Finance & Administration Committee

60 Central Ave
Cortland, NY 13045
http://www.cortland-co.org

Committee Meeting

~ Minutes ~

Tuesday, July 13, 2021 | **10:00 AM** | **Board Room**

CALL TO ORDER

The meeting was called to order at 10:27 AM by Committee Chair, George Wagner

Attendee Name	Organization	Title	Status	Arrived	Departed
Sandra Price	Cortland County, NY	Committee Member	Present		
George Wagner	Cortland County, NY	Committee Chair,	Present		
Christopher Newell	Cortland County, NY	Committee Member	Present		
Beau Harbin	Cortland County, NY	Committee Member	Excused		
Richard Stock	Cortland County, NY	Committee Member	Excused		
Eugene Waldbauer	Cortland County, NY	Committee Member	Present		
Mitchel Eccleston	Cortland County, NY	Vice Chair	Present		
Francis J. Casullo	Cortland County, NY	County Attorney	Present		
Savannah Hempstead	Cortland County, NY	Clerk of the Legislature	Present		
Ronald J. Van Dee	Cortland County, NY	Board Member	Present		
Andrea Herzog	Cortland County, NY	Director, Budget and Finance	Present		
John Banewicz	Cortland County, NY	County Treasurer	Present		
Valerie Puma	Cortland Standard	Reporter	Present		
Stephen Trobert	Cortland County, NY	Manager of Audit & Financial Projects	Present		
Darrel Tuttle	Cortland County, NY	Deputy Director, Budget and Finance	Present		
Bill Talbot	Tompkins Cortland Community College	VP of Finance & Administration	Remote		
Kelly L. Fairchild-Preston	Cortland County, NY	Board Member	Present		10:44 AM
Rob Corpora	Cortland County, NY	County Administrator	Present		
Cathy Bischoff	Cortland County, NY	Board Member	Present		
Laurie Leonard	Cortland County, NY	Personnel Officer	Present		

Jeremy Boylan	Bailey Place Insurance	Agent	Present		
Scott Roman	Cortland County, NY	Director of Emergency Response and Communications	Present		
Amy Buggs	Cortland County, NY	Grants Administrator	Present		
Ben Owens	Insero & Co.	Principal	Present		
Duane Shoen	Insero & Co.	Partner	Present		

MINUTES

1. Finance & Administration Committee - Committee Meeting - Jun 15, 2021 10:00 AM

RESULT:	**ACCEPTED [UNANIMOUS]**
MOVER:	Christopher Newell, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Price, Wagner, Newell, Waldbauer, Eccleston
EXCUSED:	Beau Harbin, Richard Stock

Presentation

1. Presentation from Insero Group - Draft Audit Report

RESULT:	**COMPLETED**

Presentation of TC3 Budget

RESOLUTIONS

AGENDA ITEM NO. 1 – Authorization to Fund Cortland County's Costs for Year One of the Tompkins Cortland Community College Workforce and Career Development Pilot Program

RESULT:	**APPROVED [UNANIMOUS]** **Next: 7/22/2021 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Mitchel Eccleston, Vice Chair
AYES:	Price, Wagner, Newell, Waldbauer, Eccleston
EXCUSED:	Beau Harbin, Richard Stock

ON MOTION OF WAGNER **RESOLUTION NO.**

Authorization to Fund Cortland County's Costs for Year One of the Tompkins Cortland Community College Workforce and Career Development Pilot Program

WHEREAS, for the past several years, Tompkins Cortland Community College (TC3) has struggled to remain competitive and financially healthy under a New York State funding formula that is inadequate to meet the needs of community colleges, AND

WHEREAS, the impacts of the Covid-19 pandemic have exacerbated the strain on TC3's budget and enrollment, AND

WHEREAS, the changing economy in Central New York has created a new demographic of older students who are seeking vocational training to enable them to pursue new careers, AND

WHEREAS, TC3 is aware of these economic and demographic changes and the opportunity they present for the college to expand its curriculum and better position itself to attract future students, AND

WHEREAS, TC3 has responded to this opportunity by creating a three-year pilot program to expand its workforce and career development course offerings, beginning in the college's 2021-2022 academic year, AND

WHEREAS, on June 2, 2021, TC3 administrators presented an overview of the pilot program proposal to several members of the Tompkins and Cortland County Legislatures, AND

WHEREAS, all attendees at the June 2 presentation expressed enthusiasm for the program and a willingness to recommend funding, AND

WHEREAS, the cost of the program will be \$200,000 in year one (2021-2022 academic year), \$350,000 in year two (2022-2023 academic year), and \$200,000 in year three (2023-2024 academic year), to be shared by Tompkins and Cortland Counties according to the formula used to determine their sponsorship shares (*i.e.*, 2020-21 is 63% from Tompkins County and 37% from Cortland County), AND

WHEREAS, the year one cost of the workforce development and career pilot program is needed so that the program can begin during the upcoming fall semester, NOW THEREFORE BE IT

RESOLVED, on recommendation of the Finance and Administration Committee, that Cortland County will provide \$74,000 to Tompkins Cortland Community College to pay its share of the year one cost of the College's three-year workforce and career development pilot program, AND BE IT FURTHER

RESOLVED, that the Director of Finance is hereby directed to amend the 2021 budget as follows:

INCREASE:

A62935.54780	Sponsor Contributions	\$74,000
A359900	Appropriated Fund Balance	\$74,000

, AND BE IT FURTHER

RESOLVED, that Cortland County's share of the year two and three costs of the College's pilot program will be considered as part of its upcoming budget processes, AND BE IT FURTHER

RESOLVED, that copies of this resolution be sent to Dr. Orinthia Montague, President, Tompkins Cortland Community College; Bill Talbot, Vice-President of Finance and Administration, Tompkins Cortland Community College; and Deborah Dawson, Chair of the Budget, Capital and Personnel Committee for the Tompkins County Legislature.

AGENDA ITEM NO. 2 – Adopt 2021-2022 Tompkins Cortland Community College Operating Budget

RESULT:	**APPROVED [UNANIMOUS]** **Next: 7/22/2021 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Christopher Newell, Committee Member
AYES:	Price, Wagner, Newell, Waldbauer, Eccleston
EXCUSED:	Beau Harbin, Richard Stock

ON MOTION OF WAGNER **RESOLUTION NO.**

Adopt 2021-2022 Tompkins Cortland Community College Operating Budget

WHEREAS, the Board of Trustees of Tompkins Cortland Community College has presented to this Legislature an Operating Budget for the college fiscal year September 1, 2021 through August 31, 2022, AND

WHEREAS, a public hearing on said budget has been held on July 22, 2021, and heard all persons wishing to speak on this topic, pursuant to notice duly published, NOW THEREFORE BE IT

RESOLVED, that said operating budget in the amount of $34,319,089.00 be and hereby is approved and adopted, AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature include in the Cortland County Budget for the year 2022 an amount to be determined pursuant to a plan for said college adopted by Resolution No. 129 for the year 1966, as amended by Resolution No. 128 and 131 for the year 1971, totaling approximately $1,855,495 as Cortland County's share of the total Sponsoring Community Contribution of $4,882,882 to be paid in four payments from account #A24955.54780 after January 1, 2022 as per contractual agreement, AND BE IT FURTHER

RESOLVED, that this resolution shall become effective upon adoption of a concurrent resolution by the Tompkins County Legislature.

AGENDA ITEM NO. 3 – Amend Budget/Authorize Optional Payout of Accumulated Comp Time for Department Heads and Management Employees - County Administrator

RESULT:	**APPROVED [UNANIMOUS]** **Next: 7/22/2021 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Christopher Newell, Committee Member
AYES:	Price, Wagner, Newell, Waldbauer, Eccleston
EXCUSED:	Beau Harbin, Richard Stock

ON MOTION OF WAGNER **RESOLUTION NO.**

Amend Budget/Authorize Optional Payout of Accumulated Comp Time for Department Heads and Management Employees - County Administrator

WHEREAS, the Federal American Rescue Plan has allocated over $9,000,000 to Cortland County, AND

WHEREAS, due to the COVID-19 pandemic, many County Department Heads and Management employees have accumulated comp time in response to performing essential work throughout the COVID-19 Public Health emergency, AND

WHEREAS, due to the excessive amounts of comp time earned, Department Heads and Management Employees will have a difficult time in using their accumulated time, AND

WHEREAS, the total amount of time accumulated for County Department Heads and Management Employees through June 15, 2021 is approximately 1,750 hours, AND

WHEREAS, the Federal Government has authorized the use of the American Rescue Plan funds to respond to workers performing essential work during the COVID-19 public health emergency, AND

WHEREAS, the Federal Aid Allocation Citizen's Advisory Committee recommends the use of American Rescue Plan funds for the optional payout of accumulated comp time for Department Heads and Management Employees, NOW THEREFORE BE IT

RESOLVED, that the County is authorized to offer Department Heads and Management Employees the opportunity to cash in their accumulated comp time that was accumulated through June 15, 2021, due to the COVID pandemic, at their regular hourly rate, AND BE IT FURTHER

RESOLVED, that the total amount paid out shall not exceed $75,000, AND

RESOLVED, that the Cortland County Legislature amends the 2021 budget as follows:

Increase: Account A90895.58000.ARP	Other Employee Benefits	$75,000
Increase: Account A359900	Appropriated Fund Balance	$75,000

, AND BE IT FURTHER

RESOLVED, that the County General Fund be reimbursed for the cost of this project upon receipt of the Federal American Rescue Plan funds.

AGENDA ITEM NO. 4 – Authorize Renewal of Contract - Property Tax Collection Software - ATC Taxes - Treasurer's Office

RESULT:	**APPROVED [UNANIMOUS]** **Next: 7/22/2021 6:00 PM**
MOVER:	Christopher Newell, Committee Member
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Price, Wagner, Newell, Waldbauer, Eccleston
EXCUSED:	Beau Harbin, Richard Stock

ON MOTION OF WAGNER **RESOLUTION NO.**

Authorize Renewal of Contract - Property Tax Collection Software - ATC Taxes - Treasurer's Office

WHEREAS, Cortland County currently utilizes real property tax software to track current and delinquent real property tax payments and provide necessary reports for auditing parcel payment status on parcels which have relevies, fees or interest, and support in a timely manner, AND

WHEREAS, the real property tax collection software is the primary tool for the loading, balancing, reporting, and auditing of property tax collection for Cortland County, AND

WHEREAS, following extensive review of the limited alternative real property tax software utilized within NYS counties and the municipalities within Cortland County, Resolution No. 371-16 authorized a contract with Allen Tunnel Corporation, Binghamton, NY, to replace and convert the real property information as well as provide support services, AND

WHEREAS, the initial contract with this sole-service provider expired on October 31, 2017 and the contract extended per Resolution 195-18 expired December 2020, it is desired to extend the contract period for support and maintenance of this software, AND

WHEREAS, this program is critical for the collection of county, municipal, and school taxes as well as preparation for the real property foreclosure process, AND

WHEREAS, the cost of said contract for the year 2021 is budgeted in the 2021 budget in account A13255.54015 AND

WHEREAS, said cost of contract shall be as follows:
2021 - $34,950
2022 - $36,700
2023 - $36,700, NOW THEREFORE BE IT

RESOLVED that the Cortland County Legislatures authorizes the County Administrator to sign said contract, upon the review and approval of the County Attorney or designee, for real property tax software with Allen Tunnel Corporation, 161 Rosedale Dr., Binghamton, NY 13905 for the years 2021, 2022 and 2023.

AGENDA ITEM NO. 5 – Authorize Lease Agreement with Crescent Commons Master Tenant, LLC for Lease of Property Located at Crescent Commons - Area Agency on Aging

RESULT:	**APPROVED [UNANIMOUS]** **Next: 7/22/2021 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Christopher Newell, Committee Member
AYES:	Price, Wagner, Newell, Waldbauer, Eccleston
EXCUSED:	Beau Harbin, Richard Stock

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Authorize Lease Agreement with Crescent Commons Master Tenant, LLC for Lease of Property Located at Crescent Commons - Area Agency on Aging

WHEREAS, the Cortland County Area Agency on Aging (Lessee) is in need of leasing property at Crescent Commons, 165 Main St, Suite B2, Cortland, New York, from Crescent Commons Master Tenant, LLC (Lessor) to be used as the Cortland Senior Center for Cortland County residents, AND

WHEREAS, the term of the lease is for five (5) years commencing August 1, 2021 and ending July 31, 2026, AND

WHEREAS, the rent is to be paid in monthly installments of $2,000.00 per month, or a total of $24,000 per year, AND

WHEREAS, an additional amount of $200.00 per month for all utilities is assessed, also to be paid monthly, NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, is hereby authorized and directed to sign a lease with Crescent Commons Master Tenant, LLC and authorizes the Cortland County Treasurer's office to release funds accordingly.

AGENDA ITEM NO. 6 – Adopt Local Law "F" of 2021, Amending Law No. 9 for the Year 2016 Which Established a Plan of Mutual Self-Insurance for Workers' Compensation; Amend Rules and Regulations and Apportionment

RESULT:	**APPROVED [UNANIMOUS]** **Next: 7/22/2021 6:00 PM**
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Christopher Newell, Committee Member
AYES:	Price, Wagner, Newell, Waldbauer, Eccleston
EXCUSED:	Beau Harbin, Richard Stock

ON MOTION OF WILSON **RESOLUTION NO.**

Adopt Local Law "F" of 2021, Amending Law No. 9 for the Year 2016 Which Established a Plan of Mutual Self-Insurance for Workers' Compensation; Amend Rules and Regulations and Apportionment

WHEREAS, Cortland County adopted Local Law No. 1 of 1956 establishing a plan of self-insurance as provided for under Article 5 of the New York State Workers' Compensation Law, AND

WHEREAS, various amendments and enactments to the original law have occurred, AND

WHEREAS, the County and all participants in the plan have secured workers' compensation insurance from a third-party as of January 1, 2020, AND

WHEREAS, the claims and liabilities incurred by the plan during its active operation are in run-off, AND

WHEREAS, the County and all participants desire to address the provision of workers' compensation insurance, and the payment and allocation of the liabilities and termination of the plan of self-insurance, AND

WHEREAS, the proposed local law has been on Legislators' desks for the required seven days, and a Public Hearing was held June 24, 2021, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby adopts Local Law "F" of 2021 as follows:

WHEREAS, Cortland County adopted Local Law No. 1 of 1956 establishing a plan of self-insurance as provided for under Article 5 of the New York State Workers' Compensation Law, AND

WHEREAS, the Cortland County Legislature wishes to codify and amend the plan to address the provision of workers' compensation insurance, and the payment and allocation of the liabilities and termination of the plan of self-insurance, NOW THEREFORE BE IT ENACTED, by the County Legislature of the County of Cortland, as follows:

Section 1. Created.

The plan of self-insurance previously created by Cortland County as provided for in Article 5 of the Workers' Compensation Law known as the Cortland County Self-Insured Workers' Compensation Plan (the "Self-Insured Plan") is hereby continued to operate in run-off until terminated, as prescribed herein.

The Cortland County Group Insurance Program (the "Group Insurance Program") is hereby created to provide workers compensation insurance to its participants on a group basis as of January 1, 2020 and continuing into the future until discontinued.

Section 2. Administration.

The Self-Insured Plan and the Group Insurance Program shall be administered by the County

Administrator or his/her designee (the “Administrator”) and overseen by the applicable jurisdictional Legislative Committee.

A. The Administrator reserves the right to RFP and select the Third Party Administrator (TPA) for the Self-Insured Plan.

B. The Administrator reserves the right to RFP for Group Insurance; Plan participants, by weighted vote, shall select the TPA or insurer for the Group Insurance Plan.

Section 3. Self-Insured Plan in Run-Off.

A. Participation in the Self-Insured Plan.

Each participant in the Self-Insured Plan as of December 31, 2019, shall continue as a participant unless and until such participant withdraws or the Self-Insured Plan is terminated, as provided herein.

B. Withdrawal from the Self-Insured Plan.

A participant in the Self-Insured Plan may withdraw therefrom at the beginning of the next ensuing calendar year by filing with the Clerk of the County Legislature on or before the 31st day of July of any year a certified copy of a resolution of its governing body electing to withdraw from the Self-Insured Plan, upon condition that such participant shall pay prior to the date of withdrawal, in a lump sum, its estimated share of the outstanding liabilities of the plan. The outstanding liabilities of the Self-Insured Plan shall include the total of all claims, costs and expenses projected to be incurred (including those not yet reported) by the plan until termination. The estimated share of the withdrawing participant shall be consistent with the most recent actuarial report.

The Director of Finance, with the approval of the County Legislature may permit said payment to be made in installments, subject to interest at the prime rate prevailing at the time of withdrawal (as reported in the Wall Street Journal). Installment plans may not exceed two years, and withdrawal shall be effective upon receipt of the final installment payment.

C. Termination of the Self-Insured Plan.

Upon satisfaction of all liabilities, the Self-Insured Plan will terminate. Satisfaction of all liabilities may occur either upon settlement or closure of all claims and payment of all costs and expenses of the Self-Insured Plan or upon the purchase of an Assumption of Loss Policy, loss portfolio transfer or other transaction to transfer all liabilities of the Self-Insured Plan including the payment of all costs and expenses relating to same. Upon satisfaction of all liabilities and termination of the Self-Insured Plan, any funds remaining in the Reserve Fund shall be paid to the participants remaining at the time of termination, in an amount determined in accordance with Section 6.A.

Section 4. Group Insurance Plan.

A. Participation in the Group Insurance Program.

The County may secure Workers’ Compensation insurance for itself and participants on a group basis through the Public Employer Risk Management Association, Inc. (“PERMA”) or another acceptable insurer. Any participant that is not prohibited from participating pursuant to Section 5.E and satisfies the underwriting criteria of PERMA or such other insurer may secure such Workers Compensation insurance upon approval of plan participants by weighted vote, and execution of a Memorandum of Understanding which outlines the terms of participation.

B. Withdrawal of the Group Insurance Program.

A participant in the Group Insurance Program may withdraw therefrom at the beginning of the next ensuing calendar year by filing with the Clerk of the County Legislature on or before the 31st day of July of any year a certified copy of a resolution of its governing body electing to withdraw. A participant who withdraws from the Group Insurance Program shall remain liable for its share of the cost of insurance through the end of the current premium year.

C. Termination of the Group Insurance Program.

Upon withdrawal of all participants, and payment of all outstanding premiums and other expenses, the Group Insurance Plan shall terminate.

Section 5. Rules and Regulations.

Participants in the Self-Insured Plan and the Group Insurance Program shall be subject to the following standards, conditions, rules and regulations:

A. Participants shall cooperate fully with the Administrator in the administration of the plan, and shall prepare and file with the Administrator such reports and information as may, from time to time, be requested.

B. Participants shall promptly furnish all pertinent information relative to any claim, and shall aid in the investigation of any claim as may be required by the County, any insurer, administrator or tribunal.

C. Fines and penalties imposed on the plan for late filing of reports and forms shall be assessed against and paid by the participant if, in the opinion of the Administrator, the delay is occasioned by the failure or fault of the participant.

D. Violation of any of the foregoing provisions of this section by any participant shall be punishable by the imposition of a penalty, which shall not exceed $500.00 for each violation, at the discretion of the Administrator, or by expulsion from the plan upon a weighted vote of the participant based on the 2019 ratios. Expulsion of a participant shall constitute a withdrawal.

E. A participant who withdraws or has withdrawn from either the Self-Insured Plan or the Group Insurance Program shall not be permitted to re-enter or participate in the Self-Insured Plan or the Group Insurance Program.

Section 6. Apportionment of Costs.

A. Self-Insured Plan

1. Each participant in the Self-Insured Plan under Section 3 shall pay an annual assessment, based on the prior 3-year averaged claims expense of participants and any additional fees and expenses determined by the Administrator. Apportionment of costs shall be determined by taking the total amount to be assessed and applying the following formula:

   a. Forty percent (40%) of the total revenue for the Self-Insured Plan shall be generated based upon assessed valuation as of December 31, 2019. Each participant's share shall be calculated by determining the participant's percentage of full value assessment within the plan and multiplying that percentage of full value assessment by the total amount of revenue to be generated. The County's percentage of full value assessment shall only include the full value assessment contained within municipalities participating in the Self-Insured Plan. When calculating the full value assessment of a town, the assessment of a participating village within such town shall be excluded.

b. Sixty percent (60%) of the total revenue for the Self-Insured Plan shall be generated based upon claims history as of December 31, 2019. Each participant's share shall be calculated by determining the participant's percentage of the average claims paid for the preceding three (3) years, which average claims paid shall be known as the "experience factor", and multiplying that percentage by the total amount of revenue to be generated.

2. The apportionment of costs shall be subject to the following:

   a. If a participant's annual assessment exceeds the annual assessment for the previous year, any increase in the assessment from the previous year shall not exceed 5% of the previous year's assessment; and

   b. If a participant's annual assessment is less than the annual assessment for the previous year, any decrease in assessment from the previous year shall not exceed 10% of the previous year's assessment.

B. Group Insurance Program.

Each participant in the Group Insurance Program shall pay its share of the cost of insurance. Each participant's share shall be calculated as follows:

1. An Individual Premium shall be calculated for each participant based on that participant's payroll and individual modification factor (loss history).

2. A Group Premium shall be calculated based on all participants' payroll and a group modification factor (loss history).

3. An Individual Percentage shall be calculated for each participant as the percentage that its Individual Premium bears to the total sum of all participant's Individual Premiums.

4. Each participant's share of the cost of insurance shall be its Individual Percentage of the Group Premium, or any other premium as determined by the chosen TPA or insurer.

C. Notice and Payment

The Administrator shall notify each participant in writing, not later than December 1st, of the amount of its assessment under Section 6.A, cost of insurance under Section 6.B and contribution to the Reserve Fund under Section 7, and each participant shall pay the County Treasurer the amount so specified in such notice on or before January 31st of the following year.

Section 7. Reserve Fund.

The existing Workers' Compensation Reserve shall continue for the Self-Insured Plan. The maximum balance of such Reserve Fund (without investment earnings) shall be no greater than 125% of the amount projected by the Self-Insured Plan to purchase an Assumption of Loss Policy, loss portfolio transfer or other transaction which transfers all liabilities and terminates the Self-Insured Plan. The Director of Finance shall be required to establish and maintain a separate line item for the sole purpose of tracking the Reserve Fund until such time as the Self-Insured Plan is terminated. The amount of any annual contribution to said Reserve Fund shall be determined by the Administrator's recommendation and will be approved by a weighted vote of the participants, utilizing their 2019 share; each participant's share of that contribution shall be based on its assessment under Section 6.A.

Section 8. Conflicts with Previous Laws; Severability of Provisions; Effective Date.

In the event of a conflict or inconsistency between this local law and any previous local laws or resolutions of the County Legislature, this local law shall govern.

If any clause, sentence, paragraph, subdivision, section or part of this local law shall be adjudged by any court of competent jurisdiction to be invalid, such judgment, decree, or order shall not affect, impair or invalidate the remainder thereof, but shall be confined in its, operation to the clause, sentence, paragraph, subdivision, section or part thereof directly involved in the controversy in which such judgment, decree or order have been rendered.

This local law shall take effect immediately

Discussion Items/Reports

1. Treasurer Report July 2021

RESULT:	**COMPLETED**

2. Real Property Tax Services Monthly Reports

RESULT:	**COMPLETED**

3. Audit Department Monthly Budget Report

RESULT:	**COMPLETED**

4. 2020 Draft Audit Report

RESULT:	**COMPLETED**

5. May 2021 Financial Reports

RESULT:	**COMPLETED**

6. Finance Dept Budget to Actual - June

RESULT:	**COMPLETED**

7. County Administrator June Monthly Report

RESULT:	**COMPLETED**

CONSENT AGENDA - Items on the Consent Agenda have been endorsed by the various standing committees. Budget & Finance Committee Members may request any item be pulled from the consent agenda for further discussion and separate vote

Referred from Ag/Planning/Enviromental Committee

Referred from Building & Grounds Committee

Referred from Government Operations Committee

Referred from Health & Human Services

AGENDA ITEM NO. 1 – Authorize Agreement with Salvation Army for Warming Center - Department of Social Services

RESULT:	**APPROVED [UNANIMOUS]** **Next: 7/22/2021 6:00 PM**
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Mitchel Eccleston, Vice Chair
AYES:	Price, Wagner, Newell, Waldbauer, Eccleston
EXCUSED:	Beau Harbin, Richard Stock

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Authorize Agreement with Salvation Army for Warming Center - Department of Social Services

WHEREAS, the NYS Office of Temporary and Disability Assistance has committed to fully reimbursing all counties for costs related to regulatory requirements of 18NYCRR Section 304.1 titled Protection of Vulnerable Homeless Persons, otherwise referred to as "Code Blue" to provide shelter during inclement weather when air temperatures are at or below 32 degrees Fahrenheit, AND

WHEREAS, the Salvation Army has the expertise in congregate care operations to provide a warming center to assist Cortland County in complying with the requirements of Code Blue regulations, AND

WHEREAS, the $165,000.00 in funding needed for this Agreement is provided through a State plan and will be paid from Account A60105.54800.4696 titled Admin – Code Blue and the revenue will be posted in Account A601043.43689.4696, WHEREAS, NOW, THEREFORE BE IT

RESOLVED, the County Administrator, upon review and approval by the County Attorney or designee, be and hereby is authorized to sign an Agreement for the time period of November 1, 2021 through April 30, 2022 with the Salvation Army in an amount not to exceed $165,000.

AGENDA ITEM NO. 2 – Authorize Agreement/Accept Funds Integrated Cancer Services Program - Health Department

RESULT:	**APPROVED [UNANIMOUS]** **Next: 7/22/2021 6:00 PM**
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Mitchel Eccleston, Vice Chair
AYES:	Price, Wagner, Newell, Waldbauer, Eccleston
EXCUSED:	Beau Harbin, Richard Stock

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Authorize Agreement/Accept Funds Integrated Cancer Services Program - Health Department

WHEREAS, the New York State Department of Health has awarded the Cortland County Health Dept. a total of $600,000 for the contract term of 10/1/2020-9/30/2023 to be the lead agency for the three County Cancer Services Program, Breast, Cervical & Colorectal Cancer Partnerships which includes Tompkins and Cayuga Counties and provides screenings and education, AND

WHEREAS, for the period of 10/1/2020-9/30/2021, $200,000 has been awarded to the Cortland County Health Department, AND

WHEREAS, $80,986 of these funds have already been allocated in the County Budget, AND

WHEREAS, that the finds in the 2021 County Budget will be amended as follows:

Increase Revenue:		Current	Increase	Balance
A40105.43450.20CSC	CA SVC	$80,986	$119,014	$200,000

Increase/Decrease Expense		Current	Inc/(Dec)	Balance
A40105.51005.20CSC	PERSONAL SERV	$52,283	($2,874)	$49,409
A40105.54000.20CSC	TELEPHONE	$158	$292	$450
A40105.54005.20CSC	OFFICE SUPPLIES	$200	$1,006	$1,206
A40105.54020.20CSC	POSTAGE	$100	-0-	$100
A40105.54045.20CSC	TRAVEL	$200	$1,480	$1,680
A40105.54048.20CSC	PROGRAM SUP	$3,685	$2,715	$6,400
A40105.54060.20CSC	LEGAL ADV	$1,000	$106,420	$107,420
A40105.54213.20CSC	COPIER	$270	$80	$350
A40105.58020.20CSC	RETIREMENT	$7,320	$585	$7,905
A40105.58030.20CSC	FICA	$4,000	-0-	$4,000
A40105.58040.20CSC	WRKS COMP	$1,995	$120	$2,115
A40105.58060.20CSC	HEALTH INS	$9,665	$9,190	$18,855
A40105.58062.20CSC	DENTAL INS	$90	-0-	$90
A40105.58065.20CSC	VISION CARE	$20	-0-	$20
			$119,014	

, AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee and subject to appropriation of the funding by the Legislature, is hereby authorized and directed to sign an agreement with New York State Department of Health to accept these funds, AND BE IT FURTHER

RESOLVED, the Director of Finance shall carryover all unused grant funds to the subsequent year(s) budget covered by the grant, per the approved grant agreement.

AGENDA ITEM NO. 3 – Amend 2021 Budget/Abolish Child Psychiatrist Position/Authorize Contract InnovaTel Telebehaviorial Health Psychiatrist - Mental Health Department

RESULT:	**APPROVED [UNANIMOUS]** **Next: 7/22/2021 6:00 PM**
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Mitchel Eccleston, Vice Chair
AYES:	Price, Wagner, Newell, Waldbauer, Eccleston
EXCUSED:	Beau Harbin, Richard Stock

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Amend 2021 Budget/Abolish Child Psychiatrist Position/Authorize Contract InnovaTel Telebehaviorial Health Psychiatrist - Mental Health Department

WHEREAS, the Cortland County Mental Health Department has accepted the resignation of the Part-Time Child Psychiatrist effective June 30, 2021, AND

WHEREAS, the Mental Health Department is in need of a child psychiatrist to serve its population and support clinical and medical staff, AND

WHEREAS, recruitment efforts for the position of Child Psychiatrist have been unsuccessful, AND

WHEREAS, it would be in the best interest of the County to provide these services through an outside vendor, AND

WHEREAS InnovaTel is among those providing remote Telebehaviorial Health services with psychiatrists for outpatient treatment and supervision for a period of 47 weeks at an hourly rate of $220-$250 per hour, NOW THEREFORE BE IT

RESOLVED, that the Part-Time Child Psychiatrist position be and hereby is abolished effective July 1, 2021, AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review by the County Attorney or designee, be and hereby is authorized to enter into an agreement with InnovaTel Telebehavioral Health for remote Telebehavioral Health services, AND BE IT FURTHER

RESOLVED, that the 2021 budget be amended as follows:

			Budgeted		Decrease		Adjusted Budget
A43105.51010.4200	Personal Services	$	101,147.28	$	(53,376.93)	$	47,770.35
A43105.58020.4200	Retirement		14,160.62		(7,472.77)		6,687.85
A43105.58030.4200	FICA		7,737.77		(4,286.44)		3,451.33
A43105.58040.4200	Workers' Compensation		995.00		(497.50)		497.50
A43105.58060.4200	Health Insurance		18,275.24		(9,137.62)		9,137.62
A43105.58062.4200	Dental Insurance		90.24		(45.12)		45.12
A43105.58065.4200	Vision Benefits		19.60		(9.80)		9.80
		$	142,425.75	$	(74,826.18)	$	67,599.57

			Budgeted		Increase		Adjusted Budget
A43105.54615.4200	Contracted Medical Svc	$	137,300.00	$	74,826.18	$	212,126.18

AGENDA ITEM NO. 4 – Award Bid/Authorize Agreement - Transportation of Children with Disabilities-Health Department/Children with Special Needs - Health Department

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 7/22/2021 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Mitchel Eccleston, Vice Chair
AYES:	Price, Wagner, Newell, Waldbauer, Eccleston
EXCUSED:	Beau Harbin, Richard Stock

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Award Bid/Authorize Agreement - Transportation of Children with Disabilities-Health Department/Children with Special Needs - Health Department

WHEREAS, the County of Cortland is responsible for providing transportation for children with disabilities (ages birth through 5 years) for therapy and program participation, AND

WHEREAS, the County issued a Request for Proposal (RFP) on June 10, 2021 for transportation of children with disabilities for the 2021-2023 contract years, AND

WHEREAS, all proposals were solicited in accordance with County policy, AND

WHEREAS, one proposal was received and the contractor meets all of the County's requirements, AND

WHEREAS, the funding for this agreement is available in account number A40465.54800.PREK, NOW THEREFORE BE IT

RESOLVED, that the contract for transportation of children with disabilities for the 2021-2023 contract years be awarded to First Transit Inc., 600 Vine Street, Suite 1400, Cincinnati, OH, 45202, AND BE IT FURTHER

RESOLVED, the Legislature authorizes the County Administrator, upon review and approval of the County Attorney or designee, to enter into an agreement with First Transit Inc., 600 Vine Street, Suite 1400, Cincinnati, OH, 45202 for the two-year period of October 1, 2021 through September 30, 2023, with an optional one year extension.

AGENDA ITEM NO. 5 – Amend 2021 Budget/Accept Funds American Rescue Plan for Family Caregiver Support Program - Area Agency on Aging

RESULT:	**APPROVED [UNANIMOUS]** **Next: 7/22/2021 6:00 PM**
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Mitchel Eccleston, Vice Chair
AYES:	Price, Wagner, Newell, Waldbauer, Eccleston
EXCUSED:	Beau Harbin, Richard Stock

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Amend 2021 Budget/Accept Funds American Rescue Plan for Family Caregiver Support Program - Area Agency on Aging

WHEREAS, the New York State Office for the Aging has made available the sum of $22,124 under the American Rescue Plan for Family Caregiver Support Program, for the period April 1, 2021 through September 30, 2024, AND

WHEREAS, these funds are to be used for COVID disaster relief services, NOW THEREFORE BE IT

RESOLVED, that the 2021 County Budget be and hereby is amended as follows:

INCREASE:

Revenue:	A677244.44772.4332	Federal Aid - Title IIIE	$22,124
Expenses:	A67725.54055.4332	Professional Services	$22,124

AND BE IT FURTHER

RESOLVED, the Director of Finance shall carryover all unused grant funds to the subsequent year(s) budget covered by the grant, per the approved grant agreement.

AGENDA ITEM NO. 6 – Authorization to Provide Senior Centers Grants - Area Agency on Aging

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 7/22/2021 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Mitchel Eccleston, Vice Chair
AYES:	Price, Wagner, Newell, Waldbauer, Eccleston
EXCUSED:	Beau Harbin, Richard Stock

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Authorization to Provide Senior Centers Grants - Area Agency on Aging

WHEREAS, the recent COVID-19 pandemic has forced the closing of our senior centers centrally controlled and staffed by the Cortland County Area Agency on Aging, AND

WHEREAS, these closings provided an opportunity to make a more direct investment in, and consequently better serve, our aging adult population by empowering them to become active leaders and participants in creating, directing and managing those activities best suited to the needs of the local communities in which they reside, AND

WHEREAS, the Cortland County Legislature is desirous of establishing a grant program for, and with, municipalities, community, not-for-profits and/or faith-based organizations to provide meeting places, activities, and outreach for the County's aging adult population, AND

WHEREAS, Cortland County Area Agency on Aging has developed a grant program, the Local Aging Adult Satellite for Services (LASS) and accompanying grant application process, to disburse County funds which will enable and support such activities in a manner tailored and targeted to local areas and their aging adult residents throughout the County, AND

WHEREAS, this grant funding will be awarded based on a completed LASS grant application submitted by the municipality, community, not-for-profits and/or faith-based organizations which successfully fulfills both the program and review process criteria outlined in the grant application, NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or his/her designee and subject to appropriation of funding, be and hereby is authorized to sign the grant contract(s) with the awarded agency(ies) with a total LASS program award not to exceed $100,000.

Referred from Highway Committee

AGENDA ITEM NO. 7 – Authorize Use of American Rescue Plan Funds for Rehabilitation of County Roads - Highway Department

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 7/22/2021 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Mitchel Eccleston, Vice Chair
AYES:	Price, Wagner, Newell, Waldbauer, Eccleston
EXCUSED:	Beau Harbin, Richard Stock

ON MOTION OF NEWELL **RESOLUTION NO.**

Authorize Use of American Rescue Plan Funds for Rehabilitation of County Roads - Highway Department

WHEREAS, the Federal American Rescue Plan has allocated over $9,000,000 to Cortland County, AND

WHEREAS, due to the COVID-19 pandemic, many County Highway road rehabilitation projects had to be postponed or cancelled, AND

WHEREAS, it would be in the best interest of Cortland County residents to improve County roads, AND

WHEREAS, the Federal Aid Allocation Citizen's Advisory Committee recommends the use of American Rescue Plan funds for the County Highway road rehabilitation projects, NOW THEREFORE BE IT

RESOLVED, that $300,000 be allocated to the County Road budget for 2021 and $300,000 be allocated to the County Road budget in 2022, to be reimbursed by the anticipated Federal American Rescue funds, AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature amends the 2021 budget as follows:

Increase: Account D51125.54077.ARP	Construction & Main	$300,000
Increase: Account D99015.45031.ARP	Interfund Transfer	$300,000
Increase Account A99015.99014.ARP	Interfund Transfer	$300,000
Increase Account A359900	Appropriated Fund Bal	$300,000

, AND BE IT FURTHER

RESOLVED, that the County General Fund be reimbursed for the cost of this project upon receipt of the Federal American rescue plan funds.

Referred from Judiciary & Public Safety Committee

AGENDA ITEM NO. 8 – Renew Agreement with Rural Law Center for Indigent Defense Appeals - Assigned Counsel

RESULT:	**APPROVED [UNANIMOUS]** **Next: 7/22/2021 6:00 PM**
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Mitchel Eccleston, Vice Chair
AYES:	Price, Wagner, Newell, Waldbauer, Eccleston
EXCUSED:	Beau Harbin, Richard Stock

ON MOTION OF PRICE **RESOLUTION NO.**

Renew Agreement with Rural Law Center for Indigent Defense Appeals - Assigned Counsel

WHEREAS, the Cortland County Office of Assigned Counsel keeps records of attorney vouchers for assigned appeals in the county, AND

WHEREAS, Cortland County has previously contracted with the Rural Law Center of Central New York (“RLC) to be its exclusive provider of legal services for Cortland County appeals, AND

WHEREAS, RLC has agreed that such exclusivity will be limited to criminal appeals and no fewer than four family court appeals per contractual year, providing local 18-b panel attorneys an opportunity to participate in the appellate panel program, AND

WHEREAS, the RLC has agreed that such services shall be paid at the rate of $2,500.00 per appeal, not including the cost of Family Court transcripts, which the County pays for, if Cortland County agrees to a two year contract period beginning on September 1, 2021 and ending on August 31, 2023, NOW THEREFORE BE IT

RESOLVED, the County Administrator, upon review and approval by the County Attorney or designee, be and hereby is authorized to sign the agreement with the Rural Law Center of Central New York ("RLC") for provision of appellate representation to indigent parties, as discussed above, for the period from September 1, 2021 through August 31, 2023 at the rate of $2,500.00 per appeal, AND BE IT FURTHER

RESOLVED, that the funds for this agreement shall be taken from A11755.54055, Professional Services.

AGENDA ITEM NO. 9 – Authorize Extension of Contract 091-15-New York State Department of Homeland Security - Department of Emergency Response and Communications

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 7/22/2021 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Mitchel Eccleston, Vice Chair
AYES:	Price, Wagner, Newell, Waldbauer, Eccleston
EXCUSED:	Beau Harbin, Richard Stock

ON MOTION OF PRICE **RESOLUTION NO.**

Authorize Extension of Contract 091-15-New York State Department of Homeland Security - Department of Emergency Response and Communications

WHEREAS, the Cortland County Department of Emergency Response was awarded a grant through the New York State Department of Homeland Security and Emergency Services for the installation and use of the software system called Mutualink, AND

WHEREAS, the Cortland County Legislature authorized a contract under Resolution No. 162-15, dated May 28, 2015 for the use and acceptance of the software and equipment called Mutualink, AND

WHEREAS, the Cortland County Legislature and the New York State Department of Homeland Security and Emergency Services has previously extended the original contract under resolution 278-18, dated July 26, 2018, AND

WHEREAS, the NYS Department of Homeland Security and Emergency Services has re-authorized the grant award for a new contract ending of March 31, 2024 at no cost to the County, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Administrator, upon review and approval of the County Attorney or their designee, be and hereby is authorized to sign a contract extension to Contract 091-15 authorized under Resolution No. 162-15 and 278-18 for the new time period ending March 31, 2024 with the New York State Department of Homeland Security and Emergency Services.

AGENDA ITEM NO. 10 – Amend 2021 Budget to Accept 2020 Public Safety Answering Points Operations Grant and Authorize Agreement - Department of Emergency Response & Communications

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 7/22/2021 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Mitchel Eccleston, Vice Chair
AYES:	Price, Wagner, Newell, Waldbauer, Eccleston
EXCUSED:	Beau Harbin, Richard Stock

ON MOTION OF PRICE **RESOLUTION NO.**

Amend 2021 Budget to Accept 2020 Public Safety Answering Points Operations Grant and Authorize Agreement - Department of Emergency Response & Communications

WHEREAS, the New York State Department of Homeland Security and Emergency Services (NYS DHSES) has awarded the Cortland County Department of Emergency Response and Communications a Public Safety Answering Points Operations Grant (PSAP) grant in the amount of $188,819, resulting in no new county costs, in support of Public Safety Answering Point operations, AND

WHEREAS, the fiscal period for this grant is January 1, 2021 to December 31, 2021, NOW THEREFORE BE IT

RESOLVED, that Cortland County Department of Emergency Response and Communications is hereby directed to expend the grant funds according to the stated grant guidance, AND BE IT FURTHER

RESOLVED, that the 2021 budget is amended as follows:

		Current	Change	Revised
INCREASE REVENUE BUDGET:				
A302043.43306.PSP	DHSES Grant	$60,000	$128,819	$188,819
INCREASE EXPENDITURE BUDGET:				
A30205.51005.PSP	Personal Services	$60,000	$18,328	$78,328
A30205.54015.PSP	Maintenance Agreements	$0	$110,491	$110,491

, AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or her designee and subject to appropriation of funding, be and hereby is authorized to sign the grant contract with the New York State Department of Homeland Security and Emergency Services at an amount not to exceed $188,819, AND BE IT FURTHER

RESOLVED, the director of Finance shall carryover all unused grant funds to the subsequent year(s) budget covered by the grant, per the approved grant agreement.

AGENDA ITEM NO. 11 – Accept Federal Government Surplus Real Property - FAA Tower Site – 3350 South Hill Road, Cortlandville – Department of Emergency Response and Communications

RESULT:	**APPROVED [UNANIMOUS]** **Next: 7/22/2021 6:00 PM**
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Mitchel Eccleston, Vice Chair
AYES:	Price, Wagner, Newell, Waldbauer, Eccleston
EXCUSED:	Beau Harbin, Richard Stock

ON MOTION OF PRICE **RESOLUTION NO.**

Accept Federal Government Surplus Real Property - FAA Tower Site – 3350 South Hill Road, Cortlandville – Department of Emergency Response and Communications

WHEREAS, the United States Government office of General Services Administration has posted notice of surplus determination for federal real property described as FAA McGraw RCLR site, 3350 South Hill Road, Cortland, NY GSA Control Number: 1-U-NY-1019-AA, dated May 17, 2021, AND

WHEREAS, the United States Government office of General Services administration through the Federal Emergency Management Agency (FEMA) is offering the property at 3350 South Hill Road to Cortland County at no charge under the Public Benefit Conveyance for Emergency Management Response purposes under Title 40, United Stated Code 553, AND

WHEREAS, the property at 3350 South Hill road is currently landlocked and exempt from property taxes so its acquisition by Cortland County will not affect the County's property tax revenues, AND

WHEREAS, the United States Government has removed the radio tower and communications building at 3350 South Hill Road, AND

WHEREAS, the Cortland County Department of Emergency Response and Communications has desired interest in obtaining the property at 3350 South Hill Road, AND

WHEREAS, the acquisition of the property will greatly enhance the physical security of the County's existing Cortlandville Tower site and prevent any future development on the property that may be detrimental to the operation of the Cortlandville Tower, AND

WHEREAS, if approved the County would have to agree that the deed for the property would include a covenant requiring the property to be used and maintained for emergency management response purposes in perpetuity, NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, be and hereby is authorized to sign a contract to execute real property acquisition documents with the Federal Emergency Management Agency (FEMA) for 3350 South Hill Road, Cortland, New York.

AGENDA ITEM NO. 12 – Amend 2021 Budget to Accept 2020 Hazardous Materials Emergency Preparedness Grant and Authorize Agreement -Department of Emergency Response & Communication

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 7/22/2021 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Mitchel Eccleston, Vice Chair
AYES:	Price, Wagner, Newell, Waldbauer, Eccleston
EXCUSED:	Beau Harbin, Richard Stock

ON MOTION OF PRICE **RESOLUTION NO.**

Amend 2021 Budget to Accept 2020 Hazardous Materials Emergency Preparedness Grant and Authorize Agreement -Department of Emergency Response & Communication

WHEREAS, the New York State Department of Homeland Security and Emergency Services (NYSDHSES) has awarded the Cortland County Department of Emergency Response and Communications a Hazardous Materials Emergency Preparedness (HMEP) grant in the amount of $5,172, resulting in no new county costs, in support of State Hazardous Materials Emergency Preparedness, AND

WHEREAS, the fiscal period for this grant is April 1, 2021 to July 31, 2022, NOW THEREFORE BE IT

RESOLVED, that Cortland County Department of Emergency Response and Communications is hereby directed to expend the grant funds according to the stated grant guidance, AND BE IT FURTHER

RESOLVED, that the 2021 budget is amended as follows:

	Current	Change	Revised
INCREASE REVENUE BUDGET:			
A341044.44305.22HMP DHSES Grant	$0	$5,172	$5,172
INCREASE EXPENDITURE BUDGET:			
A34105.54048.22HMP Prog Spec Materials & Supp	$0	$5,172	$5,172

, AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or their designee and subject to appropriation of funding, be and hereby is authorized to sign the grant contract with the New York State Department of Homeland Security and Emergency Services at an amount not to exceed $5,172, AND BE IT FURTHER

RESOLVED, the director of Finance shall carryover all unused grant funds to the subsequent year(s) budget covered by the grant, per the approved grant agreement.

AGENDA ITEM NO. 13 – Abolish Keyboard Specialist/Create Information Processing Clerk - Assigned Counsel

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 7/22/2021 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Mitchel Eccleston, Vice Chair
AYES:	Price, Wagner, Newell, Waldbauer, Eccleston
EXCUSED:	Beau Harbin, Richard Stock

Abolish Keyboard Specialist/Create Information Processing Clerk - Assigned Counsel

WHEREAS, the needs of the office will be better served by abolishing one (1) full-time Keyboard Specialist position and creating one (1) full-time Information Processing Clerk position in the Assigned Counsel Office, AND

WHEREAS, the Judiciary & Public Safety Committee recommends the abolition and creation of these positions, NOW THEREFORE BE IT

RESOLVED, that one (1) position of Keyboard Specialist (Grade 5, $14.9573-$18.7442/hour, CSEA, competitive class, full-time 35 hours/week with benefits) be and hereby is abolished effective July 22, 2021 at midnight, AND BE IT FURTHER

RESOLVED, that one (1) position of Information Processing Clerk (Grade 8, $16.3259-$20.4594/hour, CSEA, competitive class, full-time 35 hours/week with benefits) be created with permission to fill effective July 23, 2021 at 12:01 am.

Adjourn

Finance & Administration Committee

60 Central Ave
Cortland, NY 13045
http://www.cortland-co.org

Committee Meeting

~ Minutes ~

Tuesday, June 15, 2021 | **10:00 AM** | **Board Room**

CALL TO ORDER

The meeting was called to order at 10:04 AM by Committee Chair, George Wagner

Attendee Name	Organization	Title	Status	Arrived
Sandra Price	Cortland County, NY	Committee Member	Present	
George Wagner	Cortland County, NY	Committee Chair,	Present	
Christopher Newell	Cortland County, NY	Committee Member	Excused	
Beau Harbin	Cortland County, NY	Committee Member	Remote	
Richard Stock	Cortland County, NY	Committee Member	Present	
Eugene Waldbauer	Cortland County, NY	Committee Member	Excused	
Mitchel Eccleston	Cortland County, NY	Vice Chair	Present	
Rob Corpora	Cortland County, NY	County Administrator	Present	
Savannah Hempstead	Cortland County, NY	Deputy Clerk, Legislature	Present	
Andrea Herzog	Cortland County, NY	Director, Budget and Finance	Present	
Darrel Tuttle	Cortland County, NY	Deputy Director, Budget and Finance	Present	
Valerie Puma	Cortland Standard	Reporter	Present	
John Banewicz	Cortland County, NY	County Treasurer	Present	
Stephen Trobert	Cortland County, NY	Manager of Audit & Financial Projects	Present	
Laura Fox	Cortland County, NY	Real Property Tax Services	Present	
Sharon MacDougall	Cortland County, NY	Director of Community Services	Present	
Kelly L. Fairchild-Preston	Cortland County, NY	Board Member	Present	
Ronald J. Van Dee	Cortland County, NY	Board Member	Present	
Cathy Bischoff	Cortland County, NY	Board Member	Present	
Laurie Leonard	Cortland County, NY	Personnel Officer	Present	
Wendy Franklin	Cortland County, NY	Assistant County Attorney	Remote	

MINUTES

1. Finance & Administration Committee - Committee Meeting - May 18, 2021 10:00 AM

RESULT:	**ACCEPTED [UNANIMOUS]**
MOVER:	Mitchel Eccleston, Vice Chair
SECONDER:	Richard Stock, Committee Member
AYES:	Price, Wagner, Harbin, Stock, Eccleston
EXCUSED:	Christopher Newell, Eugene Waldbauer

RESOLUTIONS

County Treasurer

County Administrator

AGENDA ITEM NO. 1 – Authorize County Administrator to Enter into Internship Agreements - County Administrator

RESULT:	**APPROVED [UNANIMOUS]** **Next: 6/24/2021 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Mitchel Eccleston, Vice Chair
AYES:	Price, Wagner, Harbin, Stock, Eccleston
EXCUSED:	Christopher Newell, Eugene Waldbauer

ON MOTION OF WAGNER **RESOLUTION NO.**

Authorize County Administrator to Enter into Internship Agreements - County Administrator

WHEREAS, various Cortland County Departments utilize interns to allow interns to obtain training and experience, AND

WHEREAS, there is no monetary cost to the County for providing such training and experience, AND

WHEREAS, the Cortland County Legislature is willing to accept said interns for such purposes, AND

WHEREAS, it is in the best interest of Cortland County for the County Administrator to have the authority to enter into intern agreements, NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, is hereby authorized to sign agreements for internship placements.

AGENDA ITEM NO. 2 – Amend Budget/Authorize Optional Payout of Accumulated Comp Time for Department Heads and Management Employees - County Administrator

RESULT:	**PULLED** **Next: 7/13/2021 10:00 AM**

ON MOTION OF WAGNER **RESOLUTION NO.**

Amend Budget/Authorize Optional Payout of Accumulated Comp Time for Department Heads and Management Employees - County Administrator

WHEREAS, the Federal American Rescue Plan has allocated over $9,000,000 to Cortland County, AND

WHEREAS, due to the COVID-19 pandemic, many County Department Heads and Management employees have accumulated comp time in response to performing essential work throughout the COVID-19 Public Health emergency, AND

WHEREAS, due to the excessive amounts of comp time earned, Department Heads and Management Employees will have a difficult time in using their accumulated time, AND

WHEREAS, the total amount of time accumulated for County Department Heads and Management Employees through June 15, 2021 is approximately 1,750 hours, AND

WHEREAS, the Federal Government has authorized the use of the American Rescue Plan funds to respond to workers performing essential work during the COVID-19 public health emergency, NOW THEREFORE BE IT

RESOLVED, that the County is authorized to offer Department Heads and Management Employees the opportunity to cash in their accumulated comp time that was accumulated through June 15, 2021, due to the COVID pandemic, at their regular hourly rate, AND BE IT FURTHER

RESOLVED, that the total amount paid out shall not exceed $75,000, AND

RESOLVED, that the Cortland County Legislature amends the 2021 budget as follows:

Increase: Account A90895.58000.ARP	Other Employee Benefits	$75,000
Increase: Account A359900	Appropriated Fund Balance	$75,000

, AND BE IT FURTHER

RESOLVED, that the County General Fund be reimbursed for the cost of this project upon receipt of the Federal American Rescue Plan funds.

Real Property

Director of Budget and Finance

Manager of Audit and Financial Projects

Discussion Items/Reports

3. Treasurer Report and MUNIS Report June 2021

RESULT:	**COMPLETED**

4. Audit Department Monthly Budget Report

RESULT:	**COMPLETED**

5. County Auditor Quarterly Update

RESULT:	**COMPLETED**

6. Real Property Tax Services Monthly Reports

RESULT:	**COMPLETED**

7. Finance Department Budget to Actual to May 31, 2021

RESULT:	**COMPLETED**

CONSENT AGENDA - Items on the Consent Agenda have been endorsed by the various standing committees. Budget & Finance Committee Members may request any item be pulled from the consent agenda for further discussion and separate vote

Referred from Ag/Planning/Enviromental Committee

AGENDA ITEM NO. 1 – Authorize Agreement Bus Shelter - Cortland County Planning Department

RESULT:	**APPROVED [UNANIMOUS]** **Next: 6/24/2021 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Richard Stock, Committee Member
AYES:	Price, Wagner, Harbin, Stock, Eccleston
EXCUSED:	Christopher Newell, Eugene Waldbauer

ON MOTION OF FITCH **RESOLUTION NO.**

Authorize Agreement Bus Shelter - Cortland County Planning Department

WHEREAS, the Village of Homer is requesting a bus shelter to be installed at the Homer Recreation Building located at 53 Main Street, Homer, New York, AND

WHEREAS, a single shelter is under the threshold necessary for bidding, but requires three written quotes, AND

WHEREAS, monies received from the Federal 5311 Capital Grant will be used for the purchase of the bus shelter and are in the 2021 budget line A56305.52015, AND

WHEREAS, the Cortland County Planning Department has solicited and received three written quotes as follows:

Company	Address	Quote
Brasco International, Inc.	32400 Industrial Drive Madison Heights, MI 48071	$9,675
Austin Mohawk and Company, LLC	2175 Beechgrove Place Utica, NY 13501-1797	$9,875

Columbia Equipment Company	72 Albany Avenue Freeport, NY 11520	$15,739

, AND

WHEREAS, the lowest overall responsible quote for a bus shelter was from Brasco International, Inc., of 32400 Industrial Drive, Madison Heights, MI 48071, AND

WHEREAS, the Village of Homer has agreed to assume responsibility for the maintenance and liability of the bus shelter, including the clearing of snow, providing clear walkways for passengers and keeping it free of trash and graffiti, NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval as to form by the County Attorney or designee, is hereby authorized to sign an agreement with Brasco International, Inc., of 32400 Industrial Drive, Madison Heights, MI 48071 for a bus shelter to be delivered to the Village of Homer.

