain appropriate. We may re-design planned audit procedures based on our evaluation. We also evaluate the effects, both individually and in the aggregate, of known and likely misstatements that are not corrected by the Agency. We will accumulate all known and likely non-trivial misstatements identified during the audit and communicate them to management on a timely basis.

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

Internal Controls Structures and our Risk Assessment Approach

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

-  Inquiries of appropriate entity personnel regarding the design and/or application of a relevant internal control policy or procedure including the classes of transactions to which the policy or procedure applies, how it is applied and by whom, and the disposition of exceptions detected by the policy or procedures.
-  Inspection of documents and/or reports evidencing the design and/or application of the relevant policy or procedure by the Agency’s personnel, noting how the policy or procedure is applied and by whom, the classes of transactions to which it applies, and the disposition of exceptions detected by the policy or procedure.
-  Observation by the auditor of the performance of the relevant policy or procedure by Agency personnel, noting how the policy or procedure is applied and by whom, the classes of transactions to which it applies, and the disposition of exceptions detected by the policy or procedure.
-  Re-performing the application of the policy or procedure by the auditor and comparison between the results obtained by the auditor and those obtained by Agency personnel.

Our audit approach is based on our gaining a thorough understanding of your internal control systems. Our approach will go beyond completing checklists and forms. We believe it is critical that we interview your staff members who serve in different departments to fully understand the controls that are in place at your organization. This process helps us to evaluate the design of your controls as well as determine the key controls which we test to ensure they have been implemented.

This approach is particularly helpful in designing the audit approach for account balances with significant estimates. Despite the fact that our audit will include some time to gain an understanding of the organization and the processes/procedures in place, we expect our approach to remain similar in subsequent years of the engagement in order to effectively gain efficiencies as we audit your organization. These efficiencies allow us to incorporate more in-depth departmental focus on a rotational basis to add value to TCIDA during the audit engagement.

Technical Accounting Guidance and Advisory Services

Accounting issues of governmental organizations can be just as complex as those of a Fortune 500 company. We recognize this and encourage our clients to call us to discuss questions as they arise. We find year-round communication and a proactive approach to accounting issues helps clients avoid surprises at year-end. Whether through your local engagement team or the national experts from RSM, we will assist you with the interpretation of the gray areas within accounting guidance, including new GASB Statements before they are effective. We will help you to present transactions, based on their substance, rather than analyze them after the fact. Our goal is to communicate regularly and address accounting issues as they arise.

Our firm has had extensive experience working with a wide range of governmental and nonprofit organizations for over 40 years. We currently provide auditing and tax services to approximately 200 such organizations throughout New York State.

IV. Frequently Asked Questions and Proposed Fees

Independence

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

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

License to Practice in NYS

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

Firm Qualifications and Experience

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

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

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

Quality Control Review

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

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

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

Partner, Supervisory, and Staff Qualifications and Experience

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

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

Staff Continuity

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

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

Similar Engagements with other Government Entities

Our most significant engagements performed in the last three (3) years that are similar to the services requested are as follows:

Similar Client	Scope of Work	Date	Engagement Partners	Principal Client Contact (Name/Phone)
Tioga County	Auditing Services	Year-end 12/31	Duane Shoen	James McFadden 607-687-8668
Broome County IDA	Auditing Services	Year-end 12/31	Leslie Spurgin	Tom Gray 607-584-9000
Tompkins County IDA	Auditing Services	Year-end 12/31	Leslie Spurgin	Chuck Schwerin 607-273-0005
Schuyler County IDA	Auditing Services	Year-end 12/31	Leslie Spurgin	Judy McKinney Cherry 607-535-6861
Cortland County IDA/BDC	Auditing Services	Year-end 12/31	Leslie Spurgin	Karen Niday 607-756-5005

Specific Audit Approach and Communication

Our audit methodology is highlighted on pages 5 – 8 of our proposal. We have specific audit procedures for government, higher education, nonprofit, and related entities, which include tailored checklists and flow charts for documenting and evaluating internal controls specific to each industry. Whether a first- or fourteenth-year client, we expect our approach to remain similar each year, as we continue to gain efficiencies within the audit process of the Agency. These efficiencies allow us to incorporate more in-depth departmental focus on a rotational basis in order to add value to the audit engagement.

As a firm, we value communication highly and consider it a crucial part to a successful audit process. Should any concerns arise during the course of our fieldwork and audit preparation, we will immediately meet with management and the finance committee to review any findings, develop an action plan, and mediate any situations quickly and efficiently. Additionally, our team is available year-round to answer questions, brainstorm about financial matters and provide advisory services.

Proposed Fees

Our proposed fees for the fiscal years ending December 31, 2022; December 31, 2023; and December 31, 2024 are as follows:

	2022	2023	2024
Audit of the general-purpose financial statements for Tioga County Industrial Development Agency	\$ 8,500	\$ 9,250	\$ 10,000

Like most professions and businesses, our firm has seen significant unprecedented increases in our cost structure including staff salaries, technology, and other costs. Unfortunately, and because of these increases, we need to provide fee estimates that are higher than we have experienced in recent years.