Referred from Building & Grounds Committee

AGENDA ITEM NO. 2 – Award Bid for ManageEngine Desktop Central Licensing - Information Technology

RESULT:	**APPROVED [UNANIMOUS]** **Next: 6/24/2021 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Richard Stock, Committee Member
AYES:	Price, Wagner, Harbin, Stock, Eccleston
EXCUSED:	Christopher Newell, Eugene Waldbauer

ON MOTION OF HARBIN **RESOLUTION NO.**

Award Bid for ManageEngine Desktop Central Licensing - Information Technology

WHEREAS, a Request for Proposals (RFP) was issued for the acquisition of ManageEngine Desktop Central UEM, AND

WHEREAS, the funding for this acquisition shall be provided through grants, AND

WHEREAS, bids were received from the following:

Company	Address	Amount
Digital Information Services, LLC	10425 Dalebrooke Lane Potomac, Maryland 20854	$24,551.99
DynTek Services, Inc.	5241 California Avenue, Suite 150 Irvine, CA 92617	$28.802
AKA Comp Solutions	5875 N. Lincoln Ave. Suite 132 Chicago, IL 60659	$25,801.92
vPrime Tech, Inc.	1400 Broadfield Blvd., Suite 200 Houston, TX 77084-5162	$25, 776.62

WHEREAS, based upon the results of the bid, the Building and Grounds Committee recommends that bid be awarded to the lowest responsible bidder, NOW THEREFORE BE IT

RESOLVED, that Digital Information Services, LLC of 10425 Dalebrooke Lane, Potomac, Maryland 20854 is here by awarded the bid for the acquisition of ManageEngine Desktop Central UEM and one year of maintenance, AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, is hereby authorized to enter into a contract with Digital Information Services, LLC, 10425 Dalebrooke Lane, Potomac, Maryland 20854 is here by awarded the bid for the acquisition of ManageEngine Desktop Central UEM and one year of maintenance.

AGENDA ITEM NO. 3 – Authorize Agreement with Sure Temp Company Inc. for Planned Maintenance Agreement Dwyer Park Pavilion Air Handling System - Buildings & Grounds

RESULT:	**APPROVED [UNANIMOUS]** **Next: 6/24/2021 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Richard Stock, Committee Member
AYES:	Price, Wagner, Harbin, Stock, Eccleston
EXCUSED:	Christopher Newell, Eugene Waldbauer

ON MOTION OF HARBIN **RESOLUTION NO.**

Authorize Agreement with Sure Temp Company Inc. for Planned Maintenance Agreement Dwyer Park Pavilion Air Handling System - Buildings & Grounds

WHEREAS, a request to Sure Temp was made for a 5 year planned maintenance agreement on the new Air Handling equipment installed in the Dwyer Memorial Park Pavilion, AND

WHEREAS, a proposal was received from Sure Temp to service and inspect this equipment for the following cost annually:

2021/22 - $2,266.16
2022/23 - $2,334.14
2023/24 - $2,404.17
2024/25 - $2,476.29
2025/26 - $2,550.58

, AND

WHEREAS, based upon the results of the agreement, the Building and Grounds Committee recommends that this agreement be approved, NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, is hereby authorized to enter into a service agreement with Sure Temp Company Inc.,43 Lake Ave. , Binghamton NY, 13905, for the period July 1st, 2021 through June 30th 2026.

AGENDA ITEM NO. 4 – Award Bid/Authorize Contract for Parking Lot Sealing and Striping - Buildings and Grounds

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 6/24/2021 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Richard Stock, Committee Member
AYES:	Price, Wagner, Harbin, Stock, Eccleston
EXCUSED:	Christopher Newell, Eugene Waldbauer

ON MOTION OF HARBIN **RESOLUTION NO.**

Award Bid/Authorize Contract for Parking Lot Sealing and Striping - Buildings and Grounds

WHEREAS, a Request for Proposals (RFP) was issued for the Sealing and Striping of County Owned parking lots

WHEREAS, bids were received from the following:

Company	Address	Amount
Superior Sealcoating	2610 Geiger Road Scipio Center, NY 13147	$31,680

WHEREAS, based upon the results of the bid, the Building and Grounds Committee recommends that bid be awarded to the lowest responsible bidder, NOW THEREFORE BE IT

RESOLVED, that Superior Sealcoating of 2610 Geiger Road, Scipio Center, New York 13147 is here by awarded the bid for parking lot sealing and striping, AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, is hereby authorized to enter into a contract with Superior Sealcoating of 2610 Geiger Road, Scipio Center, New York 13147 for the sealing and striping of County parking lots.

AGENDA ITEM NO. 5 – Award Bid/Authorize Contract for IT Server Room Additional A/C Unit- Buildings and Grounds

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 6/24/2021 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Mitchel Eccleston, Vice Chair
AYES:	Price, Wagner, Harbin, Stock, Eccleston
EXCUSED:	Christopher Newell, Eugene Waldbauer

ON MOTION OF HARBIN **RESOLUTION NO.**

Award Bid/Authorize Contract for IT Server Room Additional A/C Unit- Buildings and Grounds

WHEREAS, a Request for Proposals (RFP) was issued for the addition of a redundant A/C unit to maintain acceptable Server Room temperature, AND

WHEREAS, bids were received from the following:

Company	Address	Amount
Robert L. Kistler Service Corp.	5615 Business Ave. Syracuse, NY 13039	$96,980

Air Temp Heating & Air Conditioning, Inc.	1165 Front Street Binghamton, NY 13901	$98,107

WHEREAS, based upon the results of the bid, the Building and Grounds Committee recommends that bid be awarded to the lowest responsible bidder, NOW THEREFORE BE IT

RESOLVED, that Robert L. Kistler Service Corp. of 10425 of 5615 Business Avenue, Syracuse, NY 13039 is here by awarded the bid for the addition of a redundant A/C unit to maintain acceptable Server Room temperature, AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, is hereby authorized to enter into a contract with Robert L. Kistler Service Corp. of 10425 of 5615 Business Avenue, Syracuse, NY 13039 for the addition of a redundant A/C unit to maintain acceptable Server Room temperature.

Referred from Health & Human Services

AGENDA ITEM NO. 6 – Create Aging Services Specialist Position (14 Hours/Week) - Area Agency on Aging

RESULT:	**APPROVED [UNANIMOUS]** **Next: 6/24/2021 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Richard Stock, Committee Member
AYES:	Price, Wagner, Harbin, Stock, Eccleston
EXCUSED:	Christopher Newell, Eugene Waldbauer

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Create Aging Services Specialist Position (14 Hours/Week) - Area Agency on Aging

WHEREAS, the needs of the agency will be better served by creating one part time position of Aging Services Specialist (14 hours/week) in the Area Agency on Aging, AND

WHEREAS, the New York State Office for the Aging has made available funds under the SSC6 of the American Rescue Plan for Supportive Services for the period of April 1, 2021 through September 30, 2024, AND

WHEREAS, the Health and Human Services Committee recommends the creation of this position, AND

WHEREAS, this position is dependent on the related grant and will be abolished with the termination of grant funding, NOW THEREFORE BE IT

RESOLVED, that one part time position of Aging Services Specialist (14 hours/week, CSEA, Grade 15, $20.4342-25.6078/HR, competitive class, without benefits) be created with approval to fill on July 1, 2021 through September 30, 2024, with no posting, AND BE IT FURTHER

RESOLVED, the Director of Finance shall carryover all unused grant funds to the subsequent year(s) budget covered by the grant, per the approved grant agreement, AND BE IT FURTHER

RESOLVED, the 2021 budget is amended as follows:

Increase:	A677244 44772 4330	Federal Aid-Title IIIB	$57,106

Increase:	A67725 51010 4330	Personal Services	$50,343
	A67725 58030 4330	Fica	$3,851
	A67725 58040 4330	Workers Comp	$2,912

AGENDA ITEM NO. 7 – Accept Bids and Authorize Purchase of Miscellaneous Groceries and Frozen Foods - Area Agency on Aging

RESULT:	**APPROVED [UNANIMOUS]** **Next: 6/24/2021 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Richard Stock, Committee Member
AYES:	Price, Wagner, Harbin, Stock, Eccleston
EXCUSED:	Christopher Newell, Eugene Waldbauer

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Accept Bids and Authorize Purchase of Miscellaneous Groceries and Frozen Foods - Area Agency on Aging

WHEREAS, bids were received on May 12, 2021 for the period July 1, 2021 through September 30, 2021, for the purchase of miscellaneous groceries and frozen foods in accordance with specifications on file in the Office of the Clerk of the Cortland County Legislature, for use by the Area Agency on Aging and the Sheriff's Department, AND

WHEREAS, the Health and Human Services Committee recommends that bids be awarded to the lowest responsible bidder, AND

WHEREAS, bids were received from the following:

Ginsberg's, PO Box 17, Route 66, Hudson, NY 12534
Smith Packing Co., PO Box 520, Utica, NY 13503-0520
Renzi Food Service, 901 Rail Drive, Watertown, NY 13601

, NOW THEREFORE BE IT

RESOLVED, that bids of the said vendors, in accordance with the specifications, be and hereby are accepted at the bid prices on a per item basis, AND BE IT FURTHER

RESOLVED, that said departments have the right to award bids based on price and quality, AND BE IT FURTHER

RESOLVED, that the above departments are authorized and directed to purchase said items from the lowest responsible bidders and best value for the period July 1, 2021 through September 30, 2021.

AGENDA ITEM NO. 8 – Amend 2021 Budget for Youth Bureau, Safe Harbour Program - Health Department

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 6/24/2021 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Richard Stock, Committee Member
AYES:	Price, Wagner, Harbin, Stock, Eccleston
EXCUSED:	Christopher Newell, Eugene Waldbauer

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Amend 2021 Budget for Youth Bureau, Safe Harbour Program - Health Department

WHEREAS, the Office of Children and Family Services (OCFS) has awarded the Cortland County Health Dept. $23,000 for the Safe Harbour program, AND

WHEREAS, these funds will be used to support costs to create a more effective and efficient response to youth who have experienced commercial sexual exploitation or trafficking, or who are vulnerable to it, AND

WHEREAS, the 2021 County Budget needs to be amended as follows:

Increase Revenue:		Current	Increase	Balance
A73125.43820.21SF	Safe Harbour Revenue	$0	$23,000	$23,000
Increase Expenditure				
A73125.51005.21SF	Personal Services	$0	$10,115	$10,115
A73125.54005.21SF	Office Supplies	$0	$500	$500
A73125.54035.21SF	Education and Training	$0	$500	$500
A73125.54045.21SF	Travel	$0	$700	$700
A73125.54048.21SF	Program Supplies	$0	$2,000	$2,000
A73125.54060.21SF	Advertising	$0	$1,500	$1,500
A73125.54815.21SF	Contracted Svcs	$0	$4,650	$4,650
A73125.58060.21SF	Health Insurance	$0	$3,035	$3,035
			$23,000	

, NOW THEREFORE BE IT

RESOLVED, that the County Administrator and the Public Health Director or Designee, upon review and approval by the County Attorney or designee, are hereby authorized and directed to accept these funds.

AGENDA ITEM NO. 9 – Create Position - Licensed Clinical Social Worker - Mental Health

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 6/24/2021 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Richard Stock, Committee Member
AYES:	Price, Wagner, Harbin, Stock, Eccleston
EXCUSED:	Christopher Newell, Eugene Waldbauer

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Create Position - Licensed Clinical Social Worker - Mental Health

WHEREAS, the needs of the agency will be better served by creating one full-time position of Licensed Clinical Social Worker in the Mental Health Department, AND

WHEREAS, the Health and Human Services Committee recommends the creation of this position, NOW THEREFORE BE IT

RESOLVED, that one full-time position of Licensed Clinical Social Worker (CSEA, Grade 26, $30.5057-38.2292/HR, competitive class) be created on June 25, 2021 at 12:01 am, with approval to fill, AND BE IT FURTHER

RESOLVED, that the 2021 County Budget be and hereby is amended as follows:

INCREASE:

A43105 51005 4200	Personnel Services	$28,187
A43105 58020 4200	Retirement	3,946
A43105 58030 4200	FICA	2,156
A43105 58040 4200	Workers Comp	995
A43105 58060 4200	Health Insurance	10,254
A43105 58062 4200	Dental Insurance	45
A43105 58065 4200	Vision Insurance	10
A431042.41620.4200	Mental Health Fees	$45,593

Referred from Judiciary & Public Safety Committee

AGENDA ITEM NO. 10 – Amend 2021 Budget/Increase Professional Services for Payment to Outside Attorneys - District Attorney

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 6/24/2021 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Richard Stock, Committee Member
AYES:	Price, Wagner, Harbin, Stock, Eccleston
EXCUSED:	Christopher Newell, Eugene Waldbauer

ON MOTION OF PRICE **RESOLUTION NO.**

Amend 2021 Budget/Increase Professional Services for Payment to Outside Attorneys - District Attorney

WHEREAS, Cortland County received final notice of payment due for outside attorneys used for certain Court cases, AND

WHEREAS, the available funds currently in the 2021 budget is $5,161.96, AND

WHEREAS, an additional amount of $27,520.43 is needed to pay the balance due, not including monies needed to pay stenographers and any additional outside attorneys which may be required, NOW THEREFORE BE IT

RESOLVED, that the 2021 District Attorney budget be amended as follows:

Account Number:	Account Name:	
Current Revised Budget:	Increase/Decrease:	New Revised Budget:
A11655.54055	Professional Services	
$45,500	$45,000	$90,500
A359900	Appropriated Fund Balance	
	$45,000	

AGENDA ITEM NO. 11 – Authorize Annual Support and Services Agreement with Motorola Solutions for 911 Computer Aided Dispatch Software - Department of Emergency Response & Communications

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 6/24/2021 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Richard Stock, Committee Member
AYES:	Price, Wagner, Harbin, Stock, Eccleston
EXCUSED:	Christopher Newell, Eugene Waldbauer

ON MOTION OF PRICE **RESOLUTION NO.**

Authorize Annual Support and Services Agreement with Motorola Solutions for 911 Computer Aided Dispatch Software - Department of Emergency Response & Communications

WHEREAS, the Cortland County Department of Emergency Response and Communications utilizes the Spillman computer aided dispatch system owned by Motorola Solutions, for the handling of emergency and non-emergency incidents, incident records management, and interfaces with various other computer systems, AND

WHEREAS, Motorola Solutions has agreed to provide professional services for a twelve month period at a base rate of $110,491.30, AND

WHEREAS, Cortland County Director of Emergency Response & Communications and County Administrator both recommend continuing the use of this software, AND

WHEREAS, funds for this service contract are in the 2021 County Budget in Account No. A30205.54015, Maintenance Agreements, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Administrator, upon approval by the County Attorney or designee, be and hereby is authorized to execute an agreement with Motorola Solutions, for a twelve month term commencing January 1, 2021 and concluding December 31, 2021, for maintenance of the Spillman computer aided dispatching system.

Referred from Highway Committee

AGENDA ITEM NO. 12 – Accept Grant, Amend Airport Capital Budget, Award Reconstruction Project and Award Construction Inspection Services for Runway 6-24 Rehabilitation Project - Highway Department/County Airport

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 6/24/2021 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Richard Stock, Committee Member
AYES:	Price, Wagner, Harbin, Stock, Eccleston
EXCUSED:	Christopher Newell, Eugene Waldbauer

ON MOTION OF NEWELL **RESOLUTION NO.**

Accept Grant, Amend Airport Capital Budget, Award Reconstruction Project and Award Construction Inspection Services for Runway 6-24 Rehabilitation Project - Highway Department/County Airport

WHEREAS, the Cortland County Airport, as a public-use facility included in the National Plan of Integrated Airport Systems (NPIAS), will receive funding through the Federal Aviation Administration (FAA) Airport Improvement Program (AIP) for Federal Fiscal Year 2021, AND

WHEREAS, the County of Cortland, New York, wishes to continue improvements to the infrastructure of Cortland County through the rehabilitation of runway 6-24 at Cortland County Airport, which is necessary to continue safe operation of aircraft at the airport, AND

WHEREAS, the Cortland County Highway Department advertised a solicitation for bids for the Construction Phase of runway 6-24 rehabilitation project, AND

WHEREAS, the bid proposals were received and opened for this project on January 12, 2021 and the following list constitutes the results of said bid opening:

BIDDER NAME	AMOUNT OF BID
Rifenburg Construction, Inc. 159 Brick Church Road Troy, NY 12180	$1,634,115.00
Suit-Kote Corporation 1911 Loring Crossing Road Cortland, NY 13045	$1,753,578.50
Seneca Stone Corporation 2105 S. Broadway Pine City, NY 14871	$1,800,000.00
Barrett Paving Materials, Inc. 4530 Wetxel Road Liverpool, NY 13090	$2,015,531.40
Sealand Contractors Corp. 85 High Tech Drive P.O. Box 350 Rush, NY 14543-0350	$2,191,000.00
Union Concrete and Construction Corp. 435 Meyer Road West Seneca, NY 14224	$2,309,679.53

, AND

WHEREAS, the lowest responsible bid received for the construction phase of said project was received from Rifenburg Construction, Inc., 159 Brick Church Road, Troy, NY 12180 for an amount of $1,634,115.00, AND

WHEREAS, the Cortland County Legislature approved the design of the rehabilitation of runway 6-24 at Cortland County Airport and entered into an agreement for the design of the project with McFarland Johnson, Inc. by Resolution 263-19, AND

WHEREAS, the County of Cortland desires to advance the project by completing the Construction Inspection of runway 6-24 rehabilitation project by entering into an engineering agreement with McFarland Johnson, Inc. for the Construction Inspection Services, AND

WHEREAS, total cost of said Construction Inspection Services are not to exceed $206,355.00, NOW THERFORE BE IT

RESOLVED, that the Cortland County Legislature hereby endorses and approves the acceptance of the FAA AIP Grant for the Construction Phase of Runway 6-24 Rehabilitation Project for a total amount of $1,843,470.00, with a Federal share of $1,659,123.00 (90%), a New York State share of $92,173.00 (5%) and a Local share of $92,174.00 (5%), AND BE IT FURTHER

RESOLVED, that the County Administrator, upon approval of the County Attorney or designee, is hereby authorized to execute all necessary documents and plans on behalf of the County of Cortland with the Federal Aviation Administration, New York State Department of Transportation, McFarland Johnson, Inc. and Rifenburg Construction, Inc. with respect to the Runway 6-24 Rehabilitation project, AND BE IT FURTHER

RESOLVED, that a certified copy of this Resolution be filed with the Federal Aviation Administration and New York State Department of Transportation by attaching it to any necessary Grant Agreement and Engineering Agreement in connection with the Project, AND BE IT FURTHER

RESOLVED, that the 2021 Capital Budget be amended as follows:

Increase:

HH56105.52800.RW64	Infrastructure	$1,843,470
HH56105.43597.RW64	State Revenue	$92,173.00
HH56105.44597.RW64	Federal Revenue	$1,659,123.00
HH99015.45031.RW64	Interfund Transfer (local share)	$92,174.00

AGENDA ITEM NO. 13 – Adopt Fee Schedule & Increase Daily Rental Rates at Dwyer Park Shelters - Highway Department

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 6/24/2021 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Richard Stock, Committee Member
AYES:	Price, Wagner, Harbin, Stock, Eccleston
EXCUSED:	Christopher Newell, Eugene Waldbauer

ON MOTION OF NEWELL **RESOLUTION NO.**

Adopt Fee Schedule & Increase Daily Rental Rates at Dwyer Park Shelters - Highway Department

WHEREAS, the County of Cortland owns, maintains and rents individual shelters at Dwyer Park, AND

WHEREAS, the Highway Committee of the Legislature recommends increasing the daily rental rates for the existing shelters from $75.00 per day to $100 per day, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby establishes daily pavilion shelter rental rates as listed above at Dwyer Park, AND BE IT FURTHER

RESOLVED, that the above listed rental rates at Dwyer Park shall take effect beginning January 1, 2022, AND BE IT FURTHER

RESOLVED, that the revenue from said leases are to be deposited in account A711042.42001.

AGENDA ITEM NO. 14 – Authorize Use of American Rescue Plan Funds for Rehabilitation of County Roads - Highway Department

Not approved at Highway Committee

RESULT: FAILED - NO MOTION

ON MOTION OF NEWELL **RESOLUTION NO.**

Authorize Use of American Rescue Plan Funds for Rehabilitation of County Roads - Highway Department

WHEREAS, the Federal American Rescue Plan has allocated over $9,000,000 to Cortland County, AND

WHEREAS, due to the COVID-19 pandemic, many County Highway road rehabilitation projects had to be postponed or cancelled, AND

WHEREAS, it would be in the best interest of Cortland County residents to improve County roads, NOW THEREFORE BE IT

RESOLVED, that $300,000 be allocated to the County Road budget for 2021 and $300,000 be allocated to the County Road budget in 2022, to be reimbursed by the anticipated Federal American Rescue funds, AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature amends the 2021 budget as follows:

Increase: Account D51125.54077.ARP	Construction & Main	$300,000
Increase: Account D99015.45031.ARP	Interfund Transfer	$300,000
Increase Account A99015.99014.ARP	Interfund Transfer	$300,000
Increase Account A359900	Appropriated Fund Bal	$300,000

, AND BE IT FURTHER

RESOLVED, that the County General Fund be reimbursed for the cost of this project upon receipt of the Federal American rescue plan funds.

Referred from Government Operations Committee

Adjourn

TOMPKINS CORTLAND COMMUNITY COLLEGE

WORKFORCE & CAREER DEVELOPMENT

PROGRAM OVERVIEW

BRIEF OVERVIEW

In January 2019, Tompkins Cortland Community College began a strategic planning process to bring focus to institutional priorities that will guide the College over the next three to five years. As we now are entering our post-pandemic planning, the elements of this plan are crucial to position us as a key player in local economic recovery.

TOMPKINS CORTLAND COMMUNITY COLLEGE STRATEGIC PLAN

Our overarching theme for the College is CONNECTING. The College's third theme is ***Connecting to Employers***.

GOAL 3: Foster partnerships and build stronger relationships with local employers to enhance job placement opportunities for students.

Strategy 3.1: Develop relationships to understand the needs of local employers and the jobs available

Strategy 3.2: Develop mechanisms to evaluate and predict future local workforce trends and needs

Strategy 3.3: Develop and secure applied learning opportunities for students with local employers

WHAT DO WE KNOW?

The College was able to secure funding from SUNY for a position to specifically analyze the College's current offerings in workforce development, career services, and applied learning. We have learned:

- While there are many experiential learning opportunities, faculty and staff connections with local organizations, and career development efforts by individuals that directly benefit TC3 students, the College is viewed as a transfer institution and lacks a culture of career preparation.
- There are many valuable applied learning experiences embedded in coursework throughout most academic programs, with varying procedures, communications, and expectations. However, there is a lack of consistent support for student internships and apprenticeships, despite interest from many local employers.
- Career development education and programming exist in various pockets across the College, without a dedicated office or full-time, year-round staff member to coordinate these efforts.
- Many students are not actively seeking out career-related support or engaged in thoughtful career development exercises in TC3's current cafeteria-style, self-service model (a trend exacerbated by COVID). Many are unsure of their career direction and options, as well as workforce needs, and remain underprepared regarding career and professional development.
- We have unintentionally segregated the College's workforce training center, BIZ, by not treating students that attend courses through BIZ as traditional or potential future TC3 students.

HOW CAN WE MOVE FORWARD?

The College is looking at a phased approach to enhancing workforce training and career development offerings. See Appendix A for a diagram outlining our proposed changes.

PHASE 1 – Establish an Office of Workforce and Employer Partnerships

BIZ/Workforce Development at TC3 has historically functioned as a continuing education operation that facilitated individual, customized professional development and training opportunities. It has been shifting toward a broader community-based approach that identifies job market trends in order to design various skill development options accordingly, creating multiple 'entry point' options to TC3.

What is currently known as BIZ will transform into a new office with primary responsibilities for:

- Cultivating partnerships with local employers
- Maintaining current data on local employment needs
- Maintaining partnerships with area Economic Development, Workforce Development, Non-Profit, and Business Development organizations in both counties and the region
- Supporting the development of micro-credentials that provide desired skills and training
- Developing customized short-term training for on-demand needs of local employers
- Cultivating and supporting local employer internship opportunities

PHASE 1 NEW POSITION PROPOSAL – ASST DIRECTOR FOR EMPLOYER RELATIONS & EXPERIENTIAL LEARNING

Position Summary:

Work with the Director of Continuing Education & Workforce Development to develop and implement a strategic employer relations program to connect students with professional opportunities, help meet the recruiting and workforce training needs of area employers and contribute to local economic development.

Rationale for Creating Position:

- Currently no staff exists at TC3 dedicated to employer recruiting operations, which provide crucial connections for student success and are part of the College's Strategic Plan. Local employers would have a primary contact person as opposed to getting passed around via email for word of mouth referrals.
- Students are missing out on opportunities for gaining professional experience and employment, as well as the ability to learn about and make connections with area employers. While pockets of employer connections exist, particularly with certain faculty members and the BIZ program, they are not universally available for students from different majors or programs.
- The College recently purchased Handshake for posting applied learning and employment opportunities, hosting career events, and streamlining applied learning processes and documents. The College needs someone to manage Handshake, which requires attention daily.

PHASE 1 ADDITIONAL IMPLEMENTATION STRATEGIES & SUPPORT SERVICES

NEW POSITION - Career Development & Employer Relations Intern (or Graduate Assistant)

The Career Development & Employer Relations Intern will actively develop career related programs and resources for TC3 students and help with assessing employer needs and creating resources for organizations who wish to recruit at TC3. This position will also support and coordinate career development learning opportunities for all students.

NEW POSITION – Mental Health Counselor (half-time)

The impact of the pandemic was felt intensely by many of the students that we serve. In addition to the juggling act of balancing family, jobs, and children at home for remote learning, our students have been feeling the stress of going to school remotely themselves. Looking for a new career or seeking new skills and credentials in the middle of a pandemic just added to the existing stress. As students learn to navigate what the 'new normal' means for them, even more support services will be needed to ensure their success.

NEW COMMITTEE - Applied Learning Committee

- Create a cross-functional committee that would provide support for internships, experiential learning, and programming.
- This would provide a formal way for Faculty to engage in the development of experiential opportunities for our students and provide a structure to develop new internships or partner with employers in the classroom.

PHASE 1 CONTINUE TO ENHANCE MICRO-CREDENTIAL OFFERINGS

From Inside Higher Ed, May 28, 2020 :

"The good news is current trends within workforce development offer ways for colleges to meet these challenges. For instance, increasing demand for short-term certificates and quick entry into the labor market allows for greater development of industry-certified credentials. Increasing efforts to integrate credit and noncredit workforce training programs further allow colleges to adapt to fluctuating labor market demands with innovative programs that better reflect employers' shifting needs."

1. Not all students need a 60 credit Associates Degree or 24-30 credit certificate to meet employer needs
2. Micro-credentials are between 6 and 23 credits (typically around 12 credits), and are custom made to meet employer demand
3. All are "stackable." That means they fit into a larger degree, so they fast-track training but leave room open for students to return later to work on a Certificate or Associates Degree
4. Micro-Credentials can be created quickly and revised as market demands evolve

Micro-Credentials:

Micro-credentials are a defined set of courses ranging from 6 to 23 credits which meet workforce demands. Their popularity with employers and importance in the United States is rising, and Tompkins Cortland creates them in conjunction with partners to reach specific needs. This allows students to earn a credential and much needed skills in a short period of time. All our micro-credentials "stack" into an existing degree and can help students meet short-term or long-term educational goals. We welcome partnerships that includes micro-credentials created to fit the needs of local constituents. These may include programming to help train current employees or credentials designed for those about to enter the workforce.

Workforce Development: Tompkins Cortland Community College has strong partnerships with local employers, workforce development boards and community organizations. Through our partnerships and industry expert instructors, we provide workforce development programming that meets local, national, and international workforce needs. These course offerings can be included in Micro-Credentials.

Micro-Credential Examples: We currently offer six micro-credentials, and we have conferred over fifty credentials. The current examples, which can be found here, are the following: Direct Support Professional, Special Education Advocacy, Residential Aide, Risk Management, Early Childhood Assistant, Chemical Dependency Counselor Assistant. We have plans to expand these offerings into Health and Wellness, Advanced Manufacturing, Civil Engineering, and ESL.

PHASE 2 – Establish an Office of Career Preparation and Planning

There is a lack of a centralized career development education and programming office and/or full-time, year-round staff member to coordinate these efforts. Consequently, career development is not prioritized institutionally, and some students are receiving no career education or support, which has recruitment and retention implications.

By creating a fully staffed, centralized, named location the College will be able to:

- Prioritize career development efforts through dedicated weekly time for staff involved in career education.
- Create new (and source publicly available) videos, guides, and online resources on career exploration, job and internship searching, networking, and professional etiquette for the website.
- Increase Peer Career Coach capacity through in-depth training on career development topics such as job searching, networking, and interviewing.
- Leverage the Guided Pathways model and language surrounding career development to build a culture of career preparation throughout all programs with students' end goals in mind.

ADDITIONAL INITIATIVES

The College is seeking grants and partnerships in the following areas:

Initiative	Status	Funding
Cortland Works Career Center - supporting the annual Job Fair -participating in a collaborative working group that identifies employer needs -exploring shared space opportunities at the Cortland Extension Center	Ongoing	n/a
Tompkins Workforce NY -collaborating with IAED & TWFNY on an analysis of local advanced manufacturing needs; working with NYATEP as consultant group	In Process Program Launch Date: Fall 2021	IAED allocated budget monies for the cost of the consultant group
Hands On Tompkins -TST BOCES, TWFNY, & the College partnered to create a program that exposes local high school students to area manufacturing careers	Ongoing; annual event	TWFNY and local sponsors cover the cost of the program
Career Connections -promote local employment opportunities in targeted sectors -examples of some career fields are STEM, Healthcare, Business & Accounting, Creative Careers -promote opportunities both locally and nationally/globally	Host 2 events per semester (Held virtual events during the pandemic.)	Employers pay a fee to participate
Apprenticeship Program -promote related instruction opportunities that the College offers for Employer apprenticeship program -examples include Racker, TC3 Foundation, Ithaca Downtown Childcare Center, SUNY Cortland Child Care Center, CARS -assists in establishing the apprenticeship sites -these are designed to be in non-traditional apprenticeship areas	Ongoing	The College receives SUNY Apprenticeship Funds for related instructional expenses. (Grant that we apply for per each apprenticeship program.)

Guthrie & Cayuga Health System Partnerships -current partnership in place with Guthrie to support Nursing faculty -in discussion with Cayuga Health System to enhance current support for nursing program -working with HR departments from both to identify current healthcare needs and develop specialized micro-credentials and degree programs	Guthrie partnership started in January 2020	Guthrie currently contributes funding annually to offset the cost of nursing faculty.
WDI Job Linkages Grant -fund a faculty position that will develop curriculum for the AST (Applied Science & Technology) program -will create both micro-credentials and new degree program tracks	3 year grant	Applied for grant and received $289,500
WDI CFA SUNY 2020 Grant -fund capital improvements for science labs	Received preliminary approval in Feb 2020, status still pending	$3.1 million
Southern Tier 8 Grant -fund a faculty position that will develop curriculum for Healthcare related fields -will create both micro-credentials and new degree programs	Submitted pre-application on May 12; awaiting to hear if we can move to next round	$150,000

Budget

Staffing makes up 85% of the proposed budget. Below is a schedule of existing and incremental hires:

Staffing Headcount	2020-21	2021-22	2022-23	2023-24
Existing				
Director of Workforce Development	1.00	1.00	1.00	1.00
Consultant WD	0.25	0.25	0.00	0.00
Workforce Dev. Administrative Staff	1.00	1.00	1.00	1.00
Career Prep & Planning Admin	1.00	1.00	1.00	1.00
	3.25	3.25	3.00	3.00
New				
Asst. Director of Employer Relations	0.00	1.00	1.00	1.00
Director of Careers Prep & Planning	0.00	0.00	1.00	1.00
Coordinators of Career Planning	0.00	0.00	1.00	2.00
First Semester Success Counselor	0.00	0.00	1.00	1.00
Metal Health Counselor	0.00	0.50	0.50	0.50
Grad. Asst-Life Skills & Career Prog.	0.00	1.00	1.00	1.00
	0.00	2.50	5.50	6.50

The College expects to spend $325K in 2020-21 on Workforce & Development activities. This Workforce Development Business plan proposes an incremental spend of $1.4M over 3 years (2021-2024). The College is requesting that the Sponsoring Counties contribute just over 50% or $750K over the next three years: $200K in year 1, $350K in year 2, and $200K in year 3.

Below is the budget breakout by year:

TC3 Workforce Development 3-Year Budget	2020-21	2021-22	2022-23	2023-24	Proposed 3-Yr. Expenses
Staffing Headcount (S&B)					
Existing HC	3.25	3.25	3.00	3.00	
New HC	0.00	2.50	5.50	6.50	
Total Headcount	3.25	5.75	8.50	9.50	
Salary & Wages					
Existing S&W	$286,740	$272,984	$261,960	$261,960	
New S&W	$0	$186,480	$451,400	$528,360	
Total Salary & Wages	$286,740	$459,464	$713,360	$790,320	
Contractuals	$35,000	$45,000	$55,000	$55,000	
Marketing/Advertising	$3,000	$65,000	$85,000	$85,000	
	$324,740	$569,464	$853,360	$930,320	$2,353,144
Incremental Funding		$244,723	$528,620	$605,580	$1,378,923
Sponsor Counties' Share		$200,000	$350,000	$200,000	$750,000
% Sponsor Counties' Share		81.7%	66.2%	33.0%	54.4%

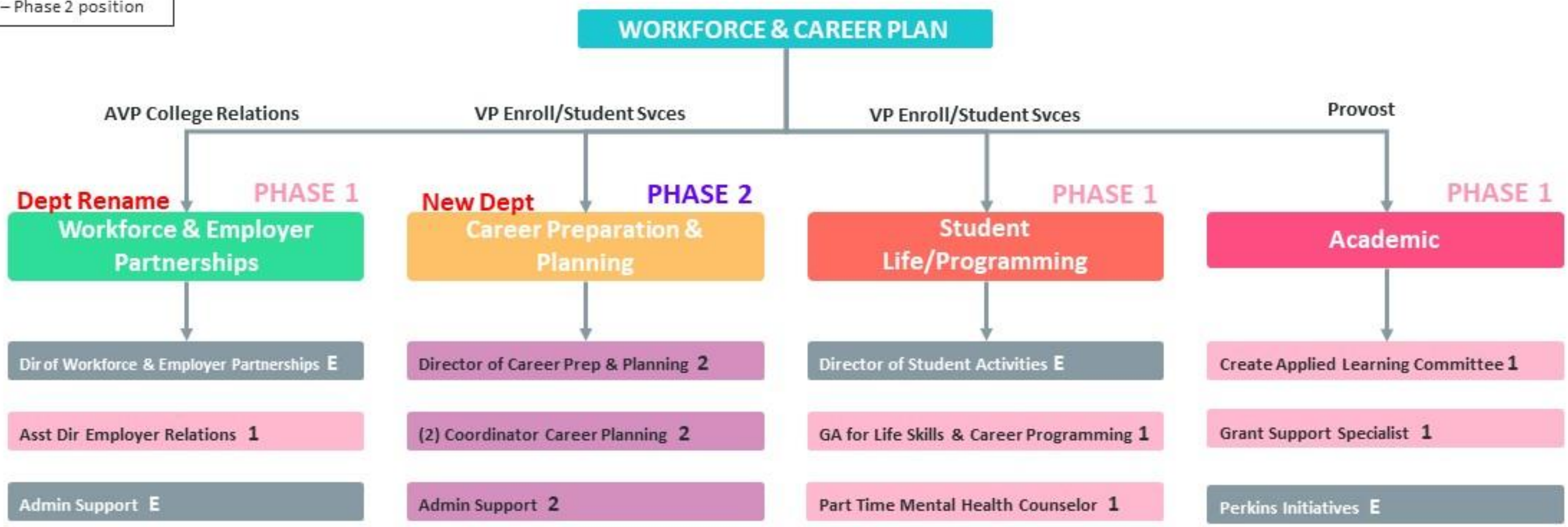
Metrics of Success

The College has begun differentiating students with segmentation schemes in an effort to better identify student needs and direct investments to improving our delivery against those needs. Our "Purpose of Attending" segmentation separates Degree Seeking (AS degree) from Career Seeking (AAS or Certification) students. We expect that our investments in Workforce Development will attract and retain our Career Seeking enrollments and will track our results by degree by semester. Below is a historical view of just Career Seeking in the Sponsor Counties.

Sum of Enrolled Headcount			
	2018-19	2019-20	2020-21
AAS	706	687	543
Cert	34	30	33
Grand Total	740	717	576

APPENDIX A

E = existing position
1 = Phase 1 position
2 – Phase 2 position



MAIN GOALS

- Relationships with local employers
- Focus on employer needs
- Redefine Biz – integrate into TC3
- To connect students and alumni with applied learning and employment opportunities.

MAIN GOALS

- Named location – students know where to go for career support
- Eliminates dual roles in Student Success with student advising
- To build a brand of career-ready students at TC3 that make thoughtful career planning decisions that set them up to be successful in the working world

MAIN GOALS

- Visible, accessible career focused programming
- Student development & support service mindset to help all students that are job or career seekers

MAIN GOALS

- Create formal connections to faculty who are engaged in applied learning
- Provide support and collaboration for Perkins initiatives
- Align career focused work with Guided Pathways

TC3 2021-22 Business/Budget Plan

Executive Summary:

Like most community colleges, TC3 has experienced a loss in core enrollments over the last decade. The pandemic accentuated this loss and it appears students are apprehensive to return. In response, this year's budget cycle has been expanded to include strategic planning activities with a focus on student groups (segments) and their needs. It is our intent to align resources with areas that will have the greatest impact on enrollments and revenue over the next three years.

The College is developing simple business plans around the following five areas of focus:

1) Improve lead generation (tracking potential students who express interest in the College) by implementing focused marketing campaigns.
2) Improve lead conversions and retention, ensuring that we guide and track all potential students through our systems.
3) Accelerate workforce development programs, support, and promotion for career seeking students.
4) Build an organizational structure that supports grant writing.
5) Invest in infrastructure to beautify, modernize and support a welcoming learning environment.

2021-22 expenses will exceed revenues by $4.8M, without utilizing any fund balance and/or Federal HEERF grants. Cost reductions were achieved in 2019-20 as TC3 was recognized as having the lowest cost per student amongst all 31 SUNY Community Colleges. With a focus on improving revenue this year coupled with the loss of temporary expense reductions, the incremental expenses associated with full face-to-face classes, and the fulfillment of previously lost staff all contribute to budgeting $35.7M in expenses, $4.1M more than in 2020-21.

College revenues are expected to decline $.6M when compared to 2020-21 primarily because of the loss of State base aid. Tuition and student fees are expected to decline $.3M as full-time enrollments from core out-of-sponsor counties are expected to fall. Total full-time equivalent students (FTEs), including concurrent, are expected to increase 1.5%. Concurrent represents 50% of total FTEs and contributes no net tuition or fee revenue as we scholarship 100%. Core is budgeted to grow by 12 FTEs in 2021-22. The focus on enrollment growth in 2021-22 is expected to be realized in 2022-2024. The College has elected to not raise student tuition & fees in 2021-22.

Full Time Equivalencies						
	Actual	Actual	Forecasted	Budget	Projection	Projection
	2018-19	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
Core	1,903.6	1,700.7	1,307.8	1,319.9	1,557.4	1,791.1
YOY Chg.		-10.7%	-23.1%	0.9%	18.0%	15.0%
ALL	3,165.2	3,047.5	2,676.1	2,715.8	2,953.4	3,228.0
YOY Chg.		-3.7%	-12.2%	1.5%	8.7%	9.3%

$4.6M in Federal HEERF grants are expected to be drawn in the 2021-22 to balance the budget: $3.2M against lost revenues and $1.4M against incremental expenses associated with retaining and/or improving student outcomes. After the expected drawdown of $3.3M in HEERF grants in 2020-21, there will be no additional HEERF grant funds available for 2022-23.

TC3's fund balance should increase $.8M to $1.6M (+-$.4M) at the end of 2020-21, close to the starting amount prior to this year's $1.0M drawdown. In addition to increasing revenue this upcoming year, we would also like to improve the financial stability of the College. Our goal to attain financial stability is to build the fund balance to 3 months of payroll or $6M. We do not expect to draw down from the College fund balance in 2021-22.

Proposed 2021-22 Budget

	2019-20 Actual	2020-21 Approved Budget	2020-21 Forecast	2021-22 Proposed Budget	2021-22 Net Proposed Budget w/HEERF	Variance to Prior Year Forecasted 2020-21
Revenues						
Tuition	$12,544,098	$13,491,726	$11,194,957	$10,851,717	$10,851,717	-$343,241
Student Fee Revenue	$1,078,264	$1,177,727	$870,274	$1,055,706	$1,055,706	$185,431
State Aid	$9,906,511	$8,045,648	$9,842,329	$9,252,564	$9,252,564	-$589,765
Sponsoring Contributions	$4,882,882	$4,882,882	$4,882,883	$4,882,883	$4,882,883	$0
Chargebacks	$4,686,054	$5,325,272	$4,207,340	$4,332,762	$4,332,762	$125,422
Other Revenues	$679,955	$588,800	$415,972	$490,000	$490,000	$74,028
Federal Aid (HEERF)[1]	$0				$3,191,239	
College Fund Balance[2]	$500,000	$1,011,667	$1,011,667		$0	
HEERF Fund Balance[3]	$0				$262,219	
Operating Revenues	**$34,339,636**	**$34,523,721**	**$32,425,422**	**$30,865,632**	**$34,319,090**	**-$548,123**
Expenses						
Salaries	$16,711,882	$16,824,400	$16,088,621	$17,072,617	$16,514,176	-$425,555
Equipment	$110,487	$48,480	$61,480	$100,000	$50,000	$11,480
Contractual	$4,591,148	$5,409,744	$4,037,010	$5,975,045	$5,386,959	-$1,349,949
Tuition Scholarship Offsets	$3,254,438	$3,594,156	$3,415,970	$3,297,814	$3,297,814	$118,156
Fringes	$8,647,339	$8,646,941	$8,016,570	$9,237,673	$9,070,141	-$1,053,571
Operating Expenditures	**$33,315,294**	**$34,523,721**	**$31,619,651**	**$35,683,149**	**$34,319,089** [4]	**-$2,699,438**
Chg to Fund Balances Fav (Unfav)	$1,024,341		$805,771	-$4,817,517		

Notes:
1 - Withdrawals directly from CRRSA & ARP for Lost Revenues & Indirect Costs
2 - Formal Description is Appropriated Cash Surplus
3 - Prior Year(s) withdrawals from CRRSAA & ARP for Lost Revenues & Indirect Costs
4 - HEERF covered expenses ($1,364,059) are charged directly to the HEERF grant and are not reflected in the budget

Cortland and Tompkins Counties account for 49% of all College FTEs. Cortland's enrollment losses are less severe than that of Tompkins and accounts for the shift in Cortland's share of the sponsored contributions over the last two years.

	Full-time Equivilencies (FTEs)			3 Yr Avg FTE % (Round to 0 Decimals)			Sponsoring Community Contribution		
	2018-19	2019-20	2020-21	2018-19	2019-20	2020-21	2018-19	2019-20	2020-21
Cortland	564.02	566.47	512.10	36.0%	37.0%	38.0%	$1,757,838	$1,806,666	$1,855,495
Tompkins	928.30	928.47	799.60	64.0%	63.0%	62.0%	$3,125,044	$3,076,216	$3,027,387
	1,492.32	1,492.81	1,311.70	100.0%	100.0%	100.0%	$4,882,882	$4,882,882	$4,882,882

Cortland and Tompkins total students served has declined at a slower rate than FTEs. The most significant losses are in full-time students.

	Full-time Student Counts			Part-time Student Counts			Total Student Counts		
	2018-19	2019-20	2020-21	2018-19	2019-20	2020-21	2018-19	2019-20	2020-21
Cortland	575	537	387	393	386	353	968	923	740
Tompkins	924	885	625	793	810	774	1,717	1,695	1,399
	1,499	1,422	1,012	1,186	1,196	1,127	2,685	2,618	2,139
YOY Chg.		-5.1%	-28.8%		0.8%	-5.8%		-2.5%	-18.3%

To recapture enrollments within the sponsoring counties and better serve their needs, we have developed a 3-year business plan that focuses on workforce development for career seeking students. A resolution detailing an investment of $750K over 3 years ($200K in year one) will be accounted for as a "grant" and expenses associated with this program, not recovered by HEERF, will be charged directly to the grant.

Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2021 06

ACCOUNTS FOR: A GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
A132540 TREASURER							
A132540 41001 REAL PROPERTY TAX	-37,003,555	0	-37,003,555	-37,003,555.01	.00	.01	100.0%
TOTAL TREASURER	-37,003,555	0	-37,003,555	-37,003,555.01	.00	.01	100.0%
A132541 TREASURER							
A132541 41051 PROCEEEDS SALE OF	-510,000	0	-510,000	.00	.00	-510,000.00	.0%*
TOTAL TREASURER	-510,000	0	-510,000	.00	.00	-510,000.00	.0%
A132542 TREASURER							
A132542 41230 TREASURER'S FEES	-4,500	0	-4,500	-2,150.00	.00	-2,350.00	47.8%*
A132542 41235 CHARGES FOR TAX R	-88,025	0	-88,025	-2,819.00	.00	-85,206.00	3.2%*
A132542 42702 Refund of PY Expe	0	0	0	-225,941.92	.00	225,941.92	100.0%
TOTAL TREASURER	-92,525	0	-92,525	-230,910.92	.00	138,385.92	249.6%
A132543 STATE REVENUE							
A132543 43014 INDIAN GAMING SET	-100,000	0	-100,000	-101,973.13	.00	1,973.13	102.0%
TOTAL STATE REVENUE	-100,000	0	-100,000	-101,973.13	.00	1,973.13	102.0%
A132544 FEDERAL AID - TREAS							
A132544 44808 FEDERAL PILOT REV	-4,814	0	-4,814	-4,783.00	.00	-31.00	99.4%*
TOTAL FEDERAL AID - TREAS	-4,814	0	-4,814	-4,783.00	.00	-31.00	99.4%
A132545 TREASURER							
A132545 42401 INTEREST & EARNIN	-20,000	0	-20,000	-4,450.99	.00	-15,549.01	22.3%*

Attachment: June 2021 MUNIS (9723 : Treasurer Report July 2021)

Cortland County

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YEAR-TO-DATE BUDGET REPORT

FOR 2021 06

ACCOUNTS FOR: A GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL TREASURER		-20,000	0	-20,000	-4,450.99	.00	-15,549.01	22.3%
A132546 TREASURER								
A132546 41081	PILOT - PAYMENT I	-191,147	0	-191,147	-215,333.90	.00	24,186.90	112.7%
A132546 41090	INTEREST & PENALT	-400,000	0	-400,000	-310,477.68	.00	-89,522.32	77.6%*
TOTAL TREASURER		-591,147	0	-591,147	-525,811.58	.00	-65,335.42	88.9%
A132547 TREASURER								
A132547 41150	OTB SURTAX	-15,000	0	-15,000	-13,939.00	.00	-1,061.00	92.9%*
A132547 42652	SALE OF FOREST PR	0	0	0	-6,137.28	.00	6,137.28	100.0%
TOTAL TREASURER		-15,000	0	-15,000	-20,076.28	.00	5,076.28	133.8%
A13255 TREASURER								
A13255 51005	PERSONAL SERVICES	78,712	0	78,712	34,933.35	.00	43,778.72	44.4%
A13255 54000	TELEPHONE	424	0	424	109.20	.00	314.80	25.8%
A13255 54005	Office Materials &	200	50	250	150.00	83.00	17.00	93.2%
A13255 54015	Maintenance Agreem	34,950	0	34,950	34,950.00	.00	.00	100.0%
A13255 54020	POSTAGE	2,500	0	2,500	931.81	.00	1,568.19	37.3%
A13255 54035	EDUCATION & TRAINI	250	0	250	44.80	.00	205.20	17.9%
A13255 54040	ASSOC/MEMBERSHIP D	200	0	200	150.00	.00	50.00	75.0%
A13255 54055	PROFESSIONAL SERVI	88,025	0	88,025	150.00	.00	87,875.00	.2%
A13255 54060	LEGAL NOTICES / AD	200	-50	150	.00	.00	150.00	.0%
A13255 54070	INSURANCE	210	0	210	218.45	.00	-8.05	103.8%*
A13255 54213	I/D COPIER	565	0	565	235.50	.00	329.70	41.7%
A13255 54444	FEES & PERMITS	5,000	0	5,000	1,296.35	.00	3,703.65	25.9%
A13255 54945	OVER/SHORT	0	0	0	.30	.00	-.30	100.0%*
A13255 58020	RETIREMENT	11,020	0	11,020	.00	.00	11,019.69	.0%
A13255 58030	FICA	6,021	0	6,021	2,602.20	.00	3,419.27	43.2%
A13255 58040	WORKERS COMP	3,990	0	3,990	4,043.03	.00	-53.03	101.3%*
A13255 58060	HEALTH INS	7,513	0	7,513	3,467.64	.00	4,045.79	46.2%
A13255 58062	DENTAL INS	90	0	90	41.76	.00	48.48	46.3%
A13255 58065	VISION CARE BENEFI	20	0	20	9.00	.00	10.60	45.9%
TOTAL TREASURER		239,891	0	239,891	83,333.39	83.00	156,474.71	34.8%

Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2021 06

ACCOUNTS FOR: A GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL GENERAL FUND	-38,097,150	0	-38,097,150	-37,808,227.52	83.00	-289,005.38	99.2%
TOTAL REVENUES	-38,337,041	0	-38,337,041	-37,891,560.91	.00	-445,480.09	
TOTAL EXPENSES	239,891	0	239,891	83,333.39	83.00	156,474.71	

Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2021 06

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	-38,097,150	0	-38,097,150	-37,808,227.52	83.00	-289,005.38	99.2%

** END OF REPORT - Generated by John Banewicz **

July 2021 Treasurer's Report

1. Trusts: (Funds Paid into Court)
Open Accounts in 2020: 18
Accounts Sent to NYS Comptroller: 9
Accounts Closed & Disbursed: 2
Total Remaining Open Accounts: 7
Anticipate sending 4 inactive funds to NYS Comptroller in 2022 leaving 3 remaining funds.

2. Pending Actions: Researching RFP procedure for contracting legal assistance in collection of delinquent taxes and auctioneer for 2022 foreclosure auction.

3. Open Estates: No Change: There are 29 possible estate court actions. I'm currently the Administrator of 6 open estates.

4. Foreclosure Auction: Property can be reclaimed by owners 9 business days prior to the auction. Historically, ~30 properties are auctioned annually @ ~$17,000 each.

The "Judgement of Foreclosure" for 2018 delinquent taxes has been signed by the Supreme Court. 2019 - 2020 delinquent property tax foreclosure procedure can begin **August 31** with an auction scheduled in 2022.

Foreclosure Auctioneer: No Change: Contracts for an auctioneer and Phillips Lytle to conduct the auctions have expired. Request for Proposal (RFP) process will continue with approval by the legislature when it's deemed that the term of new contracts won't expire before an auction can be completed.

5. Treasurer General Fund Revenues adjusted for income & expenses:
June 2019 $36,765,221
June 2020 $36,863,633
June 2021 $37,808,227 $ may vary due to late MUNIS entries

CORTLAND COUNTY
REAL PROPERTY TAX SERVICES
60 CENTRAL AVENUE
CORTLAND, NY 13045

June Activity Review:

- The Director participated in Commercial and Industrial Valuation Training.
- The Director participated in County Directors Orientation Training.
- Balanced Assessors Annual Reports.
- Handled Records Retention.
- Finalized the Final Roll for all towns.
- Created and delivered all county tax maps to the County Clerk.
- Processed 95 deeds for the month of May, including 2 property splits.
- Assisted 13 individuals and businesses with purchasing a subscription to Image Mate online.
- Assisted 5 individuals with purchasing tax maps.
- Created 62 Sales Cards for local Realtors.
- Answered numerous phone calls relating to Real Property.

Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2021 06

ACCOUNTS FOR: A GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
A135542 REAL PROPERTY TAX SERVICE								
A135542 41250	RPTS Fees	0	0	0	-139.00	.00	139.00	100.0%
A135542 41289	DEPARTMENTAL FEES	-34,000	0	-34,000	-14,530.75	.00	-19,469.25	42.7%*
A135542 42210	GENERAL SERV, OTH	-14,100	0	-14,100	-14,100.00	.00	.00	100.0%
TOTAL REAL PROPERTY TAX SERVICE		-48,100	0	-48,100	-28,769.75	.00	-19,330.25	59.8%
A135543 REAL PROPERTY TAX SERVICE								
A135543 43089	State Aid - Other	-500	0	-500	-580.00	.00	80.00	116.0%
TOTAL REAL PROPERTY TAX SERVICE		-500	0	-500	-580.00	.00	80.00	116.0%
A13555 REAL PROPERTY TAX SERVICE								
A13555 51005	PERSONAL SERVICES	139,042	0	139,042	64,293.89	.00	74,748.31	46.2%
A13555 54000	TELEPHONE	424	0	424	172.88	.00	251.12	40.8%
A13555 54001	COPYING/PRINTING	925	0	925	.00	.00	925.00	.0%
A13555 54005	Office Materials &	5,000	0	5,000	513.78	68.94	4,417.28	11.7%
A13555 54007	Janitorial Materia	100	0	100	11.46	.00	88.54	11.5%
A13555 54015	Maintenance Agreem	5,904	0	5,904	5,236.62	667.38	.00	100.0%
A13555 54020	POSTAGE	600	0	600	220.86	.00	379.14	36.8%
A13555 54035	EDUCATION & TRAINI	600	0	600	580.00	.00	20.00	96.7%
A13555 54040	ASSOC/MEMBERSHIP D	275	0	275	275.00	.00	.00	100.0%
A13555 54065	EQUIP RENT / LEASE	9,232	0	9,232	4,615.74	3,726.87	889.39	90.4%
A13555 54070	INSURANCE	3,320	0	3,320	1,695.15	.00	1,624.95	51.1%
A13555 54213	I/D COPIER	830	0	830	516.34	.00	313.66	62.2%
A13555 54444	FEES & PERMITS	14,180	0	14,180	80.00	14,100.00	.00	100.0%
A13555 58020	RETIREMENT	19,466	0	19,466	.00	.00	19,465.91	.0%
A13555 58030	FICA	10,637	0	10,637	4,529.06	.00	6,107.67	42.6%
A13555 58040	WORKERS COMP	5,985	0	5,985	6,064.55	.00	-79.55	101.3%*
A13555 58060	HEALTH INS	42,236	0	42,236	19,435.92	.00	22,800.43	46.0%
A13555 58062	DENTAL INS	271	0	271	125.28	.00	145.44	46.3%
A13555 58065	VISION CARE BENEFI	39	0	39	27.00	.00	12.20	68.9%
TOTAL REAL PROPERTY TAX SERVICE		259,066	0	259,066	108,393.53	18,563.19	132,109.49	49.0%
TOTAL GENERAL FUND		210,466	0	210,466	79,043.78	18,563.19	112,859.24	46.4%
	TOTAL REVENUES	-48,600	0	-48,600	-29,349.75	.00	-19,250.25	
	TOTAL EXPENSES	259,066	0	259,066	108,393.53	18,563.19	132,109.49	

Cortland County

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a tyler erp solution

YEAR-TO-DATE BUDGET REPORT

FOR 2021 06

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	210,466	0	210,466	79,043.78	18,563.19	112,859.24	46.4%

** END OF REPORT - Generated by Laura Fox **

Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2021 06

ACCOUNTS FOR: A GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
A13205 County Auditor								
A13205 51005	PERSONAL SERVICES	78,462	0	78,462	34,416.39	.00	44,045.66	43.9%
A13205 54000	TELEPHONE	150	0	150	75.68	.00	74.32	50.5%
A13205 54001	COPYING/PRINTING	100	0	100	.00	.00	100.00	.0%
A13205 54005	Office Materials &	250	0	250	.00	.00	250.00	.0%
A13205 54035	EDUCATION & TRAINI	500	0	500	299.00	.00	201.00	59.8%
A13205 54040	ASSOC/MEMBERSHIP D	100	0	100	.00	.00	100.00	.0%
A13205 54045	Travel & Sustenanc	200	0	200	.00	.00	200.00	.0%
A13205 54070	INSURANCE	210	0	210	218.45	.00	-8.05	103.8%*
A13205 58020	RETIREMENT	10,985	0	10,985	.00	.00	10,984.69	.0%
A13205 58030	FICA	6,002	0	6,002	2,445.41	.00	3,556.94	40.7%
A13205 58040	WORKERS COMP	1,995	0	1,995	2,021.52	.00	-26.52	101.3%*
A13205 58060	HEALTH INS	18,275	0	18,275	8,434.92	.00	9,840.32	46.2%
A13205 58062	DENTAL INS	90	0	90	41.76	.00	48.48	46.3%
A13205 58065	VISION CARE BENEFI	20	0	20	9.00	.00	10.60	45.9%
TOTAL County Auditor		117,340	0	117,340	47,962.13	.00	69,377.44	40.9%
TOTAL GENERAL FUND		117,340	0	117,340	47,962.13	.00	69,377.44	40.9%
	TOTAL EXPENSES	117,340	0	117,340	47,962.13	.00	69,377.44	

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Program ID: glytdbud

Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2021 06

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	117,340	0	117,340	47,962.13	.00	69,377.44	40.9%

** END OF REPORT - Generated by Stephen Trobert **

Andrea H. Herzog, Director of Finance
County of Cortland
Cortland, New York

We have reviewed the County of Cortland's (the County) compliance with the Financial Assurance Requirements for Local Government Owners/Operators of Municipal Solid Waste Landfills. As independent auditors for the County, we certify that the County satisfies the requirements of the "Local Government Financial Test" for those costs for which financial assurance is being demonstrated. Specific financial assurance compliance requirements we are required to communicate to you are summarized as follows:

1. "The Financial Component's Audited Financial Statements must be prepared in accordance with generally accepted accounting principles (U.S. GAAP) for Governments and include Governmental Accounting Standards Board (GASB) Statement No. 18 disclosures."

As stated in our Independent Auditors' Report for the year ended December 31, 2020, it is our opinion that "the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discreetly presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America," as applied to governments. These principles include the accounting and disclosures for the estimated landfill costs required to be accounted for under GASB Statement No. 18. Note 11 of the audited financial statements contains the disclosures required under GASB Statement No. 18.

2. "The Financial Component is not eligible to use the Local Government Financial Test if it has operated a deficit equal to 5% or more of total annual revenue in each of the past two fiscal years."

We have reviewed the "Calculation of the Operating Deficit Limit," based on the County's audited basic financial statements for the year ended December 31, 2020. Based on this calculation, the County has not operated at a deficit equal to 5% or more of total annual revenue in each of the past two fiscal years, thus complying with this requirement.

3. "The Financial Component is not eligible to use the Local Government Financial Test if it has been given an Adverse Auditors' Report."

As stated above, our Independent Auditors' Report for the year ended December 31, 2020, was an unmodified opinion.

Although not specifically addressed in this letter, we have also reviewed the remaining financial assurance requirements, as outlined by New York State Department of Environmental Conservation, and have concluded the County satisfies those requirements.

Respectfully submitted,

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
________, 2021

MANAGEMENT COMMENT LETTER

Andrea Herzog and
Cortland County Board of Legislators
County of Cortland
Cortland, New York

In planning and performing our audit of the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Cortland (the County) as of and for the year ended December 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

NONCOMPLIANCE

Current Year Finding

<u>Expenditures in Excess of the Final Budget</u>

Finding:
At December 31, 2020, the County had actual expenditures and encumbrances in excess of the modified budgetary amounts for debt service in the General and County Road funds of $2,923,430 and $1,250,898, respectively. Additionally, in the General Fund, the employee benefits were $64,622 in excess of the final budgeted amounts.

Recommendation:
We recommend the County monitor budget status throughout the year. If changes are required, sufficient budget transfers should be approved and recorded, to ensure the County stays within its budget authority. If budget transfers are not sufficient to fulfill the Counties needs, budget modifications or cost containment measures may be necessary to adhere to the approved and subsequently modified budget.

Management Response:
Management monitors the expenditures throughout the year and adjusts the budget as necessary. The above referenced over expenditures were the result of non-routine transactions that are isolated in nature and were finalized late in the fiscal year. New debt issuances largely offset the overexpended items in the General and County Road Funds. The transactions, when approved, did not explicitly include authorization to amend the budget and therefore out of an abundance of caution and transparency, no adjustment was entered into the accounting records.

During our audit, we noted other matters that provide opportunities for strengthening internal controls and operating efficiency. This does not affect our report dated , 2021 on the financial statements of the County of Cortland.

OTHER MATTERS

Current Year Finding

Purchase Orders

Finding:
During the current year, 10 of 15 cash disbursements examined had purchase orders which were completed after the purchase had been made and the invoice received.

Recommendation:
We recommend County management emphasize the need for completing purchase orders prior to a purchase and adopt consequences for not completing purchase orders.

DISCUSSION ITEM

Impact of Future Standards of the Governmental Accounting Standards Board (GASB)

- GASB has issued Statement No. 87, “Leases,” originally effective for the year ending December 31, 2020. However, this effective date was delayed to the year ended December 31, 2022, based on the issued on GASB Statement No. 95, “Postponement of the Effective Dates of Certain Authoritative Guidance.”

- GASB has issued Statement No. 89, “Accounting for Interest Cost Incurred Before the End of a Construction Period,” effective for the year ending December 31, 2022.

- GASB has issued Statement No. 91, "Conduit Debt Obligations," effective for the year ending December 31, 2023.
- GASB has issued Statement No. 92, "Omnibus 2020," effective for the year ending December 31, 2022.

The County will evaluate the impact each of these pronouncements may have on its financial statements and will implement them as applicable and when material.

We would like to thank you and your staff for the cooperation and support given to us during the course of the audit. We appreciate the opportunity to be of service to you and look forward to our continued involvement.

This communication is intended solely for the information and use of the County Legislature and management and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully submitted,

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
________, 2021

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE AT THE CONCLUSION OF THE AUDIT

Andrea Herzog and
Cortland County Board of Legislators
County of Cortland
Cortland, New York

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Cortland (the County), for the year ended December 31, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 6, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices
Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2020. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the County's financial statements were collection of receivables, useful lives of capital assets, compensated absences liability, landfill closure/post-closure costs, other postemployment benefits obligations, pension obligations, self-insured employee benefits liabilities, and workers' compensation liability.

Management's estimates of collection of receivables, useful lives of capital assets, compensated absences liability, landfill closure/post-closure costs, other postemployment benefits obligations, pension obligations, and workers' compensation liability were based on various assumptions. Collection of receivables are based on management's estimate of probable uncollectible amounts. Useful lives of capital assets are based on the estimated useful lives of capitalized assets. Compensated absences liability is based on vested accumulated sick, vacation and/or leave payouts. Landfill closure/post-closure costs are based on the cost to close the landfill and monitor it after closure. Pension and other postemployment benefit obligation estimates are based on actuarial calculations. Self-insured employee benefit and workers' compensation liabilities are based on claims that have been incurred but not reported. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosures related to pension obligations, other postemployment benefits obligations, serial bonds, and fund balance detail in Notes 7, 8, 9, and 17 to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit
We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements
Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no misstatements identified as a result of audit procedures.

Disagreements With Management
For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations
We have requested certain representations from management that are included in the management representation letter dated _________, 2021.

Management Consultations With Other Independent Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, Budgetary Comparison Schedules, the Schedule of County's Contributions - NYSLRS Pension Plan, the Schedule of the County's Proportionate Share of the Net Pension Liability, and the Schedule of Changes in the County's Total OPEB Liability and Related Ratios, which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Combining Balance Sheet - Non-Major Governmental Funds, the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Governmental Funds, and the Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

<u>Restriction on Use</u>

This information is intended solely for the information and use of the County Legislature and management of the County of Cortland, and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully submitted,

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
___________, 2021

COUNTY OF CORTLAND

Cortland, New York

EXECUTIVE SUMMARY

For the Year Ended
December 31, 2020

COUNTY OF CORTLAND

EXECUTIVE SUMMARY OF 2020 AUDIT REPORT AND FINDINGS

Basic Financial Statements	Description of Report and Findings
Independent Auditors' Report on Basic Financial Statements	**Unmodified opinion** on the County of Cortland's (the County) financial statements for the year ended December 31, 2020.
Independent Auditors' Report on Supplemental Financial Information	**Unmodified report** on supplemental financial information in relation to primary audit report.
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*	Report on the County's compliance with laws and regulations that may have a direct and material effect on the basic financial statement, and on the County's internal control structure policies and procedures based on the auditors' understanding of the internal control structure and assessment of control risk obtained as part of the audit of the basic financial statements. This report identified **one material instance of noncompliance regarding expenditures in excess of the final budget and no material weaknesses or significant deficiencies in internal control** over financial reporting at the financial statement level and **no material instances of noncompliance.**

Single Audit (Uniform Guidance) Report	Description of Report and Findings
Independent Auditors' Report on Compliance With Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance	Report on 1) the County's internal control structure policies and procedures used in administering federal award programs; 2) compliance with general requirements of the County's federal awards; and 3) compliance with specific requirements applicable to its major federal award programs. This report identified **no instances of noncompliance and no material weaknesses** regarding compliance in accordance with Uniform Guidance. There are numerous federal award programs with expenditures amounting to $13,737,839.
Report on Schedule of Expenditures of Federal Awards	**Unmodified report** on Schedule of Expenditures of Federal Awards in relation to primary audit report.
Communication With Those Charged With Governance at the Conclusion of the Audit	A letter that specifically addresses certain required communications to the Board of Supervisors in accordance with professional standards. There were **no comments of concern** to be reported regarding the following: • Qualitative Aspects of Accounting Practices • Difficulties Encountered in Performing the Audit • Corrected and Uncorrected Misstatements • Disagreements with Management • Management Representations • Management Consultations with Other Independent Accountants • Other Audit Findings or Issues • Other Matters

COUNTY OF CORTLAND

FIVE YEAR FINANCIAL STATEMENT ANALYSIS
GENERAL FUND

	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017	December 31, 2016
ASSETS					
Cash and Investments	**$ 14,598,573**	$ 16,822,485	$ 13,909,127	$ 15,930,359	$ 12,849,080
Taxes Receivable, Net	**5,987,316**	6,016,120	5,898,895	5,907,207	6,658,844
Other Receivables	**991,227**	297,204	-	-	-
Due from State and Federal Governments	**12,892,768**	11,910,253	10,708,449	8,065,182	6,007,258
Due from Other Funds	**785,365**	1,617,872	4,443,538	1,748,113	3,308,739
Other	**1,944,952**	1,828,383	1,242,179	1,010,788	2,910,082
Total Assets	**$ 37,200,201**	$ 38,492,317	$ 36,202,188	$ 32,661,649	$ 31,734,003
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES					
Accounts Payable and Accruals	**$ 3,459,311**	$ 3,754,777	$ 3,662,000	$ 3,469,450	$ 2,532,009
Due to Other Governments	**7,201,139**	6,625,738	6,014,556	5,695,227	5,294,406
Due to Other Funds	**-**	1,204,445	1,506,351	-	-
Unearned/Unavailable	**4,136,183**	3,866,208	2,730,511	2,578,257	2,958,509
Total Liabilities and Deferred Inflows of Resources	**14,796,633**	15,451,168	13,913,418	11,742,934	10,784,924
FUND BALANCE					
Nonspendable	**1,944,952**	1,828,383	1,033,284	1,010,788	973,400
Restricted	**7,674,509**	7,989,450	7,083,694	6,403,789	3,337,213
Assigned	**1,021,439**	2,848,832	1,805,112	702,324	1,737,356
Unassigned	**11,762,668**	10,374,484	12,366,680	12,801,814	14,901,110
Total Fund Balances	**22,403,568**	23,041,149	22,288,770	20,918,715	20,949,079
Total Liabilities and Fund Balances	**$ 37,200,201**	$ 38,492,317	$ 36,202,188	$ 32,661,649	$ 31,734,003
REVENUES					
Real Property Taxes and Tax Items	**$ 36,923,361**	$ 36,811,494	$ 35,922,495	$ 34,781,020	$ 34,738,945
Nonproperty Tax Items	**31,548,074**	31,951,125	30,604,622	29,619,486	28,183,314
Departmental Income	**6,761,922**	8,001,645	8,040,816	7,234,828	9,763,820
Intergovernmental Charges	**949,171**	1,202,468	1,031,988	331,056	32,742
Use of Money and Property	**200,253**	207,390	170,924	184,043	216,694
Fines and Forfeitures	**97,569**	134,327	130,353	89,210	77,531
Sale of Property and Compensation for Loss	**30,112**	78,184	33,957	23,086	17,311
Miscellaneous Local Sources	**393,218**	134,579	377,453	257,174	630,209
State Sources	**13,218,200**	15,655,895	16,056,491	14,815,945	11,128,875
Federal Sources	**9,907,340**	8,987,420	8,684,732	9,670,449	10,943,316
Total Revenues	**100,029,220**	103,164,527	101,053,831	97,006,297	95,732,757

COUNTY OF CORTLAND

FIVE YEAR FINANCIAL STATEMENT ANALYSIS (Continued)
GENERAL FUND

	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017	December 31, 2016
EXPENDITURES					
General Governmental Support	**$ 23,833,527**	$ 23,625,623	$ 23,971,450	$ 23,382,197	$ 22,681,972
Education	**3,519,579**	3,870,455	3,887,148	4,071,387	2,297,665
Public Safety	**15,698,354**	16,417,887	17,330,580	15,787,260	14,740,204
Public Health	**9,579,861**	9,205,197	10,454,211	9,892,407	11,788,976
Transportation	**2,868,064**	1,917,005	1,650,073	1,796,103	1,439,178
Economic Assistance and Opportunity	**30,332,552**	32,737,660	33,365,586	32,961,346	32,279,661
Culture and Recreation	**244,636**	385,177	305,591	494,666	1,363,710
Home and Community Services	**817,809**	1,065,039	2,374,816	993,189	1,166,920
Employee Benefits	**5,820,615**	5,071,477	50,659	109,425	-
Debt Service - Principal	**3,904,208**	923,532	710,594	1,492,809	577,252
Debt Service - Interest	**387,774**	396,908	470,351	348,912	331,746
Total Expenditures	**97,006,979**	95,615,960	94,571,059	91,329,701	88,667,284
Excess of Revenues (Expenditures)	**3,022,241**	7,548,567	6,482,772	5,676,596	7,065,473
Transfers In	**24,609**	27,586			
Transfers (Out)	**(6,406,895)**	(6,823,774)	(5,112,717)	(5,706,960)	(6,084,605)
Proceeds of Obligations	**2,560,200**				
Premium on Obligations	**162,264**				
Net Change in Fund Balance	**$ (637,581)**	$ 752,379	$ 1,370,055	$ (30,364)	$ 980,868
EXPENDITURES AND TRANSFERS IN OTHER FUNDS					
County Road Fund	**$ 9,643,440**	$ 15,024,015	$ 15,293,424	$ 1,278,208	$ 10,115,498
Road Machinery Fund	**2,347,557**	899,148	2,269,039	2,554,291	2,762,986
Miscellaneous Special Revenue Fund	**91,792**	127,974			
Special Grant Fund	**735,564**	914,017	1,053,259	1,498,764	1,690,863
Capital Funds	**564,247**	6,998,664	$ 2,176,665	$ 4,903,528	$ 1,097,721
Solid Waste Fund	**(1,912,924)**	869,892	19,235,792	3,825,842	1,687,195
Internal Service Fund	**16,853,778**	15,734,937	13,185,044	13,824,625	15,033,655

Note: Abstracted from Audited Financials. See Audit Reports for Complete Information.

COUNTY OF CORTLAND

EXECUTIVE SUMMARY OF 2020 AUDIT

AUDIT FOCUS/REPORTING OBJECTIVES

1) Financial Statements
   * Management's Discussion and Analysis
   * Government-wide Financial Statements
   * Governmental Fund, Proprietary Fund, and Fiduciary Fund Financial Statements
   * Notes to Financial Statements
   * Budgetary Comparison Schedules
   * Supplementary Information

2) Single Audit
   * Study and Evaluation of Internal Controls
   * Testing of Compliance with Laws and Regulations

AUDIT APPROACH

* Preliminary Planning
* Consideration of Internal Control Structure
* Tests of Controls
* Tests of Compliance with Laws and Regulations
* Substantive Testing of Financial Information

AUDIT REPORTS

* Report on Financial Statements and Schedule of Expenditures of Federal Awards
* Report on Internal Control over Financial Reporting and on Compliance and Other Matters
* Report on Compliance with Requirements Applicable to Major Programs and Internal Control over Compliance with Uniform Guidance

UNDERSTANDING THE COUNTY'S OPERATIONS

* Services Provided
* Assessment of Accounting and Reporting System
* Nature of Activities
* Special Reporting Requirements
* Nature of Compliance Requirements
* Assessment of Management

FACTORS AFFECTING THE SCOPE OF TESTING

* Effectiveness of Overall Financial Controls
* Qualifications of Key Personnel
* Appropriate Segregation of Duties
* Budget Administration
* Ability to Issue Timely and Accurate Financial Reports

CONSIDERATION OF INTERNAL CONTROL STRUCTURE

* Ability to Demonstrate Compliance with Laws and Regulations
* Effectiveness of Budget Process
* Accuracy and Comprehensiveness of Internal Reporting
* Existence of Adequate Policies and Procedures

COUNTY OF CORTLAND

Cortland, New York

FINANCIAL REPORT

For the Year Ended
December 31, 2020

COUNTY OF CORTLAND

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COUNTY OF CORTLAND

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INDEPENDENT AUDITORS' REPORT

Board of Legislators
County of Cortland
Cortland, New York

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Cortland (the County) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Cortland Tobacco Asset Securitization Corporation (CTASC), which represents 1.3%, 0.7%, and 0.7% of the assets, net position, and revenues of the governmental activities. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for CTASC, is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Cortland, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Prior Year Financial Statements

The financial statements of the County of Cortland as of December 31, 2019 and for the year then ended were audited by other auditors whose report dated October 15, 2020 expressed an unqualified opinion on those statements.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of the County's Contributions - NYSLRS Pension Plan, Schedule of the County's Proportionate Share of the Net Pension Liability, Budgetary Comparison Schedules, the Schedule of Changes in the County's Total OPEB Liability and Related Ratios, and related notes to required supplementary information on pages 4-4l and 57-63 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements*, *Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements.

The combining nonmajor fund financial statements and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements.

Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining non-major fund financial statements and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated __________, 2021 on our consideration of the County of Cortland's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Cortland's internal control over financial reporting and compliance.

Respectfully submitted,

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
__________, 2021

COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2020

As we prepare this Management Discussion and Analysis (MD&A) for our December 31, 2020 financial statements, we are faced with the huge uncertainty of the continuing effects of the Coronavirus. In our lifetimes rarely has an event enveloped, and so quickly negatively impacted our mental, physical, and financial health.

At this time, it is impossible to accurately project the adverse effect to Cortland County and its residents. This is a profound event whose effects will be felt for several years.

Our discussion and analysis of the County of Cortland's (the County) financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2020. Please read this information in conjunction with the County's financial statements, which begin on page 5.

FINANCIAL HIGHLIGHTS

GOVERNMENT-WIDE

- The liabilities and deferred inflows of resources of the County exceeded its assets and deferred outflows of resources at the close of the most recent fiscal year by $(120,291,909) (net deficit). Of this amount, $(178,500,433) is unrestricted net deficit, largely attributable to the recognition of the Governmental Accounting Standards Board (GASB) Statement No. 75 Other Postemployment Benefits (OPEB) liability of $131,140,073 and the County's share of net pension liability in the amount of $29,065,055.

- The County's overall net deficit increased by 11.8% or $12,685,688 during 2020 primarily due to a significant increase in the County's share of net pension liability.

- Capital assets decreased by 9.4%, based on depreciation expense in excess of capital outlay.

- The County's long-term obligations at year-end for landfill closure, claims liability, and other postemployment benefits were $152,638,093. The County's long-term obligation for Net Pension Liability - Proportionate Share at year-end was $29,612,416. Long-term debt at December 31, 2020 including business-type activities amounts to $40,872,351.

GOVERNMENTAL FUNDS

- Revenues and other sources exceeded expenditures and other uses in the Governmental Funds by $474,412, bringing fund balances to $24,407,873 at December 31, 2020.

- The General Fund ended the year with a fund balance of $22,403,568. Of this fund balance, $7,674,509 was restricted for specific future expenditures; $1,944,952 was prepaid and therefore nonspendable; $1,021,349 was assigned for prior and current year encumbrances and to support the 2021 budget; and $11,762,668 was unrestricted and unassigned.

COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2020

USING THIS ANNUAL REPORT

This annual report consists of a series of basic financial statements. The Statement of Net Position and the Statement of Activities (on pages 5-6a) provide information about the County as a whole and present a longer-term view of the County's finances. Governmental Fund financial statements start on page 7. For Governmental Activities, these statements tell how these services were financed in the short term, as well as what remains for future spending. Governmental Fund financial statements also report the County's operations in greater detail than the Government-wide financial statements by providing information about the County's most significant funds. The remaining statements provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside the government. Following these statements are notes that provide additional information that is essential to a full understanding of the data provided in the financial statements. The statements are followed by required supplementary information that further explains and supports the financial statements with a comparison of the County's Major Fund budgets for the year; a Schedule of Changes in the County's Total OPEB Liability and Related Ratios related to the County's other postemployment benefits; a Schedule of County's Contributions - NYSLRS Pension Plan; and a Schedule of the County's Proportionate Share of Net Pension Liability.

In addition to the basic financial statements, the annual report contains other information in the form of combining schedules for those funds that are not considered Major Funds and, therefore, are not presented individually in the basic financial statements.

Reporting the County as a Whole

Analysis of the County as a whole begins on page 5 with the Government-wide financial statements. The Statement of Net Position and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer the question of whether the County, as a whole, is better off or worse off as a result of the year's activities. These statements include *all* assets, deferred inflows and deferred outflows of resources, and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

These two statements report the County's year-end net position and changes in the net position. The County's net position, (the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources) is one way to measure the County's financial health, or financial position. Over time, increases or decreases in the County's net position are one indicator of whether its financial health is improving or deteriorating. One needs to consider other non-financial factors, however, such as changes in the County's property tax base and the condition of the County's roads, to assess the overall health of the County.

COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2020

In the Statement of Net Position and the Statement of Activities, the County is separated into two kinds of activities:

- **Governmental Activities**
  Most of the County's services are reported in this category, including public safety, public health, economic assistance, transportation, and general administration. Property and sales taxes, and state and federal grants, finance most of these activities.

- **Component Units**
  The County includes two separate legal entities in its report: County of Cortland Industrial Development Agency and Cortland County Soil and Water Conservation District. Although legally separate, these component units are important because the County is financially accountable for them. The Industrial Development Agency and the Soil and Water Conservation District are reported as discrete component units. Complete financial statements for Cortland County Industrial Development Agency can be obtained from their administrative office at 40 Main St. Suite A, Cortland, New York, 13045. Financial statements for Cortland County Soil and Water Conservation District can be obtained from the Cortland County Finance Office, 60 Central Ave, Cortland, New York, 13045.

Reporting the County's Most Significant Funds

Governmental Fund Financial Statements
Analysis of the County's Major Funds begins on page 7. The Governmental Fund financial statements provide detailed information about the most significant funds not on the County as a whole. Some funds are required to be established by New York State law. However, management establishes many other funds to help it control and manage money for particular purposes or to show it is meeting legal responsibilities for using certain taxes and grants. The County's two kinds of funds - Governmental and Proprietary - use different accounting approaches.

Governmental Funds
With the exception of Internal Service Funds, the County's services are reported in the Governmental Funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called *modified accrual accounting* which measures cash and all other financial assets that can be readily converted to cash. The Governmental Fund financial statements provide a detailed short-term view of the County's general governmental operation and the basic services it provides. Governmental Fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. The relationship (or differences) between Governmental *Activities* (reported in the Government-wide financial statements) and Governmental *Funds* is explained in a reconciliation following the Governmental Fund financial statements.

Proprietary Funds

When the County charges customers for the services it provides, whether to outside customers or to other units of the County, these services are generally reported in Proprietary Funds. Proprietary Funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. Internal Service Funds (a component of Proprietary Funds) are used to report activities that provide supplies and services for the County's other programs and activities such as the administration of health insurance and workers' compensation obligations.

The County as Trustee

The County is the trustee, or fiduciary, for other assets that, because of a trust arrangement, can be used only for the trust beneficiaries. All of the County's fiduciary activities are reported in a separate Statement of Fiduciary Net Assets on page 14. We exclude these activities from the County's other financial statements because the County cannot use these assets to finance its operations. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

THE COUNTY AS A WHOLE

The County's net position for the fiscal year ended December 31, 2020 decreased from $(107,606,221) to $(120,291,909). Last year net position decreased by $(3,171,379).

$48,648,219 of the County's net position reflects its investment in capital assets (such as land, buildings, machinery and equipment, and infrastructure) less depreciation and any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens: consequently, these assets are not available for future spending.

A portion of the County's net position, $9,560,305, represents resources that are subject to external or legal restrictions on how they may be used and are reported as restricted net position. This represents unspent funds restricted for home and community services, public safety, insurance reserves, and other various purposes.

The remaining category of net deficit in the amount of $(178,500,433) represents the unrestricted net deficit of County operations at December 31, 2020.

COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2020

Our analysis below focuses on the net position (*Figure 1*), and changes in net position (*Figure 2*), of the County's Governmental Activities.

Figure 1 - Net Position

	Governmental Activities		Percent Change
	2019	**2020**	**2019 - 2020**
Current Assets	$ 45,746,792	$ 47,818,406	4.53%
Capital Assets, Net	71,312,859	64,582,810	(9.44)%
Total Assets	**117,059,651**	**112,401,216**	**(3.98)%**
Debt Refunding	221,305	196,828	(11.06)%
Pensions	6,456,846	20,226,838	213.26%
Other Postemployment Benefits	26,588,077	28,107,274	5.71%
Total Deferred Outflows of Resources	**33,266,228**	**48,530,940**	**45.89%**
Current Liabilities	21,439,686	23,876,611	11.37%
Noncurrent Liabilities	192,269,328	197,695,178	2.82%
Total Liabilities	**213,709,014**	**221,571,789**	**3.68%**
Pensions	3,797,597	1,774,444	(53.27)%
Other Postemployment Benefits	40,425,489	57,877,832	43.17%
Total Deferred Inflows of Resources	**44,223,086**	**59,652,276**	**34.89%**
Net Investment in Capital Assets	53,873,937	48,648,219	(9.70)%
Restricted	9,067,528	9,560,305	5.43%
Unrestricted (Deficit)	(170,547,686)	(178,500,433)	(4.66)%
Total Net Position	**$ (107,606,221)**	**$ (120,291,909)**	**(11.79)%**

The 4.53% increase in current assets is primarily due to an increase in Federal and State aid receivable, prepaid expenditures, and increased cash due to a conscious effort to reduce interfund balances and invest. Capital assets, net, and net investment in capital assets decreased (9.44)% and (9.70)%, respectively, due to depreciation expense exceeding capital outlay in 2020 and the refunding of bonds.

Current liabilities are 11.37% more than the prior year primarily due to increases in accounts payable, accrued liabilities and due to other governments, resulting from the timing of payments to vendors and other governments and incurred by not reported liabilities. Noncurrent liabilities increased 2.82% due to increases in the net pension liability - proportionate share and equity interest in joint ventures, offset by a decrease in OPEB liability and bonds payable.

Changes in deferred inflows of resources and deferred outflows of resources are caused by changes in the actuarial analyses of the New York State and Local Retirement System (NYSLRS) for pensions, the County's OPEB plan and amortization of debt refundings.

Total net position decreased by 11.79% as a result of expenses exceeding revenue in 2020.

COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2020

The County's total revenues decreased by (6.21)%, while the total cost of all programs and services increased 1.91%. Our analysis in *Figure 2* separately considers the operations of Governmental Activities.

Figure 2 - Changes in Net Position

	Governmental Activities		Percent Change
	2019	2020	2019 - 2020
REVENUES			
Program Revenues:			
Charges for Services	$ 14,695,973	$ 12,141,185	(17.38)%
Operating Grants and Contributions	25,466,546	23,160,447	(9.06)%
Capital Grants and Contributions	5,393,741	3,580,168	(33.62)%
General Revenues:			
Property Taxes and Tax Items	36,792,303	37,044,145	0.68%
Sales and Other Taxes	31,951,125	31,548,074	(1.26)%
Use of Money and Property	272,017	252,682	(7.11)%
Miscellaneous	1,829,379	1,931,619	5.59%
Other	14,148	(468,449)	(3411.06)%
Total Revenues	**$ 116,415,232**	**$ 109,189,871**	**(6.21)%**
PROGRAM EXPENSES			
General Governmental Support	$ 27,868,978	$ 29,771,475	6.83%
Education	4,730,586	5,777,213	22.12%
Public Safety	20,473,572	20,774,442	1.47%
Public Health	10,499,479	11,347,797	8.08%
Transportation	17,062,300	17,713,454	3.82%
Economic Assistance and Opportunity	35,718,348	33,838,233	(5.26)%
Culture and Recreation	562,144	249,099	(55.69)%
Home and Community Services	1,327,157	963,676	(27.39)%
Self Insurance	1,344,047	1,440,170	7.15%
Total Expenses	**$ 119,586,611**	**$ 121,875,559**	**1.91%**
CHANGE IN NET POSITION	**$ (3,171,379)**	**$ (12,685,688)**	

Total revenues decreased primarily due to reduced funding from New York State due to the State budget and reduced charges for services and nonproperty tax revenue due to COVID-19.

COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2020

Education expenses increased compared to the prior year due to increased spending on education for children with special needs. Culture and recreation expenses decreased compared to prior year primarily due to the completion of capital projects at Dwyer Park in 2019.

Figures 3 and *4* show the sources of revenue for 2020 and 2019.

Figure 3 - Revenue by Source
Governmental Activities - 2020

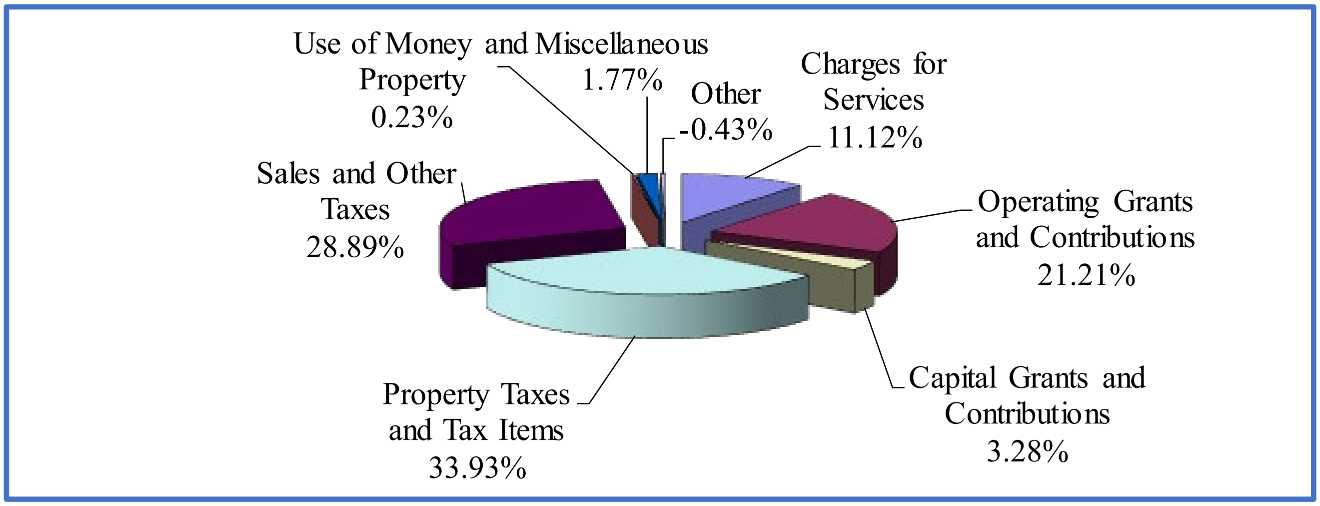
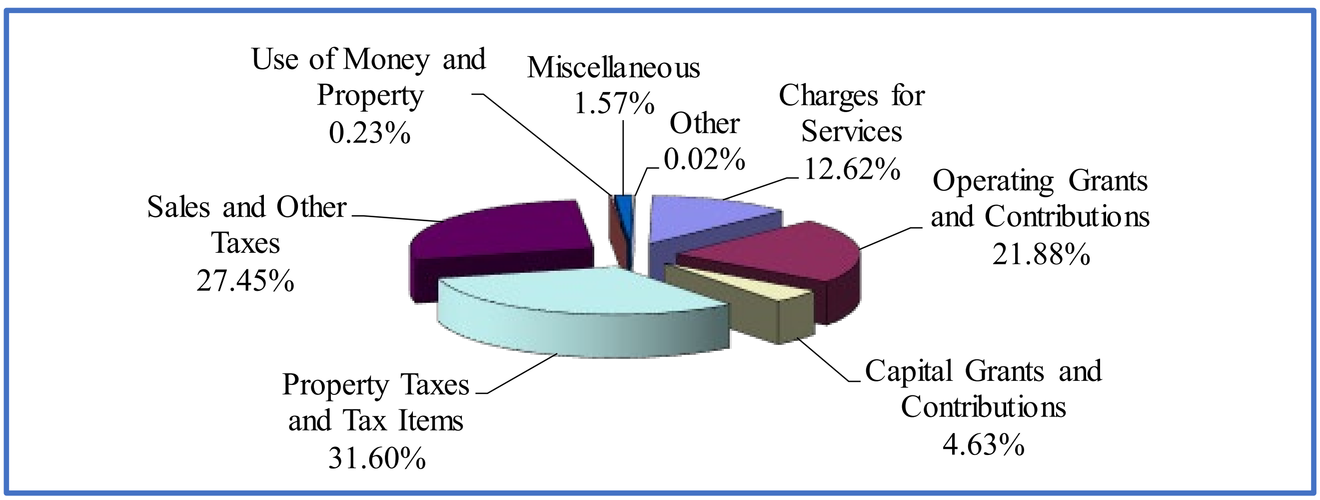


Figure 4 - Revenue by Source
Governmental Activities - 2019



COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2020

The cost of all Governmental Activities this year was $121,875,559. However, as shown in the Statement of Activities, the amount that our taxpayers ultimately financed for these activities through County property and other tax revenues was $82,993,759 because some of the cost was paid by those who directly benefited from the programs or by other governments and organizations that subsidized certain programs with grants and contributions. Overall, the County's governmental program revenues were $38,881,800. The County paid for the remaining "public benefit" portion of Governmental Activities with $70,650,732 in taxes and other revenues, such as interest and general entitlements.

The total cost versus revenue generated by activities for the County's largest programs is presented below. The difference between the cost and revenue shows the financial burden that was placed on the County's taxpayers by each of these functions.

Figure 5 - Net Program Cost
Governmental Activities - 2020

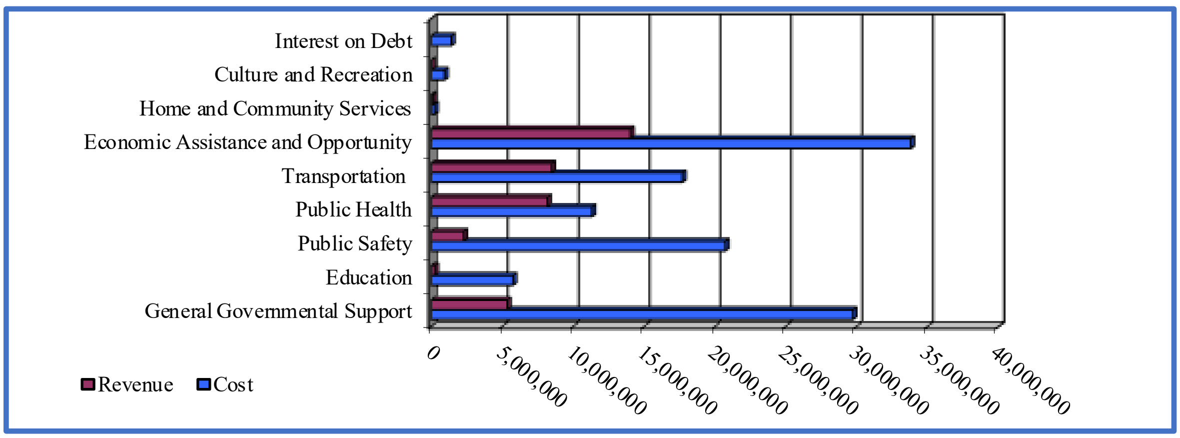
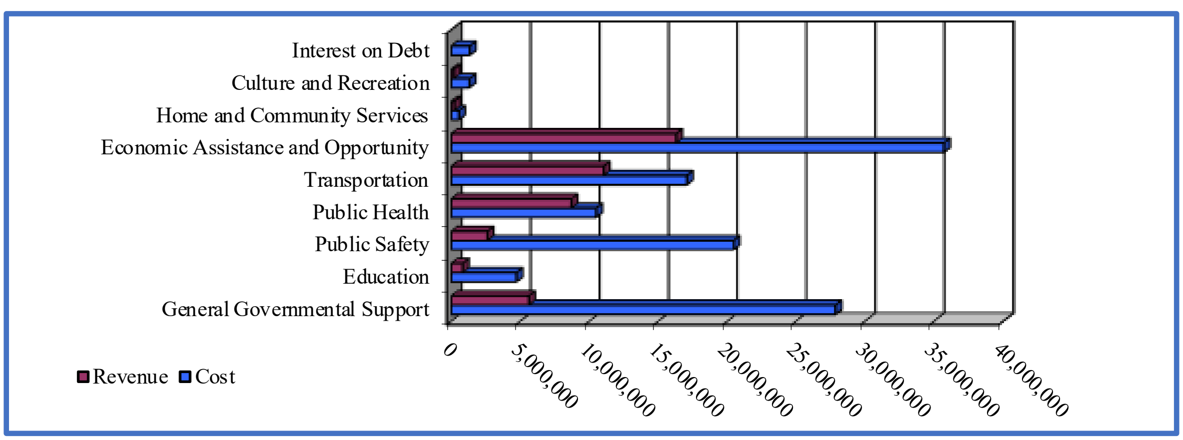


Figure 6 - Net Program Cost
Governmental Activities - 2019



THE COUNTY'S FUNDS

As the County completed the year, its Governmental Funds, as presented in the balance sheet on page 7, reported combined fund balances of $24,407,873, an increase of $474,412 from the prior year's total of $23,933,461. Of this amount, $1,948,935 is nonspendable, $8,630,177 is restricted for specific expenditures and $2,066,093 is assigned for 2020 encumbrances and future expenditures, leaving $11,762,668 in unrestricted, unassigned fund balances. *Figure 7* shows the changes in fund balances for the County's Governmental Funds.

Figure 7 - Governmental Funds
Fund Balances at December 31,

	2019	*2020*	*Dollar Change*
Major Funds			
General Fund	$ 23,041,149	$ 22,403,568	$ (637,581)
Special Revenue Fund:			
County Road Fund	(626,730)	13,811	640,541
CTASC Debt Service Fund	933,142	956,681	23,539
Non-Major Funds			
Special Revenue Funds:			
Road Machinery Fund	746,225	886,224	139,999
Miscellaneous Special Revenue Fund	136,954	147,589	10,635
Capital Projects Fund	(297,279)	-	297,279
Totals	**$ 23,933,461**	**$ 24,407,873**	**$ 474,412**

This year's total increase in fund balance is largely due to an increase in fund balance in the County Road Fund, Road Machinery Fund, and Capital Projects Fund, offset by a decrease in the General Fund. The decrease in the General Fund's fund balance resulted primarily from an excess of expenditures and other financing uses over revenue and other financing sources consistent with prior year results. The increase in the Capital Projects Fund resulted from increased New York State aid due to the completion of projects at Dwyer Park. The increase in the County Road and Road Machinery Funds' balances resulted primarily from decreased transportation expenditures in the current year due to COVID-19.

COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2020

General Fund Budgetary Highlights
Over the course of the year, the County Board of Legislators revised the County budget several times. These budget amendments consisted of budget transfers between functions, which did not increase the overall budget. In addition to these transfers, the County Board of Legislators increased the overall budget to provide for unspent appropriations from the previous year (encumbrances), use of reserve funds, and various grants where the majority of the funding came from federal and state sources.

Figure 8 - Budgetary Comparison Schedule - General Fund
December 31, 2020

	Original Budget	*Final Budget*	*Actual With Encumbrances*	*Variance Fav. (Unfav.)*
REVENUES				
Real Property Taxes and Tax Items	$ 37,175,887	$ 37,175,887	$ 36,923,361	$ (252,526)
Nonproperty Tax Items	31,311,714	31,311,714	31,548,074	236,360
Departmental Income	7,840,898	7,985,283	6,761,922	(1,223,361)
Intergovernmental Charges	1,015,055	1,015,055	949,171	(65,884)
Use of Money and Property	176,300	176,300	200,253	23,953
Fines and Forfeitures	153,585	105,000	97,569	(7,431)
Sale of Property and Compensation for Loss	2,500	2,500	30,112	27,612
Miscellaneous Local Sources	70,000	526,347	393,218	(133,129)
State Sources	15,674,074	19,085,883	13,218,200	(5,867,683)
Federal Sources	9,314,643	10,486,577	9,907,340	(579,237)
Other Financing Sources		24,609	2,747,073	2,722,464
Total Revenues and Other Financing Sources	**$ 102,734,656**	**$ 107,895,155**	**$ 102,776,293**	**$ (5,118,862)**
Appropriated Fund Balance and Reserves	**$ 456,178**	**$ 3,274,192**		
EXPENDITURES				
General Governmental Support	$ 24,505,864	$ 25,186,313	$ 23,861,076	$ 1,325,237
Education	4,338,928	4,388,928	3,519,579	869,349
Public Safety	15,157,443	16,813,965	15,848,215	965,750
Public Health	9,766,290	12,020,682	9,600,074	2,420,608
Transportation	857,079	2,974,276	2,868,064	106,212
Economic Assistance and Opportunity	35,021,897	35,261,815	30,334,889	4,926,926
Culture and Recreation	202,699	254,519	244,636	9,883
Home and Community Services	855,244	859,738	822,303	37,435
Employee Benefits	5,455,993	5,755,993	5,820,615	(64,622)
Debt Service	1,095,870	1,368,552	4,291,982	(2,923,430)
Other Financing Uses	5,933,527	6,284,566	6,406,895	(122,329)
Total Expenditures and Other Financing Uses	**$ 103,190,834**	**$ 111,169,347**	**$ 103,618,328**	**$ 7,551,019**

COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2020

The actual charges to appropriations (expenditures) were below the final budget amounts. The most significant positive variances occurred in the County's general government support, public health and economic assistance and opportunity. Expenditures were $64,622 above the final budgeted amount for employee benefits due to increased unemployment insurance due to COVID-19 furlows. Other financing uses were $3,045,759 above the final budgeted amount due the payoff of bonds through a bond refunding.

Property taxes and tax items were $252,526 less than budgeted primarily due to increased property tax deferrals. Departmental income was $1,223,361 less than budgeted based on lower than expected fees across most departments due to COVID-19. State sources were $5,867,683 below budget due to decreased grant revenue as a result of state level withholds. Other financing sources were $2,722,464 over final budget due to a bond refunding in 2020.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At December 31, 2020, the County had $194,082,375 invested in capital assets, including buildings, machinery, equipment, roads, and bridges, with accumulated depreciation of $129,499,565 resulting in net capital assets of $64,582,810. This amount represents a net decrease (including additions, disposals, and depreciation expense) of $6,730,049 from the prior year based on depreciation exceeding additions.

Figure 9 - Capital Assets, Net of Depreciation

	Governmental Activities		*Percent Change*
	2019	*2020*	*2019 - 2020*
Land and Land Improvements	$ 1,451,352	$ 1,451,352	0.00%
Construction in Progress	818,167	1,212,572	(48.21)%
Buildings and Improvements	15,453,280	14,088,083	8.83%
Machinery and Equipment	10,713,151	10,231,583	(4.50)%
Infrastructure	42,876,909	37,599,220	(12.31)%
Totals	**$ 71,312,859**	**$ 64,582,810**	**9.44%**

Capital asset activity for the year ended December 31, 2020 included the following:

Construction in Progress	$ 973,053
Buildings and Improvements	88,986
Machinery and Equipment	1,917,917
Infrastructure	481,223
Total Additions	3,461,179
Less Net Book Value of Disposals	(804,590)
Less Depreciation Expense	(9,386,638)
Change in Capital Assets, Net of Accumulated Depreciation	**$ (6,730,049)**

COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2020

Debt Administration
Of the total indebtedness of the County, $27,470,000 was subject to the constitutional tax limit and represented approximately 16.1% of the County's statutory debt limit. Tobacco settlement pass-through bonds are debt of the Cortland Tobacco Asset Securitization Corporation (CTASC), under which the County's future tobacco settlement proceeds were securitized. The County is not responsible for this debt in the event CTASC were to default on repayment of these bonds.

Figure 10 - Outstanding Debt

	Governmental Activities		*Percent Change*
	2019	*2020*	*2019 - 2020*
Serial Bonds	$ 21,245,159	$ 19,729,202	(7.14)%
CTASC Pass-through Bonds	12,532,971	12,620,646	(0.70)%
Due to Other Governments	69,175	-	100.00%
NYPA Mortgage Payable	538,707	-	(100.00)%
Totals	**$ 34,386,012**	**$ 32,349,848**	**5.92%**

The County continues to maintain excellent financial credit as reflected by a Moody's bond rating of A2 on its 2019 and 2020 bonds. More detailed information about the County's long-term obligations is presented in Note 11 to the basic financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In January of 2020, the United States was officially in a national health emergency related to the COVID-19 virus. In March 2020, New York State and Cortland County officially declared State of Emergency in response to the virus. Businesses throughout the County were temporarily closed or hours were significantly reduced. Several businesses closed their doors forever. As a result, workforces were significantly reduced, resulting in workers throughout the County being laid-off, unemployed, or working significantly reduced hours. In addition, travel was limited significantly reducing tourism. The pandemic resulted in increased unemployment, reduced revenues from most sources, and increased expenditures related to cleaning/janitorial supplies and construction/re-modeling of spaces for COVID-19 social distancing.

On top of COVID-19, the Governor of New York issued several Executive Orders which increased the County's college chargeback expenditure and froze the County's ability to collect delinquent taxes through tax auction. The Governor also authorized the withholding of 20% of State aid to balance the State's budget. Also, the Distressed Provider Assistance Account was created to provide critical support to financially distressed hospitals and nursing homes throughout New York State. The funding for this account is from the diversion of sales tax from New York State municipalities; $250 million annually for two years. $182,541 has been diverted from the County's 2020 sales tax collections and $183,975 will be diverted from the County's 2021 sales tax collections. To date there is no mechanism for distressed providers to access these funds. Starting in 2019, the State also started diverting County sales tax money for AIM-related payments to Towns and Villages. $180,255 has been diverted in 2020 from County sales tax for these payments with this same amount to be diverted in 2021.

While it is impossible to predict how the virus will affect the upcoming years, with the re-opening of businesses and vaccine, sales and occupancy taxes have started to show increases. In addition, the 2021-2022 New York State budget authorized the release of 15% of the 20% withheld in 2020. Also, in March 2021, the Federal government enacted the American Rescue Plan. This plan allocated $9,242,051 to Cortland County from the Coronavirus State and Local Fiscal Recovery Funds.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide the County of Cortland's citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about the report or need any additional financial information, contact Andrea Herzog, Director of Finance, Room 132, 60 Central Avenue, Cortland, New York 13045.