Due to the continuing uncertainty in our costs going forward, we have estimated increases in future years based on what is now the “new normal.” We are also planning to revisit our fees in subsequent years if conditions change.

Our Difference

We differentiate ourselves from the other accounting firms on a number of fronts:

-  Entrepreneurial spirit. We are a firm of entrepreneurs focused on being a value-added resource for our client's success.
-  A commitment to governmental clients and the challenges inherent therein. We provide our clients with the best local resources.
-  Value-added service model. Our partners and managers understand the importance of adding value.
-  Our team is proactive and innovative. We meet with our clients to understand their business and bring ideas to the table. We understand that not every idea is the right idea, but it is our position that you should be involved in that decision.
-  Our audit focus maintains a high level of professional skepticism. Audit focus varies each year to add value to each audit engagement.
-  Experienced Partner and Manager Team to provide professional services to the Agency.
-  Our team members are easily accessible for consultation and assistance as may be required.

Thank You for Considering Us

Our most important function is prompt, creative, and effective service of the highest standard. All our efforts are directed toward achieving that goal. We believe that we can serve the needs of the Tioga County Industrial Development Agency to your complete satisfaction. You will be a very important client and receive superior personal service tailored to your needs. We appreciate this opportunity to present our qualifications for your consideration and will be pleased to furnish any additional information that you may request.

V. Client Service Team



Duane is a Partner in Insero's Audit Department with over 31 years of hands-on experience in taxation and financial reporting. Duane's areas of specialization include auditing and accounting for nonprofit organizations and governmental entities and includes consulting with these organizations concerning policies and procedures, internal control issues, and compliance matters. Duane also has significant experience with accounting for small businesses and individual taxation.

Duane R. Shoen, CPA
Audit Partner



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

Rita A. King
Supervisor

Our team members at the staff and senior levels generally have between one and five years of experience, have degrees in accounting along with a master's degree, and have earned their CPA license or are in the process of earning it. They have multiple years of governmental auditing experience, and they understand the unique audit and reporting needs all municipalities have. Individual resumes of our team members can be provided on request.

VI. Representative Client List

COUNTY GOVERNMENTS

Chenango
Cortland
Otsego
Schuyler
Tioga
Tompkins
Broome County IDA
Chenango County IDA
Cortland County IDA
Schuyler County IDA
Tompkins County IDA
Tioga County IDA

SCHOOL DISTRICTS

Bainbridge-Guilford Central School District
Candor Central School District
Chenango Forks Central School District
Chenango Valley Central School District
Deposit Central School District
Elmira City School District
George Junior Union Free School District
Greene Central School District
Groton Central School District
Homer Central School District
Ithaca City School District
Lansing Central School District
Little Falls Central School District
Maine-Endwell Central School District
Mexico Academy & Central Schools
New Roots Charter School
Newark Valley Central School District
Newfield Central School District
Norwich City School District
Odessa-Montour Central School District
Otselic Valley Central School District
Oxford Academy & Central Schools
Port Byron Central School District
Southern Cayuga Central School District
Spencer Van Etten Central School District
Susquehanna Valley Central School District
Tioga Central School District
Union Springs Central School District
Watkins Glen Central School District
Waverly Central School District
West Genesee Central School District
Whitney Point Central School District

BOCES

Cayuga Onondaga BOCES
Greater Southern Tier BOCES
Tompkins Seneca Tioga BOCES

COMMUNITY COLLEGE

Corning Community College

CITY GOVERNMENTS

Auburn
Corning
Elmira
Ithaca
Oswego

TOWN GOVERNMENTS

Aurelius
Barton
Caroline
Chemung
Cortlandville
Elbridge
Erin
Fleming
Fenton
Groton
Lansing
Newark Valley
Newfield
Owasco
Owego
Sennett
Skaneateles
Southport
Spencer
Ulysses
Vestal

VILLAGE GOVERNMENTS

Brockport
Cayuga Heights
Dryden
Groton
Homer
Lansing
McGraw
Newark Valley
Owego
Oxford
Trumansburg
Waverly

VII. Quality Control Review



Report on the Firm's System of Quality Control

October 21, 2020

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

We have reviewed the system of quality control for the accounting and auditing practice of Insero & Co. CPAs, LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Insero & Co. CPAs, LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Insero & Co. CPAs, LLP has received a peer review rating of *pass*.

Bederson LLP

Bederson LLP

VII. Quality Control Review (*continued*)



National Peer
Review Committee

December 16, 2020

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

Dear Nancy Catarisano:

It is my pleasure to notify you that on December 16, 2020, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is October 31, 2023. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink that reads "Michael Fawley". The signature is written in a cursive, flowing style.

Michael Fawley
Chair, National PRC
+1.919.402.4502

cc: James Ruitenbergh, Timothy McLaughlin

Firm Number: 900010008382

Review Number: 577395



www.inserocpa.com

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

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

Success is not born of a single event. Your relationship with your accounting firm shouldn't be either. You can count on us to listen to your situation, deliver solutions to your challenges, and bring you the ideas to take you and your business to the next level of success.

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