COUNTY OF CORTLAND

STATEMENT OF NET POSITION
DECEMBER 31, 2020

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Industrial Development Agency	Soil and Wat[e]r Conservatio[n] District
ASSETS					
Current Assets					
Cash and Cash Equivalents - Unrestricted	$ 7,334,527	$ 112,062	$ 7,446,589	$ 103,924	$ 790,80
Cash and Cash Equivalents - Restricted	13,539,537	1,097,130	14,636,667	3,186	1,151,70
Investments - Unrestricted			-		1,241,77
Restricted Investments	775,958		775,958	610,690	
Taxes Receivable, Net	5,987,316		5,987,316		
Accounts Receivable, Net	1,635,134	287,317	1,922,451		30,08
Due from State and Federal Governments	13,883,674		13,883,674		
Due from Other Governments	2,516,959	3,990	2,520,949		
Prepaid Expenses	2,145,301		2,145,301	1,077	16,38
Total Current Assets	47,818,406	1,500,499	49,318,905	718,877	3,230,75
Noncurrent Assets					
Capital Assets - Land and Land Improvements	1,451,352	196,800	1,648,152	301,653	64,93
Capital Assets - Construction in Progress	1,212,572		1,212,572		
Capital Assets - Depreciable, Net of Accumulated Depreciation	61,918,886	12,125,544	74,044,430	3,644	
Total Noncurrent Assets	64,582,810	12,322,344	76,905,154	305,297	64,93
Total Assets	112,401,216	13,822,843	126,224,059	1,024,174	3,295,69
DEFERRED OUTFLOWS OF RESOURCES					
Debt Refunding	196,828	545,834	742,662		
Pensions	20,226,838	380,917	20,607,755		427,07
Other Postemployment Benefits	28,107,274	79,635	28,186,909		
Total Deferred Outflows of Resources	48,530,940	1,006,386	49,537,326	-	427,07
LIABILITIES					
Current Liabilities					
Accounts Payable	3,773,931	66,066	3,839,997	2,173	28,00
Accrued Liabilities	7,632,394	8,692	7,641,086		32,75
Interest Payable	207,452	49,655	257,107		
Due to Other Governments	7,220,088	75,897	7,295,985	91,835	
Compensated Absenses	228,840	37,057	265,897		
Unearned Revenue	2,716,773		2,716,773		1,149,20
Bonds Payable, Current Portion	2,097,133	638,056	2,735,189		
Total Current Liabilities	23,876,611	875,423	24,752,034	94,008	1,209,95
Noncurrent Liabilities					
Net Pension Liability - Proportionate Share	29,065,055	547,361	29,612,416		612,10
Other Postemployment Benefits Liability	131,140,073	804,237	131,944,310		
Compensated Absenses, Noncurrent Portion	1,518,488		1,518,488		
Equity Interest in Joint Ventures	5,087,523		5,087,523		
Bonds Payable, Noncurrent Portion	30,884,039	7,253,123	38,137,162		
Landfill Closure/Post Closure Costs		15,861,783	15,861,783		
Total Noncurrent Liabilities	197,695,178	24,466,504	222,161,682	-	612,10
Total Liabilities	221,571,789	25,341,927	246,913,716	94,008	1,822,06
DEFERRED INFLOWS OF RESOURCES					
Pensions	1,774,444	33,417	1,807,861		61,42
Other Postemployment Benefits	57,877,832	153,130	58,030,962		
Total Deferred Inflows of Resources	59,652,276	186,547	59,838,823	-	61,42
NET POSITION					
Net Investment in Capital Assets	48,648,219	4,977,000	53,625,219	305,297	64,93
Restricted	9,560,305	1,097,130	10,657,435	2,952	
Unrestricted Net (Deficit) Position	(178,500,433)	(16,773,375)	(195,273,808)	621,917	1,774,34
Total Net (Deficit) Position	**$ (120,291,909)**	**$ (10,699,245)**	**$ (130,991,154)**	**$ 930,166**	**$ 1,839,27**

See Notes to Financial Statements

COUNTY OF CORTLAND

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

		Program Revenues			Net (Expense) Revenue and Changes in Net Position			
					Primary Government		Component Units	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Industrial Development Agency	Soil and Water Conservation District
FUNCTIONS/PROGRAMS								
Primary Government								
Governmental Activities:								
General Governmental Support	$ 29,771,475	$ 3,687,591	$ 1,690,169	$	$ (24,393,715)	$	$	$
Education	5,777,213		267,135		(5,510,078)			
Public Safety	20,774,442	814,252	1,500,389		(18,459,801)			
Public Health	11,347,797	2,993,787	5,219,022		(3,134,988)			
Transportation	17,713,454	2,990,188	1,939,397	3,580,168	(9,203,701)			
Economic Assistance and Opportunity	33,838,233	1,654,756	12,397,860		(19,785,617)			
Culture and Recreation	249,099	525	118,089		(130,485)			
Home and Community Services	963,676	86	28,386		(935,204)	1,632,785		
Interest on Debt	1,440,170				(1,440,170)	280,139		
Total Governmental Activities	**$ 121,875,559**	**$ 12,141,185**	**$ 23,160,447**	**$ 3,580,168**	**$ (82,993,759)**	1,912,924	-	-
Business-Type Activities - Solid Waste		3,036,437	115,115			3,151,552		
Total Primary Government	**$ 121,875,559**	**$ 15,177,622**	**$ 23,275,562**	**$ 3,580,168**	**$ (82,993,759)**	5,064,476	-	-
Component Units								
Industrial Development Agency	$ 59,572	$ 38,442	$ -	$ -			(21,130)	
Soil and Water Conservation District	1,693,653	27,280	1,367,252					(299,121)
Total Component Units	**$ 1,753,225**	**$ 65,722**	**$ 1,367,252**	**$ -**	-	-	(21,130)	(299,121)
Net (Expense) and Changes in Net Position brought forward					(82,993,759)	5,064,476	(21,130)	(299,121)
GENERAL REVENUES								
Property Taxes, Levied for General Purposes					36,415,196			
Property Tax Items					628,949			
Sales and Other Taxes					31,548,074			
Tobacco Settlement Payments					7,067			
Use of Money and Property					252,682	2,787	7,665	32,374
Miscellaneous					1,931,619	5,917	51,237	17,613
Sale of Property and Compensation for Loss					6,357			22,166
Loss on Sale of Capital Assets					(139,212)			
Transfers					(342,661)	342,661		
Total General Revenues					70,308,071	351,365	58,902	72,153
Change in Net Position					(12,685,688)	5,415,841	37,772	(226,968)
Net (Deficit) Position - Beginning					(107,606,221)	(16,115,086)	892,394	2,066,247
Net (Deficit) Position - Ending					**$ (120,291,909)**	**$ (10,699,245)**	**$ 930,166**	**$ 1,839,279**

See Notes to Financial Statements

COUNTY OF CORTLAND

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2020

	General Fund	County Road Fund	Cortland Tobacco Asset Securitization Corporation	Total Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents - Unrestricted	$ 5,934,251	$ 420,315	$ 144,619	$ 835,342	$ 7,334,527
Cash and Cash Equivalents - Restricted	8,664,322		32,121	321,058	9,017,501
Temporary Investments - Restricted			775,958		775,958
Taxes Receivable, Net	5,987,316				5,987,316
Due from Other Funds	785,365			130,901	916,266
Due from State and Federal Governments	12,892,768	557,487		433,419	13,883,674
Due from Other Governments	195,000				195,000
Other Receivables, Net	796,227	1,116	713,912	19,668	1,530,923
Prepaid Expenses	1,944,952		3,983		1,948,935
Total Assets	**$ 37,200,201**	**$ 978,918**	**$ 1,670,593**	**$ 1,740,388**	**$ 41,590,100**
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts Payable	$ 2,852,264	$ 63,790	$	$ 101,448	$ 3,017,502
Accrued Liabilities	607,047	52,484		8,743	668,274
Due to Other Funds		405,639		422,110	827,749
Due to Other Governments	7,201,139			18,949	7,220,088
Unearned Revenues	2,118,254	443,194		155,325	2,716,773
Total Liabilities	12,778,704	965,107	-	706,575	14,450,386
Deferred Inflows of Resources					
Unavailable Revenue	2,017,929		713,912		2,731,841
Total Deferred Inflows of Resources	2,017,929	-	-	-	2,731,841
Fund Balances					
Nonspendable	1,944,952		3,983		1,948,935
Restricted	7,674,509		808,079	147,589	8,630,177
Assigned	1,021,439	13,811	144,619	886,224	2,066,093
Unassigned	11,762,668				11,762,668
Total Fund Balances	22,403,568	13,811	956,681	1,033,813	24,407,873
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 37,200,201**	**$ 978,918**	**$ 1,670,593**	**$ 1,740,388**	**$ 41,590,100**

See Notes to Financial Statements

COUNTY OF CORTLAND

RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION DECEMBER 31, 2020

Total Governmental Fund Balances		**$ 24,407,873**
Amounts reported for Governmental Activities in the Statement of Net Position are different because:		
Capital assets, net of accumulated depreciation, used in Governmental Activities are not financial resources and, therefore, are not reported in the funds. See Note 6.		
Historical Cost of Capital Assets	$ 195,155,119	
Less Accumulated Depreciation	(130,572,309)	64,582,810
Internal Service Funds are used by management to charge the costs of certain activities, such as health and workers' compensation insurance. The assets and liabilities of the Internal Service Funds are included in Governmental Activities in the Statement of Net Position.		(3,188,454)
Deferred property tax revenue is not available to pay for current period expenditures and is therefore deferred in the funds.		2,017,929
Equity interest in joint ventures is not reported in the Governmental Fund financial statements because it does not represent current resources. This is the investment in the County's joint venture.		(5,087,523)
Tobacco settlement revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as deferred inflows of resources on the fund statements.		713,912
Amounts due from other governments will be collected in the future and are not available to pay current period expenditures and therefore are not accrued in the Governmental Fund.		2,295,120
Certain accrued expenses, such as interest on debt, reported in the Statement of Net Assets do not require the use of current financial resources and, therefore, are not reported as liabilities in Governmental Funds.		(207,452)
Premiums received on debt issuance are recorded as revenue in the Governmental Funds but included in long-term debt in the Government-Wide financial statement, to be recognized over the life of the bonds.		(631,324)
Long-term liabilities, including other postemployment benefits liability and net pension liability, are not due and payable in the current period and, therefore, are not reported in the funds. See Note 11.		
Bonds Payable	$ (19,729,202)	
CTASC Bonds Payable	(12,620,646)	
Compensated Absences	(1,518,488)	
Other Postemployment Benefits Liability	(131,140,073)	
Net Pension Liability	(29,065,055)	(194,073,464)
Deferred outflows of resources represent a consumption of net position that applies to future periods and, therefore, is not reported in the Governmental Funds. Deferred inflows of resources represent an acquisition of net position that applies to future periods and, therefore, is not reported in the Governmental Funds.		
Deferred Loss on Refunding	$ 196,828	
Deferred Outflows of Resources - Other Postemployment Benefits	28,107,274	
Deferred Inflows of Resources - Other Postemployment Benefits	(57,877,832)	
Deferred Outflows of Resources - Pension	20,226,838	
Deferred Inflows of Resources - Pension	(1,774,444)	(11,121,336)
Net (Deficit) Position of Governmental Activities		**$ (120,291,909)**

See Notes to Financial Statements

COUNTY OF CORTLAND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	General Fund	County Road Fund	Cortland Tobacco Asset Securitization Corporation	Total Non-Major Governmental Funds	Total Governmental Funds
REVENUES					
Real Property Taxes	$ 36,294,412	$	$	$	$ 36,294,412
Real Property Tax Items	628,949				628,949
Nonproperty Tax Items	31,548,074				31,548,074
Departmental Income	6,761,922				6,761,922
Intergovernmental Charges	949,171	787,165		102,007	1,838,343
Use of Money and Property	200,253	707	50,431	1,808,331	2,059,722
Fines and Forfeitures	97,569				97,569
Sale of Property and Compensation for Loss	30,112	1		62,974	93,087
Miscellaneous Local Sources	393,218		706,845	103,518	1,203,581
State Sources	13,218,200	1,581,099		888,296	15,687,595
Federal Sources	9,907,340	43,909		1,106,485	11,057,734
Total Revenues	100,029,220	2,412,881	757,276	4,142,283	107,341,660
EXPENDITURES					
Current					
General Governmental Support	23,833,527		44,080		23,877,607
Education	3,519,579				3,519,579
Public Safety	15,698,354	165,679		(224)	15,863,809
Public Health	9,579,861			275	9,580,136
Transportation	2,868,064	7,307,921		2,206,666	12,382,651
Economic Assistance and Opportunity	30,332,552			798,695	31,131,247
Culture and Recreation	244,636			3,028	247,664
Home and Community Services	817,809			28,386	846,195
Employee Benefits	5,820,615				5,820,615
Debt Service (Principal and Interest)	4,291,982	2,129,028	689,657	148,041	7,258,708
Total Expenditures	97,006,979	9,602,628	733,737	3,184,867	110,528,211
Excess of Revenues (Expenditures)	3,022,241	(7,189,747)	23,539	957,416	(3,186,551)
OTHER FINANCING SOURCES (USES)					
Interfund Transfers In	24,609	6,589,940		44,790	6,659,339
Interfund Transfers (Out)	(6,406,895)	(40,812)		(554,293)	(7,002,000)
Proceeds of Obligations	2,560,200	1,204,800			3,765,000
Premium on Obligations	162,264	76,360			238,624
Total Other Financing Sources (Uses)	(3,659,822)	7,830,288	-	(509,503)	3,660,963
Excess of Revenues (Expenditures) and Other Financing Sources (Uses)	(637,581)	640,541	23,539	447,913	474,412
Fund Balances, Beginning (Deficit)	23,041,149	(626,730)	933,142	585,900	23,933,461
Fund Balances, Ending (Deficit)	**$ 22,403,568**	**$ 13,811**	**$ 956,681**	**$ 1,033,813**	**$ 24,407,873**

See Notes to Financial Statements

COUNTY OF CORTLAND

RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2020

Net Change in Fund Balances - Total Governmental Funds		**$ 474,412**
Amounts reported for Governmental Activities in the Statement of Activities are different because:		
Governmental Funds report capital asset additions as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense and the net book value of disposed assets exceeded capital asset additions.		
Capital Asset Additions	$ 3,461,179	
Net Book Value of Disposed Assets	(804,590)	
Depreciation Expense	(9,386,638)	(6,730,049)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		127,852
Current year payments on amounts due from other governments are recorded as a reduction to the outstanding balance on the statement of net position.		(195,000)
Equity interest in joint ventures are not reported in the Governmental Fund financial statements because they do not represent current resources. This is the change in the County's share in joint venture deficit.		(2,244,314)
Cash outflows from the issuance of loans to qualified recipients under revolving loan programs are recorded as expenditures, whereas loan repayments are recorded as revenue in the Governmental Fund financial statements. In the Government-wide financial statements, these transactions affect only cash and loans receivable and are not recorded in the Statement of Activities.		
Loan Repayments		538,707
Internal Service Funds are used by management to charge the costs of certain activities, such as workers' compensation and insurance, to individual funds. The net change of the internal service fund is reported with Governmental Activities.		(915,466)
Changes in the County's proportionate share of the net pension liability have no effect on current financial resources and therefore are not reported in the Governmental Funds. In addition, changes in the County's deferred outflows and deferred inflows of resources related to pensions do not affect current financial resources and are also not reported in the Governmental Funds.		
Net Pension Liability	(21,360,943)	
Deferred Outflows of Resources - Pensions	13,769,992	
Deferred Inflows of Resources - Pensions	2,023,153	
Total OPEB Liability	16,543,454	
Deferred Outflows of Resources - OPEB	1,519,197	
Deferred Inflows of Resources - OPEB	(17,452,343)	(4,957,490)
Deferred loss from refunding on bonds payable that was reported as expenditures in the governmental funds are deferred on the government-wide statements.		(24,477)
Unamortized bond premiums are recorded as revenue in the government funds but are deferred in the Government-wide financial statements to be recognized over the life of the bonds. This is the amount amortized in the current year.		(182,336)
Long-term obligations, such as those associated with other postemployment benefits, are reported in the Statement of Net Position. Therefore, expenses which result in an (increase) or decrease in these long-term obligations are not reflected in the Governmental Fund financial statements.		
Bonds Payable	5,280,956	
CTASC Bonds Payable	360,000	
Proceeds of Bond Issuance	(3,765,000)	
Compensated Absences	(60,546)	
Due to Other Governments	69,175	
Accretion on CTASC Bonds	(447,675)	
Accrued Interest	(14,437)	1,422,473
Change in Net Position of Governmental Activities		**$ (12,685,688)**

See Notes to Financial Statements

COUNTY OF CORTLAND

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2020

	Solid Waste Fund	Internal Service Funds
Assets:		
Cash and Cash Equivalents - Unrestricted	$ 112,062	$
Cash and Cash Equivalents - Restricted	1,097,130	4,522,036
Accounts Receivable, Net	287,317	28,314
Due from Other Governments	3,990	26,839
Prepaid Expenses		196,366
Capital Assets, Net	12,125,544	
Land	196,800	
Total Assets	13,822,843	4,773,555
Deferred Outflows of Resources		
Debt Refunding	545,834	
Other Postemployment Benefit Plan	79,635	
Pensions	380,917	
Total Deferred Outflows of Resources	1,006,386	-
LIABILITIES		
Current Liabilities		
Accounts Payable	66,066	756,429
Accrued Liabilities	45,749	7,192,960
Accrued Interest	49,655	
Due to Other Funds	75,897	12,620
Bonds Payble, Current Portion	638,056	
Total Current Liabilities	875,423	7,962,009
Noncurrent Liabilities		
Bonds Payble, Noncurrent Portion	7,253,123	
Landfill Closure and Post-Closure Liability	15,861,783	
Other Long-Term Liabilities	1,351,598	
Total Noncurrent Liabilities	24,466,504	-
Total Liabilities	25,341,927	7,962,009
Deferred Outflows of Resources:		
Other Postemployment Benefit Plan	153,130	
Pensions	33,417	
Total Deferred Outflows of Resources	186,547	-
NET POSITION		
Net Investment in Capital Assets	4,977,000	
Restricted	1,097,130	930,128
Unrestricted	(16,773,375)	(4,118,582)
Total Net Position	**$ (10,699,245)**	**$ (3,188,454)**

See Notes to Financial Statements

COUNTY OF CORTLAND

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Solid Waste Fund	Internal Service Funds
OPERATING REVENUES		
Charges for Services - Governmental Participants	$	$ 15,207,988
Charges for Services - External Participants	3,036,437	
Other Operating Revenues	5,917	729,129
Total Operating Revenues	3,042,354	15,937,117
OPERATING EXPENSES		
Personal Services	511,151	73,301
Insurance Claims and Premiums		13,312,141
Workers' Compensation		2,892,149
Contractual Services	(3,574,287)	538,561
Depreciation	631,204	
Interest	280,139	
Employee Benefits	238,869	37,626
Total Operating Expenses	(1,912,924)	16,853,778
Gain from Operations	4,955,278	(916,661)
NONOPERATING REVENUES (EXPENSES)		
State Aid	115,115	
Use of Money and Property	2,787	1,195
Total Nonoperating Revenues	117,902	1,195
Change in Net Position	5,073,180	(915,466)
Interfund Transfer In	342,661	
Change in Net Position	5,415,841	(915,466)
Net Position, Beginning	(16,115,086)	(2,272,988)
Net Position, Ending	**$ (10,699,245)**	**$ (3,188,454)**

See Notes to Financial Statements

COUNTY OF CORTLAND

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Solid Waste Fund	Internal Service Funds
Cash Flows From Operating Activities		
Cash Received From Providing Services	$ 3,038,545	$ 17,124,336
Cash Payments - Employees	(767,013)	(113,735)
Cash Payments - Contractual	(1,775,763)	(14,711,666)
Net Cash Provided (Used) by Operating Activities	495,769	2,298,935
Cash Flows From Non-Capital Financing Activities		
Payments From Other Governments	115,115	
Opearting Subsidies and Transfers From Other Funds	342,661	
Net Cash Provided by Non-Capital Financing Activities	457,776	-
Cash Flows From Capital and Related Financing Activities		
Proceeds of Debt	760,000	
Principal Payments on Bonds	(1,384,044)	
Interest Payments on Bonds	(203,095)	
Net Cash Provided by Capital and Related Financing Activities	(827,139)	-
Cash Flows From Investing Activities		
Purchase of Investments	(224,130)	
Sale of Investments	267,869	
Interest Income Received	2,787	1,195
Net Cash Provided (Used) by Investing Activities	46,526	1,195
Net Change in Cash and Cash Equivalents	172,932	2,300,130
Cash and Cash Equivalents, January 1,	1,036,260	2,221,906
Cash and Cash Equivalents, December 31,	**$ 1,209,192**	**$ 4,522,036**
Reconciliation of Gain From Operations to Net Cash Provided (Used) by Operating Activities		
Gain from Operations	$ 4,955,278	$ (916,661)
Depreciation	631,204	
Debt Interest	280,139	
(Increase) Decrease in Accounts Receivables	(3,809)	64,168
(Increase) Decrease in Prepaid Expenditures		(196,366)
(Increase) Decrease in Deferred Outflows	(225,373)	
Increase (Decrease) in Interfund Receivables		1,123,051
Increase (Decrease) in Accounts Payable	(109,982)	(5,531)
Increase (Decrease) in Interfund Payables	(821,936)	11,310
Increase (Decrease) in Accrued Liabilities	217,542	2,218,964
Increase (Decrease) in Deferred Inflows	(9,162)	
Increase (Decrease) in Landfill Closure/Post-Closure Liability	(4,418,132)	
Net Cash Provided (Used) by Operating Activities	**$ 495,769**	**$ 2,298,935**

See Notes to Financial Statements

COUNTY OF CORTLAND

STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
DECEMBER 31, 2020

ASSETS	
Cash and Cash Equivalents - Restricted	$ 641,263
Total Assets	**$ 641,263**
NET POSITION	
Restricted for Individuals, Organizations, and Other Governments	$ 641,263
Total Net Position	**$ 641,263**

See Notes to Financial Statements

COUNTY OF CORTLAND

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

Revenues:	
Receipts from individuals and other governments	$ 4,997,860
Fines received	59,990
Interest	68
Total Revenues	5,057,918
Expenses:	
Payments to individuals or beneficiaries	4,882,221
Total Expenses	4,882,221
Change in Net Position	175,697
Net Position, Beginning	465,566
Net Position, Ending	**$ 641,263**

See Notes to Financial Statements

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 1 **Summary of Significant Accounting Policies**

The financial statements of County of Cortland (the County) have been prepared in conformity with generally accepted accounting principles (U.S. GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing U.S. GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the County's accounting policies are described below.

Financial Reporting Entity

The County, which was established in 1808, is governed by County Law, other general laws of the State of New York, special acts of the State Legislature, and various local laws and ordinances. The County is a municipal corporation governed by the Board of Legislators. The County Board of Legislators, which is the legislative body responsible for the overall operations of the County, consists of seventeen elected officials. The County Administrator serves as Chief Executive Officer and the County Treasurer serves as Chief Fiscal Officer of the County.

The County provides the following basic services: general governmental support, education, public safety, health, transportation, economic assistance and opportunity, culture and recreation, public improvements, planning and zoning, and home and community services.

The financial reporting entity consists of (a) the primary government which is the County, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's statements to be misleading or incomplete, as set forth in GASB Statement No. 14, “The Financial Entity,” as amended by GASB Statement No. 39, “Determining Whether Certain Organizations are Component Units;” GASB Statement No. 61, "The Financial Reporting Entity: Omnibus - an Amendment to GASB Statements No. 14 and No. 34;” and GASB Statement No. 85, “Omnibus 2017.”

The decision to include a component unit in the County's reporting entity is based on several criteria set forth in GASB Statement No. 14, “The Financial Entity,” as amended by GASB Statement No. 39, “Determining Whether Certain Organizations are Component Units” and GASB Statement No. 85 “Omnibus 2017,” including legal standing, fiscal dependency, and financial accountability. Based on the application of these criteria, the following is a brief review of certain entities considered in determining the County's reporting entity.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 1 **Summary of Significant Accounting Policies - Continued**

Financial Reporting Entity - Continued

Included in the Reporting Entity
Based on the foregoing criteria and the significant factors presented below, the following organizations are included in the reporting entity.

Blended Component Units

- Cortland Tobacco Asset Securitization Corporation (CTASC) - A special purpose, bankruptcy-remote local development corporation organized under the Not-For-Profit Corporation Law of the State of New York. CTASC is considered a governmental fund-type component unit (blended presentation) of the County in accordance with GAAP and is prepared in a debt service fund. Separate audited financial statements for CTASC may be obtained from the Cortland County Administrator, 60 Central Avenue, Cortland, New York 13045.

Discretely Presented Component Units

- Cortland County Soil and Water Conservation District (District): The County Board of Legislators has declared the County to be a Soil and Water Conservation District, in accordance with provisions of the Soil and Water Conservation District Law. Members of the Board of Directors of the District are appointed by the County Board of Legislators and administrative costs of the District are provided primarily through County appropriations. The County Board of Legislators retains general oversight responsibilities including monitoring District activities through detailed reporting to the Board of Legislators by the District Board of its work and transactions in such form and for such periods as the Board of Legislators may direct. The Soil and Water Conservation District is reported as a discretely presented component unit. Separate financial statements are not issued by the District.

- County of Cortland Industrial Development Agency (IDA): A public benefit corporation created by state legislation to promote the economic welfare, recreation opportunities, and prosperity of the County's residents. Members of the IDA are appointed by the County Board of Legislators. IDA members have complete responsibility for management of the IDA. The County is not liable for IDA bonds or notes. The County is financially accountable for the IDA. The IDA is reported as a discretely presented component unit. Copies of the IDA's financial statements can be obtained by contacting the IDA directly at 40 Main Street, Suite A, Cortland, New York 13045.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 1 **Summary of Significant Accounting Policies - Continued**

Joint Venture

- Tompkins Cortland Community College (the College) was established in 1965 by joint action of the Legislative Boards of Tompkins and Cortland Counties as joint local sponsors under provisions of Article 126 of the Education Law. The College is administered by a Board of Trustees consisting of nine voting members; five of whom are appointed by the Legislative Boards of the two counties under an apportionment made between the two counties by the State University Trustee, and four by the Governor. The College's annual operating and capital budget is subject to approval by both County Boards and, in addition, the counties provide one-half of capital costs and one-third of operating costs for the College. Ownership of existing capital facilities is held in the ratio of 68% and 32% by the Counties of Tompkins and Cortland, respectively. Subsidies to meet operation expenses are shared in the ratio of resident students in attendance. Tompkins Cortland Community College is an activity undertaken jointly with the County of Cortland and accordingly, the proportionate share of the College's equity is reported as a liability on the County's Statement of Net Position. See note 19 for additional disclosures regarding this joint venture.

Basic Financial Statements

The County's basic financial statements include both Government-wide (reporting the County as a whole) and Governmental Fund financial statements (reporting the County's Major Funds). Both the Government-wide and Governmental Fund financial statements categorize primary activities as either Governmental or Business-type. The County's general governmental support, education, public safety, public health, transportation, highways and streets, economic assistance and opportunity, culture and recreation, and home and community services are classified as Governmental Activities. Services relating to self-insurance and workers' compensation administration are classified as Internal Service Funds and are also included in Governmental Activities. Services relating to Refuse and Garbage are classified as Business-type Activities.

Government-Wide Financial Statements

The Government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of activities for the primary government and for the County's discretely presented component units.

Government-wide financial statements do not include the activities reported in the Fiduciary Funds. This Government-wide focus is more on the sustainability of the County as an entity and the change in the County's net position resulting from the current year's activities.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 1 **Summary of Significant Accounting Policies - Continued**

Government-Wide Financial Statements - Continued
In the Government-wide Statement of Net Position, the Governmental Activities are presented on a consolidated basis in one column and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The County's net position is reported in three parts - net investment in capital assets, restricted, and unrestricted. The County first utilizes restricted resources to finance qualifying activities.

The Statement of Activities reports both the gross and net cost for each of the County's functions or programs. Gross expenses are direct expenses, including depreciation, specifically associated with a service, program, or department and, therefore, are clearly identifiable to a particular function. These expenses are offset by program revenues - charges paid by the recipient of the goods or services offered by the program, grants, and contributions that are restricted to meeting the prepared or capital requirements of a particular program. Depreciation on assets that are shared by essentially all of the County's programs has been reported in general governmental support. Revenues, which are not classified as program revenues, are presented as general revenues of the County, with certain limited exceptions. The net cost represents the extent to which each function or program is self-financing or draws from the general revenues of the County.

The financial transactions of the County are reported in individual funds in the Governmental Fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures or expenses. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The County records its transactions in the following funds:

Governmental Funds
Governmental Funds are those through which most governmental functions are financed. The acquisition, use, and balances of expendable financial resources, and the related liabilities, are accounted for through Governmental Funds. The measurement focus of the Governmental Funds is based upon determination of financial position and changes in financial position. The following are the County's Governmental Funds:

Major Funds

- General Fund - Principal operating fund; includes all operations not required to be recorded in other funds.

- County Road Fund - Used to account for expenditures for highway purposes authorized by §114 of the Highway Law.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 1 **Summary of Significant Accounting Policies - Continued**

Major Funds – Continued

- CTASC - The CTASC is a not-for-profit corporation established for the purpose of acquiring for the County all or any of the rights, titles, and interests of the County under the Master Settlement Agreement with respect to tobacco related litigation between various settling states and participating manufacturers. The CTASC is an instrumentality of, but separate and apart from, the County. Although legally separate, for financial reporting purposes, the CTASC activities are shown in the debt service fund as its purpose is to solely serve the County.

Non-Major Funds

- Special Revenue Funds - Accounts for proceeds of specific revenue sources legally restricted to expenditures for specified purposes. The following Special Revenue Funds are utilized:
  - Road Machinery Fund - Accounts for the purchase, repair, maintenance, and storage of highway machinery, tools, and equipment pursuant to §133 of the Highway Law.
  - Special Grant Fund - Accounts for Community Development Block Grants and funds received under the Workforce Innovation and Opportunity Act (WIOA).
  - Miscellaneous Special Revenue Fund - Used to account for revenues legally restricted to expenditures for specific purposes.
- Capital Projects Funds - Consists of General Government, Public Safety, Home and Community Services, Public Health, Transportation, and Economic Assistance Funds, which are used to account for and report financial resources to be used for the acquisition, construction, or renovation of major capital facilities or equipment.

Proprietary Funds

Proprietary Funds are used to account for ongoing organizations or activities, which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position, and changes in financial position. The following Proprietary Funds are utilized:

- Enterprise Funds - Business-type activity funds which account for services provided to residents where the charges are expected to cover all costs of operations. The following is reported as an Enterprise Fund:
  - Solid Waste Fund - Established by law to account for solid waste activities, including the County landfill operations and recycling activities.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 1 **Summary of Significant Accounting Policies - Continued**

Proprietary Funds - Continued

- Funds - Used to account for the accumulated of resources for payment of compensation, assessments and other obligations under Workers' Compensation Law, Article 5 and to account for the accumulation of resources for the payment of self-insured medical benefits. The following are the County's Internal Service Funds:

    - Self-Insured Health Benefits Fund - Used to account for the administration and obligations of the County's self-insured health plan for the benefit of County employees and its retirees.

    - Workers' Compensation Fund - Used to account for the administration, compensation, and other obligations of the County's self-insurance program under the Workers' Compensation Law, Article 5.

Fiduciary Funds
Fiduciary Funds are used to account for assets held by the local government in a trustee or custodial capacity and therefore are not available to support the County's programs. The following are the County's Fiduciary Funds:

- Custodial Fund - Used to account for all funds held by the County in a custodial capacity.

Basis of Accounting/Measurement Focus
Basis of accounting refers to when revenues and expenditures/expenses and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus. Measurement focus is the determination of what is measured, i.e. expenditures or expenses.

Accrual Basis
The Government-wide financial statements and the Proprietary and Fiduciary Fund financial statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the County's assets and liabilities, including capital assets, as well as infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 1 Summary of Significant Accounting Policies - Continued

Modified Accrual Basis

Under this basis of accounting, revenues are recorded when measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Material revenues that are accrued include real property taxes, state and federal aid, sales tax, and certain user charges. The County considers property tax receivables collected within 60 days after year end to be available and recognizes them as revenues of the current year. All other revenues that are deemed collectible within 60 days after year end are recognized as revenues in the current year. If expenditures are the prime factor for determining eligibility, revenues from federal and state grants are accrued when the expenditure is made.

Expenditures are recorded when incurred. The cost of capital assets is recognized as an expenditure when received. Exceptions to this general rule are that 1) principal and interest on indebtedness are not recognized as an expenditure until due, and 2) compensated absences, such as vacation and sick leave, which vest or accumulate, are charged as an expenditure when paid.

Equity Classifications - Government-Wide Financial Statements

Equity is classified as net position and displayed in three components:

- Net Investment in Capital Assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings attributable to the acquisition, construction, or improvement of those assets.

- Restricted - Consists of resources with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or 2) law through constitutional provisions or enabling legislation.

- Unrestricted - Consists of all other resources that do not meet the definition of restricted or invested in capital assets, net of related debt.

Equity Classifications - Governmental Fund Financial Statements

The County complies with GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." Statement No. 54 reflects spending constraints on resources, rather than availability for appropriation. This approach is intended to provide users more consistent and understandable information about a fund's net resources.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 1 **Summary of Significant Accounting Policies - Continued**

Equity Classifications - Governmental Fund Financial Statements - Continued
Constraints are broken into five classifications: nonspendable, restricted, committed, assigned, and unassigned. These classifications serve to inform readers of the financial statements of the extent to which the government is bound to honor any constraints on specific purposes for which resources in a fund can be spent.

- Nonspendable - Consists of assets inherently nonspendable in the current period either because of their form or because they must be maintained intact; including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and endowments principal.

- Restricted - Consists of amounts subject to legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and enforced externally; or through constitutional provisions or enabling legislation. Most of the County's legally adopted reserves are reported here.

- Committed - Consists of amounts subject to a purpose constraint imposed by formal action of the government's highest level of decision-making authority prior to the end of the fiscal year and requires the same level of formal action to remove said constraint.

- Assigned - Consists of amounts subject to a purpose constraint representing an intended use established by the government's highest level of decision-making authority (or their designated body or official). The purpose of the assignment must be narrower than the purpose of the General Fund. In funds other than the General Fund, assigned fund balance represents the residual amount of fund balance.

- Unassigned - Represents the residual classification of the government's General Fund and could report a surplus or deficit. In funds other than the General Fund, the unassigned classification should only be used to report a deficit balance resulting from overspending amounts restricted, committed, or assigned for specific purposes.

Currently, fund balance is assigned by the County Treasurer for encumbrances and designations and the County Legislature, by resolution, approves fund balance appropriations for next year's budget. The County's policy is to apply expenditures against fund balance in the following order: nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 1 **Summary of Significant Accounting Policies - Continued**

Restricted Resources
When an expense is incurred for purposes for which both restricted and unrestricted net position is available, it is the County's policy to apply restricted funds before unrestricted funds, unless otherwise prohibited by legal requirements.

Property Taxes
The authority of levying taxes for the support of County and town government, inclusive of special districts, and for re-levying unpaid school taxes and village taxes, has been delegated by the State Legislature to the governing board of the County through various provisions of the Real Property Tax Law. For purpose of both County and Town taxes, the value of real property is listed and established by the town assessors for each parcel of real property therein. Amounts to be raised by tax are determined from balanced budgets of the towns and the County. Except for city school district taxes, unpaid school and village taxes are purchased from each school district and village and added to tax levies and, until paid, are counted among the assets of the County. The County thus acquires all rights, title, and interest in any unpaid balances. Any such taxes remaining unpaid at the time of the tax sale are sold along with any other unpaid taxes subject to County enforcement.

Real property taxes are levied on or before December 31 on the full-assessed value of all real property located within the County and become a lien on January 1. Taxes for County purposes apportioned to the area of the County outside the City of Cortland, New York (the City) are levied together with taxes for town and special district purposes as a single bill. The towns and special districts receive the full amount of their levies annually out of the first enforcement responsibility for all taxes levied in the towns. The collection of County taxes levied on properties within the City is enforced by the City; the County receives the full amount of such taxes within the year of the levy.

Real property taxes levied are recognized as revenue in the Governmental Fund financial statements only if they are "available" within 60 days following the end of the fiscal year. Tax revenue deemed not available is treated as a deferred inflow of resources. At December 31, 2020, the County had deferred $2,017,929 of real property tax revenue in the General Fund.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 1 **Summary of Significant Accounting Policies - Continued**

Non-Property Taxes
The primary non-property tax item is sales tax. The County has enacted a 4% County wide sales tax. Sales tax is recorded as revenue in the general fund when it is received and is adjusted for year-end accruals.

Cash and Cash Equivalents
For financial statement purposes, the County considers all highly liquid investments with original maturities of three months or less as cash equivalents.

Receivables
Receivables are stated net of estimated allowances for uncollectible amounts. Amounts due from state and federal governments represent amounts owed to the County to reimburse it for expenditures incurred pursuant to state and federally funded programs.

Revenues
Substantially all Governmental Fund revenues are accrued. Property tax receivables expected to be received later than 60 days after year end are deferred. In applying GASB Statement No. 33 to grant revenues, the provider recognizes liabilities and expenses and the recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and unearned revenue by the recipient. Subsidies and grants to Proprietary Funds that finance either capital or current operations are reported as nonoperating revenue, based on GASB Statement No. 33.

Self-Insurance
The County assumes the liability for some general liability and substantially all of its vehicle risks. Judgments and claims are recorded when it is probable that an asset has been impaired, or a liability has been incurred and the amount of loss can be reasonably estimated. The liability is funded by annual budget appropriations from the Governmental Funds. It is management's belief that any estimated current contingent loss liabilities (i.e., those to be liquidated with available financial resources in the ensuing fiscal year) of Governmental Fund types are not significant. All revenues and expenditures related to the County's general liability self-insurance plan are recorded in the fund the judgement or claim occurred.

The County participates in a Workers' Compensation Plan, established to pay claims and judgments for workers' compensation. The guidance provided by GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues," indicates that these activities should be accounted for in an Internal Service Fund.

The County is self-insured for its health care benefits and accounts for this activity in the County's Internal Service Fund.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 1 **Summary of Significant Accounting Policies - Continued**

Property, Plant, and Equipment
Capital assets, which include buildings, machinery and equipment, and infrastructure (i.e., roads, bridges, and similar items), purchased or acquired, are reported at historical costs or estimated historical cost. Donated assets are reported at fair value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are expensed as incurred.

Depreciation on all asset is provided on the straight-line basis over the following useful lives as follows:

- Primary Government

Buildings and Improvements	15 - 45 Years
Machinery and Equipment	5 - 30 Years
Infrastructure	15 - 40 Years

- Enterprise Funds - Solid Waste Fund

Buildings and Improvements	10 - 45 Years
Equipment and Fixtures	5 - 10 Years
Infrastructure	10 - 30 Years

- Discretely Presented Component Units - Soil and Water Conservation District and Cortland County Industrial Development Agency

Furniture, Fixtures, and Equipment	5 - 15 Years

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 1 **Summary of Significant Accounting Policies - Continued**

Compensated Absences

County employees are granted vacation, sick leave and earn compensatory absences in varying amounts as defined in agreements between the County and the representative collective bargaining units. An individual who leaves the employment of the County is entitled to be paid for unused vacation leave and compensatory leave. Upon retirement, up to 165 days of unused sick leave may be applied towards additional service credit pursuant to the NYS Retirement and Social Security Law; any additional accrued, up to 35 days, may be converted to pay up to $1,750 of the employees share of retiree health insurance. Vacation and compensatory leave is accrued when incurred in the Statement of Net Position and is reported as a liability in the Government-Wide Financial Statements.

Retirement Plans

The County provides retirement benefits for substantially all of its full-time and part-time employees who elect to participate through contributions to the New York State and Local Retirement System. This retirement system is noncontributory except for employees who joined their respective systems after July 27, 1976 and must contribute a percentage of their annual salary.

The member contributions are deducted by the County from the employees' paychecks and are sent monthly to the system. The retirement system computes the cost of retirement benefits based on its respective fiscal year - April 1 through March 31.

Postemployment Benefits

The County provides certain health care benefits for retired employees of the County. The County administers the Retirement Benefits Plan (the "Retirement Plan") as a single-employer defined benefit Other Postemployment Benefit Plan (OPEB). In general, the County provides health insurance coverage for retired employees and their survivors. Substantially all the County's employees may become eligible for this benefit if they retire with 25 years of service to the County. On the Government-Wide statements, amounts attributable to past service have been recorded as a liability.

Interfund Activity

Interfund activity is reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements take place when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between Governmental and Proprietary Funds are netted as part of the reconciliation to the Government-wide financial statements.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 1 **Summary of Significant Accounting Policies - Continued**

Unearned Revenues
The County reports unearned revenues on its Statement of Net Position and its Balance Sheet. On the Statement of Net Position, unearned revenue arises when resources are received by the County before it has legal claim to them, as when grant monies are received prior to incurrence of qualifying expenditures. In subsequent periods, when the County has legal claim to resources, the liability is removed, and revenue is recognized.

Deferred Outflows and Inflows of Resources
In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The County reports deferred outflows of resources related to pensions and other postemployment benefits and deferred losses related to the refunding of debt in the Statement of Net Position. The types of deferred outflows of resources are described in Notes 7, 8, and 9.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. The County reports deferred inflows of resources related to pensions and other postemployment benefits in the Statement of Net Position which are further described in Notes 7 and 8. In addition, the governmental funds report unavailable revenue from taxes and loans receivable that remain uncollected 60 days after year end as deferred inflows of resources.

Fair Value of Financial Instruments
The fair value of financial instruments is determined by reference to various market data. Unless otherwise disclosed, the fair value of instruments approximates their recorded values.

Use of Estimates
The presentation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 1 **Summary of Significant Accounting Policies - Continued**

Future Changes in Accounting Standards

- GASB Statement No. 87, "Leases," effective for the year ending December 31, 2022.
- GASB Statement No. 91, "Conduit Debt Obligations" effective for the year ending December 31, 2022.
- GASB Statement No. 92, "Omnibus 2020," effective for the year ending December 31, 2022.

The County will evaluate the impact each of these pronouncements may have on its financial statements and will implement them as applicable and when material.

Note 2 **Cash and Cash Equivalents**

The County's investment policies are governed by state statutes. In addition, the County has its own written investment policy. The County's monies must be deposited in Federal Deposit Insurance Corporation (FDIC) insured commercial banks or trust companies located within the state. The County Treasurer is authorized to use demand accounts and certificates of deposit. Permissible investments include obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements, and obligations of New York State or its localities.

Collateral (security) is required for demand and time deposits and certificates of deposit not covered by Federal Deposit Insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the state and its municipalities and school districts.

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. While the County does not have a specific policy for custodial credit risk, New York State statutes govern the County's investment policies, as discussed previously in these notes. GASB Statement No. 40 directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance, and the deposits are either uncollateralized or collateralized with securities held by the pledging financial institution's trust department or agent, but not in the County's name.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 2 **Cash and Cash Equivalents - Continued**

The County's aggregate bank balances of $23,922,398 are either insured or collateralized with securities held by the pledging financial institution in the County's name.

Total financial institution (bank) balances of the CTASC at December 31, 2020, per the bank, were $176,740 and were fully collateralized.

Total bank balances of CCIDA, including long-term certificates of deposit, totaled $717,800 at December 31, 2020, and were entirely insured or collateralized with securities held by CCIDA's agent in the Agency's name.

The Soil and Water Conservation District's aggregate bank balances totaled $3,175,305 at December 31, 2020 and were entirely insured or collateralized with securities held by the pledging financial institution in the District's name.

Restricted cash in the General Fund includes a portion of the reserved fund balances.

The County has determined the fair value of investments through the application of FASB Accounting Standards Codification (ASC) 820, which places assets into one of three levels. Assets valued using Level 1 inputs are based on unadjusted quoted market prices within active markets; Level 2 inputs are based primarily on quoted prices for similar assets in active or inactive markets; and Level 3 inputs are primarily valued using management's analysis about assumptions market participants would utilize in pricing the asset.

CTASC investments consisted of the following:

	December 31, 2020	
	Level 1	**Total**
Fixed Income:		
Commercial paper	**$ 775,958**	$ 775,837

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 3 **Property Taxes**

At December 31, 2020, total real property tax assets of $5,994,704 are offset by an allowance for uncollectible taxes of $7,388. Current year returned village and school taxes of $1,553,893 are offset by liabilities to the villages and school districts, which will be paid no later than April 15, 2021. The remaining portion of tax assets is (partially) offset by unavailable tax revenue of $2,017,929 (which represents an estimate of the taxes which will not be collected within the first sixty (60) days of the subsequent year).

Note 4 **Sales Tax**

Pursuant to Article 29 of the Tax Law, and local law enacted prior to December 1, 1992, a 4% sales tax is levied in and for the County. Of the taxes collected, 54% is applied to reduce the County tax levy. A cash distribution of 17.75% of sales tax collections is made to the City of Cortland. The remaining 28.25% is allocated to the Towns and Villages within the County based on the full value of assessments. The County retains $1,500,000 of all county-wide sales taxes for debt service, general purposes and maintenance of County buildings.

County imposed sales tax is administered and collected by the State Tax Commission in the same manner as that relating to the state imposed 4% sales and compensation use tax. Net collections, meaning monies collected after deduction from expense of administration and applicable penalties and interest, are paid by the State to the County on a monthly basis.

All sales tax revenue is included in the County's General Fund and distribution of sales tax to the City of Cortland, towns and villages is recorded as expenditures. Payments to the City, towns and villages totaled $12,846,823 for the year ended December 31, 2020.

Note 5 **Accounts Receivable**

Accounts receivable as of December 31, 2020, are as follows:

Governmental Funds		
Various Fees and Charges:		
Recorded in the General Fund	$	796,227
Recorded in the County Road Fund		1,116
Recorded in the CTASC Fund		713,912
Recorded in Non-Major Funds		19,668
Subtotal - Governmental Funds		1,530,923
Recorded in Proprietary Funds		315,631
Total	**$**	**1,846,554**

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 6 **Capital Assets**

Capital asset activity for the County's governmental activities for the year ended December 31, 2020, was as follows:

Governmental Activities	Balance at 12/31/2019	Additions	Deletions/ Reclassifications	Balance at 12/31/2020
Non-Depreciable Capital Assets				
Land and Land Improvements	$ 1,451,352	$	$	$ 1,451,352
Construction in Progress	818,167	973,053	(578,648)	1,212,572
Total Non-Depreciable Capital Assets	2,269,519	973,053	(578,648)	2,663,924
Depreciable Capital Assets				
Buildings and Improvements	37,488,238	88,986	(178,750)	37,398,474
Machinery and Equipment	27,927,948	1,917,917	(1,119,936)	28,725,929
Infrastructure	124,812,825	481,223		125,294,048
Total Depreciable Capital Assets	190,229,011	2,488,126	(1,298,686)	191,418,451
Total Historical Cost	192,498,530	3,461,179	(1,877,334)	194,082,375
Less Accumulated Depreciation				
Buildings and Improvements	(22,034,958)	(1,360,339)	84,906	(23,310,391)
Machinery and Equipment	(17,214,797)	(2,267,387)	987,838	(18,494,346)
Infrastructure	(81,935,916)	(5,758,912)		(87,694,828)
Total Accumulated Depreciation	(121,185,671)	(9,386,638)	1,072,744	(129,499,565)
Governmental Activities Capital Assets, Net	**$ 71,312,859**	**$ (5,925,459)**	**$ (804,590)**	**$ 64,582,810**

Depreciation expense was charged to functions as follows:

Governmental Activities	
General Governmental Support	$ 1,006,982
Public Safety	1,704,931
Public Health	11,324
Transportation	6,586,746
Economic Assistance and Opportunity	16,299
Culture and Recreation	54,579
Home and Community Services	5,777
Total	**$ 9,386,638**

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 6 Capital Assets - Continued

Capital asset activity for the County's business-type activities for the year ended December 31, 2020, was as follows:

Governmental Activities	Balance at 12/31/2019	Additions	Deletions/ Reclassifications	Balance at 12/31/2020
Non-Depreciable Capital Assets				
Land	$ 196,800	$	$	$ 196,800
Total Non-Depreciable Capital Assets	196,800	-	-	196,800
Depreciable Capital Assets				
Buildings and Improvements	2,573,660			2,573,660
Land Improvements	24,252,914			24,252,914
Machinery and Equipment	2,637,291	224,131	(192,500)	2,668,922
Total Depreciable Capital Assets	29,463,865	224,131	(192,500)	29,495,496
Total Historical Cost	29,660,665	224,131	(192,500)	29,692,296
Less Accumulated Depreciation				
Buildings and Improvements	(816,248)	(62,179)		(878,427)
Land Improvements	(14,216,890)	(457,785)		(14,674,675)
Machinery and Equipment	(1,898,109)	(111,241)	192,500	(1,816,850)
Total Accumulated Depreciation	(16,931,247)	(631,205)	192,500	(17,369,952)
Governmental Activities Capital Assets, Net	**$ 12,729,418**	**$ (407,074)**	**$ -**	**$ 12,322,344**

Capital asset activity for Discretely Presented Component Units was as follows:

- Cortland County Industrial Development Agency - The Agency had $209,818 invested in railroad land at December 31, 2020. There were $-0- additions or deletions associated with this property during the year. In addition, the Agency has land at a cost of $91,835. The Agency also has office equipment and a leasehold improvement totaling $3,644, net of $6,670 depreciation.

- Cortland County Soil and Water Conservation District – The District had $64,938 in vehicles, net of accumulated depreciation at December 31, 2020. There were additions of $40,893 and depreciation expense of $15,091 associated with these capital assets during the year ended December 31, 2020.

Note 7 **Pension Obligations - New York State and Local Employees' Retirement System (ERS)**

Plan Descriptions and Benefits Provided

Employees' Retirement System (ERS)
The County participates in the New York State and Local Employees' Retirement System (ERS) (the System). This is a cost-sharing multiple-employer retirement system. The System provides retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (the Fund), which was established to hold all net assets and record changes in plan net position allocated to the System. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. System benefits are established under the provisions of the New York State Retirement and Social Security Law (RSSL). Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a state statute. The County also participates in the Public Employees' Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance. The System is included in the state's financial report as a pension trust fund. That report, including information with regard to benefits provided, may be found at www.osc.state.ny.us/retire/publications/index.php or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, New York 12244.

The System is noncontributory except for employees who joined after July 27, 1976, who contribute 3% of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010, who generally contribute 3.0 to 3.5% of their salary for their entire length of service. In addition, employee contribution rates under ERS Tier VI vary based on a sliding salary scale. For ERS, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the System's fiscal year ending March 31.

Summary of Significant Accounting Policies
The System's financial statements, from which the System's fiduciary respective net position is determined, are prepared using the accrual basis of accounting. Plan member contributions are recognized when due and the employer has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Plan investments are reported at fair value. For detailed information on how investments are valued, please refer to the System's annual reports.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 7 **Pension Obligations - New York State and Local Employees' Retirement System (ERS) - Continued**

Contributions

Contributions for the current Plan year and two preceding Plan years were equal to 100% of the contributions required, as follows:

	Cortland County	Soil and Water Conservation District
2020	$ 3,855,024	$ 72,976
2019	3,797,859	65,089
2018	3,794,195	63,191

Pension Liabilities, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions

At December 31, 2020, the County reported the following liability for its proportionate share of the net pension liability for the System. The net pension liability was measured as of March 31, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation. The County's proportionate share of the net pension liability was based on a projection of the County's long-term share of contributions to the System relative to the projected contributions of all participating members, actuarially determined. This information was derived from a report provided to the County by the ERS System.

	Cortland County	Soil and Water Conservation District
Actuarial Valuation Date	April 1, 2019	April 1, 2019
Net Pension Liability	$ 29,612,416	$ 612,104
County's Proportionate Share of the Plan's Total Net Pension Liability	0.1118269%	0.0023115%

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 7 Pension Obligations - New York State and Local Employees' Retirement System (ERS) - Continued

Pension Liabilities, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions - Continued

For the year ended December 31, 2020, the County recognized pension expense of $9,533,318 and $186,418 for governmental activities and Soil and Water Conservation District, respectively, in the statement of activities. At December 31, 2020, the County's reported deferred outflows and inflows of resources related to pensions from the following sources:

	Solid Waste Fund	Governmental Activities	County-Wide	Soil and Water Conservation District
Deferred Outflows of Resources				
Differences Between Expected and Actual Experience	$ 32,214	$ 1,710,596	$ 1,742,810	$ 36,025
Changes of Assumptions	11,021	585,233	596,254	12,325
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	280,604	14,900,160	15,180,764	313,794
Changes in Proportion and Differences Between the Participant's Contributions and Proportionate Share of Contributions	3,635	193,024	196,659	14,599
Participant's Contributions Subsequent to the Measurement Date	53,443	2,837,825	2,891,268	50,328
Total Deferred Outflows of Resources	**$ 380,917**	**$ 20,226,838**	**$ 20,607,755**	**$ 427,071**
Deferred Inflows of Resources				
Differences Between Expected and Actual Experience	$ -	$ -	$ -	$ -
Changes of Assumptions	(9,517)	(505,338)	(514,855)	(10,642)
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	-	-	-	-
Changes in Proportion and Differences Between the County's Contributions and Proportionate Share of Contributions	(23,900)	(1,269,106)	(1,293,006)	(50,782)
Total Deferred Inflows of Resources	**$ (33,417)**	**$ (1,774,444)**	**$ (1,807,861)**	**$ (61,424)**

County contributions subsequent to the measurement date, reported as deferred outflows of resources, will be recognized as a reduction of the net pension liability in the year ending December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended	Solid Waste Fund	Governmental Activities	County-wide	Soil and Water Conservation District
2021	$ 44,973	$ 2,388,098	$ 2,433,071	$ 41,627
2022	72,970	3,874,721	3,947,691	76,994
2023	96,334	5,115,390	5,211,724	109,200
2024	79,780	4,236,360	4,316,140	87,498
Thereafter	-	-	-	-

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 7 **Pension Obligations - New York State and Local Employees' Retirement System (ERS) - Continued**

Actuarial Assumptions

The total pension liability as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date. Significant actuarial assumptions used in the valuations were as follows:

	ERS
Measurement Date	March 31, 2020
Actuarial Valuation Date	April 1, 2019
Investment Rate of Return	6.8%
Salary Increases	4.2%
Cost of Living Adjustments	1.3%
Inflation Rate	2.5%

Annuitant mortality rates are based on April 1, 2010 - March 31, 2015 System experience with adjustments for mortality improvements based on the Society of Actuaries' Scale MP-2018.

The actuarial assumptions used in the April 1, 2019 valuation are based on the results of an actuarial experience study for the period April 1, 2010 - March 31, 2015.

The long term rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by each the target asset allocation percentage and by adding expected inflation. Best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation are summarized below:

	NYSLRS
Measurement Date	March 31, 2020
Asset Type	
Domestic Equities	4.06%
International Equities	6.15%
Real Estate	4.95%
Private Equity/Alternative Investments	6.75%
Absolute Return Strategies	3.25%
Opportunistic Portfolio	4.65%
Real Assets	5.95%
Cash	0.00%
Inflation-Indexed Bonds	0.50%
Mortgages and Bonds	0.75%

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 7 **Pension Obligations - New York State and Local Employees' Retirement System (ERS) - Continued**

Discount Rate

The discount rate used to calculate the total pension liability was 6.8%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and contributions from employers will be made at statutorily required rates, actuarially. Based on the assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 6.8%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

ERS	1% Decrease (5.8%)	Current Assumption (6.8%)	1% Increase (7.8%)
Employer's Proportionate Share of the Net Pension Liability:			
Solid Waste	$ 1,004,562	$ 547,361	$ 126,277
Governmental Activities	53,342,583	29,065,055	6,705,350
	$ 54,347,145	**$ 29,612,416**	**$ 6,831,627**
Soil and Water Conservation District	**$ 1,123,384**	**$ 612,104**	**$ 141,213**

Pension Plan Fiduciary Net Position

The components of the current-year net pension liability of employers as of the valuation date were as follows:

	Dollars in Thousands Employees' Retirement System
Measurement Date	3/31/2020
Employers' Total Pension Liability	$ (194,596)
Plan Net Position	168,116
Employers' Net Pension Liability	**$ (26,480)**
Ratio of Plan Net Position to the Employers' Total Pension Liability	86.4%

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 7 **Pension Obligations - New York State and Local Employees' Retirement System (ERS) - Continued**

Payables to the Pension Plan
Employer contributions are paid annually based on the System's fiscal year which ends on March 31. Retirement contributions as of December 31, 2020 represent the projected employer contribution for the period of April 1, 2020 through March 31, 2021 based on paid ERS wages multiplied by the employer's contribution rate, by tier. This amount has been recorded as deferred outflows of resources in the accompanying financial statements.

Current Year Activity
Changes in the net pension liability and deferred outflows and inflows of resources for the year ended December 31, 2020 resulted in the following effect on net position:

Governmental Activities	Beginning Balance	Change	Ending Balance
Net Pension Liability	$ 7,704,112	$ 21,360,943	$ 29,065,055
Deferred Outflows of Resources	(6,456,846)	(13,769,992)	(20,226,838)
Deferred Inflows of Resources	3,797,597	(2,023,153)	1,774,444
Total Effect on Net Position	**$ 5,044,863**	**$ 5,567,798**	**$ 10,612,661**

Solid Waste Fund	Beginning Balance	Change	Ending Balance
Net Pension Liability	$ 114,651	$ 432,710	$ 547,361
Deferred Outflows of Resources	(96,090)	(284,827)	(380,917)
Deferred Inflows of Resources	56,515	(23,098)	33,417
Total Effect on Net Position	**$ 75,076**	**$ 124,785**	**$ 199,861**

Soil and Water Conservation District	Beginning Balance	Change	Ending Balance
Net Pension Liability	$ 165,121	$ 446,983	$ 612,104
Deferred Outflows of Resources	(148,219)	(278,852)	(427,071)
Deferred Inflows of Resources	111,708	(50,284)	61,424
Total Effect on Net Position	**$ 128,610**	**$ 117,847**	**$ 246,457**

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 8 **Postemployment Benefits Other Than Pensions (OPEB)**

General Information About the OPEB Plan
Plan Description - The County provides medical, dental, and vision benefits to eligible retirees and their spouses. Benefit provisions are established through negotiations between the County and bargaining units and are renegotiated each three-year period. The County assigns the authority to establish and amend benefit provisions to the County Board of Legislators for non-bargaining unit employees. The County's Plan is a single-employer, defined benefit healthcare plan (the Plan). No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The Plan does not issue separate financial statements because there are no assets legally segregated for the sole purpose of paying benefits under the plan. For fiscal year ending December 31, 2020, the County paid $5,654,231on behalf of retirees and their spouses.

The contribution requirements of Plan members and the County are established and may be amended by the County Board of Legislators. The County Board of Legislators has negotiated several collective bargaining agreements, which include obligations of Plan members and the County. The required contribution is based on projected pay-as-you-go financing requirements. Plan members receiving benefits may be required to contribute to the Plan depending on their collective bargaining unit.

General Information About the OPEB Plan
At December 31, 2020, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefit Payments	350
Active Employees	494
Total	**844**

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 8 **Postemployment Benefits Other Than Pensions (OPEB) - Continued**

Total OPEB Liability

The County's total OPEB liability of $131,944,310 was measured as of December 31, 2020 and was determined by an actuarial valuation as of January 1, 2020.

Actuarial Assumptions and Other Inputs - The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Single Discount Rate	2.00%
Salary Scale	1.50%
Rate of Inflation	2.25%
Marital Assumption	60.00%
Participation Rate	90.00%
Healthcare Cost Trend Rates	8.5% for 2020, decreasing to an Ultimate Rate of 3.784% for 2075

The discount rate is based on the Fidelity General Obligation 20-Year AA Municipal Bond Index as of December 31, 2020.

The salary scale was based on the County's review of historical experience as well as future expectations.

The mortality assumption was updated to the sex-distinct and job category-specific headcount weighted Pub-2010 Public Plans Mortality Tables for employees and health retirees, adjusted for mortality improvements with the Scale MP-2020 mortality improvement scale on a generational basis.

Turnover rates are based on experience under NYSLERS.

Healthcare Cost Trend Rates were based on a review of published national trend survey data in relation to the retiree health plan offerings and updated long-term rates based on the Society of Actuaries Long Term Healthcare Cost Trends Model v2020_b (the Getzen model).

CPI inflation rates were based on future increases in limits corresponding to the excise tax of the Affordable Care Act on high cost employer-sponsored health plans.

The actuarial assumptions used in the January 1, 2020 valuation were consistent with the requirements of GASB Statement No. 75 and Actuarial Standards of Practice (ASOP).

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 8 Postemployment Benefits Other Than Pensions (OPEB) - Continued

Changes in the Total OPEB Liability

	Solid Waste Fund	Governmental Activities	County-Wide
Balance at January 1, 2020	$ 1,005,637	$ 147,683,527	$ 148,689,164
Changes For the Year			
Service Cost	11,412	5,299,511	5,310,923
Interest Cost	21,854	3,392,170	3,414,024
Changes of Benefit Terms			-
Differences Between Expected and Actual Experience	(177,983)	(27,607,427)	(27,785,410)
Changes in Assumptions or Other Inputs	32,042	6,420,229	6,452,271
Benefit Payments	(88,725)	(4,047,937)	(4,136,662)
Net Change	(201,400)	(16,543,454)	(16,744,854)
Balance at December 31, 2020	**$ 804,237**	**$ 131,140,073**	**$ 131,944,310**

Changes of assumptions and other inputs reflect a change in the discount rate from 2.75% percent in 2019 to 2.00% in 2020.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate
The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease (1.00%)	Discount Rate (2.00%)	1% Increase (3.00%)
Total OPEB Liability	$ 153,853,806	$ 131,944,310	$ 114,275,280

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 8 **Postemployment Benefits Other Than Pensions (OPEB) - Continued**

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate
The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rate:

	1% Decrease	Current Healthcare Trend Rate	1% Increase
Total OPEB Liability	$ 112,169,452	$ 131,944,310	$ 157,426,465

For the year ended December 31, 2020, the County recognized OPEB expense of $3,398,344.

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Solid Waste	Governmental	County-wide
Deferred Outflows of Resources:			
Changes in Assumptions or Other Inputs	$ 79,635	$ 28,107,274	$ 28,186,909
Total	**$ 79,635**	**$ 28,107,274**	**28,186,909**
Deferred Inflows of Resources:			
Differences Between Expected and Actual Experience	$ (153,130)	$ (45,483,541)	(45,636,671)
Changes in Assumptions or Other Inputs		(12,394,291)	(12,394,291)
Total	**$ (153,130)**	**$ (57,877,832)**	**(58,030,962)**

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31,	Solid Waste Fund	Governmental Activities	County-Wide
2021	$ (41,126)	$ (5,254,052)	$ (5,295,178)
2022	(32,369)	(5,254,052)	(5,286,421)
2023		(5,254,052)	(5,254,052)
2024		(5,254,052)	(5,254,052)
2025		(3,968,113)	(3,968,113)
2026 and Thereafter		(4,786,237)	(4,786,237)
	$ (73,495)	**$ (29,770,558)**	**$ (29,844,053)**

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 8 **Postemployment Benefits Other Than Pensions (OPEB) - Continued**

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - Continued

Current Year Activity
The following is a summary of current year activity:

Governmental Activities:	Beginning Balance	Change	Ending Balance
OPEB Liability	$ 147,683,527	$ (16,543,454)	$ 131,140,073
Deferred Outflows of Resources	(26,588,077)	(1,519,197)	(28,107,274)
Deferred Inflows of Resources	40,425,489	17,452,343	57,877,832
Total	**$ 161,520,939**	**$ (610,308)**	**$ 160,910,631**

Solid Waste Fund:	Beginning Balance	Change	Ending Balance
OPEB Liability	$ 1,005,637	$ (201,400)	$ 804,237
Deferred Outflows of Resources	(139,089)	59,454	(79,635)
Deferred Inflows of Resources	139,194	13,936	153,130
Total	**$ 1,005,742**	**$ (128,010)**	**$ 877,732**

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 9 **Serial Bonds**

The County may borrow money in order to acquire land or equipment or construct buildings and improvements. This enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of the capital assets. These long-term liabilities, which are full faith and credit debt of the local government, are recorded in the Statement of Net Position. The provision to be made in future budgets for capital indebtedness represents the amount exclusive of interest, authorized to be collected in future years from taxpayers and others for liquidation of the long-term liabilities. The following is a summary of all long-term obligations outstanding at December 31, 2020:

	Balance December 31, 2019	Additions	Deletions	Balance December 31, 2020	Amount Due Within One Year
Governmental activities:					
Serial Bonds - excluding CTASC	$ 21,245,159	$ 3,765,000	$ (5,280,957)	$ 19,729,202	$ 1,444,216
Premium on Serial Bonds	448,988	238,624	(56,288)	631,324	62,917
Serial Bonds - CTASC, net	12,532,971	87,675		12,620,646	590,000
Compensated Absences	1,643,779	103,549		1,747,328	228,840
NYPA mortgage payable	538,707		(538,707)	-	
Net Pension Liability	7,704,112	21,360,943		29,065,055	
Total OPEB Liability	147,683,527		(16,543,454)	131,140,073	
Due to Other Governments	69,175		(69,175)	-	
Deficiency in Tompkins-				-	
Cortland Community College				-	
Joint Venture	2,843,209	2,244,314		5,087,523	
	194,709,627	27,800,105	(22,488,581)	200,021,151	2,325,973
Business-type activities:					
Serial Bonds	8,364,841	760,000	(1,384,043)	7,740,798	620,784
Premium on Serial Bonds	116,765	48,854	(15,238)	150,381	17,272
Compensated Absences	33,789	3,268		37,057	37,057
Net Pension Liability	114,651	432,710		547,361	
Total OPEB Liability	1,005,637		(201,400)	804,237	
Total	**$ 9,635,683**	**$ 1,244,832**	**$ (1,600,681)**	**$ 9,279,834**	**$ 675,113**

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 9 **Serial Bonds - Continued**

The following is a summary of maturity of the long-term indebtedness for Governmental and Business-type activities:

	Original Date of Issue	Date of Final Maturity	Interest Rate	Original Amount	Balance December 31, 2020
Serial Bonds - Excluding CTASC					
Public Improvement	2015	2035	2.75 - 3.00%	7,452,000	$ 5,965,000
Public Improvement Refunding	2015	2032	1.00 - 5.00%	8,120,000	6,035,000
EFC Public Improvement	2015	2034	.200% - 3.882%	7,849,513	5,750,000
Public Improvement	2017	2035	2.00 - 3.00%	6,239,203	5,230,000
Public Improvement Refunding	2020	2032	2.00 - 4.00%	760,000	745,000
Public Improvement Refunding	2020	2038	2.00 - 3.00%	3,765,000	3,745,000
Total					**$ 27,470,000**

The following is a summary of maturing debt service requirements for general obligation serial bonds - excluding CTASC:

	Principal	Interest
2021	$ 2,065,000	$ 823,314
2022	2,130,000	762,526
2023	2,190,000	701,523
2024	1,970,000	640,269
2025	2,030,000	573,746
2026-2030	9,675,000	1,883,037
2031-2035	6,640,000	622,580
2036-2038	770,000	46,650
Total	**$ 27,470,000**	**$ 6,053,645**

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 9 **Serial Bonds - Continued**

The following is a summary of maturity of the long-term indebtedness of the CTASC:

	Original Date of Issue	Date of Final Maturity	Interest Rate	Original Amount	Balance December 31, 2020
Serial Bonds - CTASC					
Series 2001	2001	2027	4.30 - 5.75%	10,640,000	$ 5,590,000
Series 2005	2005	2060	6.00 - 7.15%	2,827,986	2,827,986
Accreted Interest - Series 2005					4,235,920
Bond Discount - Series 2001					(33,260)
Total					**$ 12,620,646**

The original purchase price for the County's future rights, title, and interest in the TSRs was financed through the issuance of Series 2001 Bonds in the amount of $10,640,000 with interest rates ranging from 4.27% to 5.75%. The 2001 Bonds were sold at a discount of $123,538, for a net issue price of $10,516,462. The discount is being amortized over the maturity period of the bonds using the straight-line method. The bonds mature from June 1, 2006 until June 1, 2043 under term restructuring and from June 1, 2002 until June 1, 2027 under the super sinker payment schedule. The second bond issued was issued November 29, 2005 and is a capital appreciation bond. These bonds are subordinate bonds to the original issue bonds detailed about and cannot be defeased until the original issue bonds are paid in full. These bonds were issued in different series with different interest and maturity rates. These bonds shall accrue interest at their stated rates from the Series 2005 delivery date, which interest shall accrue and not be payable, compounded semiannually, until maturity. Interest accrued for the year ended December 31, 2020 was $442,924. During 2020, no principal or interest payments were made on the capital appreciation bonds. The value of the bonds increase based on the interest accrued over the life of the bonds. The total value of the bonds issued at November 29, 2005 was $7,063,905.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 9 **Serial Bonds - Continued**

The following is a summary of maturing debt service requirements for the CTASC. Principal and interest payments for the Series 2001 Bonds are as follows for the years ended December 31,:

	Principal	Interest
2021	$ 590,000	$ 777,401
2022	625,000	771,377
2023	665,000	765,129
2024	700,000	758,790
2025	730,000	752,806
2026-2030	2,280,000	3,775,040
2031-2035		4,987,105
2036-2040	713,160	6,181,850
2041-2045		8,024,531
2046-2050	730,966	10,540,819
2051-2055		10,710,689
2056-2060	1,383,860	9,534,305
Total	**$ 8,417,986**	**$ 57,579,842**

The Series 2005 Bonds are capital appreciation bonds, upon which the investment return on the investment principal is reinvested at a compounded rate until maturity. These are no scheduled principal and interest payments on these bonds other than their respective maturity dates, at which time a single payment is made representing principal and investment return. Such payments are as follows:

	Principal	Accretion
Series S1 Payable June 2038	$ 713,160	2,375,621
Series S2 Payable June 2050	730,966	8,239,753
Series S3 Payable June 2055	649,493	15,101,788
Series S4 Payable June 2060	734,367	30,954,631
Total	**$ 2,827,986**	$ 56,671,793

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 9 **Serial Bonds - Continued**

Interest on all long-term debt for the year was composed of:

Interest Paid	$	1,009,870
Current Year Amortization of Bond Refunding		24,477
Current Year Amortization of Premium		(56,288)
Current Year Accretion		442,923
Current Year Amortization CTASC Bond Discount		4,751
Plus: Interest Accrued in the Current Year		207,452
Less: Interest Accrued in the Prior Year		(193,015)
Total Interest Expense	**$**	**1,440,170**

Interest expense for the Business-type activities for the year ended December 31, 2020 was $280,139.

Note 10 **Bond Anticipation Notes**

Bond anticipation notes (BANs) should be reflected as current or long-term liabilities depending on the refinancing status. For Governmental Funds, if all legal steps have been taken to refinance the BANs, the intent is supported by an ability to consummate refinancing the short-term note on a long-term basis. The proceeds of the debt issue should be reflected as “Other Financing Sources” in the operating statement of the recipient fund. Such notes would be recorded as liabilities in the Government-wide financial statements. At December 31, 2020, the County had no outstanding BANs and there was no BAN activity during the year.

Note 11 **Landfill Closure/Post Closure Costs**

State and federal laws and regulations require the County to place final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the sites for 30 years after closure. Although closure and post closure care costs will be paid only near or after the date landfills stop accepting waste, the County reports a portion of these closure and post closure care costs based on landfill capacity used as of each balance sheet date. Landfill activity is reported in the Solid Waste Fund, an enterprise fund.

The County has a total of $15,861,783 (discounted at 3%) reported as landfill closure and post-closure care liability as prepared by a third party consultant. The total cost consists of total post-closure and closure costs of $14,474,679 for the West Side landfill; $920,241 for the Pine Tree landfill; and $466,863 for the Old Cortland County landfill. The County will recognize the remaining estimated cost of closure and post-closure care as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2020 for the West Side, Pine Tree, and Old Cortland County landfills. The County expects to close the West Side landfill in the year 2040. Actual closure and post-closure costs may be higher due to inflation, changes in technology, or changes in regulations.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 12 **Interfund Transactions**

During the course of normal operations, the County has numerous transactions between funds, including expenditures and transfers of resources primarily to provide services. The Governmental Funds financial statements generally reflect such transactions as transfers whereas the Proprietary Funds record such transactions as nonoperating revenues or expenses.

Interfund receivable and payable balances at December 31, 2020 are as follows:

	Interfund Receivables	Interfund Payables	Interfund Revenue	Interfund Expenditures
Major Funds:				
General Fund	$ 785,365	$	$ 24,609	$ (6,406,895)
County Road Fund		405,639	6,589,940	(40,812)
Non-Major Funds	130,901	422,110	44,790	(554,293)
Proprietary Funds:				
Solid Waste Fund		75,897	342,661	
Internal Service Funds		12,620		
Total	**$ 916,266**	**$ 916,266**	**$ 7,002,000**	**$ (7,002,000)**

Note 13 **Commitments and Contingent Liabilities**

The County or its agencies are named in several lawsuits arising in the ordinary course of the County's operations. These claims and lawsuits, in the opinion of management, are either adequately covered by insurance or will not result in a material impact on the financial position of the County and, therefore, are not reflected in the accompanying financial statements. In the past three years, no settlements exceeded insurance coverage.

The County participates in a number of federally and state assisted programs which are subject to periodic program compliance audits by the grantors or their representatives. Accordingly, any noncompliance by the County with the applicable programs could be established at some future date and have a material effect on the financial condition of the County. There were no material questioned or disallowed costs which have been communicated by grantors as a result of audits for the year ended December 31, 2020.

Note 14 **Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial coverage for the past three years. In addition, the County obtains commercial excess liability coverage in the amount of $4,000,000 for each occurrence with an annual aggregate limit of $4,000,000.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 15 Self Insurance Programs

Workers' Compensation Plan

The County participates in a self-insurance plan, established to pay claims and judgments for workers' compensation. In addition to the County, the Plan includes the City of Cortland, 13 towns and two villages within the County. A third-party administrator processes workers' compensation claims under the general supervision of the County. Beginning January 1, 2020, the plan moved to a Group Insurance model whereby all claims filed January 1, 2020 and after are insured through a commercial insurance carrier. An annual premium for each participant is determined by the commercial insurance carrier. Funding for the tail claims (claims incurred before January 1, 2020) of the Plan is determined separately based on experience over 3 years. 60% of the total assessment is based on the ratio of the participant's three year paid claim average to the total three year paid claim average for all participants and 40% of the assessment is based upon the ratio of the participant's real property assessment valuation to the total valuation of the County.

All revenues and expenses related to the Workers' Compensation Self-Insurance Plan have been recorded and presented as an Internal Service Fund. Local Law 9 of 2016 increased the workers' compensation reserve to $2,000,000. At December 31, 2020, the reserve balance was $885,203. Workers' compensation liability, inclusive of incurred but not reported claims, was $4,832,000. For the year ended 2020, total participant assessments amounted to $1,753,639, of which $1,112,046 was contributed by the County.

Health Insurance

The County offers medical, dental and vision benefits to its employees and retirees with at least 10 years of service and at least 55 years of age at retirement under a self-insured plan. Third-party administrators process all claims under the general supervision of the County. Annually, a third party consultant reviews claim experience and recommends the annual premiums for the subsequent year. Employees and retirees participating in the plan pay a share of the premium per rates determined by County employment contracts.

All revenues and expenses related to the Health Insurance Self-Insurance Plan have been recorded and presented as an Internal Service Fund. Estimated claims liability, inclusive of incurred but not reported claims, totaled $2,358,083. The County's share of premiums for employees and retirees amounted to $11,518,368 for the year ended 2020.

The following represents changes in those aggregate liabilities for the year ended December 31, 2020:

	Health Insurance	Workers' Compensation
January 1, 2020	$ 867,757	$ 4,100,555
Claims and Changes in Estimates	1,490,326	731,445
December 31, 2020	**$ 2,358,083**	**$ 4,832,000**

The balances are included in the accrued liability balance in the financial statements.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 15 **Self Insurance Programs - Continued**

Health Insurance - Continued
The County's Health Insurance Self-Insurance Fund had fund balance of $44,925 at December 31, 2020, which is included in the County's Internal Service Funds.

The County's Workers' Compensation Self-Insurance Fund had a net deficit of $(3,233,379) at December 31, 2020, which is included in the County's Internal Service Funds.

County employees are entitled to coverage under the New York State Unemployment Insurance Law. The County has elected to discharge its liability to the New York State Unemployment Insurance Fund by the benefit reimbursement method; a dollar-for-dollar reimbursement to the fund for benefits paid from the fund to former County employees and charged to the County's account.

Note 16 **Deferred Compensation Plan**
Employees of Cortland County may elect to participate in the New York State Deferred Compensation Plan (457 Plan) created in accordance with Internal Revenue Code §457. The 457 Plan, available to all employees, permits them to defer a portion of their salary until future years, usually after retirement. Per GASB Statement No. 32, "Accounting and Financial Reporting for Internal Revenue Code 457 Deferred Plans," assets are held by an outside trustee and are not reported in the County's financial statements.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 17 Fund Balance Detail

At December 31, 2020, fund balance in the governmental funds was comprised of the following:

	General Fund	County Road Fund	CTASC	Non-Major Funds
Nonspendable				
Prepaid Expenses	$ 1,944,952	$	$ 3,983	$
Total Nonspendable Fund Balance	**$ 1,944,952**	**$ -**	**$ 3,983**	**$ -**
Restricted				
Repair and Maintenance Reserves	$ 745,331	$	$	$
Capital Reserves	1,559,966			
Retirement Contribution Reserve	3,658,406			
Miscellaneous Reserve	1,605,340			147,589
Debt Service Reserve	105,466		808,079	
Total Restricted Fund Balance	**$ 7,674,509**	**$ -**	**$ 808,079**	**$ 147,589**
Assigned				
Appropriated for Next Year's Budget	$ 816,986	$	$	$
Encumbered for:				
General Governmental Support	27,549			
Public Safety	149,861			
Public Health	20,213			
Economic Assistance and Opportunity	2,337			
Transportation				
Culture and recreation	4,494			
Home and Community Services				
Assigned for:				
General Governmental Support			144,619	
Public Safety				
Public Health				
Transportation		13,811		886,224
Economic Assistance and Opportunity				
Home and Community Services				
Total Assigned Fund Balance	**$ 1,021,440**	**$ 13,811**	**$ 144,619**	**$ 886,224**
Unassigned				
Unassigned Fund Balance	$ 11,762,668	$	$	$
Total Unassigned Fund Balance	**$ 11,762,668**	**$ -**	**$ -**	**$ -**

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 18 Tax Abatements

Economic Development Agreements
The County has a number of real property tax abatement agreements entered into by the IDA.

The IDA issues PILOT agreements, which offer tax exemptions in return for the creation of economic development within the County. The IDA offers programs for various projects including manufacturing, warehouse, and distribution; agriculture; tourism, community development; retail; energy production; and housing. All projects are required to create or retain jobs, and may increase property values and/or local tax bases. The abatement agreements stipulate a percentage reduction of property taxes, which can be as much as 100%.

The IDA may recapture the value of all or any exemptions granted if the minimum employment level required for the project is not maintained.

The following is a listing of PILOT agreements in place at December 31, 2020:

Municipality	Numner of Parcels	2020 PILOT Payments	2020 Calculated Taxes	2020 County Taxes Abated
City of Cortland	5	$ 117,548	$ 462,560	$ 345,012
Town of Cortlandville	5	272,700	609,717	337,017
Town of Harford	1	10,936	21,695	10,759
Town of Lapeer	1	-	152,793	152,793
Town of Preble	2	65,481	147,341	81,860
Total		**$ 466,665**	**$ 1,394,106**	**$ 927,441**

The IDA also offers sales and use tax exemptions on the purchase of material, equipment rentals and purchases of project related equipment. Mortgage recording exemptions are also available on all project related financing or refinancing. The amount of sales and mortgage tax exemptions in 2020 were $107,101 and $11,200, respectively.

Sales and use tax exemptions will be recaptured if the IDA grants any sales and use tax exemptions to a project and it is determined that: (i) the project is not entitled to the sales and use tax exemptions; (ii) the sales and use tax exemptions are in excess of the amounts authorized by the IDA; (iii) the sales and use tax exemptions are for property or services not authorized by the IDA as part of the Project; or (iv) the sales and use tax exemptions are taken in cases where the Company fails to comply with a material term or condition to use property or services in the manner approved by the IDA in connection with the Project, then the IDA shall recapture the sales and use taxes which would have been paid had the IDA not been involved in the Project.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 19 **Joint Venture**

The Tompkins Cortland Community College (the College) was established by joint action of the Legislative Boards of Cortland and Tompkins Counties. The College operates under authority of Article 126 of the Education Law and the Rules and Regulations of the State University Trustees. The agreement is for an indefinite period of time. Ownership of existing capital facilities and capital expenses are shared 32% Cortland County and 68% Tompkins County. The College is administered by a nine member Board of Trustees, five of whom are appointed by the legislative boards of the two counties under an apportionment made between the two counties by the State University Trustees, and four by the Governor. The College's annual operating budget is subject to approval by both County legislative boards. Subsidies to meet operational expenses are shared in the ratio of resident students in attendance. The County's share of operations for the current year was $1,757,837.

All monies incidental to college operations are received and expended by the College except for those monies relating to debt service, for which the counties, as sponsors, are responsible. At December 31, 2020, the County's share of College improvement project debt was as follows:

2005 Campus Expansion (2015 Refunding)	$	3,057,858
2014 Master Plan		1,070,000
Total TC3 Debt	**$**	**4,127,858**

The County advanced funds in prior years to the College for its campus master plan and, at December 31, 2020, the College owed the County $2,490,120, reported in due from other governments in the Statement of Net Position. These funds will be paid by the College each year until 2034 under a long-term payment plan.

The College issues separate, independently audited, annual financial statements which may be obtained from their administrative office at 170 North Street, Dryden, NY 13053.

The following is an audited summary of financial information included in financial statements for the joint venture, (combined funds) as of August 31, 2020:

Total Assets	$	46,249,573
Total Deferred Outflows of Resources		19,384,186
Total Liabilities		80,046,206
Total Deferred Inflows of Reosurces		1,486,061
Total Equity (Deficit)		(15,898,508)
Total Revenues		40,503,765
Total Expenses		48,082,457

The County's share of the College's equity (deficit) is 32% or $(5,087,523) at December 31, 2020.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note 20 Stewardship, Compliance and Accountability

Deficit Net Position

At December 31, 2020, the Statement of Net Position had a deficit net position of $(120,291,909) for governmental activities. This is the result of the requirement to report the Net Pension Liability and Other Postemployment total liability with no requirement or mechanism to fund these liabilities. This deficit is not expected to be eliminated during the normal course of operations.

At December 31, 2020, the Solid Waste Fund had a deficit net position of $(10,699,245). This is the result of the requirement to report the estimated post-closure costs, net pension liability and other postemployment benefits liability in the Statement of Net Position. Per resolution 389-18, $3 per ton tipping fee is to be reserved for post-closure costs. At December 31, 2020, the County had $652,278 reserved for this liability. There is no requirement or mechanism to fund the net pension and other postemployment liabilities. This deficit is not expected to be eliminated during the normal course of operations.

The Workers' Compensation Self-Insurance Fund had a deficit net position at December 31, 2020 in the amount of $(3,233,379). This was the result of reporting incurred but not reported claims liability in the amount of $4,832,000. A reserve in the amount of $885,203 has been set-aside to pay these claims. This deficit is expected to be eliminated during the normal course of operations with future assessments charged to Plan participants.

Note 21 Subsequent Events

In March 2021, the American Rescue Plan bill was passed, a $1.9 trillion COVID-19 relief bill. This bill provides $65 billion in direct aid to counties. Cortland County's allocation is $9,242,051. The funds may be used to respond to the public health emergency or its negative impacts, to respond to workers performing essential work during the COVID-19 public health emergency, the provision of government services to the extent of the reduction in revenue and for the investment in water, sewer, or broadband infrastructure and must be spent over a two year period.

COUNTY OF CORTLAND

BUDGETARY COMPARISON SCHEDULE (NON-U.S. GAAP)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	Original Budget	Final Budget	Actual	Encumbrances	Variance Favorable-(Unfavorable)
REVENUES					
Real Property Taxes	$ 36,456,704	$ 36,456,704	$ 36,294,412	$	$ (162,292)
Real Property Tax Items	719,183	719,183	628,949		(90,234)
Nonproperty Tax Items	31,311,714	31,311,714	31,548,074		236,360
Departmental Income	7,840,898	7,985,283	6,761,922		(1,223,361)
Intergovernmental Charges	1,015,055	1,015,055	949,171		(65,884)
Use of Money and Property	176,300	176,300	200,253		23,953
Fines and Forfeitures	153,585	105,000	97,569		(7,431)
Sale of Property and Compensation for Loss	2,500	2,500	30,112		27,612
Miscellaneous Local Sources	70,000	526,347	393,218		(133,129)
State Sources	15,674,074	19,085,883	13,218,200		(5,867,683)
Federal Sources	9,314,643	10,486,577	9,907,340		(579,237)
Total Revenues	**102,734,656**	**107,870,546**	**100,029,220**	**-**	**(7,841,326)**
EXPENDITURES					
General Governmental Support	24,505,864	25,186,313	23,833,527	27,549	1,325,237
Education	4,338,928	4,388,928	3,519,579		869,349
Public Safety	15,157,443	16,813,965	15,698,354	149,861	965,750
Public Health	9,766,290	12,020,682	9,579,861	20,213	2,420,608
Transportation	857,079	2,974,276	2,868,064		106,212
Economic Assistance and Opportunity	35,021,897	35,261,815	30,332,552	2,337	4,926,926
Culture and Recreation	202,699	254,519	244,636		9,883
Home and Community Services	855,244	859,738	817,809	4,494	37,435
Employee Benefits	5,455,993	5,755,993	5,820,615		(64,622)
Debt Service (Principal and Interest)	1,095,870	1,368,552	4,291,982		(2,923,430)
Total Expenditures	**97,257,307**	**104,884,781**	**97,006,979**	**204,454**	**7,673,348**
Excess of Revenues (Expenditures)	5,477,349	2,985,765	3,022,241	(204,454)	(167,978)
OTHER FINANCING SOURCES (USES)					
Interfund Transfers In		24,609	24,609		-
Interfund Transfers (Out)	(5,933,527)	(6,284,566)	(6,406,895)		(122,329)
Proceeds of Obligations			2,560,200		2,560,200
Premium on Obligations			162,264		162,264
Total Other Financing (Uses)	(5,933,527)	(6,259,957)	(3,659,822)	-	2,600,135
Excess of Revenues (Expenditures) and Other Financing Sources (Uses)	(456,178)	(3,274,192)	(637,581)	$ (204,454)	$ 2,432,157
Appropriated Fund Balance	1,932,178	4,750,192			
Appropriated Reserves	(1,476,000)	(1,476,000)			
Net Increase	$ -	$ -	(637,581)		
Fund Balance, Beginning			23,041,149		
Fund Balance, Ending			$ 22,403,568		

See Notes to Required Supplementary Information

COUNTY OF CORTLAND

BUDGETARY COMPARISON SCHEDULE (NON-U.S. GAAP)
COUNTY ROAD FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	Original Budget	Final Budget	Actual	Encumbrances	Variance Favorable-(Unfavorable)
REVENUES					
Intergovernmental Charges	$ 1,011,000	$ 1,011,000	$ 787,165	$	$ (223,835)
Use of Money and Property	100	100	707		607
Sale of Property and Compensation for Loss			1		1
State Sources	1,509,842	1,702,241	1,581,099		(121,142)
Federal Sources		280,000	43,909		(236,091)
Total Revenues	2,520,942	2,993,341	2,412,881	-	(580,460)
EXPENDITURES					
Public Safety	171,280	171,280	165,679		5,601
Transportation	8,057,313	8,488,900	7,307,921		1,180,979
Debt Service (Principal and Interest)	882,289	878,130	2,129,028		(1,250,898)
Total Expenditures	9,110,882	9,538,310	9,602,628	-	(64,318)
Excess of Revenues (Expenditures)	(6,589,940)	(6,544,969)	(7,189,747)	-	(644,778)
OTHER FINANCING SOURCES (USES)					
Interfund Transfers In	6,589,940	6,589,940	6,589,940		-
Interfund Transfers (Out)		(40,812)	(40,812)		-
Proceeds of Obligations			1,204,800		1,204,800
Premium on Obligations			76,360		76,360
Total Other Financing Sources	6,589,940	6,549,128	7,830,288	-	1,281,160
Excess of Revenues (Expenditures) and Other Financing Sources (Uses)	-	4,159	640,541	**$ -**	**$ 636,382**
Appropriated Fund Balance		(4,159)			
Net Decrease	**$ -**	**$ -**	640,541		
Fund Balance, Beginning			(626,730)		
Fund Balance, Ending			**$ 13,811**		

See Notes to Required Supplementary Information

COUNTY OF CORTLAND

SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS FOR THE LAST 10 YEARS

	2020	2019	2018
Governmental Activities			
Service Cost	**$ 5,299,511**	$ 5,469,313	$ 6,494,01
Interest Cost	**3,392,170**	5,378,513	5,257,90
Changes of Benefit Terms		(2,115,010)	
Differences Between Expected and Actual Experience	**(27,607,427)**	(29,174,776)	
Changes in Assumptions or Other Inputs Benefit Payments	**6,420,229**	30,666,003	(20,602,42
Benefit Payments	**(4,047,937)**	(4,089,201)	(3,911,64
	(16,543,454)	6,134,842	(12,762,14
Total OPEB Liability - Beginning	**147,683,527**	141,548,685	154,310,83
Total OPEB Liability - Ending	**$ 131,140,073**	**$ 147,683,527**	**$ 141,548,68**
Covered Employee Payroll	**$ 26,968,760**	$ 26,722,892	$ 22,849,29
Total OPEB Liability as a Percentage of Covered Payroll	**486%**	553%	61
Solid Waste Fund			
Service Cost	**$ 11,412**	$ 10,151	$ 11,85
Interest Cost	**21,854**	35,475	37,15
Differences Between Expected and Actual Experience	**(177,983)**	(161,247)	
Changes in Assumptions or Other Inputs Benefit Payments	**32,042**	218,117	(132,08
Benefit Payments	**(88,725)**	(85,791)	(77,49
	(201,400)	16,705	(160,55
Total OPEB Liability - Beginning	**1,005,637**	988,932	1,149,48
Total OPEB Liability - Ending	**$ 804,237**	**$ 1,005,637**	**$ 988,93**
Covered Employee Payroll	**$ 507,883**	$ 396,935	$ 314,69
Total OPEB Liability as a Percentage of Covered Payroll	**158%**	253%	314

* Information is unavailable and will be presented as information becomes available.

See Notes to Required Supplementary Information

2017	2016	2015	2014	2013	2012	2011
$ *	$ *	$ *	$ *	$ *	$ *	$
*	*	*	*	*	*	
*	*	*	*	*	*	
*	*	*	*	*	*	
*	*	*	*	*	*	
*	*	*	*	*	*	
*	*	*	*	*	*	
*	*	*	*	*	*	
	$ *	$ *	$ *	$ *	$ *	$
$ *	$ *	$ *	$ *	$ *	$ *	$
*						
	*	*	*	*	*	
$ *	$ *	$ *	$ *	$ *	$ *	$
*	*	*	*	*	*	
*	*	*	*	*	*	
*	*	*	*	*	*	
*	*	*	*	*	*	
*	*	*	*	*	*	
*	*	*	*	*	*	
	$ *	$ *	$ *	$ *	$ *	$
$ *	$ *	$ *	$ *	$ *	$ *	$
*	*	*	*	*	*	

COUNTY OF CORTLAND

SCHEDULE OF COUNTY'S CONTRIBUTIONS
NYSLRS PENSION PLAN
FOR THE LAST 10 FISCAL YEARS

Cortland County	**2020**	**2019**	**2018**
Contractually Required Contribution	**$ 3,855,024**	$ 3,797,859	$ 3,794,195
Contributions in Relation to the Contractually Required Contribution	**(3,855,024)**	(3,797,859)	(3,794,195)
Contribution Deficiency (Excess)	**-**	-	-
County's Covered Employee Payroll	**25,856,969**	25,168,364	24,842,388
Contributions as a Percentage of Covered Employee Payroll	**14.9%**	15.1%	15.3%
Soil and Water Conservation District			
Contractually Required Contribution	**$ 67,104**	$ 65,089	$ 63,191
Contributions in Relation to the Contractually Required Contribution	**(67,104)**	(65,089)	(63,191)
Contribution Deficiency (Excess)	**-**	-	-
District's Covered Employee Payroll	**458,407**	542,560	435,502
Contributions as a Percentage of Covered Employee Payroll	**14.6%**	12.0%	14.5%

* *Information Not Available*

See Notes to Required Supplementary Information

2017	2016	2015	2014	2013	2012	2011
$ 4,043,153	$ 3,893,602	$ 4,364,375	$ *	$ *	$ *	$ *
(4,043,153)	(3,893,602)	(4,364,375)	*	*	*	*
-	-	-	*	*	*	*
25,787,925	24,242,194	20,468,035	*	*	*	*
15.7%	16.1%	21.3%	*	*	*	*
$ 71,962	$ 93,060	$ 105,938	$ *	$ *	$ *	$ *
(71,962)	(93,060)	(105,938)	*	*	*	*
-	-	-	*	*	*	*
453,586	478,804	460,948	*	*	*	*
15.9%	19.4%	23.0%	*	*	*	*

COUNTY OF CORTLAND

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY NYSLRS PENSION PLAN FOR THE YEARS ENDED DECEMBER 31,

Cortland County	**2020**	**2019**	**2018**
County's Proportion of the Net Pension Liability	**0.1118269%**	0.1103518%	0.1164583%
County's Proportionate Share of the Net Pension Liability	**$ 29,612,416**	$ 7,818,763	$ 3,758,629
County's Covered Employee Payroll During the Measurement Period	**25,856,969**	25,168,364	24,842,388
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Employee Payroll	**114.52%**	31.07%	15.13%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	**86.4%**	96.3%	98.2%

Soil and Water Conservation District			
District's Proportion of the Net Pension Liability	0.0023115%	0.0023305%	0.0018842%
County's Proportionate Share of the Net Pension Liability	**$ 612,104**	$ 165,121	$ 60,813
District's Covered Employee Payroll During the Measurement Period	**458,407**	542,560	435,502
District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Employee Payroll	**133.53%**	30.43%	13.96%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	**86.4%**	96.3%	98.2%

See Notes to Required Supplementary Information

2017	2016	2015
0.1108474%	0.1168980%	0.1090136%
$ 10,415,471	$ 17,926,529	$ 3,682,747
25,787,925	24,242,194	20,468,035
40.39%	73.95%	17.99%
94.7%	90.7%	97.9%
0.0022222%	0.0025960%	0.0026158%
$ 208,806	$ 416,670	$ 88,367
453,586	478,804	460,948
46.03%	87.02%	19.17%
94.7%	90.7%	97.9%

COUNTY OF CORTLAND

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2020

Note 1 **Budget Basis of Accounting**

Budgets are adopted annually on a basis consistent with U.S. GAAP for the General, Special Revenue, County Road, Road Machinery, and Refuse Funds. Appropriations authorized for the current year are increased by the amount of encumbrances carried forward from the prior year. Encumbrances are not considered a disbursement in the financial plan or an expenditure in the U.S. GAAP-based financial statement, but reserve a portion of the applicable appropriation, thereby ensuring that the appropriations are not exceeded.

Budgetary controls for the Special Grant Fund are established in accordance with the applicable grant agreements, which cover periods other than the County's fiscal year.

Note 2 **Budget Policies**

No later than November 15, the budget officer submits a tentative budget to the Clerk of the Board of Legislators for the fiscal year commencing the following January 1. The tentative budget includes proposed expenditures and the proposed means of financing for all funds.

After public hearings are conducted to obtain taxpayer comments, no later than December 20, the Board of Legislators adopts the budget.

Budget modifications are authorized by resolution of the Board of Legislators; the budget officer is authorized to transfer certain budgeted amounts other than for personal services or equipment.

Note 3 **Encumbrances**

Encumbrances are recorded to reserve a portion of fund balance for outstanding commitments to be financed from current appropriations. Encumbrance accounting, under which contracts and other commitments for the expenditure of monies are recorded for budgetary control purposes to reserve that portion of the applicable appropriations, is employed in the General and Special Revenue Funds. Encumbrances are reported as assigned fund balances, as they do not constitute expenditures or liabilities. Expenditures for such commitments are recorded in the period in which the liability is incurred.

Note 4 **Overexpenditures**

At December 31, 2020, the County had actual expenditures and encumbrances in excess of the modified budgetary amounts for debt service in the General and County Road funds of $2,923,430 and $1,250,898, respectively. Additionally, in the General Fund, the employee benefits were $64,622 in excess of the final budgeted amounts.

Note 5 **Schedule of Changes in the County's Total OPEB Liability and Related Ratios**

Changes of assumptions and other inputs reflected the effect of changes in the discount rate each period. The following are the discount rates in each period.

2020 - 2.00%
2019 - 2.75%

COUNTY OF CORTLAND

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2020

Note 6 **Schedule of the County's Proportionate Share of the Net Pension Liability**

The Schedule of the County's Proportionate Share of the Net Pension Liability, presented as required supplementary information, presents five years of information. This schedule will present ten years of information as it becomes available from the pension plans.

Note 7 **Schedule of County's Contributions - NYSLRS Pension Plans and Schedule of the County's Proportionate Share of the Net Pension Liability**

NYSLRS

Changes in Benefit Terms

There were no significant legislative changes in benefits.

Changes of Assumptions

There were changes in the economic (investment rate of return, inflation, COLA, and salary scales) and demographic (pensioner mortality and active member decrements) assumptions used in the April 1, 2019 actuarial valuation.

Methods and Assumptions Used in Calculations of Actuarially Determined Contributions

The April 1, 2019 actuarial valuation determines the employer rates for contributions payable in fiscal year 2020. The following actuarial methods and assumptions were used:

Actuarial Cost Method	The System is funded using the Aggregate Cost Method. All unfunded actuarial liabilities are evenly amortized (as a percentage of projected pay) over the remaining worker lifetimes of the valuation cohort.
Asset Valuation Period	Five-year level smoothing of the difference between the actual gain and the expected gain using the assumed investment rate of return.
Inflation	2.5%
Salary Scale	4.2% in ERS, indexed by service.
Investment Rate of Return	6.8% compounded annually, net of investment expenses, including inflation.
Cost of Living Adjustments	1.3% annually.

COUNTY OF CORTLAND

COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2020

	Special Revenue Funds				
	Road Machinery Fund	Miscellaneous Special Revenue Fund	Special Grant Fund	Capital Projects Fund	Total Non-Major Government Funds
ASSETS					
Cash and Cash Equivalents - Unrestricted	$ 835,342	$	$	$	$ 835,342
Cash and Cash Equivalents - Restricted		148,430	172,628		321,058
Due from Other Funds	130,901				130,901
Due from State and Federal Governments			24,465	408,954	433,419
Other Receivables, Net	13,489		6,179		19,668
Total Assets	**$ 979,732**	**$ 148,430**	**$ 203,272**	**$ 408,954**	**$ 1,740,388**
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts Payable	$ 56,413	$	$ 2,821	$ 42,214	$ 101,448
Accrued Liabilities	3,450		5,293		8,743
Due to Other Funds	33,645	841	20,884	366,740	422,110
Due to Other Governments			18,949		18,949
Total Liabilities	93,508	841	47,947	408,954	551,250
Deferred Inflows of Resources					
Unavailable Revenue			155,325		155,325
Total Deferred Inflows of Resources	-	-	155,325	-	155,325
Fund Balances					
Restricted		147,589			147,589
Assigned	886,224				886,224
Total Fund Balances	886,224	147,589	-	-	1,033,813
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 979,732**	**$ 148,430**	**$ 203,272**	**$ 408,954**	**$ 1,740,388**

COUNTY OF CORTLAND

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2020

	Special Revenue Funds				
	Road Machinery Fund	**Miscellaneous Special Revenue Fund**	**Special Grant Fund**	**Capital Projects Fund**	**Total Non-Major Governmental Funds**
REVENUES					
Intergovernmental Charges	$ 102,007	$	$	$	$ 102,007
Use of Money and Property	1,748,370		59,961		1,808,331
Sale of Property and Compensation for Loss	62,974				62,974
Miscellaneous Local Sources		102,427	1,091		103,518
State Sources	487,330			400,966	888,296
Federal Sources			674,512	431,973	1,106,485
Other Revenue	70,672				70,672
Total Revenues	2,471,353	102,427	735,564	832,939	4,142,283
EXPENDITURES					
Current					
Public Safety				(224)	(224)
Health		275			275
Transportation	1,645,223			561,443	2,206,666
Economic Assistance and Opportunity		91,517	707,178		798,695
Culture and Recreation				3,028	3,028
Home and Community Services			28,386		28,386
Debt Service (Principal and Interest)	148,041				148,041
Total Expenditures	1,793,264	91,792	735,564	564,247	3,184,867
Excess of Revenues (Expenditures)	678,089	10,635	-	268,692	957,416
OTHER FINANCING SOURCES (USES)					
Interfund Transfers In	16,203			28,587	44,790
Interfund Transfers (Out)	(554,293)				(554,293)
Total Other Financing Sources (Uses)	(538,090)	-	-	28,587	(509,503)
Excess of Revenues (Expenditures) and Other Financing Uses (Sources)	139,999	10,635	-	297,279	447,913
Fund Balances, Beginning	746,225	136,954	-	(297,279)	585,900
Fund Balances, Ending	**$ 886,224**	**$ 147,589**	**$ -**	**$ -**	**$ 1,033,813**

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Legislators
County of Cortland
Cortland, New York

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Cortland, New York (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated _____, 2021.

Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under Government Auditing Standards, described in the accompanying Schedule of Findings and Questioned Costs as item 2020-001.

Purpose of This Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
____, 2021

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Legislators
County of Cortland
Cortland, New York

Report on Compliance for Each Major Federal Program
We have audited the County of Cortland's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. The County's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility
Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility
Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program
In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
______, 2021

COUNTY OF CORTLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Catalog #	Pass-Through Grantor #	Expenditures to Subrecipients	Federal Expenditures
U.S. Department of Agriculture				
Passed through NYS Department of Social Services:				
SNAP Cluster:				
State Administrative Matching Grants for				
Supplemental Nutrition Assistance Program	10.561	(1)	$ -	$ 695,483
Total SNAP Cluster				695,483
Total U.S. Department of Agriculture				695,483
U.S. Department of Housing and Urban Development				
Passed through NYS Homes and Community Renewal:				
Community Development Block Grants/Entitlement Grants	14.218	286ME89-17		28,386
Total U.S. Department of Housing and Urban Development			-	28,386
U.S. Department of Justice				
Passed through NYS Division of Criminal Justice Services				
Crime Victim Assistance	16.575	C010935		127,340
Total U.S. Department of Justice				127,340
Subtotal			-	851,209

(1) Denotes - Unable to Obtain from Pass-Through Entity

See Notes to Schedule of Expenditures of Federal Awards

COUNTY OF CORTLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2020

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Catalog #	Pass-Through Grantor #	Expenditures to Subrecipients	Federal Expenditures
Subtotal Carried Forward			$ -	$ 851,209
U.S. Department of Labor				
Direct Program:				
Trade Adjustment Assistance	17.245	N/A		13,491
Workforce Investment Act (WIA) National Emergency Grant	17.277	N/A	3,307	11,383
Passed Through NYS Department of Labor:				
WIA/WIOA Cluster:				
WIOA Adult Program	17.258	(1)	131,799	324,769
WIOA Youth Activities	17.259	(1)	81,254	222,767
WIOA Dislocated Worker Formula Grants	17.260	(1)	129,838	299,775
Total WIA/WIOA Cluster			342,891	847,311
Total U.S. Department of Labor			346,198	872,185
U.S. Department of Transportation				
Direct Program:				
Airport Improvement Program	20.106	N/A		219,000
Passed through NYS Department of Transportation:				
Formula Grants for Rural Areas and Tribal Transit Program	20.509	C004119		636,000
Formula Grants for Rural Areas and Tribal Transit Program	20.509	C004167		155,610
Formula Grants for Rural Areas and Tribal Transit Program	20.509	C004192		796,575
Total Formula Grants for Rural Areas and Tribal Transit Program			-	1,588,185
Interagency Hazardous Materials Public Sector Training and Planning	20.703	T838496		5,172
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	D040024		44,249
Highway Planning and Construction	20.205	D035602		176,072
Highway Planning and Construction	20.205	D036170		9,652
Highway Planning and Construction	20.205	D036174		13,000
Total Highway Planning and Construction Cluster				242,973
Passed through Governor's Safety Council:				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	T006548		27,606
Occupant Protection Incentive Grants	20.602	T006497		2,457
Total Highway Safety Cluster				30,063
Total U.S. Department of Transportation				2,085,393
Subtotal			346,198	3,808,787

(1) Denotes - Unable to Obtain from Pass-Through Entity

See Notes to Schedule of Expenditures of Federal Awards

COUNTY OF CORTLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2020

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Catalog #	Pass-Through Grantor #	Expenditures to Subrecipients	Federal Expenditur
Subtotal Carried Forward			$ 346,198	$ 3,808,78
U.S. Department of Homeland Security				
Passed through State Division of Homeland Security and Emergency Services:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	N/A		43,90
Homeland Security Grant Program	97.067	T970080		14,68
Homeland Security Grant Program	97.067	T970082		43,16
Homeland Security Grant Program	97.067	T970092		
Total Homeland Security Grant Program				57,84
Emergency Management Performance Grant	97.042	T838405		28,23
Emergency Management Performance Grant	97.042	T970004		10,78
Emergency Management Performance Grant	97.042	T970095		
Total Emergency Management Performance Grant				39,01
Pre-Disaster Mitigation	94.047	C000817		76,85
Total U.S. Department of Homeland Security				217,62
U.S. Environmental Protection Agency				
Passed through NYS Department of Health:				
State Indoor Radon Grants	66.063	T30730		3,62
Total U.S. Environmental Protection Agency				3,62
U.S. Department of Education				
Passed through NYS Department of Health:				
Special Education - Grants for Infants and Families	84.181	C031627		14,34
Total Special Education Grants for Infants and Families and U.S. Department of Education				14,34
U.S. Department of Health and Human Services				
Direct Program:				
Provider Relief Fund	93.498	N/A		34,95
Passed through NYS Office for the Aging:				
Aging Cluster:				
Special Programs for the Aging, Title III, Part C - Nutrition Services	93.045	(1)		150,75
Special Programs for the Aging, Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	(1)		73,87
Nutrition Service Initiative Program	93.053	(1)		75,97
Total Aging Cluster				300,59
Special Programs for the Aging, Title III, Part D - Disease Prevention and Health Promotion	93.043	(1)		3,46
National Family Caregiver Support, Title III, Part E	93.052	(1)		31,16
Subtotal of U.S. Department of Health and Human Services				370,18
Subtotal			346,198	4,414,56

(1) Denotes - Unable to Obtain from Pass-Through Entity

See Notes to Schedule of Expenditures of Federal Awards

COUNTY OF CORTLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2020

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Catalog #	Pass-Through Grantor #	Expenditures to Subrecipients	Federal Expenditures
Subtotal Carried Forward			$ 346,198	$ 4,414,569
U.S. Department of Health and Human Services, Continued				
Passed through Cortland Area Communities That Care Coalition, Inc:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	N/A		6,000
Passed through NYS Health Department:				
Maternal and Child Health Services Block Grant to the States	93.994	C035195		24,334
Maternal and Child Health Services Block Grant to the States	93.994	C305711		17,660
Maternal and Child Health Services Block Grant to the States	93.994	C030877		4,377
Total Maternal and Child Health Services Block Grant to the States				46,371
Medical Assistance Program	93.778	N/A		575,589
Family Planning Services	93.217	C035195		12,167
Immunization Cooperative Agreements	93.268	C032511		2,816
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A		47,157
Passed through Health Research Inc.:				
Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074	1596-13/14		74,554
Epidemiology and Laboratory Capacity for Infecious Diseases	93.323	6411-01		177,511
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	6314-11		83,945
Passed through NYS Department of Temporary and Disability Assistance:				
TANF Cluster:				
Temporary Assistance for Needy Families	93.558	(1)	142,218	3,227,823
Total TANF Cluster			142,218	3,227,823
Child Support Enforcement	93.563	(1)		286,590
Low-Income Home Energy Assistance - HEAP	93.568	(1)		2,405,708
Passed through NYS Department of Family Assistance				
Guardianship Assistance	93.090	N/A		1,106
Child Care and Development Block Grant	93.575	N/A		66,877
Foster Care - Title IV-E	93.658	N/A		764,360
Adoption Assistance	93.659	N/A		817,073
Social Services Block Grant	93.667	N/A		708,863
John F. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	N/A		12,745
Total U.S. Department of Health and Human Services			142,218	9,687,441
Social Security Administration				
Passed through Office of Mental Health:				
Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries	96.009	N/A		6,015
Total Social Security Administration				6,015
Total Expenditures of Federal Awards			**$ 488,416**	**$ 13,737,839**

(1) Denotes - Unable to Obtain from Pass-Through Entity

See Notes to Schedule of Expenditures of Federal Awards

COUNTY OF CORTLAND

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2020

Note 1 **Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs administered by the County, an entity as defined in Note 1 to the County's basic financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through from other government agencies, are included on the Schedule of Expenditures of Federal Awards.

Note 2 **Basis of Accounting**

The basis of accounting varies by federal program consistent with the underlying regulations pertaining to each program. The amounts reported as federal expenditures generally were obtained from the appropriate federal financial reports for the applicable program and periods. The amounts reported in these federal financial reports are prepared from records maintained for each program. These records are periodically reconciled to the general ledger which is the source of the basic financial statements.

Note 3 **Indirect Costs**

Indirect costs are included in the reported expenditures to the extent they are included in the federal financial reports used as the source for the data presented. The County has not elected to use the 10% de minimus indirect cost rate allowed under Uniform Guidance.

Note 4 **Matching Costs**

Matching costs (for example, the County's share of certain program costs) are not included in the reported expenditures.

Note 5 **Department of Social Services - Administrative Costs**

Differences between the amounts reflected in the Schedule of Expenditures of Federal Awards and the Department of Social Services' Federal Financial Reports (RF-2 claims) are due to the allocation of administrative costs to the individual programs.

Note 6 **Other Disclosures**

Insurance is carried to cover vehicles purchased with Federal funds. Other equipment purchased with Federal funds has only a nominal value and is covered by the County's casualty insurance policies.

COUNTY OF CORTLAND

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Section I **Summary of Auditors' Results:**

Financial Statements

Type of Auditors' Report Issued — Unmodified

Internal Control Over Financial Reporting

Material Weakness(es) Identified? _____ Yes __X__ No

Significant Deficiency(ies) Identified that are not Considered to be Material Weakness(es)? _____ Yes __X__ None Reported

Noncompliance Material to Financial Statements Noted? __X__ Yes ____ No

Federal Awards

Internal Control Over Major Programs

Material Weakness(es) Identified? _____ Yes __X__ No

Significant Deficiency(ies) Identified that are not Considered to be Material Weakness(es)? _____ Yes __X__ None Reported

Type of Auditors' Report Issued on Compliance for Major Programs — Unmodified

Any Audit Findings Disclosed that are Required to be Reported in Accordance with Uniform Guidance §200.516(a) _____ Yes __X__ No

Identification of Major Programs

CFDA Numbers	Name of Federal Program or Cluster
93.558	Temporary Assistance for Needy Families (TANF)
93.659	Adoption Assistance - Title IV-E

Dollar Threshold Used to Distinguish Between Type A and Type B Programs — $ 750,000

Auditee Qualified as Low-Risk Auditee __X__ Yes _____ No

Section II **Financial Statement Findings**

2020-001 Expenditures in Excess of the Final Budget

Condition:
At December 31, 2020, the County had actual expenditures and encumbrances in excess of the modified budgetary amounts for debt service in the General and County Road funds of $2,923,430 and $1,250,898, respectively. Additionally, in the General Fund, the employee benefits were $64,622 in excess of the final budgeted amounts.

Criteria:
The New York State Office of the Comptroller specifies that expenditures should be within the parameters of the budget and any amounts in excess of the budgeted amounts would require a budget amendment and adjustment.

Cause:
The over expenditures are primarily the result of unanticipated additional payments on debt during the 2020 fiscal year. New debt issuances of $2,722,464 in the General Fund and $1,281,160 in the County Road Fund largely offset the overexpenditures. Budget modifications adjustments for these additional payments and sources of funds were not approved by the Legislature and therefore not entered into the Counties accounting software.

Effect:
The County is not in compliance with the laws governing municipal budgets.

Recommendation:
We recommend the County monitor budget status throughout the year. If changes are required, sufficient budget transfers should be approved and recorded, to ensure the County stays within its budget authority. If budget transfers are not sufficient to fulfill the Counties needs, budget modifications or cost containment measures may be necessary to adhere to the approved and subsequently modified budget.

Response:
Management monitors the expenditures throughout the year and adjusts the budget as necessary. The above referenced over expenditures were the result of non-routine transactions that are isolated in nature and were finalized late in the fiscal year. The transactions when approved, did not explicitly include authorization to amend the budget and therefore out of an abundance of caution and transparency, no adjustment was entered into the accounting records.

Section III **Federal Award Findings and Questioned Costs** — None

Cortland County

Revenue Comparison 2018 - 2021 through May 31, 2021

	2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	2021 ACTUALS
GENERAL FUND				
1010 BOARD OF LEGISLATORS	-	(10,000.00)	-	(10,000.00)
1040 CLERK OF THE LEGISLATIVE BOARD	-	(90.00)	-	-
1165 DISTRICT ATTORNEY	(17,263.39)	(8,853.39)	(26,744.02)	(138,521.42)
1170 PUBLIC DEFENDER	(74,323.93)	(2,625.00)	(278,206.12)	-
1175 ASSIGNED COUNSEL	-	-	203.82	-
1325 COUNTY TREASURER	(35,274,189.63)	(36,281,934.16)	(36,857,721.58)	(37,717,848.84)
1355 REAL PROPERTY TAX SERVICE	(26,665.27)	(26,077.25)	(27,128.34)	(26,165.75)
1410 COUNTY CLERK - CIVIL/RECORDS	(222,198.39)	(207,308.79)	(320,181.35)	(347,247.86)
1411 COUNTY CLERK - MOTOR VEHICLES	(239,113.97)	(245,442.28)	(162,638.98)	(238,879.94)
1420 COUNTY ATTORNEY	(265.63)	(2,050.16)	-	-
1430 PERSONNEL - CIVIL SERVICE	(2,262.95)	(1,710.00)	(3,058.00)	(1,087.50)
1450 ELECTIONS	(790.00)	(214.00)	(286.27)	(1,208.60)
1610 TELEPHONE SHARED SERVICE	(91,317.61)	(91,101.54)	(95,655.32)	(93,300.80)
1620 BUILDING & GROUNDS	(198,503.25)	(37,152.41)	(42,190.50)	(44,647.22)
1680 INFORMATION TECHNOLOGY	(16,247.90)	(8,520.40)	(8,520.40)	(8,520.40)
1985 SALES TAX	(9,204,185.05)	(9,345,574.98)	(9,315,466.65)	(10,549,034.28)
2497 DEBT SERVICE TOMPKINS CO/TC3	-	-	-	(195,000.00)
3020 EMERGENCY RSP & COMMUNICATION	(59,509.90)	(653,929.16)	(256,329.88)	(59,494.88)
3110 SHERIFF	(59,944.74)	(39,342.54)	(32,308.75)	(20,761.93)
3120 SHERIFF ROAD PATROL	(69,694.56)	(171,381.23)	(153,557.18)	(123,189.44)
3140 PROBATION	(132,001.98)	(115,216.58)	(145,677.51)	(104,910.14)
3141 PROBATION ATI (3140 AUD)	(981.51)	(1,535.14)	(1,063.03)	(2,835.68)
3150 JAIL	(6,834.89)	(3,249.16)	(1,512.80)	(46,084.88)
3315 STOP DWI	(63,257.25)	(49,220.76)	(23,167.96)	(18,028.23)
3410 FIRE / EMERGENCY MANAGEMENT	0.50	(17,363.65)	(12,751.53)	(6,408.00)
3625 HANDICAPPED PARKING EDUC FUND	(15.00)	(30.00)	-	-
4010 HEALTH DEPARTMENT ADMIN	(476,307.64)	(503,643.13)	(594,562.65)	(618,736.16)
4011 NURSING ADMINISTRATION	(17,581.46)	(24,403.24)	(13,574.61)	(12,178.07)
4012 ENVIRONMENTAL HEALTH	(106,206.65)	(103,517.62)	(80,859.76)	(57,929.71)
4035 JACOBUS CENTER	(262,062.59)	(204,292.48)	(74,490.45)	(792.89)
4046 PRE-K PHCP (4050 AUD)	(66,278.73)	(468,792.17)	(198,183.28)	(417,652.78)
4059 EARLY INTERVENTION PROGRAM	(215,610.18)	(420,513.41)	(251,184.95)	(116,362.66)
4310 MENTAL HEALTH CENTER	(2,015,822.35)	(1,956,715.53)	(1,330,796.41)	(2,388,726.55)
4314 FAMILY SUPPORT SERVICES	(71,930.00)	(76,170.61)	-	(2,282.84)
4315 PREVENTIVE SERVICES FOR YOUTH	(28,807.50)	(28,807.50)	-	-
4320 HORIZON HOUSE	(57,196.37)	(62,714.39)	(4,822.57)	(76,712.32)
4321 CAC - CHILD ADVOCACY CENTER DA	(30,250.68)	(71,222.32)	-	-
5610 AIRPORT	(74,288.74)	(77,054.64)	(82,488.08)	(104,287.69)
5630 BUS OPERATIONS	(733,569.92)	(904,240.49)	(942,727.41)	(602,559.75)
6010 DEPT.OF SOCIAL SERVICES ADMIN	(4,701,382.22)	(3,793,696.47)	(3,628,948.36)	(3,504,003.30)
6410 PUBLICITY/TOURISM	(106,526.89)	(118,986.21)	(106,349.67)	(109,355.73)
6510 VETERANS SERVICE AGENCY	(27,895.35)	(16,406.26)	(5,124.07)	(500.00)
6610 SEALER OF WEIGHTS & MEASURES	(10,892.00)	(2,859.09)	(1,683.53)	(1,816.00)
6772 AREA AGENCY ON AGING	(79,185.28)	(120,828.15)	(21,286.80)	(266,257.36)
6774 NUTRITION	(163,606.37)	(134,662.37)	(100,660.58)	(222,449.76)
7110 DWYER PARK	(5,300.00)	(4,175.00)	(2,025.00)	(2,400.00)
7312 YOUTH BUREAU	(53,272.00)	-	-	-
7622 RETIRED SENIOR VOLUNTEER PROG	(11,007.00)	(17,021.09)	-	-

Attachment: 4 Year Revenue Comparison - 5-31-21 (9722 : May 2021 Financial Reports)

	2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	2021 ACTUALS
7989 SNOWMOBILE CLUBS	-	(67,376.40)	(66,931.20)	(66,931.20)
8020 PLANNING	(446.98)	(3,328.58)	-	(290.00)
8755 FARMLAND PROTECTION	(1,128,766.00)	(5,255.00)	-	-
Total Revenue through May 31, 2021	(56,203,759.20)	(56,506,604.73)	(55,270,661.73)	(58,325,400.56)
SPECIAL GRANT FUND				
1040 CLERK OF THE LEGISLATIVE BOARD	-	(13,864.00)	(28,385.87)	(50,000.00)
6290 WIA GRANT ADMINISTRATION	(215,048.00)	(246,776.40)	(59,681.47)	(62,064.22)
6292 WIA EMPLOYMENT & TRAINING	(233,503.10)	(153,233.55)	(118,087.32)	(162,826.85)
Total Revenue through May 31, 2021	(448,551.10)	(413,873.95)	(206,154.66)	(274,891.07)
SELF-INSURANCE FUND - EMPLOYEE BENEFITS				
9060 HEALTH	(5,799,450.28)	(5,830,633.70)	(6,017,428.38)	(5,346,827.83)
COUNTY ROAD FUND				
3310 TRAFFIC DIVISION	(537.27)	-	-	-
5010 HIGHWAY & STREET ADMIN	(42.78)	(26.02)	(30.15)	(25.14)
5110 MAINTENANCE OF ROADS	(773,306.66)	(935,573.86)	(352,887.92)	(451,065.43)
5112 PERMANENT IMPROVEMENTS	(97,578.37)	-	-	(95,067.00)
9901 INTERFUND TRANSFERS	-	-	(1,890,000.00)	(1,849,542.90)
9950 Interfund Transfers - Capital	(2,400,000.00)	(2,039,807.35)	-	-
Total Revenue through May 31, 2021	(3,271,465.08)	(2,975,407.23)	(2,242,918.07)	(2,395,700.47)
ROAD MACHINERY FUND				
5130 MACHINERY	(1,167,513.12)	(1,143,480.75)	(872,384.33)	(1,036,273.68)
SOLID WASTE FUND				
8160 LANDFILL	(635,996.51)	(853,182.15)	(927,610.30)	(932,414.08)
8161 RECYCLING	-	-	(31,422.26)	(24,790.28)
Total Revenue through May 31, 2021	(635,996.51)	(853,182.15)	(959,032.56)	(957,204.36)
CAPITAL ROJECTS FUND				
5122 BRIDGE PROJECTS	-	(0.01)	(90,803.45)	(48,802.40)
5610 AIRPORT	(60,984.73)	(17,488.92)	(74,932.70)	(13,601.62)
9900 TRANSFER TO/FROM OTHER FUNDS	-	-	(4,036.40)	-
Total Revenue through May 31, 2021	(60,984.73)	(17,488.93)	(169,772.55)	(62,404.02)
SELF-INSURANCE FUND - WORKERS' COMPENSATION				
1710 WORKER'S COMP-SELF INSURANCE	(822,064.61)	(728,594.87)	(1,908,285.40)	(1,804,053.14)

Cortland County
Expenditure Comparison 2018 - 2021 through May 31, 2021

		2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	2021 ACTUALS
GENERAL FUND					
A10105	COUNTY LEGISLATURE	145,321.79	174,306.59	121,793.97	117,882.52
A10405	CLERK OF THE LEGISLATIVE BOARD	61,886.29	57,579.31	122,268.12	62,559.87
A11655	DISTRICT ATTORNEY	489,769.13	396,172.72	358,279.68	322,951.49
A11705	PUBLIC DEFENDER	278,293.79	330,846.70	354,251.53	373,808.39
A11755	ASSIGNED COUNSEL	300,851.69	245,722.35	202,437.34	232,569.36
A11855	CORONERS	54,280.51	60,348.01	73,365.19	57,145.91
A12305	COUNTY ADMINISTRATOR	-	-	58,917.06	81,719.08
A13105	BUDGET & FINANCE	150,104.29	299,434.19	224,357.67	222,445.87
A13205	County Auditor	-	11,000.00	40,476.39	40,191.29
A13255	TREASURER	127,066.37	76,029.19	83,435.88	76,274.35
A13555	REAL PROPERTY TAX SERVICE	106,439.73	101,138.72	100,857.31	92,050.76
A14105	COUNTY CLERK	221,989.87	185,383.28	232,495.31	186,416.19
A14115	COUNTY CLERK - MOTOR VEHICLES	194,857.50	179,598.41	182,838.54	173,628.71
A14205	COUNTY ATTORNEY	152,380.59	152,700.13	117,325.69	120,792.74
A14305	PERSONNEL - CIVIL SERVICE	199,309.17	183,353.36	171,695.78	186,860.41
A14505	ELECTIONS	136,686.48	130,285.10	182,148.65	120,159.96
A16105	TELEPHONE SHARED SERVICE	61,738.60	70,718.98	76,917.84	108,172.03
A16205	BUILDING & GROUNDS	968,435.81	866,684.76	835,526.28	644,675.54
A16805	DATA PROCESSING	346,483.19	378,006.12	284,041.38	322,935.69
A17115	LIABILITY INSURANCE RESERVE	19,023.00	180.00	-	-
A19855	SALES TAX	3,985,411.18	3,401,773.31	700,000.00	700,000.00
A19905	CONTINGENCY	-	10,637.00	-	-
A24905	COMMUNITY COLLEGE	145,975.13	150,827.51	170,725.95	150,118.87
A24955	CONTRIBUTIONS TC3	837,065.50	837,065.50	878,918.50	903,333.00
A24975	DEBT SERVICE TC3	416,959.99	352,656.97	428,600.97	365,136.90
A30205	EMERGENCY RESPONSE & COMMUNCTN	1,371,226.12	1,408,244.21	1,587,505.63	1,070,925.36
A31105	SHERIFF	306,643.47	287,946.39	301,662.76	300,152.38
A31205	SHERIFF ROAD PATROL	1,893,819.24	1,777,343.45	1,520,019.02	1,484,857.76
A31405	PROBATION	737,680.05	680,263.20	639,959.13	591,416.66
A31415	PROBATION ATI (3140 AUD)	54,951.16	54,502.73	52,372.87	51,862.64
A31505	JAIL	2,123,033.58	2,362,634.58	1,959,137.44	1,826,422.19
A33155	STOP DWI	44,168.29	46,542.25	27,819.96	20,761.39
A34105	FIRE / EMERGENCY MANAGEMENT	150,054.79	88,031.05	119,936.62	108,277.55
A35105	CONTRACT AGENCIES	21,500.00	11,250.09	11,250.09	11,250.09
A36205	SAFETY OFFICE	-	496.50	14,530.00	945.75
A40105	HEALTH DEPARTMENT	807,655.08	460,296.98	424,308.12	507,995.59
A40115	NURSING ADMINISTRATION	152,101.11	172,527.52	188,054.15	317,374.27
A40125	ENVIRONMENTAL HEALTH	245,707.19	257,355.36	227,586.18	198,915.06
A40355	JACOBUS CENTER	260,028.00	248,999.22	189,670.62	6,105.95
A40465	PrK Supportive Hlth Svcs	706,204.78	673,226.80	167,571.30	627,425.31
A40505	Child Advocacy Center	-	-	38,922.38	134,137.53
A40595	EARLY INTERVENTION PROGRAM	434,391.68	423,918.06	392,142.90	309,589.87
A43105	MENTAL HEALTH CENTER	2,143,129.61	2,033,334.15	1,980,924.08	2,135,398.89
A43145	FAMILY SUPPORT SERVICES	74,347.95	72,981.07	72,937.80	124,327.92
A43155	PREVENTIVE SERVICES FOR YOUTH	21,348.23	18,988.55	17,172.66	17,453.37
A43205	HORIZON HOUSE	78,484.93	84,819.95	77,447.77	76,069.10
A43215	CAC - EXPENSES	52,328.08	48,869.24	43,305.91	-
A56105	AIRPORT	51,599.66	102,939.90	101,820.67	95,177.53
A56305	BUS OPERATIONS	409,150.59	316,567.73	980,194.28	13,206.00
A60105	DEPT.OF SOCIAL SERVICES ADMIN	11,387,564.71	11,450,316.51	10,723,966.66	9,337,180.56
A64105	PUBLICITY/TOURISM	134,016.92	500,000.00	550,093.00	575,072.26

Attachment: 4 Year Expenditures Comparison to 5-31-21 (9722 : May 2021 Financial Reports)

A64205	PROMOTION OF INDUSTRY	217,913.50	217,913.50	221,182.00	224,500.00
A65105	VETERANS SERVICE AGENCY	62,256.48	42,902.34	21,069.13	21,685.54
A66105	SEALER OF WEIGHTS & MEASURES	26,936.88	27,506.38	26,343.94	30,428.25
A67725	AREA AGENCY ON AGING	446,328.88	421,925.79	460,351.71	400,985.76
A67745	NUTRITION	515,837.73	497,393.74	399,502.56	333,342.03
A71105	DWYER PARK	14,405.42	42,111.52	14,468.26	21,013.36
A73125	YOUTH BUREAU	12,145.06	(335.89)	241.22	455.09
A76225	RETIRED SENIOR VOLUNTEER PROG	56,449.74	50,253.76	-	-
A79895	SNOWMOBILE CLUBS	58,640.40	85,135.95	60,238.08	60,238.08
A80205	PLANNING	159,227.24	145,376.77	129,628.26	108,268.70
A87105	CONSERVATION PROGRAMS	71,273.25	285,093.00	75,000.00	75,000.00
A87505	AGRICULTURE & LIVESTOCK	147,000.00	147,000.00	136,710.00	126,710.00
A87555	Farmland Protection	1,127,598.00	-	-	-
A90505	UNEMPLOYMENT INSURANCE	15,539.25	26,968.03	21,644.48	-
A90605	HEALTH INSURANCE	-	2,084,676.00	2,319,665.00	2,171,743.00
A99015	I/F Transfer to/from D	2,400,000.00	2,039,807.35	1,890,000.00	1,849,542.90
A99505	TRANSFER TO CAPITAL PROJECTS	-	-	4,036.40	-
	Total Expenditures @ 5/31/21	38,393,016.65	38,348,571.94	34,192,068.07	31,028,042.62
SPECIAL GRANT FUND					
CD62905	WIA - GRANT ADMIN EXPENSES	288,965.21	263,002.01	64,427.12	60,235.00
CD62925	WIA - E & T	270,366.12	164,854.64	134,450.90	180,363.52
CD69895	Other Economic Assistance	-	13,864.00	28,385.87	-
	Total Expenditures @ 5/31/21	559,331.33	441,720.65	227,263.89	240,598.52
SELF-INSURANCE FUND - EMPLOYEE BENEFITS					
CH90605	HEALTH	4,020,319.42	5,115,542.39	4,323,319.52	4,860,275.77
COUNTY ROAD FUND					
D33105	TRAFFIC DIVISION	20,810.10	20,805.25	15,092.42	16,087.55
D50105	HIGHWAY ADMINISTRATION DIV.	289,564.68	286,324.49	201,409.70	200,903.63
D50205	HIGHWAY ENGINEERING DIVISION	58,244.29	25,181.14	30,067.99	29,524.24
D51105	HIGHWAY MAINTENANCY DIV.	2,640,885.20	2,558,251.93	2,215,410.89	2,359,011.68
D51125	HIGHWAY PROJECTS	248,404.25	266,846.01	335,430.22	348,215.55
D97105	HIGHWAY ADMINISTRATION DIV.	167,774.01	163,677.03	161,148.94	157,261.74
	Total Expenditures @ 5/31/21	3,425,682.53	3,321,085.85	2,958,560.16	3,111,004.39
ROAD MACHINERY FUND					
E51305	HIGHWAY ROAD MACHINERY	796,985.53	810,464.35	747,891.78	538,603.66
E97105	HIGHWAY ROAD MECHANICS	121,198.07	122,354.12	123,816.31	125,769.05
	Total Expenditures @ 5/31/21	918,183.60	932,818.47	871,708.09	664,372.71
SOLID WASTE FUND					
EL816045	LANDFILL	-	4.14	-	-
EL81605	LANDFILL	1,033,276.54	1,089,261.04	1,138,470.24	1,070,841.93
EL81615	RECYCLING	263,868.68	319,928.31	422,497.25	247,349.53
	Total Expenditures @ 5/31/21	1,297,145.22	1,409,193.49	1,560,967.49	1,318,191.46

CAPITAL ROJECTS FUND

HH16205	BUILDINGS & GROUNDS PROJECTS	(66.54)	-	-	-
HH24985	TC3 CAPITAL EXPENSES	(5,750.00)	-	-	-
HH31505	JAIL ROOF RECONSTRUCTION	-	846,917.06	-	-
HH51225	BRIDGE PROJECTS	32,389.33	8,363.97	119,201.41	141,157.74
HH56105	AIRPORT MASTER PLAN UPDATE	60,223.88	26,099.80	103,703.70	16,312.26
HH71105	DWYER PARK CAPITAL EXPENSE	-	43,900.00	3,027.70	-
		86,796.67	925,280.83	225,932.81	157,470.00

SELF-INSURANCE FUND - WORKERS' COMPENSATION

S17105	LIABILITY INSURANCE RESERVE	390,860.96	454,562.16	1,685,730.01	1,579,885.68

REVENUE BUDGET VS ACTUAL TO MAY 31, 2021

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Available Budget	Percent Received
GENERAL FUND							
A1010	Board of Legislators	(10,000.00)		(10,000.00)	(10,000.00)	-	100.0%
A1165	District Attorney	(104,126.00)		(104,126.00)	(24,421.22)	(79,704.78)	23.5%
A1170	Public Defender	(594,154.53)		(594,154.53)		(594,154.53)	0.0%
A1175	Assigned Counsel	(368,426.00)		(368,426.00)		(368,426.00)	0.0%
A1325	Real Property Tax Levy	(37,003,555.00)		(37,003,555.00)	(37,003,555.01)	0.01	100.0%
A1325	Treasurer	(1,333,486.00)		(1,333,486.00)	(714,293.83)	(619,192.17)	53.6%
A1355	Real Property Tax Services	(48,600.00)		(48,600.00)	(26,165.75)	(22,434.25)	53.8%
A1410	County Clerk	(738,216.00)	(28,572.00)	(766,788.00)	(347,247.86)	(419,540.14)	45.3%
A1411	County Clerk - DMV	(746,000.00)		(746,000.00)	(238,879.94)	(507,120.06)	32.0%
A1430	Personnel	(5,000.00)		(5,000.00)	(1,087.50)	(3,912.50)	21.8%
A1450	Elections	(3,300.00)		(3,300.00)	(1,208.60)	(2,091.40)	36.6%
A1610	Shared Services	(222,000.00)		(222,000.00)	(93,300.80)	(128,699.20)	42.0%
A1620	Buildings & Grounds	(224,311.65)		(224,311.65)	(44,647.22)	(179,664.43)	19.9%
A1680	Information Technology	(44,348.00)		(44,348.00)	(8,520.40)	(35,827.60)	19.2%
A1985	Sales Tax Revenue	(28,365,000.00)		(28,365,000.00)	(10,549,034.28)	(17,815,965.72)	37.2%
A3020	Emergency Response & Communications	(279,200.00)	(110,034.59)	(389,234.59)	(59,494.88)	(329,739.71)	15.3%
A3110	Sheriff	(115,000.00)		(115,000.00)	(20,761.93)	(94,238.07)	18.1%
A3120	Road Patrol	(490,001.00)		(490,001.00)	(123,189.44)	(366,811.56)	25.1%
A3140	Probation	(391,049.00)		(391,049.00)	(107,745.82)	(283,303.18)	27.6%
A3150	Jail	(3,500.00)	(8,376.97)	(11,876.97)	(46,084.88)	34,207.91	388.0%
A3315	DWI	(65,400.00)	(14,028.43)	(79,428.43)	(18,028.23)	(61,400.20)	22.7%
A3410	Fire/Emergency Management Admin	(48,062.00)	(70,536.66)	(118,598.66)	(6,408.00)	(112,190.66)	5.4%
A4010	Public Health Admin	(925,137.00)	(482,198.04)	(1,407,335.04)	(618,736.16)	(788,598.88)	44.0%
A4011	Nursing	(423,347.00)	(16,808.34)	(440,155.34)	(12,970.96)	(427,184.38)	2.9%
A4012	Environmental Health	(483,036.00)		(483,036.00)	(57,929.71)	(425,106.29)	12.0%
A4046	Pre-K	(1,513,850.00)		(1,513,850.00)	(417,652.78)	(1,096,197.22)	27.6%
A4059	Early Intervention	(792,405.00)	(36,955.56)	(829,360.56)	(116,362.66)	(712,997.90)	14.0%
A4050	Child Advocacy Center	(156,111.00)	(118,130.92)	(274,241.92)	(114,100.20)	(160,141.72)	41.6%
A4310	Mental Health	(5,557,491.00)	(39,138.14)	(5,596,629.14)	(2,467,721.71)	(3,128,907.43)	44.1%
A5610	Airport	(300,002.00)		(300,002.00)	(104,287.69)	(195,714.31)	34.8%
A5630	Bus Operations	(2,034,734.00)	(97,238.10)	(2,131,972.10)	(602,559.75)	(1,529,412.35)	28.3%
A6010	Social Services	(14,863,668.00)	(60,000.00)	(14,923,668.00)	(3,504,003.30)	(11,419,664.70)	23.5%
A6410	Occupancy Tax - Revenue	(400,000.00)		(400,000.00)	(109,355.73)	(290,644.27)	27.3%
A6510	Veterans Service Agency	(82,769.30)		(82,769.30)	(500.00)	(82,269.30)	0.6%
A6610	Weights & Measure	(16,040.00)		(16,040.00)	(1,816.00)	(14,224.00)	11.3%
A6772	Office for the Aging	(752,403.00)	(53,683.00)	(806,086.00)	(266,257.36)	(539,828.64)	33.0%
A6774	Nutrition (OFA)	(631,844.00)	(25,077.00)	(656,921.00)	(222,449.76)	(434,471.24)	33.9%
A7110	Dwyer Park	(10,000.00)		(10,000.00)	(2,400.00)	(7,600.00)	24.0%

REVENUE BUDGET VS ACTUAL TO MAY 31, 2021

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Available Budget	Percent Received
A7312	Youth Bureau	(14,335.00)		(14,335.00)		(14,335.00)	0.0%
A7989	Snowmobile	(95,616.00)		(95,616.00)	(66,931.20)	(28,684.80)	70.0%
A8020	Planning	(1,000.00)		(1,000.00)	(290.00)	(710.00)	29.0%
	Total Revenue @ 5/31/21	(100,256,523.48)	(1,160,777.75)	(101,417,301.23)	(58,130,400.56)	(43,286,900.67)	57.3%
	Prior Year Encumbrances		(204,453.52)	(204,453.52)			
	Appropriated Fund Balance	(816,986.00)	(160,445.38)	(977,431.38)			
	Appropriated Reserves	155,261.93	(109,838.53)	45,423.40			
		(100,918,247.55)	**(1,635,515.18)**	**(102,553,762.73)**	**(58,130,400.56)**	**(43,286,900.67)**	
SPECIAL GRANT FUND							
CD6290	Grant Administration	(196,342.00)		(196,342.00)	(62,064.22)	(134,277.78)	31.6%
CD6292	Employment & Training	(655,415.00)		(655,415.00)	(162,951.85)	(492,463.15)	24.9%
CD6989	Community Development Block Grant		(50,000.00)	(50,000.00)	(50,000.00)	-	100.0%
D9901	Interfund Transfers-in		(2,500.00)	(2,500.00)		(2,500.00)	0.0%
		(851,757.00)	**(52,500.00)**	**(904,257.00)**	**(275,016.07)**	**(629,240.93)**	30.4%
CH	**Self-Insured Benefits Fund**	(12,496,774.33)		(12,496,774.33)	(5,346,827.83)	(7,149,946.50)	42.8%
	Appropriated Fund Balance		(3,344.28)	(3,344.28)			
		(12,496,774.33)	**(3,344.28)**	**(12,500,118.61)**	**(5,346,827.83)**	**(7,149,946.50)**	
COUNTY ROAD FUND							
D3110	Traffic Division	(1,000.00)		(1,000.00)		(1,000.00)	0.0%
D5010	County Road Administration	(200.00)		(200.00)	(25.14)	(174.86)	12.6%
D5110	Maintenance of Roads	(1,004,000.00)		(1,004,000.00)	(451,065.43)	(552,934.57)	44.9%
D5112	Permanent Improvements	(1,505,094.40)		(1,505,094.40)	(95,067.00)	(1,410,027.40)	6.3%
D9901	Interfund Transfers-in	(6,297,430.57)		(6,297,430.57)	(1,849,542.90)	(4,447,887.67)	29.4%
		(8,807,724.97)	-	**(8,807,724.97)**	**(2,395,700.47)**	**(6,412,024.50)**	27.2%
ROAD MACHINERY FUND							
E5130	Machinery	**(2,737,310.00)**		**(2,737,310.00)**	**(1,036,273.68)**	**(1,701,036.32)**	37.9%

REVENUE BUDGET VS ACTUAL TO MAY 31, 2021

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Available Budget	Percent Received
SOLID WASTE FUND							
EL8160	Landfill	(3,072,754.00)		(3,072,754.00)	(932,414.08)	(2,140,339.92)	30.3%
EL8161	Recycling Center	(70,670.00)		(70,670.00)	(24,790.28)	(45,879.72)	35.1%
		(3,143,424.00)	**-**	**(3,143,424.00)**	**(957,204.36)**	**(2,186,219.64)**	30.5%
CAPITAL PROJECTS FUND							
HH5122	Infrastructure	(6,820,893.74)	(87,282.96)	(6,908,176.70)	(48,802.40)	(6,859,374.30)	0.7%
HH5610	Airport	(9,500.00)	(32,842.00)	(42,342.00)	(13,601.62)	(28,740.38)	32.1%
HH9901	Interfund Transfers-in	(321,138.20)	(6,223.10)	(327,361.30)		(327,361.30)	0.0%
		(7,151,531.94)	**(126,348.06)**	**(7,277,880.00)**	**(62,404.02)**	**(7,215,475.98)**	0.9%
S	**Self-Insured Workers' Compensation Fund**	**(2,026,454.00)**		**(2,026,454.00)**	**(1,804,053.14)**	**(222,400.86)**	89.0%

EXPENDITURE BUDGET VS ACTUAL TO MAY 31, 2021

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Committed	Available Budget	Percent Used
GENERAL FUND								
A1010	Board of Legislators	278,528.08	57,687.00	336,215.08	117,882.52	2,398.49	215,934.07	35.8%
A1040	Clerk of the Board	159,239.91	17,574.48	176,814.39	62,559.87	10,908.23	103,346.29	41.6%
A1165	District Attorney	1,082,464.24		1,082,464.24	322,951.49	3,205.10	756,307.65	30.1%
A1170	Public Defender	1,145,922.62	3,064.26	1,148,986.88	373,808.39	9,007.90	766,170.59	33.3%
A1175	Assigned Counsel	1,202,955.44	3,107.20	1,206,062.64	232,569.36	2,647.08	970,846.20	19.5%
A1185	Coroner	180,953.00		180,953.00	57,145.91	41,481.63	82,325.46	54.5%
A1230	County Administrator	242,082.55		242,082.55	81,719.08	41.73	160,321.74	33.8%
A1310	Finance	531,257.50		531,257.50	222,445.87	22,500.00	286,311.63	46.1%
A1320	County Auditor	117,339.57		117,339.57	40,191.29		77,148.28	34.3%
A1325	Treasurer - Expenditures	239,891.10		239,891.10	76,274.35		163,616.75	31.8%
A1355	Real Property Tax Services	259,066.21		259,066.21	92,050.76	20,538.36	146,477.09	43.5%
A1410	County Clerk	404,257.50	33,116.04	437,373.54	186,416.19	31,184.54	219,772.81	49.8%
A1411	County Clerk - DMV	474,476.16		474,476.16	173,628.71	487.02	300,360.43	36.7%
A1420	County Attorney	372,541.26	2,225.00	374,766.26	120,792.74	2,000.00	251,973.52	32.8%
A1430	Personnel	599,625.60		599,625.60	186,860.41	32,186.03	380,579.16	36.5%
A1450	Elections	527,520.31		527,520.31	120,159.96	747.74	406,612.61	22.9%
A1610	Shared Services	222,000.00		222,000.00	108,172.03	20,908.06	92,919.91	58.1%
A1620	Buildings & Grounds	1,844,945.66	8,494.73	1,853,440.39	644,675.54	109,117.26	1,099,647.59	40.7%
A1680	Information Technology	1,064,652.11	8,472.15	1,073,124.26	322,935.69	39,921.04	710,267.53	33.8%
A1711	Unallocated Judgements/Claims	10,000.00		10,000.00			10,000.00	0.0%
A1985	Sales Tax Paid to Other Governments	12,357,900.00		12,357,900.00	700,000.00		11,657,900.00	5.7%
A2490	Community College Chargebacks	350,000.00		350,000.00	150,118.87		199,881.13	42.9%
A2495	Sponsor Contributions	1,806,666.00		1,806,666.00	903,333.00	903,333.00	-	100.0%
A3020	Emergency Response & Communications	2,050,743.60	335,357.81	2,386,101.41	1,034,392.36	140,591.23	1,211,117.82	49.2%
A3110	Sheriff	853,800.46		853,800.46	300,152.38	7,754.79	545,893.29	36.1%
A3120	Road Patrol	4,576,997.00	26,711.81	4,603,708.81	1,484,857.76	137,873.29	2,980,977.76	35.2%
A3140	Probation	1,806,109.83		1,806,109.83	643,279.30	577.57	1,162,252.96	35.6%
A3150	Jail	5,372,710.32	74,300.97	5,447,011.29	1,826,422.19	180,745.49	3,439,843.61	36.8%
A3315	DWI	65,400.00	14,028.43	79,428.43	20,761.39	17,899.76	40,767.28	48.7%
A3410	Fire/Emergency Management Admin	245,326.67	71,102.66	316,429.33	108,277.55	21,564.43	186,587.35	41.0%
A3510	Animal Control	45,000.36		45,000.36	11,250.09	33,750.27	-	100.0%
A3620	Safety Officer	36,130.00		36,130.00	945.75		35,184.25	2.6%
A4010	Public Health Admin	1,179,674.00	486,290.04	1,665,964.04	507,995.59	87,227.28	1,070,741.17	35.7%
A4011	Nursing	489,220.00	16,808.34	506,028.34	323,480.22	6,751.01	175,797.11	65.3%
A4012	Environmental Health	686,108.00	1,039.92	687,147.92	198,915.06	12,477.74	475,755.12	30.8%
A4046	Pre-K	1,869,496.00	(5,592.00)	1,863,904.00	627,425.31	453,566.62	782,912.07	58.0%
A4059	Early Intervention	1,141,498.00	38,455.56	1,179,953.56	309,589.87	19,352.52	851,011.17	27.9%
A4050	Child Advocacy Center	156,111.00	129,428.26	285,539.26	134,137.53	2,044.90	149,356.83	47.7%
A4310	Mental Health	5,897,123.17	47,013.40	5,944,136.57	2,353,249.28	1,224,551.24	2,366,336.05	60.2%
A5610	Airport	310,899.80		310,899.80	95,177.53	64,197.07	151,525.20	51.3%
A5630	Bus Operations	2,034,734.00	97,238.10	2,131,972.10	13,206.00		2,118,766.10	0.6%
A6010	Social Services	30,268,403.82	60,000.00	30,328,403.82	9,337,180.56	292,668.27	20,698,554.99	31.8%

EXPENDITURE BUDGET VS ACTUAL TO MAY 31, 2021

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Committed	Available Budget	Percent Used
A6410	Occupancy Tax	575,072.26		575,072.26	575,072.26		-	100.0%
A6420	Promotion of Industry	449,000.00		449,000.00	224,500.00	224,500.00	-	100.0%
A6510	Veterans Service Agency	62,614.86		62,614.86	21,685.54		40,929.32	34.6%
A6610	Weights & Measure	86,224.08		86,224.08	30,428.25	427.72	55,368.11	35.8%
A6772	Office for the Aging	1,185,439.03	54,153.39	1,239,592.42	400,985.76	44,075.47	794,531.19	35.9%
A6774	Nutrition (OFA)	1,026,385.16	26,943.63	1,053,328.79	333,342.03	67,576.18	652,410.58	38.1%
A7110	Dwyer Park	105,198.20	24,000.00	129,198.20	21,013.36	4,562.06	103,622.78	19.8%
A7312	Youth Bureau	14,335.00		14,335.00	455.09		13,879.91	3.2%
A7989	Snowmobile	86,054.00		86,054.00	60,238.08		25,815.92	70.0%
A8020	Planning	338,741.34	4,494.00	343,235.34	108,268.70		234,966.64	31.5%
A8710	Conservation Programs	150,000.00		150,000.00	75,000.00	75,000.00	-	100.0%
A8750	Agriculture Programs	253,420.00		253,420.00	126,710.00	126,710.00	-	100.0%
A9050	Unemployment	100,000.00		100,000.00			100,000.00	0.0%
A9060	Retiree Health Insurance	4,482,568.00		4,482,568.00	2,171,743.00		2,310,825.00	48.4%
A9901	Transfers to County Road Fund	6,297,430.57		6,297,430.57	1,849,542.90	4,447,887.67	-	100.0%
A9909	Transfers to Capital Projects Fund	320,638.20		320,638.20			320,638.20	0.0%
A9710	Debt Service	825,356.00		825,356.00	206,669.90	618,684.50	1.60	100.0%
	Total Expenditures @ 5/31/21	**100,918,247.55**	**1,635,515.18**	**102,553,762.73**	**30,833,042.62**	**9,565,630.29**	**62,155,089.82**	39.4%
SPECIAL GRANT FUND								
CD6290	Grant Administration	196,342.12		196,342.12	60,235.00		136,107.12	30.7%
CD6292	Employment & Training	655,415.00		655,415.00	180,363.52		475,051.48	27.5%
CD6989	Community Development Block Grant		52,500.00	52,500.00			52,500.00	0.0%
		851,757.12	**52,500.00**	**904,257.12**	**240,598.52**	**-**	**663,658.60**	26.6%
CH	**Self-Insured Benefits Fund**	**12,496,774.33**	**3,344.28**	**12,500,118.61**	**4,860,275.77**		**7,639,842.84**	38.9%
COUNTY ROAD FUND								
D3110	Traffic Division	172,643.21		172,643.21	16,087.55	1,891.08	154,664.58	10.4%
D5010	County Road Administration	551,744.88		551,744.88	200,903.63	2,583.07	348,258.18	36.9%
D5020	Engineering	71,489.59		71,489.59	29,524.24		41,965.35	41.3%
D5110	Maintenance of Roads	5,605,512.29		5,605,512.29	2,359,011.68	133,904.77	3,112,595.84	44.5%
D5112	Permanent Improvements	1,537,076.00		1,537,076.00	348,215.55	594,329.00	594,531.45	61.3%
D9710	Debt Service	869,259.00		869,259.00	157,261.74	711,995.84	1.42	100.0%
		8,807,724.97	**-**	**8,807,724.97**	**3,111,004.39**	**1,444,703.76**	**4,252,016.82**	51.7%

EXPENDITURE BUDGET VS ACTUAL TO MAY 31, 2021

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Committed	Available Budget	Percent Used
ROAD MACHINERY FUND								
E5130	Machinery	2,273,994.33	396.00	2,274,390.33	538,603.66	605,909.52	1,129,877.15	50.3%
E9710	Debt Service	147,456.00		147,456.00	125,769.05	21,686.45	0.50	100.0%
		2,421,450.33	**396.00**	**2,421,846.33**	**664,372.71**	**627,595.97**	**1,129,877.65**	53.3%
CAPITAL PROJECTS FUND								
HH5122	Infrastructure	7,141,531.94	116,551.65	7,258,083.59	141,157.74	325,733.71	6,791,192.14	6.4%
HH5610	Airport	10,000.00	34,471.00	44,471.00	16,312.26	10,687.74	17,471.00	60.7%
		7,151,531.94	**151,022.65**	**7,302,554.59**	**157,470.00**	**336,421.45**	**6,808,663.14**	6.8%
SOLID WASTE FUND								
EL8160	Landfill	1,596,957.58	13,223.41	1,610,180.99	488,648.07	146,976.89	974,556.03	39.5%
EL8161	Recycling Center	553,643.47		553,643.47	89,878.34	20,670.69	443,094.44	20.0%
EL9710	Debt Service	851,247.00		851,247.00	739,665.05	111,581.45	0.50	100.0%
		3,001,848.05	**13,223.41**	**3,015,071.46**	**1,318,191.46**	**279,229.03**	**1,417,650.97**	53.0%
S	**Self-Insured Workers' Compensation Fund**	**2,026,454.00**		**2,026,454.00**	**1,579,885.68**		**446,568.32**	78.0%

Cortland County
Reserve Funds

Reserve Title	Authorizing Resolution	Purpose	Funding	12/31/2020 Balance	5/31/2021 Balance
Airport Reserve	269-17	Offset the local match on airport projects	Airport net income	172,965.72	172,995.11
Building & Grounds Capital Project Reserve	324-15	Major building repairs	Sales tax and other transfers/additions as approved by Legislature	584,027.11	974,676.79
Correctional Facility Reserve / County Jail Project Reserve	313-15	Repair, construction, capital projects or other related expenses for the correctional facility	Approved additions per Legislature	1,363,777.51	1,364,062.05
Drug Task Force - DA	Nature of Funds	Drug busts stings	Drug money	12,867.50	12,368.52
DA Forfeitures	Nature of Funds	DA expenditures	Forfeitures	43,165.69	45,055.46
Debt Reduction Reserve	226-18	Reduce debt	Funding for this reserve was ended with 294-20 as the County currently does not have any debt it can "pre-pay" or pay-off	77,691.28	77,706.97
DOJ Equitable Sharing Program - DA	Nature of funds	DA expenditures	Federal forfeitures	4,568.70	4,568.70
Don Sharpe Fund	Nature of Funds	Mental Health expenditures	This was created by a one time donation from the Don Sharpe estate	149,718.66	149,731.04
DWI Reserve	Nature of Funds	Non-grant funded DWI expenditures	Non-grant DWI revenues	19,570.08	19,572.21
Dwyer Park Memorial Repair Reserve	436-17; 206-18	Cost of repairs & labor to repair main pavilion; amended to include repairs to all facilities & structures in the park	Approved additions per Legislature	42,117.15	42,125.71
Emergency Communications Towers Bond Reserve	226-18	Tower Bond debt service	Sales tax	27,774.89	77,784.14
Emergency Response & Communications Radio Tower Reserve	194-16	Maintenance of radio towers	Rental revenue from rental of towers by NYS Police and CBP	39,184.55	39,314.95
Farmland Protection Reserve	124-07	Monitoring Farmland Protection grants	Stewardship monies from farmland protection grant	45,279.01	45,293.99
Motor Vehicle Equipment Reserve	200-11; 37-14	Offset operating or capital expenses related to Section 5311 (transportation)	Sale of used buses purchased with Secton 5311 funding	23,222.67	18,736.14
Occupancy Tax Reserve	Nature of Funds	Annual payment to Tourism Bureau and for tourism related expenditures	Occupancy tax, including the County's 10% share	1,195,531.23	725,337.94
Retirement Contribution Reserve	411-04	Retirement expenditures	Unspent retirement budget	3,658,405.76	3,657,449.67
Sheriff Forfeitures	Nature of Funds	Sheriff expenditures	Forfeitures	41,042.99	41,042.99
Sheriff Inmate Phone	Nature of Funds	Jail expenditures	Inmate use of jail phones	92,538.96	99,553.60
Sheriff's Special Program Reserve	317-15	K-9 program	Donations for the K-9 program	1,057.60	1,057.95
Vehicle Repair/Replacement Reserve	107-15	Vehicle related costs	Proceeds from auctioned vehicles purchased through General Fund	76,195.30	76,220.04
Weights & Measures Prover Reserve	51-16; 258-20	Replacement of prover, repairs & maintenance of prover or purchase of capital equipment for Weights & Measures	Annual Weights & Measures penalty interest and prover rental revenue	3,807.02	3,807.77
Landfill Closure Reserve	533-88; 458-16	Landfill closure liability funding	Per ton fee	652,278.16	651,997.70
Landfill Equipment Reserve	533-88; 459-16	Replacement of landfill equipment	Per ton fee	444,852.11	444,963.29

NOTE:

County Jail Project Reserve	Resolution 50-21 authorized the use of up to $62,284 for the replacement of exterior security doors at the jail. This repair is in process and the actual cost has not yet been determined or deducted from the reserve
Emergency Response & Communications Radio Tower Reserve	Resolution 41-21 authorized the use of up to $30,000 for the replacement of a standby generator at the Lapeer tower. Per Scott Roman, it is not anticipated that these funds will be needed as a grant has been requested for this expenditure.
Occupancy Tax Reserve	$323,945.18 to be given to Tourism Bureau in 2022 and $94,262.25 to May 31, 2021 to be given in 2023 plus $307,130.51 for County uses

Cortland County
Finance Department
July 2021

Over the past two years, the Finance Department has been working to bring the County's financial information to a current status. I can safely say that we are finally at that point. The 2017, 2018, 2019 and 2020 audits have now been completed and the Annual Update Documents (AUD) filed with NYS OSC. 2019 and 2020 AUDs were both filed by the April 30th deadline. The 2017, 2018, 2019 and 2020 Cost Allocation Reports have also all been completed with the 2020 report completed May 2021. The 2020 external audit has been completed and the financial statements are being presented at this meeting. Balance sheet accounts are being reconciled at least quarterly for all funds and all County bank accounts are reconciled monthly, no later than the 15th of each month, to MUNIS, the County's financial software.

In 2019, in conjunction with the Manager of Audits and Financial Projects (Internal Auditor), a revised Purchasing Policy was approved and put into place starting January 2020. Working with the Internal Auditor, the Finance Department provided training on this policy and how to utilize MUNIS to comply with this policy. The Finance Department and Internal Auditor continually monitor compliance with this policy and work with all County departments to ensure compliance and answer any questions that arise regarding it.

In 2020, in conjunction with the Internal Auditor, a revised Capital Asset Policy was approved and put into place. Finance Department staff worked relentlessly to update the County's capital assets software (FAS), which had not been reviewed and updated since at least 2016. I happy to say that FAS is now complete through at least December 31, 2020. After extensive use of FAS, issues have been noted with the software, including compatibility with newer versions of Microsoft. Therefore, I will be looking into purchasing a new capital asset system.

The Finance Department has also taken a more active approach to investing, with the help and input of Committee Chairman Wagner. In 2019, certain reserves were invested in treasury bills. Also, in 2019, the Legislators authorized investing funds with NY Cooperative Liquid Assets Securities System (NYCLASS), a public funds investment pool. In 2020, interest rates plummeted and monies in treasury bills were moved to short-term (3 month) certificates of deposit (CDs). The Retirement and Landfill Postclosure reserves are currently in CDs. The Assistant Director of Finance has taken an active role in reviewing the County's cash balances and moving monies when available to County bank accounts with the best interest rate. One of the comments on previous external audit reports was the number of bank accounts in the County's name. When I started, there were approximately 96. The Finance Department has worked to cut this down to approximately 58 by combining accounts where the funds do not need to be kept separate.

Finally, the Finance Department is continually looking to improve efficiencies related to financial reporting and recording. The department has revised the chart of accounts in order to combine duplicate accounts and clarify what certain account codes should be used. We are constantly monitoring this and working with departments to code expenditures and revenues in the proper code and amend the budget if necessary. This will help provide reports that are meaningful, accurate and provide a clearer picture of where tax dollars are spent. We have worked with IT and Highway to stream line the recurring monthly journal entries for inter-department transfers and are working to include improved detail for cash receipts. Related to cash receipts, I will be including in the 2022 budget request for the Finance

Department a request to add the General Revenue module for MUNIS. This will provide the ability for individuals to look up a specific "customer" and see what they not only have paid, but owe.

Per NYS OSC audit reports dating from 2004 to 2019, a recurring finding is a lack of oversight over financial operations. Included in this finding is a lack of monthly reporting of financial condition to the Legislature. While individual committees receive monthly print outs from MUNIS for the departments they oversee, this does not provide information for the County as a whole. As the financial oversight committee for the County as a whole, it is appropriate the Finance & Administration Committee receive the attached reports monthly in order to complete the necessary due diligence related to County finances. Due to the timing of when reports need to be submitted for committee and when month end entries occur, reports will be at least 1 month behind in order to reflect the actual at the end of a month.

Attached are budget to actual reports for revenues and expenditures as of May 31, 2021 and a comparison of revenues and expenditures to the past three years as of May 31, 2021. They are by department and fund. Also attached is a list of current reserves and their balance as of May 31, 2021.

On the budget to actual reports, expenditures committed represent funds "spoken for" and not yet paid. These could be contracts, such as Cortland BDC, Insero, Debt Service and maintenance agreements, or supplies and materials ordered but not yet paid for. Also to note is that the County's financial records are maintained on the accrual basis of accounting. This means that revenues are recorded when earned rather than when received and expenditure are recorded when incurred rather than when paid.

When looking at the revenue and expenditure budget to actual, one item to note is the percent received/used. In general, the percent used should be around 42% at May 31, 2021. Another item to note is the additional use of fund balance, or appropriated fund balance, in the amended budget column on the revenue budget to actual. These are items that were not anticipated and, therefore not budgeted, and that are not being funded by an unbudgeted revenue source.

Other items to note:

- Per accounting principles, the full amount of the tax levy has been recorded as revenue. However, $13,225,977 has not yet been received from Town and Village tax collectors and the City at May 31, 2021.
- Sales tax through June 30, 2021 is up $3,023,021 or 21.8% from 2020. Compared to 2019, sales tax is up $2,662,448 or 18.7%. In 2021, the State started diverting monies for the distressed provider fund. To date these have totaled $228,535. In addition, starting in 2020, AIM-related payments were diverted in May 2020 and May 2021 in the amount of $28,450 each year.
- 1st quarter sales tax was paid to municipalities June 2nd in the amount of $3,066,856.77. The $700,000 reported is the amount of sales tax used to offset seven Towns' tax levy.

Cash is invested in interest bearing savings accounts, money markets and short-term certificates of deposit with NYCLASS, Tompkins Trust Company and NBT Bank. Below is the total of all cash accounts by financial institution as of May 31, 2021.

Key Bank	$	252,049
NBT Bank		10,590,327
NYCLASS		26,260,497
Tompkins Trust Company		5,474,852
Total Cash in Banks	$	42,577,725

General Fund reserves totaled $7,648,461.74 at May 31, 2021. Unreserved General Fund cash totaled $27,312,116.40, of which $4,621,025.50 is American Rescue Plan funding restricted for purposes to be determined.

FOR 2021 06

A13105 BUDGET & FINANCE

		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
A13105 51005	PERSONAL SERVICES	273,164	0	273,164	119,282.31	.00	153,881.90	43.7%
A13105 54000	TELEPHONE	848	0	848	315.60	.00	532.40	37.2%
A13105 54001	COPYING/PRINTING	700	0	700	413.41	.00	286.59	59.1%
A13105 54005	Office Materials &	3,000	0	3,000	977.22	40.20	1,982.58	33.9%
A13105 54015	Maintenance Agreem	54,557	0	54,557	53,546.74	.00	1,010.62	98.1%
A13105 54020	POSTAGE	3,000	0	3,000	1,053.69	.00	1,946.31	35.1%
A13105 54035	EDUCATION & TRAINI	4,000	-421	3,579	205.79	.00	3,373.05	5.8%
A13105 54040	ASSOC/MEMBERSHIP D	400	200	600	600.00	.00	.00	100.0%
A13105 54045	Travel & Sustenanc	500	0	500	.00	.00	500.00	.0%
A13105 54055	PROFESSIONAL SERVI	48,750	0	48,750	46,250.00	2,500.00	.00	100.0%
A13105 54060	LEGAL NOTICES / AD	50	0	50	.00	.00	50.00	.0%
A13105 54070	Liability Insuranc	2,316	89	2,404	2,404.37	.00	.00	100.0%
A13105 54213	I/D COPIER	565	0	565	235.50	.00	329.70	41.7%
A13105 58020	RETIREMENT	38,243	0	38,243	.00	.00	38,242.96	.0%
A13105 58030	FICA	20,897	0	20,897	8,452.38	.00	12,444.66	40.4%
A13105 58040	WORKERS COMP	9,975	133	10,108	10,107.58	.00	.00	100.0%
A13105 58060	HEALTH INS	69,853	0	69,853	32,126.42	.00	37,726.16	46.0%
A13105 58062	DENTAL INS	361	0	361	166.82	.00	194.14	46.2%
A13105 58065	VISION CARE BENEFI	78	0	78	35.95	.00	42.45	45.9%
	TOTAL BUDGET & FINANCE	531,258	0	531,258	276,173.78	2,540.20	252,543.52	52.5%
	TOTAL EXPENSES	531,258	0	531,258	276,173.78	2,540.20	252,543.52	
	GRAND TOTAL	531,258	0	531,258	276,173.78	2,540.20	252,543.52	52.5%

** END OF REPORT - Generated by Andrea Herzog **

Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2021 13

ACCOUNTS FOR: A GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
A12305 COUNTY ADMINISTRATOR								
A12305 51005	PERSONAL SERVICES	161,313	0	161,313	78,542.67	.00	82,770.33	48.7%
A12305 54000	CELL & LONG/DISTAN	416	0	416	284.68	.00	131.32	68.4%
A12305 54001	COPYING/PRINTING	2,000	0	2,000	301.63	.00	1,698.37	15.1%
A12305 54005	Office Materials &	200	0	200	161.56	.00	38.44	80.8%
A12305 54020	POSTAGE	50	0	50	39.97	.00	10.03	79.9%
A12305 54040	ASSOC/MEMBERSHIP D	1,000	0	1,000	400.00	.00	600.00	40.0%
A12305 54045	Travel & Sustenanc	1,000	0	1,000	.00	66.08	933.92	6.6%
A12305 54070	LIABILITY INSURANC	419	0	419	656.80	.00	-237.60	156.7%*
A12305 54213	I/D COPIER	0	0	0	214.00	.00	-214.00	100.0%*
A12305 58020	RETIREMENT	22,584	0	22,584	.00	.00	22,583.77	.0%
A12305 58030	FICA	12,340	0	12,340	5,678.76	.00	6,661.66	46.0%
A12305 58040	WORKERS COMP	3,990	0	3,990	4,043.03	.00	-53.03	101.3%*
A12305 58060	HEALTH INS	36,550	0	36,550	17,363.77	.00	19,186.71	47.5%
A12305 58062	DENTAL INS	180	0	180	85.96	.00	94.52	47.6%
A12305 58065	VISION CARE BENEFI	39	0	39	18.52	.00	20.68	47.2%
TOTAL COUNTY ADMINISTRATOR		242,083	0	242,083	107,791.35	66.08	134,225.12	44.6%
TOTAL GENERAL FUND		242,083	0	242,083	107,791.35	66.08	134,225.12	44.6%
TOTAL EXPENSES		242,083	0	242,083	107,791.35	66.08	134,225.12	

Report generated: 07/01/2021 11:00
User: rcorpora
Program ID: glytdbud

Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2021 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	242,083	0	242,083	107,791.35	66.08	134,225.12	44.6%

** END OF REPORT - Generated by Robert J Corpora **

Cortland County

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YEAR-TO-DATE BUDGET REPORT

REPORT OPTIONS

	Field #	Total	Page Break
Sequence 1	1	Y	Y
Sequence 2	9	Y	N
Sequence 3	0	N	N
Sequence 4	0	N	N

Report title:
YEAR-TO-DATE BUDGET REPORT

Includes accounts exceeding 0% of budget.
Print totals only: N
Print Full or Short description: F
Print full GL account: N
Format type: 1
Double space: N
Suppress zero bal accts: Y
Include requisition amount: N
Print Revenues-Version headings: N
Print revenue as credit: Y
Print revenue budgets as zero: N
Include Fund Balance: N
Print journal detail: N
From Yr/Per: 2019/ 1
To Yr/Per: 2019/ 1
Include budget entries: Y
Incl encumb/liq entries: Y
Sort by JE # or PO #: J
Detail format option: 1
Include additional JE comments: N
Multiyear view: D
Amounts/totals exceed 999 million dollars: N

Year/Period: 2021/13
Print MTD Version: N

Roll projects to object: N
Carry forward code: 1

Find Criteria

Field Name	Field Value
Org	A1230*
Object	
Project	
Rollup code	
Account type	
Account status	

OFFICE OF THE COUNTY ADMINISTRATOR
CORTLAND COUNTY
60 CENTRAL AVENUE, SUITE 316
CORTLAND, NEW YORK 13045
607-753-5083 (phone)
607-756-3489 (fax)

Robert J. Corpora
County Administrator
rcorpora@cortland-co.org

Brooke S. Cummings
Confidential Secretary
bscummings@cortland-co.org

County Administrators
Monthly Report for June 2021

July 1, 2021

1. **COVID-19 Responses**
    a. FEMA
        i. Several projects open and gathering information - lead by Andrea Herzog
            1. Clinics
            2. County wide COVID expenses
        ii. Submitted project – COVID testing. Waiting for final approval from FEMA
    b. PODS/Clinics – Clinics are done for the most part. Health Department is still holding Pop-Up clinics in rural areas of the county.
    c. Reopening County buildings to the public
        i. Tentative date is July 12, 2021
        ii. Front entrance- interview room
2. **Budget**
    a. 2021 Budget
        i. As of this time we are doing well.
        ii. Sales Tax- to date 21.8% higher than 2020, 18.7% greater than 2019
    b. 2022 Budget Process
        i. Budget documents being sent out to Departments at the time of writing this report
3. **ARP Stimulus**
    a. Subcommittee formed by Chairmen Heider
        i. Members- Heider, Corpora, Wagner, Price, Fitch, Wilson, Newell, Bischoff and Harbin
    b. Interim Report due 8/31/2021
4. **Personnel**
    a. County Attorney retirement – Appointed Francis Casullo-start date 7/12/2021
    b. Legislative Clerk resignation – Appointed Savannah Hempstead
    c. Problems recruiting people
        i. We are having problems recruiting people at all levels of employment
        ii. Other positions take much longer than expected to even get applications.
        iii. Burke Group-Management Comp- Resolution for Compensation Analysis Services
5. **Workers Compensation**
    a. Revision to Local Law will be on the July Meeting Agenda
    b. Settlement meetings with PERMA

   i. Personnel Officer, County Attorney and County Administrator along with representatives from PERMA meet at least monthly to discuss possibility and status of settling cases.
   ii. Working toward the ability for the Plan to purchase an Assumption of Loss Policy to reduce all municipalities' liabilities moving forward.

6. AAA Senior Centers

   a. Determining location of HUB site- there have been visits to several potential sites
   b. Starting to roll out to the municipalities and/or other agencies in the community that would like to participate.
   c. A Resolution for Grant opportunities to municipalities and community organizations who wish to run their own senior centers will be on the July HHS meeting agenda.

7. Administration Policies

   a. Reviewing current policy manuals and indexing
   b. Converting to new format
   c. Reviewing for updating and obsolete policies

8. CAP

   a. Opening of Central Arraignment Part
      i. COVID still a factor
      ii. Jail capacity
      iii. Working with Sheriff to accommodate arraignments at the CAP in the jail

Cortland County
New York

innovaTel telepsychiatry
re-imagining psychiatric care

Executive Summary

innovaTel is a clinician-owned and operated national leader in telebehavioral health partnerships offering support to behavioral health organizations with its highly qualified team of remote psychiatrists, psychiatric nurse practitioners and licensed clinical social workers. innovaTel's approach to telehealth partnerships meets the specific needs of each of its partners to improve access to care for patients. To build the best partnership possible, we need to understand the challenges facing your organization. At innovaTel, we configure our solutions to your needs and our remote clinicians become integrated members of your clinical teams. This proposal will provide you with an overview of how our partnerships are structured, illustrate the type of provider options we have available, highlight our implementation and onboarding process, and detail your partnership with innovaTel.

innovaTel Overview:

- **Our Background:** innovaTel was founded by a clinical team with more than 30 years of behavioral health experience. We have been in your shoes and know the obstacles that you face on a daily basis. It is our goal to partner with you to help increase access to timely, high-quality care by providing the best providers to your organization through telepsychiatry partnerships while ensuring seamless implementation.
- **Our Providers:** Your organization participates in the hiring process with innovaTel. We handle all recruitment, licensing and malpractice. However, you have the final say in your clinician, because you deserve to be a part of that decision.
    - The clinician selected becomes a part of your clinical team and your patients see the same provider each time. We know continuity of care is critical in behavioral health.
    - innovaTel is very selective with the clinicians who join our team and is proud to have a 95% clinician retention rate.
- **Our Promise:** innovaTel guarantees that our providers will seamlessly integrate into your environment, including but not limited to, documenting concurrently in your EMR and participating in treatment team meetings.
- **Our Technology:** innovaTel is platform agnostic and will work within your platform of choice. If you do not have a telehealth platform, innovaTel will cover the cost of supplying our providers with a HIPAA-compliant platform. innovaTel also provides 24/7 IT support at no additional charge.
- **Our Partnership:** innovaTel provides full onboarding and implementation support with our team of clinical liaisons, all of whom are experienced psychiatric nurses. Our clinical team will continue to be a resource to your organization throughout our partnership.
- **Quality Commitment:** innovaTel is accredited via URAC, the accreditation organization approved by the American Telemedicine Association, demonstrating our commitment to providing the highest level of quality care.

urac ACCREDITED

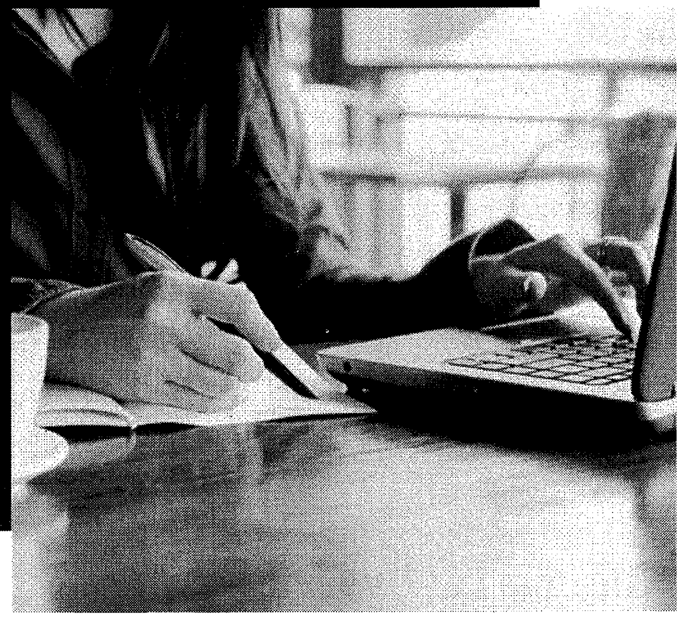
- **Expertise:** As a Platinum Partner, innovaTel is recognized as the exclusive telepsychiatry partner for the National Council for Mental Wellbeing.

NATIONAL COUNCIL for Mental Wellbeing PLATINUM PARTNER

innovaTel telepsychiatry
re-imagining psychiatric care

innovaTel Key Contract Terms:

1. Mutually agreed upon start dates based on completed provider credentialing and appropriate provider training, EMR and telemedicine platform systems training.
2. 2-year contract term with annual renewal provision.
3. 90-day mutual termination clause.
4. innovaTel requires one hour for new patient evaluations and three, 20-minute med reviews in an hour. innovaTel requires 30 minutes for an appointment with an active client who is new to the clinician.



Implementation Plan and Timeline

innovaTel will develop a detailed implementation plan based on the pace and process for licensing and credentialing our providers and would seek to get your organization live as soon as credentialing is completed.

Sign innovaTel partnership agreement. → innovaTel brings you qualified candidates for you to interview. You choose! → Licensing & Credentialing → Onboarding & Training → Congratulations! You are ready to go live!

If provider is already licensed in your state, innovaTel will provide you with credentialing documents.

If provider is not licensed in your state, innovaTel begins licensing process.

Timeline can vary based on your state and payers, during this time, we are working side by side with you to prepare you for a successful implementation.

IT Preparation & Test Visits

Workflow Planning & Preparation with innovaTel Team innovaTel telepsychiatry re-imagining psychiatric care

Operational and Clinical Support

Clinical Integration

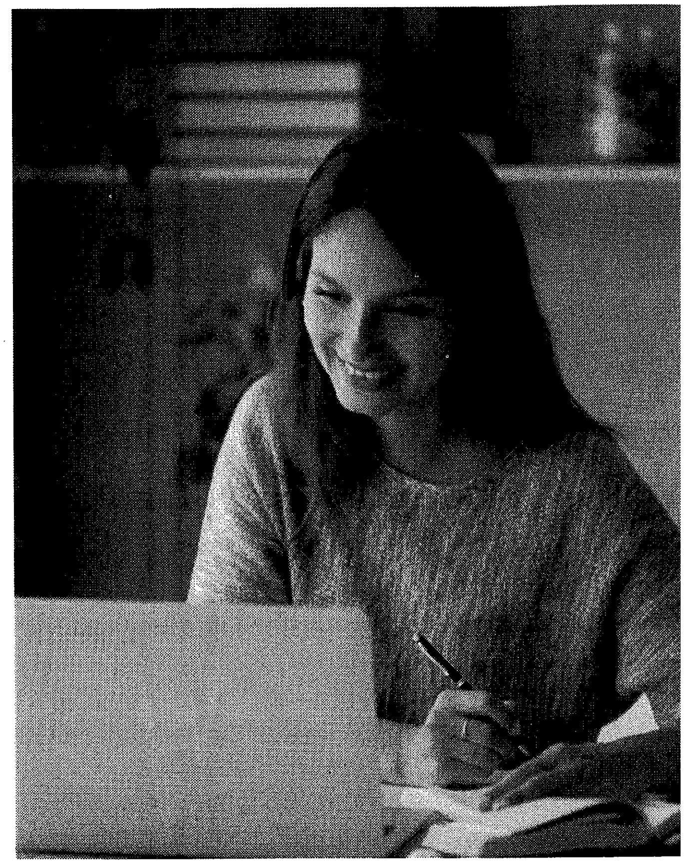
Our goal is to mirror your existing workflows. Our experienced team will provide a tremendous amount of initial and ongoing support throughout our partnership to ensure the smoothest implementation of telepsychiatry services.

Customer Success

innovaTel will provide initial and ongoing operational and clinical support with a dedicated clinical liaison to your telebehavioral health program. innovaTel's clinical liaisons are all experienced psychiatric nurses that support all of our clinic partners and providers.

Implementation Support

Initial support will include a detailed implementation planning session by the Vice President of Clinical Operations and Director of Clinical Performance. During this meeting, innovaTel staff will meet with your team to ensure all questions are answered and all processes are in place for a successful partnership.



The Technology: Treating Patients On Site & Remotely, Wherever They Are

- Technology has come a long way in the last few years, making it simple and affordable to get started with telepsychiatry. innovaTel will provide technical recommendations for the most optimal experience. But ultimately, if you have a webcam and an internet connection, you can offer telepsychiatry.
- innovaTel is platform agnostic and will work within your platform of choice. If you do not have a telehealth platform, innovaTel will cover the cost of a HIPAA-compliant platform for our provider. innovaTel will perform a number of test visits prior to your go-live and also provides 24/7 IT support at no charge to your organization.
- Clinicians will document directly in your EHR and e-prescribe any prescriptions necessary.
- Prior to your go-live, innovaTel will:
  - Ensure optimal technical set-up
  - Perform a number of test sessions between your site and your clinician
  - Provide ongoing, unlimited technical support to your organization at no additional cost.

ANDREW M. CUOMO
Governor

PATRICK A. MURPHY
Commissioner, DHSES

MICHAEL A. SPRAGUE
Director

Contract No. X600110

INTERGOVERNMENTAL
MEMORANDUM OF AGREEMENT

By and Between

NYS DIVISION OF HOMELAND SECURITY AND EMERGENCY SERVICES
and
Cortland County
for
TEMPORARY LOAN OF INTEROPERABLE COMMUNICATIONS RESOURCES

This Intergovernmental Memorandum of Agreement ("MOA") is entered by and between the State of New York **Division of Homeland Security and Emergency Services** ("DHSES" or "State of New York") with offices located at 1220 Washington Avenue, State Office Campus, Building 7A, 7th Floor, Albany, New York 12226 and the County of Cortland ("County") with offices located at 60 Central Avenue, Cortland, New York 13045. The foregoing DHSES and/or County shall sometimes be referred to herein individually as "Party" and collectively as "Parties." For the purposes of this agreement the term "county" or "counties" shall include the City of New York.

WITNESSETH:

WHEREAS, DHSES has acquired the hardware, software, and user Mutualink Edge Subscription Services for Mutualink Interoperability platforms and wishes to temporarily loan or continue to loan such equipment at no cost to New York State counties for communications purposes; and

WHEREAS, this MOA establishes the responsibilities, rules, and procedures for the deployment and use of the equipment, software, and user subscriptions provided to the County by DHSES;

WHEREAS, the County acknowledges receipt of said equipment;

NOW, **THEREFORE**, in consideration of the promises set forth herein, be it known that DHSES hereby grants a temporary revocable permit to County, to use or continue to use the Interoperable Communications Resources designated in Section 2, subject to the terms and conditions as hereinafter provided:

1. **PURPOSE**

DHSES is providing the opportunity for each county to receive and use or continue to use equipment, software, and/or Mutualink Edge Subscription Service (hereinafter "Interoperable Communications Resources"), further described in Section 2, which will allow counties to communicate on a common platform for emergency management and public safety planning and response purposes. These resources are being provided on a loan basis and title to the Interoperable Communications Resources shall remain with the State at all times. The State has the right to recall the Interoperable Communications Resources at any time upon notification to the County, including the termination of the Edge User Subscription Service. In the event the State seeks to transfer title and ownership of any of the Interoperable Communications Resources described herein, the parties must execute a separate, mutually acceptable written agreement. The Parties acknowledge that the Interoperable Communications Resources issued under the terms and conditions of this MOA are not intended to provide all the equipment (hardware/software) appropriate and necessary for the operation of an interoperability network, and that the Interoperable Communications Resources issued are intended to enhance the ability of the County to successfully communicate with the State, other user local jurisdictions within the State, and adjoining states.

2. **DESCRIPTION OF INTEROPERABLE COMMUNICATIONS RESOURCES**

DHSES agrees to provide or continue to provide to the County on a temporary loan basis, a copy of Mutualink Edge software with up to fifteen (15) User Subscriptions for County use, in addition to network interface controllers (NIC) to tie into available County media capabilities. All hardware, software, and licenses shall be collectively referred to herein as "equipment" or "Interoperable Communications Resources." The specific Interoperable Communications Resources loaned to the County pursuant to this MOA are hereby attached as Attachment A.

3. **TERM AND TERMINATION OF AGREEMENT**

3.1 The term of this Agreement, unless amended or extended by written mutual consent of the Parties, shall commence on the first Monday immediately following approval by the Office of the State Comptroller and shall terminate March 31, 2024, unless terminated earlier pursuant to the terms of this agreement.

3.2 DHSES may terminate this MOA immediately, upon written notice of termination to the County, if the County fails to comply with the terms and conditions of this MOA and/or with any laws, rules, regulations, policies, or procedures affecting this MOA. The termination shall be effective in accordance with the terms of the notice outlined in Section 17. DHSES reserves the right to take back the Interoperable Communications Resources in the event of a breach of this MOA or if the Interoperable Communications Resources are not being used to its full potential or are being misused.

3.3 Either party shall have the right to terminate this MOA early for: (i) unavailability of funds; (ii) cause; or (iii) convenience upon ten (10) business days' written notice.

3.4 Upon termination of the agreement or upon the request of DHSES, the County shall return all remaining equipment, less ordinary wear and tear, to DHSES. Any subscription or non-hardware services shall be terminated by DHSES pursuant to the notice provisions of this Agreement. The County agrees to undertake whatever actions are reasonably requested by DHSES to return possession of the Interoperable Communications Resources to DHSES within fifteen (15) business days.

4. **TERMS OF USE**

The Parties agree that the County shall continue in possession of the Interoperable Communications Resources provided the County complies with the following conditions:

4.1 The County specifically agrees that this Agreement shall be deemed executory only to the extent of the monies available, and no liability shall be incurred by the State beyond the monies available for the purpose. Section 112 of the State Finance Law requires that any contract made by a State Agency which exceeds fifty thousand dollars ($50,000) in amount, or if the State agrees to give something other than money when the value or reasonably estimate value of such consideration exceeds ten thousand ($10,000), it shall not be valid, effective, or binding upon the State until it has been approved by the New York State Attorney General and the State Comptroller (OSC) and filed in the OSC.

4.2 The Parties agree that the County may use the Interoperable Communications Resources for emergency management and public safety planning and response. The County shall also be permitted to use such Interoperable Communications Resources for all other official public safety and emergency management communications on a day-to-day basis. The County agrees it shall keep the Interoperable Communications

Resources online and ready for use. At a minimum, the County agrees to maintain at least one instance of the Interoperable Communications Resources connected and ready for use at all times (24 hours/7 days), except when the Interoperable Communications Resources are unavailable due to maintenance by the vendor.

4.2.1 Unless otherwise agreed to by DHSES in writing, the County agrees that it shall only assign licenses to agencies responsible for public safety. For purposes of this Agreement, agencies involved in Public Safety are defined as those offices or entities responsible for the welfare and protection of the general public, including law enforcement, fire service, emergency management, 911 and communications, EMS, and county-owned and controlled utilities, transportation, and public health. Assignment to a non-County public safety agency is only permitted upon the execution of a written agreement between the County and the non-County user(s) incorporating the terms and conditions of this Agreement. The County shall be solely responsible to DHSES to ensure that all users of licenses loaned under this Agreement are compliant with the terms and conditions thereof.

4.2.2 Assignment of licenses covered under this Agreement by the County to non-County public safety agencies must first receive the prior written approval by DHSES.

4.3 The County shall be required to test the entire system on no less than a monthly basis and shall provide notice of such test to dhses.oiec@dhses.ny.gov. Such testing shall include, at minimum, one of the following four (4) possible tests:

1) Placing a call to another county. Neighboring counties may wish to arrange for scheduled testing;
2) Placing a call to the State Watch Center;
3) Placing a call to Mutualink tech support; and/or
4) Placing a call to another user within the County.

4.4 The County agrees that it shall participate, upon reasonable advance notice, in drills, exercises, or other events sponsored by the State involving the use of such Interoperable Communications Resources.

4.5 The County agrees that it shall invite DHSES to all incident sessions initiated utilizing the Interoperable Communications Resources.

4.6 The County shall ensure that only qualified persons will utilize the Interoperable Communications Resources and that it shall verify that such persons have received any applicable training.

4.7 The County shall ensure that all intended users and operators of the Interoperable Communications Resources complete a State-provided orientation that will familiarize the County with the use of such, as appropriate.

4.8 The County agrees and understands that the County is solely responsible for its own access to the internet and electrical supply, which are necessary to ensure connection to the internet and accessibility to subscription services.

4.9 The County understands and agrees that the County is solely responsible to understand any and all data safety or security issues surrounding the use of the Interoperable Communications Resources and accommodate its use according to the capabilities and limitations of the Interoperable Communications Resources. As such, the County shall be responsible to educate its users pursuant to this Agreement of such capabilities and limitations.

4.10 The County understands and agrees that, on occasion, the vendor will be required to perform both routine and emergency maintenance to the Interoperable Communications Resources, which may be conducted with advanced notice or no notice at all. The County shall be prepared for use of alternative systems during planned and unplanned outages.

4.11 The County agrees to report inoperable equipment and/or inaccessible or offline services directly to the vendor and shall work with the vendor to resolve the situation until such equipment is rendered operable and/or services are brought back online.

4.12 The County agrees that it shall provide DHSES, its vendors, and subcontractors with reasonable time and opportunity to properly maintain the Interoperable Communications Resources in accordance with the manufacturer's recommendations and all applicable laws and regulations.

4.13 Notwithstanding any other provision of this agreement, the County understands and agrees that the State may take back the Interoperable Communications Resources at any time for any reason, or may redeploy the Interoperable Communications Resources if it is determined to be needed in another area as directed by DHSES, and that the County must make the Interoperable Communications Resources immediately available. DHSES shall provide reasonable notice, or the maximum notice possible under the circumstances, to the County Point of Contact.

4.14 The County agrees that it has no claim in law or equity concerning the Interoperable Communications Resources, including hardware, software, or licenses.

4.15 The County agrees that it shall not sell or otherwise transfer the Interoperable Communications Resources to any other entity without the express written permission of DHSES.

4.16 Subject to sections 4.2.1 and 4.15 of this Agreement, the County and DHSES hereby agree that a minimum of one license will be dedicated for, and provided to, each of the following County officials or offices:

1) County Public Safety Answer Point;
2) County Emergency Operations Center;
3) County Emergency Manager; and
4) County Fire Coordinator.

5. **OTHER TERMS**

5.1 The Parties acknowledge that the Interoperable Communications Resources issued under this MOA are not intended to provide all the resources appropriate and necessary for the County's communications capabilities but rather the Interoperable Communications Resources issued are intended to enhance the ability of the County to communicate with the State and other jurisdictions for emergency management and public safety planning and response.

5.2 The Parties acknowledge that the Interoperable Communications Resources issued or any resources to be issued in the future are subject to the availability of funding. The Parties reserve the right to expand the scope of the Interoperable Communications Resources distributed if funding is available.

6. **APPENDIX A**

Appendix A, Standard Clauses for All New York State Agreements, is hereby attached as Attachment B and made part of this Agreement and shall take precedence over all other terms of this Agreement.

7. **LOAN OF RESOURCES**

The Interoperable Communications Resources shall be loaned exclusively to the County only for the purposes set forth in this MOA. No other use of the equipment shall be authorized. DHSES shall retain title to the Interoperable Communications Resources loaned under this Agreement at all times. The County shall be responsible for all costs associated with preparing, packing, and transporting the equipment.

8. **COMPENSATION**

As compensation for this permit, the County shall pay DHSES a one-time administrative fee of $1.00; payment of same is hereby waived. As such, this Agreement shall not be construed to have any monetary value. Nonetheless, the parties agree that duties and responsibilities assigned to each party constitute valid consideration for this agreement. The County is responsible for all peripheral costs associated with use of the equipment, including internet and mobile data access, in addition to preparing, packing, and transporting the equipment for return to DHSES.

9. **COUNTY POINT OF CONTACT**

The County will designate its own member Point of Contact (County POC) for the purpose of arranging for and the installation, maintenance, and return of the equipment to DHSES. The County's POC shall also be responsible as a 24-hour point of contact for this Agreement and any issues arising from its existence and be responsible for maintaining the current state of the contact information. The County shall notify the DHSES Point of Contact of any changes to the County Point of Contact information below.

The County Point of Contact is:

[Insert name]
[Insert title, office]
[Insert agency]
[Insert address]
[Insert office number]
[Insert office email address]

10. **DHSES POINT OF CONTACT**

For the State of New York:

Michael A. Sprague
Director, Office of Interoperable and Emergency Communications
NYS Division of Homeland Security and Emergency Services
State Office Campus – Building 7A
1220 Washington Avenue
Albany, NY 12242
(518) 242-8275
Michael.Sprague@dhses.ny.gov

11. **CONDITIONS AND MAINTENANCE OF INTEROPERABLE COMMUNICATIONS RESOURCES**

11.1 DHSES will make its best effort to ensure that the Interoperable Communications Resources loaned under this Agreement are furnished to the County in a serviceable condition suitable for its intended use. However, DHSES makes neither warranty nor guarantee of fitness of the property for any particular purpose or use.

11.2 DHSES shall be responsible for the following: 1) ordering, purchasing, and accepting Interoperable Communications Resources; and 2) communicating to the Vendor the need to issue the Interoperable Communications Resources to the County.

11.3 The County shall be responsible to receive the Interoperable Communications Resources and document that the County's orientation with the Interoperable Communications Resources occurred. Additionally, the County shall, as appropriate, 1) provide periodic inventory reports to DHSES with the reports setting forth what equipment was issued; 2) assist in resolving equipment-related issues, such as defective equipment; 3) conduct any maintenance, as determined by DHSES, in accordance with the manufacturer's recommendations and all applicable laws and regulations to assist in its operational functionality; and 4) satisfy any State or federal reporting requirements.

12. **INTEROPERABLE COMMUNICATIONS RESOURCES SECURITY**

Upon acceptance of the Interoperable Communications Resources, the County assumes all responsibility for secure storage, maintenance, and property accountability.

13. **NO THIRD-PARTY TRANSFERS**

This MOA or the Interoperable Communications Resources loaned hereunder shall not be transferred to any other party by the County without the express written permission of DHSES.

14. **RETURN OF EQUIPMENT**

Upon expiration or termination of the MOA, or upon the request of DHSES, the County shall be responsible to return all Interoperable Communications Resources to DHSES in the same condition as it was issued, less and except ordinary wear and tear, within fifteen (15) business days. The County is responsible for all costs associated with preparing, packing, and transporting the equipment, to DHSES. If the Interoperable Communications Resources are not returned, or not returned in good working order and repair, the County may be responsible to reimburse DHSES the replacement value of the Interoperable Communications Resources.

15. **LIABILITY AND INSURANCE**

15.1 The County shall indemnify and hold harmless the State of New York for any claims arising out of the use and deployment of the Interoperable Communications Resources. DHSES does not agree to any indemnification provisions in any documents attached hereto that require DHSES or the State of New York to indemnify or hold harmless the County or third parties. Notwithstanding anything to the contrary in this Agreement, DHSES shall not be liable to the County for any special, consequential, or punitive damages, or loss of profits or revenues, whether such damages are alleged as a result of tort (including strict liability) agreement, warranty, or otherwise, arising out of or relating to DHSES's acts or omissions under this Agreement. The County remains liable for damages attributable to their respective negligence, misconduct, or omissions without limitations.

15.2 Nothing contained in this Agreement is intended to, or shall be construed in any manner, as creating or establishing the relationship of employer/employee or any other between the Parties.

16. **INTERPRETATION**

This Agreement shall be interpreted according to the laws of the State of New York.

17. **NOTICES**

Any and all notifications, consents, and other communications to DHSES regarding the implementation, production, or operational production or operational processes of this Agreement shall be in writing. All notices permitted or required by this agreement shall be in writing and shall be transmitted either:

(a) via certified or registered United States mail, return receipt requested;
(b) by facsimile transmission;
(c) by personal delivery;
(d) by expedited delivery service; or
(e) by email.

18. **AMENDMENTS**

This Agreement may not be changed, altered, or modified except in writing and signed by both Parties and, if required, approved by both the Attorney General and Comptroller of the State of New York.

19. **ENTIRE AGREEMENT**

This Agreement constitutes the entire Agreement of the parties hereto and all previous communications between the parties, whether written or oral, with reference to the subject matter of this Agreement are hereby superseded.

IN WITNESS WHEREOF, this Agreement has been executed by a duly authorized representative of the Parties.

ON BEHALF OF THE COUNTY:	ON BEHALF OF DHSES:
______________________________	______________________________
Name: ______________________	Name: ______________________
Title: ______________________	Title: ______________________

Contractor Acknowledgement for MOA# X600110

State of New York)
)ss.
County of _______)
On this _______ day of _______, 20__, before me, the undersigned, personally appeared ______________, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument

____
(Signature and office of the person taking acknowledgment)

State of New York)
)ss.
County of _______)
On this _______ day of _______, 20__, before me, the undersigned, personally appeared ______________, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument

____
(Signature and office of the person taking acknowledgment)

NYS DIVISION OF HOMELAND SECURITY AND EMERGENCY SERVICES

And

Cortland County

Contract No. X600110

ATTACHMENT A

Quantity	Item
1	Cisco Router/VPN appliance
2	M500-610-001 Radio Network Interface Controller (RNIC); Serial Numbers R004505036; R004505062
10	Edge Client Software Licenses
1	Client Management Software License

From: OIEC, DHSES (DHSES)
To: Scott Roman
Cc: Sprague, Michael (DHSES); Delaney, Matthew (DHSES); Waidelich, Joann (DHSES)
Subject: 2021 Mutualink Memorandum of Agreement
Date: Tuesday, June 22, 2021 11:32:35 AM
Attachments: Cortland County Mutualink 2021 Contract .pdf
AppendixA.pdf

Dear Mr. Roman,

The New York State Division of Homeland Security and Emergency Services provided your county with the Mutualink interoperability platform as part of Governor Cuomo's NY Responds initiative. We are pleased to announce that we are extending the term of the original agreement to March 31, 2024. In addition, if you have not previously accepted the additional Edge licenses that were offered during the previous contract term, they are still available for you upon approval of this agreement.

Attached is a new Memorandum of Agreement ("MOA") to be signed by your county. This revision:

- Provides for a no-cost extension of time to March 31, 2024.
- Amends "Attachment A" to:
  - Provide for additional Edge licenses, if not previously accounted for. This number was based on a formula that took in to account factors such as your county population and current Mutualink deployment. Depending on when you last executed an MOA for Mutualink, you or may not have already received these additional licenses. The count in Attachment A reflects the correct total.
  - Revise the hardware inventory list to address any changes from the original plan (e.g. addition of a VNIC or mobile router) and incorporate specific device serial numbers as installed.

As you may remember, the Office of the State Comptroller (OSC) required that the MOAs include a resolution from the County Board or Legislature, or proof of existing authority, providing the authority to enter into the MOA with New York State. Please consult with your legal officer and determine if your County's originally authorizing resolution is legally sufficient to authorize the signing of this amendment. If so, please attach a copy. If your original resolution is insufficient to authorize the signing of this amendment, you will be required by OSC to obtain a new resolution and attach a copy when returning the amendment.

If your county accepts to continue the Mutualink engagement, please fill in the information needed on Page 5, County Point of Contact, obtain signatures on Page 7 and return **FOUR ORIGINAL signed and notarized copies**, plus the appropriate resolution to DHSES. As soon as OSC approves your signed MOA, DHSES will instruct Mutualink to add the additional Edge licenses to your Edge Device Administration capability, if those have not been provided previously.

Return to:
Joann Waidelich
NYS DHSES OIEC
State Campus Building 7A, 1st Floor
1220 Washington Ave
Albany, NY 12226

If you have any questions regarding the amendment, please do not hesitate to contact our office at 518-322-4911 or dhses.oiec@dhses.ny.gov

Thank you.

Office of Interoperable and Emergency Communications

NYS Division of Homeland Security & Emergency Services
Office of Interoperable and Emergency Communications
1220 Washington Avenue, State Office Campus, Bldg. 7A, Albany, NY 12242
(518) 322-4911 | dhses.oiec@dhses.ny.gov
www.dhses.ny.gov

APPENDIX A

STANDARD CLAUSES FOR NEW YORK STATE CONTRACTS

PLEASE RETAIN THIS DOCUMENT
FOR FUTURE REFERENCE.

January 2014

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STANDARD CLAUSES FOR NYS CONTRACTS

The parties to the attached contract, license, lease, amendment or other agreement of any kind (hereinafter, "the contract" or "this contract") agree to be bound by the following clauses which are hereby made a part of the contract (the word "Contractor" herein refers to any party other than the State, whether a contractor, licenser, licensee, lessor, lessee or any other party):

1. EXECUTORY CLAUSE. In accordance with Section 41 of the State Finance Law, the State shall have no liability under this contract to the Contractor or to anyone else beyond funds appropriated and available for this contract.

2. NON-ASSIGNMENT CLAUSE. In accordance with Section 138 of the State Finance Law, this contract may not be assigned by the Contractor or its right, title or interest therein assigned, transferred, conveyed, sublet or otherwise disposed of without the State's previous written consent, and attempts to do so are null and void. Notwithstanding the foregoing, such prior written consent of an assignment of a contract let pursuant to Article XI of the State Finance Law may be waived at the discretion of the contracting agency and with the concurrence of the State Comptroller where the original contract was subject to the State Comptroller's approval, where the assignment is due to a reorganization, merger or consolidation of the Contractor's business entity or enterprise. The State retains its right to approve an assignment and to require that any Contractor demonstrate its responsibility to do business with the State. The Contractor may, however, assign its right to receive payments without the State's prior written consent unless this contract concerns Certificates of Participation pursuant to Article 5-A of the State Finance Law.

3. COMPTROLLER'S APPROVAL. In accordance with Section 112 of the State Finance Law (or, if this contract is with the State University or City University of New York, Section 355 or Section 6218 of the Education Law), if this contract exceeds $50,000 (or the minimum thresholds agreed to by the Office of the State Comptroller for certain S.U.N.Y. and C.U.N.Y. contracts), or if this is an amendment for any amount to a contract which, as so amended, exceeds said statutory amount, or if, by this contract, the State agrees to give something other than money when the value or reasonably estimated value of such consideration exceeds $10,000, it shall not be valid, effective or binding upon the State until it has been approved by the State Comptroller and filed in his office. Comptroller's approval of contracts let by the Office of General Services is required when such contracts exceed $85,000 (State Finance Law Section 163.6-a). However, such pre-approval shall not be required for any contract established as a centralized contract through the Office of General Services or for a purchase order or other transaction issued under such centralized contract.

4. WORKERS' COMPENSATION BENEFITS. In accordance with Section 142 of the State Finance Law, this contract shall be void and of no force and effect unless the Contractor shall provide and maintain coverage during the life of this contract for the benefit of such employees as are required to be covered by the provisions of the Workers' Compensation Law.

5. NON-DISCRIMINATION REQUIREMENTS. To the extent required by Article 15 of the Executive Law (also known as the Human Rights Law) and all other State and Federal statutory and constitutional non-discrimination provisions, the Contractor will not discriminate against any employee or applicant for employment because of race, creed, color, sex (including gender identity or expression), national origin, sexual orientation, military status, age, disability, predisposing genetic characteristics, marital status or domestic violence victim status. Furthermore, in accordance with Section 220-e of the Labor Law, if this is a contract for the construction, alteration or repair of any public building or public work or for the manufacture, sale or distribution of materials, equipment or supplies, and to the extent that this contract shall be performed within the State of New York, Contractor agrees that neither it nor its subcontractors shall, by reason of race, creed, color, disability, sex, or national origin: (a) discriminate in hiring against any New York State citizen who is qualified and available to perform the work; or (b) discriminate against or intimidate any employee hired for the performance of work under this contract. If this is a building service contract as defined in Section 230 of the Labor Law, then, in accordance with Section 239 thereof, Contractor agrees that neither it nor its subcontractors shall by reason of race, creed, color, national origin, age, sex or disability: (a) discriminate in hiring against any New York State citizen who is qualified and available to perform the work; or (b) discriminate against or intimidate any employee hired for the performance of work under this contract. Contractor is subject to fines of $50.00 per person per day for any violation of Section 220-e or Section 239 as well as possible termination of this contract and forfeiture of all moneys due hereunder for a second or subsequent violation.

6. WAGE AND HOURS PROVISIONS. If this is a public work contract covered by Article 8 of the Labor Law or a building service contract covered by Article 9 thereof, neither Contractor's employees nor the employees of its subcontractors may be required or permitted to work more than the number of hours or days stated in said statutes, except as otherwise provided in the Labor Law and as set forth in prevailing wage and supplement schedules issued by the State Labor Department. Furthermore, Contractor and its subcontractors must pay at least the prevailing wage rate and pay or provide the prevailing supplements, including the premium rates for overtime pay, as determined by the State Labor Department in accordance with the Labor Law. Additionally, effective April 28, 2008, if this is a public work contract covered by Article 8 of the Labor Law, the Contractor understands and agrees that the filing of payrolls in a manner consistent with Subdivision 3-a of Section 220 of the Labor Law shall be a condition precedent to payment by the State of any State approved sums due and owing for work done upon the project.

7. NON-COLLUSIVE BIDDING CERTIFICATION. In accordance with Section 139-d of the State Finance Law, if this contract was awarded based upon the submission of bids, Contractor affirms, under penalty of perjury, that its bid was arrived at independently and without collusion aimed at restricting competition. Contractor further affirms that, at the time Contractor submitted its bid, an authorized and responsible person executed and delivered to the State a non-collusive bidding certification on Contractor's behalf.

8. INTERNATIONAL BOYCOTT PROHIBITION. In accordance with Section 220-f of the Labor Law and Section 139-h of the State Finance Law, if this contract exceeds $5,000, the Contractor agrees, as a material condition of the contract, that neither the Contractor nor any substantially owned or affiliated person, firm, partnership or corporation has participated, is participating, or shall participate in an international boycott in violation of the federal Export Administration Act of 1979 (50 USC App. Sections 2401 et seq.) or regulations thereunder. If such Contractor, or any of the aforesaid affiliates of Contractor, is convicted or is otherwise found to have violated said laws or regulations upon the final determination of the United States Commerce Department or any other appropriate agency of the United States subsequent to the contract's execution, such contract, amendment or modification thereto shall be rendered forfeit and void. The Contractor shall so notify the State Comptroller within five (5) business days of such conviction, determination or disposition of appeal (2NYCRR 105.4).

9. SET-OFF RIGHTS. The State shall have all of its common law, equitable and statutory rights of set-off. These rights shall include, but not be limited to, the State's option to withhold for the purposes of set-off any moneys due to the Contractor under this contract up to any amounts due and owing to the State with regard to this contract, any other contract with any State department or agency, including any contract for a term commencing prior to the term of this contract, plus any amounts due and owing to the State for any other reason including, without limitation, tax delinquencies, fee delinquencies or monetary penalties relative thereto. The State shall exercise its set-off rights in accordance with normal State practices including, in cases of set-off pursuant to an audit, the finalization of such audit by the State agency, its representatives, or the State Comptroller.

10. RECORDS. The Contractor shall establish and maintain complete and accurate books, records, documents, accounts and other evidence directly pertinent to performance under this contract (hereinafter, collectively, "the Records"). The Records must be kept for the balance of the calendar year in which they were made and for six (6) additional years thereafter. The State Comptroller, the Attorney General and any other person or entity authorized to conduct an examination, as well as the agency or agencies involved in this contract, shall have access to the Records during normal business hours at an office of the Contractor within the State of New York or, if no such office is available, at a mutually agreeable and reasonable venue within the State, for the term specified above for the purposes of inspection, auditing and copying. The State shall take reasonable steps to protect from public disclosure any of the Records which are exempt from disclosure under Section 87 of the Public Officers Law (the "Statute") provided that: (i) the Contractor shall timely inform an appropriate State official, in writing, that said records should not be disclosed; and (ii) said records shall be sufficiently identified; and (iii) designation of said records as exempt under the Statute is reasonable. Nothing contained herein shall diminish, or in any way adversely affect, the State's right to discovery in any pending or future litigation.

11. IDENTIFYING INFORMATION AND PRIVACY NOTIFICATION. (a) Identification Number(s). Every invoice or New York State Claim for Payment submitted to a New York State agency by a payee, for payment for the sale of goods or services or for transactions (e.g., leases, easements, licenses, etc.) related to real or personal property must include the payee's identification number. The number is any or all of the following: (i) the payee’s Federal employer identification number, (ii) the payee’s Federal social security number, and/or (iii) the payee’s Vendor Identification Number assigned by the Statewide Financial System. Failure to include such number or numbers may delay payment. Where the payee does not have such number or numbers, the payee, on its invoice or Claim for Payment, must give the reason or reasons why the payee does not have such number or numbers.

(b) Privacy Notification. (1) The authority to request the above personal information from a seller of goods or services or a lessor of real or personal property, and the authority to maintain such information, is found in Section 5 of the State Tax Law. Disclosure of this information by the seller or lessor to the State is mandatory. The principal purpose for which the information is collected is to enable the State to identify individuals, businesses and others who have been delinquent in filing tax returns or may have understated their tax liabilities and to generally identify persons affected by the taxes administered by the Commissioner of Taxation and Finance. The information will be used for tax administration purposes and for any other purpose authorized by law. (2) The personal information is requested by the purchasing unit of the agency contracting to purchase the goods or services or lease the real or personal property covered by this contract or lease. The information is maintained in the Statewide Financial System by the Vendor Management Unit within the Bureau of State Expenditures, Office of the State Comptroller, 110 State Street, Albany, New York 12236.

12. EQUAL EMPLOYMENT OPPORTUNITIES FOR MINORITIES AND WOMEN. In accordance with Section 312 of the Executive Law and 5 NYCRR 143, if this contract is: (i) a written agreement or purchase order instrument, providing for a total expenditure in excess of $25,000.00, whereby a contracting agency is committed to expend or does expend funds in return for labor, services, supplies, equipment, materials or any combination of the foregoing, to be performed for, or rendered or furnished to the contracting agency; or (ii) a written agreement in excess of $100,000.00 whereby a contracting agency is committed to expend or does expend funds for the acquisition, construction, demolition, replacement, major repair or renovation of real property and improvements thereon; or (iii) a written agreement in excess of $100,000.00 whereby the owner of a State assisted housing project is committed to expend or does expend funds for the acquisition, construction, demolition, replacement, major repair or renovation of real property and improvements thereon for such project, then the following shall apply and by signing this agreement the Contractor certifies and affirms that it is Contractor's equal employment opportunity policy that:

(a) The Contractor will not discriminate against employees or applicants for employment because of race, creed, color, national origin, sex, age, disability or marital status, shall make and document its conscientious and active efforts to employ and utilize minority group members and women in its work force on State contracts and will undertake or continue existing programs of affirmative action to ensure that minority group members and women are afforded equal employment opportunities without discrimination. Affirmative action shall mean recruitment, employment, job assignment, promotion, upgradings, demotion, transfer, layoff, or termination and rates of pay or other forms of compensation;

(b) at the request of the contracting agency, the Contractor shall request each employment agency, labor union, or authorized representative of workers with which it has a collective bargaining or other agreement or understanding, to furnish a written statement that such employment agency, labor union or representative will not discriminate on the basis of race, creed, color, national origin, sex, age, disability or marital status and that such union or representative will affirmatively cooperate in the implementation of the Contractor's obligations herein; and

(c) the Contractor shall state, in all solicitations or advertisements for employees, that, in the performance of the State contract, all qualified applicants will be afforded equal employment opportunities without discrimination because of race, creed, color, national origin, sex, age, disability or marital status.

Contractor will include the provisions of "a", "b", and "c" above, in every subcontract over $25,000.00 for the construction, demolition, replacement, major repair, renovation, planning or design of real property and improvements thereon (the "Work") except where the Work is for the beneficial use of the Contractor. Section 312 does not apply to: (i) work, goods or services unrelated to this contract; or (ii) employment outside New York State. The State shall consider compliance by a contractor or subcontractor with the requirements of any federal law concerning equal employment opportunity which effectuates the purpose of this section. The contracting agency shall determine whether the imposition of the requirements of the provisions hereof duplicate or conflict with any such federal law and if such duplication or conflict exists, the contracting agency shall waive the applicability of Section 312 to the extent of such duplication or conflict. Contractor will comply with all duly promulgated and lawful rules and regulations of the Department of Economic Development's Division of Minority and Women's Business Development pertaining hereto.

13. <u>CONFLICTING TERMS</u>. In the event of a conflict between the terms of the contract (including any and all attachments thereto and amendments thereof) and the terms of this Appendix A, the terms of this Appendix A shall control.

14. <u>GOVERNING LAW</u>. This contract shall be governed by the laws of the State of New York except where the Federal supremacy clause requires otherwise.

15. <u>LATE PAYMENT</u>. Timeliness of payment and any interest to be paid to Contractor for late payment shall be governed by Article 11-A of the State Finance Law to the extent required by law.

16. <u>NO ARBITRATION</u>. Disputes involving this contract, including the breach or alleged breach thereof, may not be submitted to binding arbitration (except where statutorily authorized), but must, instead, be heard in a court of competent jurisdiction of the State of New York.

17. <u>SERVICE OF PROCESS</u>. In addition to the methods of service allowed by the State Civil Practice Law & Rules ("CPLR"), Contractor hereby consents to service of process upon it by registered or certified mail, return receipt requested. Service hereunder shall be complete upon Contractor's actual receipt of process or upon the State's receipt of the return thereof by the United States Postal Service as refused or undeliverable. Contractor must promptly notify the State, in writing, of each and every change of address to which service of process can be made. Service by the State to the last known address shall be sufficient. Contractor will have thirty (30) calendar days after service hereunder is complete in which to respond.

18. <u>PROHIBITION ON PURCHASE OF TROPICAL HARDWOODS</u>. The Contractor certifies and warrants that all wood products to be used under this contract award will be in accordance with, but not limited to, the specifications and provisions of Section 165 of the State Finance Law, (Use of Tropical Hardwoods) which prohibits purchase and use of tropical hardwoods, unless specifically exempted, by the State or any governmental agency or political subdivision or public benefit corporation. Qualification for an exemption under this law will be the responsibility of the contractor to establish to meet with the approval of the State.

In addition, when any portion of this contract involving the use of woods, whether supply or installation, is to be performed by any subcontractor, the prime Contractor will indicate and certify in the submitted bid proposal that the subcontractor has been informed and is in compliance with specifications and provisions regarding use of tropical hardwoods as detailed in §165 State Finance Law. Any such use must meet with the approval of the State; otherwise, the bid may not be considered responsive. Under bidder certifications, proof of qualification for exemption will be the responsibility of the Contractor to meet with the approval of the State.

19. MACBRIDE FAIR EMPLOYMENT PRINCIPLES. In accordance with the MacBride Fair Employment Principles (Chapter 807 of the Laws of 1992), the Contractor hereby stipulates that the Contractor either (a) has no business operations in Northern Ireland, or (b) shall take lawful steps in good faith to conduct any business operations in Northern Ireland in accordance with the MacBride Fair Employment Principles (as described in Section 165 of the New York State Finance Law), and shall permit independent monitoring of compliance with such principles.

20. OMNIBUS PROCUREMENT ACT OF 1992. It is the policy of New York State to maximize opportunities for the participation of New York State business enterprises, including minority and women-owned business enterprises as bidders, subcontractors and suppliers on its procurement contracts.

Information on the availability of New York State subcontractors and suppliers is available from:

NYS Department of Economic Development
Division for Small Business
Albany, New York 12245
Telephone: 518-292-5100
Fax: 518-292-5884
email: opa@esd.ny.gov

A directory of certified minority and women-owned business enterprises is available from:

NYS Department of Economic Development
Division of Minority and Women's Business Development
633 Third Avenue
New York, NY 10017
212-803-2414
email: mwbecertification@esd.ny.gov
https://ny.newnycontracts.com/FrontEnd/VendorSearchPublic.asp

The Omnibus Procurement Act of 1992 requires that by signing this bid proposal or contract, as applicable, Contractors certify that whenever the total bid amount is greater than $1 million:

(a) The Contractor has made reasonable efforts to encourage the participation of New York State Business Enterprises as suppliers and subcontractors, including certified minority and women-owned business enterprises, on this project, and has retained the documentation of these efforts to be provided upon request to the State;

(b) The Contractor has complied with the Federal Equal Opportunity Act of 1972 (P.L. 92-261), as amended;

(c) The Contractor agrees to make reasonable efforts to provide notification to New York State residents of employment opportunities on this project through listing any such positions with the Job Service Division of the New York State Department of Labor, or providing such notification in such manner as is consistent with existing collective bargaining contracts or agreements. The Contractor agrees to document these efforts and to provide said documentation to the State upon request; and

(d) The Contractor acknowledges notice that the State may seek to obtain offset credits from foreign countries as a result of this contract and agrees to cooperate with the State in these efforts.

21. RECIPROCITY AND SANCTIONS PROVISIONS. Bidders are hereby notified that if their principal place of business is located in a country, nation, province, state or political subdivision that penalizes New York State vendors, and if the goods or services they offer will be substantially produced or performed outside New York State, the Omnibus Procurement Act 1994 and 2000 amendments (Chapter 684 and Chapter 383, respectively) require that they be denied contracts which they would otherwise obtain. NOTE: As of May 15, 2002, the list of discriminatory jurisdictions subject to this provision includes the states of South Carolina, Alaska, West Virginia, Wyoming, Louisiana and Hawaii. Contact NYS Department of Economic Development for a current list of jurisdictions subject to this provision.

22. COMPLIANCE WITH NEW YORK STATE INFORMATION SECURITY BREACH AND NOTIFICATION ACT. Contractor shall comply with the provisions of the New York State Information Security Breach and Notification Act (General Business Law Section 899-aa; State Technology Law Section 208).

23. COMPLIANCE WITH CONSULTANT DISCLOSURE LAW. If this is a contract for consulting services, defined for purposes of this requirement to include analysis, evaluation, research, training, data processing, computer programming, engineering, environmental, health, and mental health services, accounting, auditing, paralegal, legal or similar services, then, in accordance with Section 163 (4-g) of the State Finance Law (as amended by Chapter 10 of the Laws of 2006), the Contractor shall timely, accurately and properly comply with the requirement to submit an annual employment report for the contract to the agency that awarded the contract, the Department of Civil Service and the State Comptroller.

24. PROCUREMENT LOBBYING. To the extent this agreement is a "procurement contract" as defined by State Finance Law Sections 139-j and 139-k, by signing this agreement the contractor certifies and affirms that all disclosures made in accordance with State Finance Law Sections 139-j and 139-k are complete, true and accurate. In the event such certification is found to be intentionally false or intentionally incomplete, the State may terminate the agreement by providing written notification to the Contractor in accordance with the terms of the agreement.

25. CERTIFICATION OF REGISTRATION TO COLLECT SALES AND COMPENSATING USE TAX BY CERTAIN STATE CONTRACTORS, AFFILIATES AND SUBCONTRACTORS.
To the extent this agreement is a contract as defined by Tax Law Section 5-a, if the contractor fails to make the certification required by Tax Law Section 5-a or if during the term of the contract, the Department of Taxation and Finance or the covered agency, as defined by Tax Law 5-a, discovers that the certification, made under penalty of perjury, is false, then such failure to file or false certification shall be a material breach of this contract and this contract may be terminated, by providing written notification to the Contractor in accordance with the terms of the agreement, if the covered agency determines that such action is in the best interest of the State.

26. **IRAN DIVESTMENT ACT**. By entering into this Agreement, Contractor certifies in accordance with State Finance Law §165-a that it is not on the "Entities Determined to be Non-Responsive Bidders/Offerers pursuant to the New York State Iran Divestment Act of 2012" ("Prohibited Entities List") posted at:
http://www.ogs.ny.gov/about/regs/docs/ListofEntities.pdf

Contractor further certifies that it will not utilize on this Contract any subcontractor that is identified on the Prohibited Entities List. Contractor agrees that should it seek to renew or extend this Contract, it must provide the same certification at the time the Contract is renewed or extended. Contractor also agrees that any proposed Assignee of this Contract will be required to certify that it is not on the Prohibited Entities List before the contract assignment will be approved by the State.

During the term of the Contract, should the state agency receive information that a person (as defined in State Finance Law §165-a) is in violation of the above-referenced certifications, the state agency will review such information and offer the person an opportunity to respond. If the person fails to demonstrate that it has ceased its engagement in the investment activity which is in violation of the Act within 90 days after the determination of such violation, then the state agency shall take such action as may be appropriate and provided for by law, rule, or contract, including, but not limited to, imposing sanctions, seeking compliance, recovering damages, or declaring the Contractor in default.

The state agency reserves the right to reject any bid, request for assignment, renewal or extension for an entity that appears on the Prohibited Entities List prior to the award, assignment, renewal or extension of a contract, and to pursue a responsibility review with respect to any entity that is awarded a contract and appears on the Prohibited Entities list after contract award.

ON MOTION OF KEVIN WHITNEY **RESOLUTION NO. 271-18**

Authorize Extension of Contract 091-15-New York State Department of Homeland Security - Department of Emergency Response and Communications

WHEREAS, the Cortland County Department of Emergency Response was awarded a grant through the New York State Department of Homeland Security and Emergency Services for the installation and use of the software system called Mutualink, AND

WHEREAS, the Cortland County Legislature authorized a contract under Resolution No. 162-15, dated May 28, 2015 for the use and acceptance of the software and equipment called Mutualink, AND

WHEREAS, the NYS Department of Homeland Security and Emergency Services has re-authorized the grant award for a new contract ending of January 31, 2021 at no cost to the County, NOW THEREFORE BE IT

RESOLVED, that the Chairman of the Legislature, upon review and approval of the County Attorney, or their designee, be and hereby is authorized to sign a contract extension to Contract 091-15 authorized under Resolution No. 162-15 for the new time period ending January 31, 2021 with the New York State Department of Homeland Security and Emergency Services.

STATE OF NEW YORK) SS:
COUNTY OF CORTLAND)

This is to certify that I, the undersigned, Clerk of the Cortland County Legislature, have compared the foregoing copy with the original now on file in this office, and that the above actions were passed by the Cortland County Legislature on the 26th day of July, 2018and that the same is a correct and true transcript of such actions taken.

IN WITNESS WHEREOF I have hereunto set my hand and the official seal of the CORTLAND COUNTY LEGISLATURE, this 26th day of July, 2018.

Eric J. Mulvihill
Clerk of the Cortland County Legislature

ON MOTION OF RICHARD BUSHNELL **RESOLUTION NO. 162-15**

Authorize Agreement - Emergency Response & Communications

WHEREAS, Cortland County Department of Emergency Response and Communications is desirous of contracting with the New York State Department of Homeland Security and Emergency Services Office for the temporary loan of communication resources, AND

WHEREAS, the DHSES has acquired the hardware, software and user Mutualink Edge Subscription Service for Mutualink interoperability platforms and wishes to temporarily loan such equipment at no cost to New York State Counties for communications purposes; and

WHEREAS, this MOA establishes the responsibilities, guidelines and procedures for the deployment and use of the equipment, software and user subscriptions provided to the County by DHSES;

RESOLVED, the Chairman of the County Legislature, upon review and approval by the County Attorney, be and hereby is authorized to sign an Agreement for the time period of one year from contract signing by the New York State Department of Homeland Security and Emergency Services.

STATE OF NEW YORK) SS:
COUNTY OF CORTLAND)

This is to certify that I, the undersigned, Clerk of the Cortland County Legislature, have compared the foregoing copy with the original now on file in this office, and that the above actions were passed by the Cortland County Legislature on the 28th day of May, 2015and that the same is a correct and true transcript of such actions taken.

IN WITNESS WHEREOF I have hereunto set my hand and the official seal of the CORTLAND COUNTY LEGISLATURE, this 28th day of May, 2015.

Eric J. Mulvihill
Clerk of the Cortland County Legislature

STATE AGENCY New York State Division of Homeland Security and Emergency Services 1220 Washington Avenue Building 7A Suite 710 Albany, NY 12242	NYS COMPTROLLER'S NUMBER: (Contract Number) ORIGINATING AGENCY CODE: 01077
GRANTEE/CONTRACTOR: (Name & Address) Cortland County 60 Central Avenue Cortland, NY 13045	TYPE OF PROGRAMS: CFDA NUMBER: DHSES NUMBERS:
FEDERAL TAX IDENTIFICATION NO: 15-6000452 MUNICIPALITY NO: (if applicable) 110100000 000 SFS VENDER NO: 1000002588 DUN & BRADSTREET NO: 827784505	INITIAL CONTRACT PERIOD: FROM 01/01/2021 TO 12/31/2021 FUNDING AMOUNT FOR INITIAL PERIOD: $188,819.00
STATUS: Contractor is not a sectarian entry. Contractor is not a not-for-profit organization.	MULTI-YEAR TERM: (if applicable)
CHARITIES REGISTRATION NUMBER: n/a (Enter number of Exempt) if "Exempt" is entered above, reason for exemption. n/a Contractor has ____ has not ____ timely filed with the Attorney General's Charities Bureau all required periodic or annual written reports.	APPENDIX ATTACHED AND PART OF THIS AGREEMENT __ APPENDIX A Standard Clauses required by the Attorney General for all State contracts _X_ APPENDIX A1 Agency-specific Clauses _X_ APPENDIX B Budget _X_ APPENDIX C Payment and Reporting Schedule _X_ APPENDIX D Program Workplan and Special Conditions __ APPENDIX X Modification Agreement Form (to accompany modified appendices for changes in terms or considerations on an existing period or for renewal periods) __ DHSES-55 Budget Amendment/Grant Extension Request __ Other - Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion ______________________________ ______________________________
IN WITNESS THEREOF, the parties hereto have electronically executed or approved this AGREEMENT on the dates of their signatures.	
NYS Division of Homeland Security and Emergency Services BY: , Date: State Agency Certification: "In addition to the acceptance of this contract, I also certify that original copies of this signature page will be attached to all other exact copies of this contract". GRANTEE: BY: Robert Corpora , Director Date:	
ATTORNEY GENERAL'S SIGNATURE ______________________________ Title: ______________________________ Date: ______________________________	COMPTROLLER'S SIGNATURE ______________________________ Title: ______________________________ Date: ______________________________

Award Contract

Project No.	**Grantee Name**	
PS20-1005-E00	Cortland County	06/28/2021

Award Contract

Project No.	**Grantee Name**	
PS20-1005-E00	Cortland County	06/28/2021

APPENDIX A

STANDARD CLAUSES FOR NYS CONTRACTS

The parties to the attached contract, license, lease, amendment or other agreement of any kind (hereinafter, 'the contract' or 'this contract') agree to be bound by the following clauses which are hereby made a part of the contract (the word 'Contractor' herein refers to any party other than the State, whether a contractor, licenser, licensee, lessor, lessee or any other party):

1. EXECUTORY CLAUSE. In accordance with Section 41 of the State Finance Law, the State shall have no liability under this contract to the Contractor or to anyone else beyond funds appropriated and available for this contract.

2. NON-ASSIGNMENT CLAUSE. In accordance with Section 138 of the State Finance Law, this contract may not be assigned by the Contractor or its right, title or interest therein assigned, transferred, conveyed, sublet or otherwise disposed of without the State's previous written consent, and attempts to do so are null and void. Notwithstanding the foregoing, such prior written consent of an assignment of a contract let pursuant to Article XI of the State Finance Law may be waived at the discretion of the contracting agency and with the concurrence of the State Comptroller where the original contract was subject to the State Comptroller's approval, where the assignment is due to a reorganization, merger or consolidation of the Contractor's business entity or enterprise. The State retains its right to approve an assignment and to require that any Contractor demonstrate its responsibility to do business with the State. The Contractor may, however, assign its right to receive payments without the State's prior written consent unless this contract concerns Certificates of Participation pursuant to Article 5-A of the State Finance Law.

3. COMPTROLLER'S APPROVAL. In accordance with Section 112 of the State Finance Law (or, if this contract is with the State University or City University of New York, Section 355 or Section 6218 of the Education Law), if this contract exceeds $50,000 (or the minimum thresholds agreed to by the Office of the State Comptroller for certain S.U.N.Y. and C.U.N.Y. contracts), or if this is an amendment for any amount to a contract which, as so amended, exceeds said statutory amount, or if, by this contract, the State agrees to give something other than money when the value or reasonably estimated value of such consideration exceeds $10,000, it shall not be valid, effective or binding upon the State until it has been approved by the State Comptroller and filed in his office. Comptroller's approval of contracts let by the Office of General Services is required when such contracts exceed $85,000 (State Finance Law Section 163.6-a). However, such pre-approval shall not be required for any contract established as a centralized contract through the Office of General Services or for a purchase order or other transaction issued under such centralized contract.

4. WORKERS' COMPENSATION BENEFITS. In accordance with Section 142 of the State Finance Law, this contract shall be void and of no force and effect unless the Contractor shall provide and maintain coverage during the life of this contract for the benefit of such employees as are required to be covered by the provisions of the Workers' Compensation Law.

5. NON-DISCRIMINATION REQUIREMENTS. To the extent required by Article 15 of the Executive Law (also known as the Human Rights Law) and all other State and Federal statutory and constitutional non-discrimination provisions, the Contractor will not discriminate against any employee or applicant for employment because of race, creed, color, sex, national origin, sexual orientation, age, disability, genetic predisposition or carrier status, or marital status. Furthermore, in accordance with Section 220-e of the Labor Law, if this is a contract for the construction, alteration or repair of any public building or public work or for the manufacture, sale or distribution of materials, equipment or supplies, and to the extent that this contract shall be performed within the State of New York, Contractor agrees that neither it nor its subcontractors shall, by reason of race, creed, color, disability, sex, or national origin: (a) discriminate in hiring against any New York State citizen who is qualified and available to perform the work; or (b) discriminate against or intimidate any employee hired for the performance of work under this contract. If this is a building service contract as defined in Section 230 of the Labor Law, then, in accordance with Section 239 thereof, Contractor agrees that neither it nor its subcontractors shall by reason of race, creed, color, national origin, age, sex or disability: (a) discriminate in hiring against any New York State citizen who is qualified and available to perform the work; or (b) discriminate against or intimidate any employee hired for the performance of work under this contract. Contractor is subject to fines of $50.00 per person per day for any violation of Section 220-e or Section 239 as well as possible termination of this contract and forfeiture of all moneys due hereunder for a second or subsequent violation.

6. WAGE AND HOURS PROVISIONS. If this is a public work contract covered by Article 8 of the Labor Law or a building service contract covered by Article 9 thereof, neither Contractor's employees nor the employees of its subcontractors may be required or permitted to work more than the number of hours or days stated in said statutes, except as otherwise provided in the Labor Law and as set forth in prevailing wage and supplement schedules issued by the State Labor Department. Furthermore, Contractor and its subcontractors must pay at least the prevailing wage rate and pay or provide the prevailing supplements, including the premium rates for overtime pay, as determined by the State Labor Department in accordance with the Labor Law. Additionally, effective April 28, 2008, if this is a public work contract covered by Article 8 of

the Labor Law, the Contractor understands and agrees that the filing of payrolls in a manner consistent with Subdivision 3-a of Section 220 of the Labor Law shall be a condition precedent to payment by the State of any State approved sums due and owing for work done upon the project.

7. NON-COLLUSIVE BIDDING CERTIFICATION. In accordance with Section 139-d of the State Finance Law, if this contract was awarded based upon the submission of bids, Contractor affirms, under penalty of perjury, that its bid was arrived at independently and without collusion aimed at restricting competition. Contractor further affirms that, at the time Contractor submitted its bid, an authorized and responsible person executed and delivered to the State a non-collusive bidding certification on Contractor's behalf.

8. INTERNATIONAL BOYCOTT PROHIBITION. In accordance with Section 220-f of the Labor Law and Section 139-h of the State Finance Law, if this contract exceeds $5,000, the Contractor agrees, as a material condition of the contract, that neither the Contractor nor any substantially owned or affiliated person, firm, partnership or corporation has participated, is participating, or shall participate in an international boycott in violation of the federal Export Administration Act of 1979 (50 USC App. Sections 2401 et seq.) or regulations thereunder. If such Contractor, or any of the aforesaid affiliates of Contractor, is convicted or is otherwise found to have violated said laws or regulations upon the final determination of the United States Commerce Department or any other appropriate agency of the United States subsequent to the contract's execution, such contract, amendment or modification thereto shall be rendered forfeit and void. The Contractor shall so notify the State Comptroller within five (5) business days of such conviction, determination or disposition of appeal (2NYCRR 105.4).

9. SET-OFF RIGHTS. The State shall have all of its common law, equitable and statutory rights of set-off. These rights shall include, but not be limited to, the State's option to withhold for the purposes of set-off any moneys due to the Contractor under this contract up to any amounts due and owing to the State with regard to this contract, any other contract with any State department or agency, including any contract for a term commencing prior to the term of this contract, plus any amounts due and owing to the State for any other reason including, without limitation, tax delinquencies, fee delinquencies or monetary penalties relative thereto. The State shall exercise its set-off rights in accordance with normal State practices including, in cases of set-off pursuant to an audit, the finalization of such audit by the State agency, its representatives, or the State Comptroller.

10. RECORDS. The Contractor shall establish and maintain complete and accurate books, records, documents, accounts and other evidence directly pertinent to performance under this contract (hereinafter, collectively, 'the Records'). The Records must be kept for the balance of the calendar year in which they were made and for six (6) additional years thereafter. The State Comptroller, the Attorney General and any other person or entity authorized to conduct an examination, as well as the agency or agencies involved in this contract, shall have access to the Records during normal business hours at an office of the Contractor within the State of New York or, if no such office is available, at a mutually agreeable and reasonable venue within the State, for the term specified above for the purposes of inspection, auditing and copying. The State shall take reasonable steps to protect from public disclosure any of the Records which are exempt from disclosure under Section 87 of the Public Officers Law (the 'Statute') provided that: (i) the Contractor shall timely inform an appropriate State official, in writing, that said records should not be disclosed; and (ii) said records shall be sufficiently identified; and (iii) designation of said records as exempt under the Statute is reasonable. Nothing contained herein shall diminish, or in any way adversely affect, the State's right to discovery in any pending or future litigation.

11. IDENTIFYING INFORMATION AND PRIVACY NOTIFICATION. (a) Identification Number(s). Every invoice or New York State Claim for Payment submitted to a New York State agency by a payee, for payment for the sale of goods or services or for transactions (e.g., leases, easements, licenses, etc.) related to real or personal property must include the payee's identification number. The number is any or all of the following: (i) the payee's Federal employer identification number, (ii) the payee's Federal social security number, and/or (iii) the payee's Vendor Identification Number assigned by the Statewide Financial System. Failure to include such number or numbers may delay payment. Where the payee does not have such number or numbers, the payee, on its invoice or Claim for Payment, must give the reason or reasons why the payee does not have such number or numbers.

(b) Privacy Notification. (1) The authority to request the above personal information from a seller of goods or services or a lessor of real or personal property, and the authority to maintain such information, is found in Section 5 of the State Tax Law. Disclosure of this information by the seller or lessor to the State is mandatory. The principal purpose for which the information is collected is to enable the State to identify individuals, businesses and others who have been delinquent in filing tax returns or may have understated their tax liabilities and to generally identify persons affected by the taxes administered by the Commissioner of Taxation and Finance. The information will be used for tax administration purposes and for any other purpose authorized by law. (2) The personal information is requested by the purchasing unit of the agency contracting to purchase the goods or services or lease the real or personal property covered by this contract or lease. The information is maintained in the Statewide Financial System by the Vendor Management Unit within the Bureau of State Expenditures, Office of the State Comptroller, 110 State Street, Albany, New York 12236.

12. EQUAL EMPLOYMENT OPPORTUNITIES FOR MINORITIES AND WOMEN. In accordance with Section 312 of the Executive Law and 5 NYCRR 143, if this contract is: (i) a written agreement or purchase order instrument, providing for a

total expenditure in excess of $25,000.00, whereby a contracting agency is committed to expend or does expend funds in return for labor, services, supplies, equipment, materials or any combination of the foregoing, to be performed for, or rendered or furnished to the contracting agency; or (ii) a written agreement in excess of $100,000.00 whereby a contracting agency is committed to expend or does expend funds for the acquisition, construction, demolition, replacement, major repair or renovation of real property and improvements thereon; or (iii) a written agreement in excess of $100,000.00 whereby the owner of a State assisted housing project is committed to expend or does expend funds for the acquisition, construction, demolition, replacement, major repair or renovation of real property and improvements thereon for such project, then the following shall apply and by signing this agreement the Contractor certifies and affirms that it is Contractor's equal employment opportunity policy that:

(a) The Contractor will not discriminate against employees or applicants for employment because of race, creed, color, national origin, sex, age, disability or marital status, shall make and document its conscientious and active efforts to employ and utilize minority group members and women in its work force on State contracts and will undertake or continue existing programs of affirmative action to ensure that minority group members and women are afforded equal employment opportunities without discrimination. Affirmative action shall mean recruitment, employment, job assignment, promotion, upgradings, demotion, transfer, layoff, or termination and rates of pay or other forms of compensation;

(b) at the request of the contracting agency, the Contractor shall request each employment agency, labor union, or authorized representative of workers with which it has a collective bargaining or other agreement or understanding, to furnish a written statement that such employment agency, labor union or representative will not discriminate on the basis of race, creed, color, national origin, sex, age, disability or marital status and that such union or representative will affirmatively cooperate in the implementation of the Contractor's obligations herein; and

(c) the Contractor shall state, in all solicitations or advertisements for employees, that, in the performance of the State contract, all qualified applicants will be afforded equal employment opportunities without discrimination because of race, creed, color, national origin, sex, age, disability or marital status.

Contractor will include the provisions of 'a', 'b', and 'c' above, in every subcontract over $25,000.00 for the construction, demolition, replacement, major repair, renovation, planning or design of real property and improvements thereon (the 'Work') except where the Work is for the beneficial use of the Contractor. Section 312 does not apply to: (i) work, goods or services unrelated to this contract; or (ii) employment outside New York State. The State shall consider compliance by a contractor or subcontractor with the requirements of any federal law concerning equal employment opportunity which effectuates the purpose of this section. The contracting agency shall determine whether the imposition of the requirements of the provisions hereof duplicate or conflict with any such federal law and if such duplication or conflict exists, the contracting agency shall waive the applicability of Section 312 to the extent of such duplication or conflict. Contractor will comply with all duly promulgated and lawful rules and regulations of the Department of Economic Development's Division of Minority and Women's Business Development pertaining hereto.

13. CONFLICTING TERMS. In the event of a conflict between the terms of the contract (including any and all attachments thereto and amendments thereof) and the terms of this Appendix A, the terms of this Appendix A shall control.

14. GOVERNING LAW. This contract shall be governed by the laws of the State of New York except where the Federal supremacy clause requires otherwise.

15. LATE PAYMENT. Timeliness of payment and any interest to be paid to Contractor for late payment shall be governed by Article 11-A of the State Finance Law to the extent required by law.

16. NO ARBITRATION. Disputes involving this contract, including the breach or alleged breach thereof, may not be submitted to binding arbitration (except where statutorily authorized), but must, instead, be heard in a court of competent jurisdiction of the State of New York.

17. SERVICE OF PROCESS. In addition to the methods of service allowed by the State Civil Practice Law & Rules ('CPLR'), Contractor hereby consents to service of process upon it by registered or certified mail, return receipt requested. Service hereunder shall be complete upon Contractor's actual receipt of process or upon the State's receipt of the return thereof by the United States Postal Service as refused or undeliverable. Contractor must promptly notify the State, in writing, of each and every change of address to which service of process can be made. Service by the State to the last known address shall be sufficient. Contractor will have thirty (30) calendar days after service hereunder is complete in which to respond.

18. PROHIBITION ON PURCHASE OF TROPICAL HARDWOODS. The Contractor certifies and warrants that all wood products to be used under this contract award will be in accordance with, but not limited to, the specifications and provisions of Section 165 of the State Finance Law, (Use of Tropical Hardwoods) which prohibits purchase and use of tropical hardwoods, unless specifically exempted, by the State or any governmental agency or political subdivision or public benefit corporation. Qualification for an exemption under this law will be the responsibility of the contractor to establish to meet with the approval of the State.

In addition, when any portion of this contract involving the use of woods, whether supply or installation, is to be performed by any subcontractor, the prime Contractor will indicate and certify in the submitted bid proposal that the subcontractor has been informed and is in compliance with specifications and provisions regarding use of tropical hardwoods as detailed in §165 State Finance Law. Any such use must meet with the approval of the State; otherwise, the bid may not be considered responsive. Under bidder certifications, proof of qualification for exemption will be the responsibility of the Contractor to meet with the approval of the State.

19. MACBRIDE FAIR EMPLOYMENT PRINCIPLES. In accordance with the MacBride Fair Employment Principles (Chapter 807 of the Laws of 1992), the Contractor hereby stipulates that the Contractor either (a) has no business operations in Northern Ireland, or (b) shall take lawful steps in good faith to conduct any business operations in Northern Ireland in accordance with the MacBride Fair Employment Principles (as described in Section 165 of the New York State Finance Law), and shall permit independent monitoring of compliance with such principles.

20. OMNIBUS PROCUREMENT ACT OF 1992. It is the policy of New York State to maximize opportunities for the participation of New York State business enterprises, including minority and women-owned business enterprises as bidders, subcontractors and suppliers on its procurement contracts.

Information on the availability of New York State subcontractors and suppliers is available from:

NYS Department of Economic Development
Division for Small Business
Albany, New York 12245
Telephone: 518-292-5100
Fax: 518-292-5884
email: opa@esd.ny.gov

A directory of certified minority and women-owned business enterprises is available from:

NYS Department of Economic Development
Division of Minority and Women's Business Development
633 Third Avenue
New York, NY 10017
212-803-2414
email: mwbecertification@esd.ny.gov
http://esd.ny.gov/MWBE/directorySearch.html

The Omnibus Procurement Act of 1992 requires that by signing this bid proposal or contract, as applicable, Contractors certify that whenever the total bid amount is greater than $1 million:

(a) The Contractor has made reasonable efforts to encourage the participation of New York State Business Enterprises as suppliers and subcontractors, including certified minority and women-owned business enterprises, on this project, and has retained the documentation of these efforts to be provided upon request to the State;

(b) The Contractor has complied with the Federal Equal Opportunity Act of 1972 (P.L. 92-261), as amended;

(c) The Contractor agrees to make reasonable efforts to provide notification to New York State residents of employment opportunities on this project through listing any such positions with the Job Service Division of the New York State Department of Labor, or providing such notification in such manner as is consistent with existing collective bargaining contracts or agreements. The Contractor agrees to document these efforts and to provide said documentation to the State upon request; and

(d) The Contractor acknowledges notice that the State may seek to obtain offset credits from foreign countries as a result of this contract and agrees to cooperate with the State in these efforts.

21. RECIPROCITY AND SANCTIONS PROVISIONS. Bidders are hereby notified that if their principal place of business is located in a country, nation, province, state or political subdivision that penalizes New York State vendors, and if the goods or services they offer will be substantially produced or performed outside New York State, the Omnibus Procurement Act 1994 and 2000 amendments (Chapter 684 and Chapter 383, respectively) require that they be denied contracts which they would otherwise obtain. NOTE: As of May 15, 2002, the list of discriminatory jurisdictions subject to this provision includes the states of South Carolina, Alaska, West Virginia, Wyoming, Louisiana and Hawaii. Contact NYS Department of Economic Development for a current list of jurisdictions subject to this provision.

22. COMPLIANCE WITH NEW YORK STATE INFORMATION SECURITY BREACH AND NOTIFICATION ACT. Contractor shall comply with the provisions of the New York State Information Security Breach and Notification Act (General Business Law Section 899-aa; State Technology Law Section 208).

23. COMPLIANCE WITH CONSULTANT DISCLOSURE LAW. If this is a contract for consulting services, defined for purposes of this requirement to include analysis, evaluation, research, training, data processing, computer programming, engineering, environmental, health, and mental health services, accounting, auditing, paralegal, legal or similar services, then, in accordance with Section 163 (4-g) of the State Finance Law (as amended by Chapter 10 of the Laws of 2006), the Contractor shall timely, accurately and properly comply with the requirement to submit an annual employment report for the contract to the agency that awarded the contract, the Department of Civil Service and the State Comptroller.

24. PROCUREMENT LOBBYING. To the extent this agreement is a 'procurement contract' as defined by State Finance Law Sections 139-j and 139-k, by signing this agreement the contractor certifies and affirms that all disclosures made in accordance with State Finance Law Sections 139-j and 139-k are complete, true and accurate. In the event such certificatior is found to be intentionally false or intentionally incomplete, the State may terminate the agreement by providing written notification to the Contractor in accordance with the terms of the agreement.

25. CERTIFICATION OF REGISTRATION TO COLLECT SALES AND COMPENSATING USE TAX BY CERTAIN STATE CONTRACTORS, AFFILIATES AND SUBCONTRACTORS. To the extent this agreement is a contract as defined by Tax Law Section 5-a, if the contractor fails to make the certification required by Tax Law Section 5-a or if during the term of the contract, the Department of Taxation and Finance or the covered agency, as defined by Tax Law 5-a, discovers that the certification, made under penalty of perjury, is false, then such failure to file or false certification shall be a material breach of this contract and this contract may be terminated, by providing written notification to the Contractor in accordance with the terms of the agreement, if the covered agency determines that such action is in the best interest of the State.

December, 2012

Certified by - on

Award Contract

Project No.	**Grantee Name**	
PS20-1005-E00	Cortland County	06/28/2021

NEW YORK STATE
DIVISION OF HOMELAND SECURITY AND EMERGENCY SERVICES
GRANT CONTRACT

APPENDIX A-1

The Contract is hereby made by and between the State of New York, acting by and through the New York State Division of Homeland Security and Emergency Services (DHSES or State Agency) and the public or private entity ('Contractor' or 'Subrecipient') identified on the face page hereof (Face Page).

WITNESSETH:

WHEREAS, the State has the authority to regulate and provide funding for the establishment and operation of program services, design or the execution and performance of construction projects, as applicable and desires to contract with skilled parties possessing the necessary resources to provide such services or work, as applicable; and

WHEREAS, the Contractor is ready, willing and able to provide such program services or the execution and performance of construction projects and possesses or can make available all necessary qualified personnel, licenses, facilities and expertise to perform or have performed the services or work, as applicable, required pursuant to the terms of the Contract;

NOW THEREFORE, in consideration of the promises, responsibilities, and covenants herein, the State and the Contractor agree as follows:

STANDARD TERMS AND CONDITIONS

I. GENERAL TERMS AND CONDITIONS

A. Executory Clause: In accordance with Section 41 of the State Finance Law, the State shall have no liability under the Contract to the Contractor, or to anyone else, beyond funds appropriated and available for the Contract.

B. Required Approvals: In accordance with Section 112 of the State Finance Law (or, if the Contract is with the State University of New York (SUNY) or City University of New York (CUNY), Section 355 or Section 6218 of the Education Law), if the Contract exceeds $50,000 (or $85,000 for contracts let by the Office of General Services, or the minimum thresholds agreed to by the Office of the State Comptroller (OSC) for certain SUNY and CUNY contracts), or if this is an amendment for any amount to a contract which, as so amended, exceeds said statutory amount including, but not limited to, changes in amount, consideration, scope or contract term identified on the Face Page (Contract Term), it shall not be valid, effective or binding upon the State until it has been approved by, and filed with, the New York Attorney General Contract Approval Unit (AG) and OSC. If, by the Contract, the State agrees to give something other than money when the value or reasonably estimated value of such consideration exceeds $10,000, it shall not be valid, effective or binding upon the State until it has been approved by, and filed with, the AG and OSC.

Budget Changes: An amendment that would result in a transfer of funds among program activities or budget categories that does not affect the amount, consideration, scope or other terms of such contract may be subject to the approval of the Offices of the State Comptroller and Attorney General where the amount of such modification is, as a portion of the total value of the contract, equal to or greater than ten percent for contracts of less than five million dollars, or five percent for contracts of more than five million dollars; and, in addition, such amendment may be subject to prior approval by the applicable State Agency as detailed in Appendix C (Payment and Reporting Schedule).

C. Contract Parts: This Contract incorporates the face pages attached, this Appendix and all of the marked Appendices identified on the face page hereof.

D. Order of Precedence: In the event of a conflict among (i) the terms of the Contract (including any and all Appendices and amendments) or (ii) between the terms of the Contract and the original request for proposal, the program application or other Appendix that was completed and executed by the Contractor in connection with the Contract, the order of precedence is as follows:

1. Appendix A-1[1]

2. Modifications to the Face Page

3. Modifications to Appendices B, C and D

4. The Face Page

5. Appendices B, C and D

6. Other attachments, including, but not limited to, the request for proposal or program application

E. Governing Law: This Contract shall be governed by the laws of the State of New York except where the Federal Supremacy Clause requires otherwise.

F. Funding: Funding for the entire Contract Period shall not exceed the funding amount specified as 'Funding Amount for the Initial Period' on the Face Page hereof or as subsequently revised to reflect an approved renewal or cost amendment. Funding for the initial and subsequent periods of the Contract shall not exceed the applicable amounts specified in the applicable Appendix B form (Budget).

G. Contract Period: The period of this Contract shall be as specified on the face page hereof.

H. Contract Performance: The Contractor shall perform all services or work, as applicable, and comply with all provisions of the Contract to the satisfaction of the State. The Contractor shall provide services or work, as applicable, and meet the program objectives summarized in Appendix D (Work Plan and Special Conditions) in accordance with the provisions of the Contract, relevant laws, rules and regulations, administrative, program and fiscal guidelines, and where applicable, operating certificate for facilities or licenses for an activity or program. For federally-funded grants, DHSES will conduct an evaluation to determine risks posted by Contractors in managing federal awards. Consistent with 2 CFR §200.331, the results of the evaluation may result in the imposition special conditions to this Contract including but not limited to increased monitoring, suspension of reimbursements and cancellation of the Contract.

I. Modifications: To modify the Contract, the parties shall revise or complete the appropriate appendix form(s). Any change in the amount of consideration to be paid, change in scope, or change in the term, is subject to the approval of the NYS Office of the State Comptroller. Any other modifications shall be processed in accordance with DHSES guidelines as stated in this Contract.

J. Severability: Any provision of the Contract that is held to be invalid, illegal or unenforceable in any respect by a court of competent jurisdiction, shall be ineffective only to the extent of such invalidity, illegality or unenforceability, without affecting in any way the remaining provisions hereof; provided, however, that the parties to the Contract shall attempt in good faith to reform the Contract in a manner consistent with the intent of any such ineffective provision for the purpose of carrying out such intent. If any provision is held void, invalid or unenforceable with respect to particular circumstances, it shall nevertheless remain in full force and effect in all other circumstances.

K. Interpretation: The headings in the Contract are inserted for convenience and reference only and do not modify or restrict any of the provisions herein. All personal pronouns used herein shall be considered to be gender neutral. The Contract has been made under the laws of the State of New York, and the venue for resolving any disputes hereunder shall be in a court of competent jurisdiction of the State of New York.

L. Notice:

1. All notices, except for notices of termination, shall be in writing and shall be transmitted either:

a. by certified or registered United States mail, return receipt requested;

b. by facsimile transmission;

c. by personal delivery;

d. by expedited delivery service; or

e. by e-mail.

2. Notices to the State shall be addressed to the Program Office.

3. Notices to the Contractor shall be addressed to the Contractor's designee.

4. Any such notice shall be deemed to have been given either at the time of personal delivery or, in the case of expedited delivery services or certified or registered United States mail, as of the date of first attempted delivery at the address and in

the manner provided herein, or in the case of facsimile transmission or e-mail, upon receipt.

5. The parties may, from time to time, specify any new or different e-mail address, facsimile number or address in the United States as their address for purpose of receiving notice under the Contract by giving fifteen (15) calendar days prior written notice to the other party sent in accordance herewith. The parties agree to mutually designate individuals as their respective representatives for the purposes of receiving notices under the Master Contract. Additional individuals may be designated in writing by the parties for purposes of implementation, administration, billing and resolving issues and/or disputes.

M. Service of Process: In addition to the methods of service allowed by the State Civil Practice Law & Rules (CPLR), Contractor hereby consents to service of process upon it by registered or certified mail, return receipt requested. Service hereunder shall be complete upon Contractor's actual receipt of process or upon the State's receipt of the return thereof by the United States Postal Service as refused or undeliverable. Contractor must promptly notify the State, in writing, of each and every change of address to which service of process can be made. Service by the State to the last known address shall be sufficient. The Contractor shall have thirty (30) calendar days after service hereunder is complete in which to respond.

N. Set-Off Rights: The State shall have all of its common law, equitable, and statutory rights of set-off. These rights shall include, but not be limited to, the State's option to withhold, for the purposes of set-off, any moneys due to the Contractor under the Contract up to any amounts due and owing to the State with regard to the Contract, any other contract with any State department or agency, including any contract for a term commencing prior to the term of the Contract, plus any amounts due and owing to the State for any other reason including, without limitation, tax delinquencies, fee delinquencies, or monetary penalties relative thereto. The State shall exercise its set-off rights in accordance with normal State practices including, in cases of setoff pursuant to an audit, the finalization of such audit by DHSES, its representatives, or OSC.

O. Indemnification: The Contractor shall be solely responsible and answerable in damages for any and all accidents and/or injuries to persons (including death) or property arising out of or related to the services to be rendered by the Contractor or its subcontractors pursuant to this Contract. The Contractor shall indemnify and hold harmless the State and its officers and employees from claims, suits, actions, damages and cost of every nature arising out of the provision of services pursuant to the Contract.

P. Non-Assignment Clause: In accordance with Section 138 of the State Finance Law, the Contract may not be assigned by the Contractor or its right, title or interest therein assigned, transferred, conveyed, sublet, or otherwise disposed of without the State's previous written consent, and attempts to do so shall be considered to be null and void. Notwithstanding the foregoing, such prior written consent of an assignment of a contract, let pursuant to Article XI of the State Finance Law, may be waived at the discretion of DHSES and with the concurrence of OSC, where the original contract was subject to OSC's approval, where the assignment is due to a reorganization, merger, or consolidation of the Contractor's business entity or enterprise. The State retains its right to approve an assignment and to require that the merged contractor demonstrate its responsibility to do business with the State. The Contractor may, however, assign its right to receive payments without the State's prior written consent unless the Contract concerns Certificates of Participation pursuant to Article 5-A of the State Finance Law.

Q. Legal Action: No litigation or regulatory action shall be brought against the federal government, the State of New York, DHSES or against any county or other local government entity with the funds provided under the Contract. The term 'litigation' shall include commencing or threatening to commence a lawsuit, joining or threatening to join as a party to ongoing litigation, or requesting any relief from any of the federal government, the State of New York, DHSES or any county or other local government entity. The term 'regulatory action' shall include commencing or threatening to commence a regulatory proceeding, or requesting any regulatory relief from any of the State of New York, the State Agency, or any county, or other local government entity.

R. No Arbitration: Disputes involving the Contract, including the breach or alleged breach thereof, may not be submitted to binding arbitration (except where statutorily authorized), but must, instead, be heard in a court of competent jurisdiction of the State of New York.

S. Secular Purpose: Services performed pursuant to the Contract are secular in nature and shall be performed in a manner that does not discriminate on the basis of religious belief, or promote or discourage adherence to religion in general or particular religious beliefs.

T. Partisan Political Activity and Lobbying: Funds provided pursuant to the Contract shall not be used for any partisan political activity, or for activities that attempt to influence legislation or election or defeat of any candidate for public office.

U. Reciprocity and Sanctions Provisions: The Contractor is hereby notified that if its principal place of business is located in a country, nation, province, state, or political subdivision that penalizes New York State vendors, and if the goods or services it offers shall be substantially produced or performed outside New York State, the Omnibus Procurement Act 1994 and 2000 amendments (Chapter 684 and Chapter 383, respectively) require that it be denied contracts which it would otherwise obtain.[2]

V. Reporting Fraud and Abuse: Contractor acknowledges that it has reviewed information on how to prevent, detect, and report fraud, waste and abuse of public funds, including information about the federal False Claims Act, the New York State False Claims Act and whistleblower protections.

W. Non-Collusive Bidding: By submission of this bid, the Contractor and each person signing on behalf of the Contractor certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that to the best of his or her knowledge and belief that its bid was arrived at independently and without collusion aimed at restricting competition. The Contractor further affirms that, at the time the Contractor submitted its bid, an authorized and responsible person executed and delivered to the State a non-collusive binding certification on the Contractor's behalf.

X. Federally Funded Grants: All of the specific federal requirements that are applicable to the Contract are identified in Section V (FEDERALLY FUNDED GRANT REQUIREMENTS) of this Appendix. To the extent that the Contract is funded in whole or part with federal funds, (i) the provisions of the Contract that conflict with federal rules, federal regulations, or federal program specific requirements shall not apply and (ii) the Contractor agrees to comply with all applicable federal rules, regulations and program specific requirements including, but not limited to, those provisions that are set forth in Section V (FEDERALLY FUNDED GRANT REQUIREMENTS) of this Appendix. To the extent that section V (FEDERALLY FUNDED GRANT REQUIREMENTS) conflict with any other provisions of the Contract, the federal requirements of Section V shall supersede all other provisions of the Contract where required.

Y. The Contractor must meet the program objectives summarized in the Program Work Plan and Special Conditions (Appendix D) to the satisfaction of DHSES in accordance with provisions of the Contract, relevant laws, rules and regulations, administrative and fiscal guidelines and, where applicable, operating certificates for facilities or license for an activity or program.

II. TERM, TERMINATION AND SUSPENSION

A. Term: The term of the Contract shall be as specified on the Face Page, unless terminated sooner as provided herein.

B. Renewal:

1. General Renewal: The Contract may consist of successive periods on the same terms and conditions, as specified within the Contract (a 'Simplified Renewal Contract'). Each additional or superseding period shall be on the forms specified by the State and shall be incorporated in the Contract.

2. Renewal Notice to Not-for-Profit Contractors:

a. Pursuant to State Finance Law §179-t, if the Contract is with a not-for-profit Contractor and provides for a renewal option, the State shall notify the Contractor of the State's intent to renew or not to renew the Contract no later than ninety (90) calendar days prior to the end of the term of the Contract, unless funding for the renewal is contingent upon enactment of an appropriation. If funding for the renewal is contingent upon enactment of an appropriation, the State shall notify the Contractor of the State's intent to renew or not to renew the Contract the later of: (1) ninety (90) calendar days prior to the end of the term of the Contract, and (2) thirty (30) calendar days after the necessary appropriation becomes law. Notwithstanding the foregoing, in the event that the State is unable to comply with the time frames set forth in this paragraph due to unusual circumstances beyond the control of the State ('Unusual Circumstances'), no payment of interest shall be due to the not-for-profit Contractor. For purposes of State Finance Law §179-t, 'Unusual Circumstances' shall not mean the failure by the State to (i) plan for implementation of a program, (ii) assign sufficient staff resources to implement a program, (iii) establish a schedule for the implementation of a program or (iv) anticipate any other reasonably foreseeable circumstance.

b. Notification to the not-for-profit Contractor of the State's intent to not renew the Contract must be in writing in the form of a letter, with the reason(s) for the non-renewal included. If the State does not provide notice to the not-for-profit Contractor of its intent not to renew the Contract as required in this Section and State Finance Law §179-t, the Contract shall be deemed continued until the date the State provides the necessary notice to the Contractor, in accordance with State Finance Law §179-t. Expenses incurred by the not-for-profit Contractor during such extension shall be reimbursable under the terms of the Contract.

C. Termination:

1. Grounds:

a. Mutual Consent: The Contract may be terminated at any time upon mutual written consent of the State and the Contractor.

b. Cause: The State may terminate the Contract immediately, upon written notice of termination to the Contractor, if the

Contractor fails to comply with any of the terms and conditions of the Contract and/or with any laws, rules, regulations, policies, or procedures that are applicable to the Contract.

c. Non-Responsibility: In accordance with the provisions of this Contract, the State may make a final determination that the Contractor is non-responsible (Determination of Non-Responsibility). In such event, the State may terminate the Contract at the Contractor's expense, complete the contractual requirements in any manner the State deems advisable and pursue available legal or equitable remedies for breach.

d. Convenience: The State may terminate the Contract in its sole discretion upon thirty (30) calendar days prior written notice.

e. Lack of Funds: If for any reason the State or the Federal government terminates or reduces its appropriation to the applicable State Agency entering into the Contract or fails to pay the full amount of the allocation for the operation of one or more programs funded under this Contract, the Contract may be terminated or reduced at DHSES's discretion, provided that no such reduction or termination shall apply to allowable costs already incurred by the Contractor where funds are available to DHSES for payment of such costs. Upon termination or reduction of the Contract, all remaining funds paid to the Contractor that are not subject to allowable costs already incurred by the Contractor shall be returned to DHSES. In any event, no liability shall be incurred by the State (including DHSES) beyond monies available for the purposes of the Contract. The Contractor acknowledges that any funds due to DHSES or the State of New York because of disallowed expenditures after audit shall be the Contractor's responsibility.

f. Force Majeure: The State may terminate or suspend its performance under the Contract immediately upon the occurrence of a 'force majeure'. For purposes of the Contract, 'Force majeure' shall include, but not be limited to, natural disasters, war, rebellion, insurrection, riot, strikes, lockout and any unforeseen circumstances and acts beyond the control of the State which render the performance of its obligations impossible.

2. Notice of Termination:

a. Service of notice: Written notice of termination shall be sent by:

i. personal messenger service; or

ii. certified mail, return receipt requested and first class mail.

b. Effective date of termination: The effective date of the termination shall be the later of (i) the date indicated in the notice and (ii) the date the notice is received by the Contractor, and shall be established as follows:

i. if the notice is delivered by hand, the date of receipt shall be established by the receipt given to the Contractor or by affidavit of the individual making such hand delivery attesting to the date of delivery; or

ii. if the notice is delivered by registered or certified mail, by the receipt returned from the United States Postal Service, or if no receipt is returned, five (5) business days from the date of mailing of the first class letter, postage prepaid, in a depository under the care and control of the United States Postal Service.

3. Effect of Notice and Termination on State's Payment Obligations:

a. Upon receipt of notice of termination, the Contractor agrees to cancel, prior to the effective date of any prospective termination, as many outstanding obligations as possible, and agrees not to incur any new obligations after receipt of the notice without approval by the State.

b. The State shall be responsible for payment on claims for services or work provided and costs incurred pursuant to the terms of the Contract. In no event shall the State be liable for expenses and obligations arising from the requirements of the Contract after its termination date.

4. Effect of Termination Based on Misuse or Conversion of State or Federal Property:

Where the Contract is terminated for cause based on Contractor's failure to use some or all of the real property or equipment purchased pursuant to the Contract for the purposes set forth herein, the State may, at its option, require:

a. the repayment to the State of any monies previously paid to the Contractor; or

b. the return of any real property or equipment purchased under the terms of the Contract; or

c. an appropriate combination of clauses (a) and (b) of Section II(C)(4) herein.

Nothing herein shall be intended to limit the State's ability to pursue such other legal or equitable remedies as may be available.

D. Suspension: The State may, in its discretion, order the Contractor to suspend performance for a reasonable period of time. In the event of such suspension, the Contractor shall be given a formal written notice outlining the particulars of such suspension. Upon issuance of such notice, the Contractor shall comply with the particulars of the notice. The State shall have no obligation to reimburse Contractor's expenses during such suspension period. Activities may resume at such time as the State issues a formal written notice authorizing a resumption of performance under the Contract.

III. PAYMENT AND REPORTING

A. Terms and Conditions:

1. In full consideration of contract services to be performed, DHSES agrees to pay and the Contractor agrees to accept a sum not to exceed the amount noted on the Face Page.

2. The State has no obligation to make payment until all required approvals, including the approval of the AG and OSC, if required, have been obtained. Contractor obligations or expenditures that precede the start date of the Contract shall not be reimbursed.

3. The Contractor must provide complete and accurate billing invoices to the State in order to receive payment. Provided, however, the State may, at its discretion, automatically generate a voucher in accordance with an approved contract payment schedule. Billing invoices submitted to the State must contain all information and supporting documentation required by Appendix C (Payment and Reporting Schedule) and Section III(C) herein. The State may require the Contractor to submit billing invoices electronically.

4. Payment for invoices submitted by the Contractor shall only be rendered electronically unless payment by paper check is expressly authorized by the head of DHSES, in the sole discretion of the head of such State Agency, due to extenuating circumstances. Such electronic payment shall be made in accordance with OSC's procedures and practices to authorize electronic payments. Authorization for electronic payment must be made through the Statewide Financial System's (SFS) Vendor Portal: https://esupplier.sfs.ny.gov/psp/fscm/SUPPLIER/?cmd=login. For assistance to access the SFS Vendor Portal, please contact the SFS Help Desk at 518-457-7717 or 855-233-8363 or email HelpDesk@sfs.ny.gov. Contractor acknowledges that it will not receive payment on any vouchers submitted under this Contract if it does not comply with the State Comptroller's electronic payment procedures, except where the Director has expressly authorized payment by paper check as set forth above.

5. If travel expenses are an approved expenditure under this Contract, travel expenses shall be reimbursed at the lesser of the rates set forth in the written standard travel policy of the Contractor, the OSC guidelines, or United States General Services Administration rates. No out-of-state travel costs shall be permitted unless specifically detailed and pre-approved by the State.

6. Timeliness of advance payments or other claims for reimbursement, and any interest to be paid to Contractor for late payment, shall be governed by Article 11-A of the State Finance Law to the extent required by law.

7. Article 11-B of the State Finance Law sets forth certain time frames for the Full Execution of contracts or renewal contracts with not-for-profit organizations and the implementation of any program plan associated with such contract. For purposes of this section, 'Full Execution' shall mean that the contract has been signed by all parties thereto and has obtained the approval of the AG and OSC. Any interest to be paid on a missed payment to the Contractor based on a delay in the Full Execution of the Master Contract shall be governed by Article 11-B of the State Finance Law.

B. Advance Payment and Recoupment:

1. Advance payments, which the State in its sole discretion may make to not-for-profit grant recipients, shall be made and recouped in accordance with State Finance Law Section 179(u), this Section and the provisions of Appendix C (Payment and Reporting Schedule).

2. Advance payments made by the State to not-for-profit grant recipients shall be due no later than thirty (30) calendar days, excluding legal holidays, after the first day of the Contract Term or, if renewed, in the period identified on the Face Page.

3. For subsequent contract years in multi-year contracts, Contractor will be notified of the scheduled advance payments for the upcoming contract year no later than 90 days prior to the commencement of the contract year. For simplified renewals, the payment schedule (Appendix C) will be modified as part of the renewal process.

4. Recoupment of any advance payment(s) shall be recovered by crediting the percentage of subsequent claims listed in

Appendix C (Payment and Reporting Schedule) and Section III(C) herein and such claims shall be reduced until the advance is fully recovered within the Contract Term. Any unexpended advance balance at the end of the Contract Term shall be refunded by the Contractor to the State.

5. If for any reason the amount of any claim is not sufficient to cover the proportionate advance amount to be recovered, then subsequent claims may be reduced until the advance is fully recovered.

C. Claims for Reimbursement:

1. The Contractor shall submit claims for the reimbursement of expenses incurred on behalf of the State under the Contract in accordance with this Section and the applicable claiming schedule in Appendix C (Payment and Reporting Schedule).

Vouchers submitted for payment shall be deemed to be a certification that the payments requested are for project expenditures made in accordance with the items as contained in the applicable Appendix B form (Budget) and during the Contract Term. When submitting a voucher, such voucher shall also be deemed to certify that: (i) the payments requested do not duplicate reimbursement from other sources of funding; and (ii) the funds provided herein do not replace funds that, in the absence of this grant, would have been made available by the Contractor for this program. Requirement (ii) does not apply to grants funded pursuant to a Community Projects Fund appropriation.

2. Consistent with the selected reimbursement claiming schedule in Appendix C (Payment and Reporting Schedule), the Contractor shall comply with the appropriate following provisions:

a. Quarterly Reimbursement: The Contractor shall be entitled to receive payments for work, projects, and services rendered as detailed and described in Appendix D (Work Plan and Special Conditions). The Contractor shall submit to DHSES quarterly voucher claims and supporting documentation. The Contractor shall submit vouchers to DHSES in accordance with the procedures set forth in Section III(A)(3) herein.

b. Monthly Reimbursement: The Contractor shall be entitled to receive payments for work, projects, and services rendered as detailed and described in Appendix D (Work Plan and Special Conditions). The Contractor shall submit to DHSES monthly voucher claims and supporting documentation. The Contractor shall submit vouchers to DHSES in accordance with the procedures set forth in Section III(A)(3) herein.

c. Biannual Reimbursement: The Contractor shall be entitled to receive payments for work, projects, and services rendered as detailed and described in Appendix D (Work Plan and Special Conditions). The Contractor shall submit to DHSES biannually voucher claims and supporting documentation. The Contractor shall submit vouchers to DHSES in accordance with the procedures set forth in Section III(A)(3) herein.

d. Milestone/Performance Reimbursement:[3] Requests for payment based upon an event or milestone may be either severable or cumulative. A severable event/milestone is independent of accomplishment of any other event. If the event is cumulative, the successful completion of an event or milestone is dependent on the previous completion of another event. Milestone payments shall be made to the Contractor when requested in a form approved by the State, and at frequencies and in amounts stated in Appendix C (Payment and Reporting Schedule). DHSES shall make milestone payments subject to the Contractor's satisfactory performance.

e. Fee for Service Reimbursement:[4] Payment shall be limited to only those fees specifically agreed upon in the Contract and shall be payable no more frequently than monthly upon submission of a voucher by the contractor.

f. Rate Based Reimbursement:[5] Payment shall be limited to rate(s) established in the Contract. Payment may be requested no more frequently than monthly.

g. Scheduled Reimbursement:[6] DHSES shall generate vouchers at the frequencies and amounts as set forth in Appendix C(Payment and Reporting Schedule).

h. Interim Reimbursement: DHSES may generate vouchers on an interim basis and the amounts requested by the Contract as set forth in Attachment C (Payment and Reporting Schedule).

i. Fifth Quarter Payments:[7] Fifth quarter payment shall be paid to the Contractor at the conclusion of the final scheduled payment period of the preceding contract period. DHSES shall use a written directive for fifth quarter financing. DHSES shall generate a voucher in the fourth quarter of the current contract year to pay the scheduled payment for the next contract year

3. The Contractor shall also submit supporting fiscal documentation for the expenses claimed.

4. The State reserves the right to withhold up to fifteen percent (15%) of the total amount of the Contract as security for the faithful completion of services or work, as applicable, under the Contract. This amount may be withheld in whole or in part

from any single payment or combination of payments otherwise due under the Contract. In the event that such withheld funds are insufficient to satisfy Contractor's obligations to the State, the State may pursue all available remedies, including the right of setoff and recoupment.

5. The State shall not be liable for payments on the Contract if it is made pursuant to a Community Projects Fund appropriation if insufficient monies are available pursuant to Section 99-d of the State Finance Law.

6. All vouchers submitted by the Contractor pursuant to the Contract shall be submitted to DHSES no later than thirty (30) calendar days after the end date of the period for which reimbursement is claimed. In no event shall the amount received by the Contractor exceed the budget amount approved by DHSES, and, if actual expenditures by the Contractor are less than such sum, the amount payable by DHSES to the Contractor shall not exceed the amount of actual expenditures.

7. All obligations must be incurred prior to the end date of the contract. Notwithstanding the provisions of Section III(C)(6) above, with respect to the final period for which reimbursement is claimed, so long as the obligations were incurred prior to the end date of the contract, the Contractor shall have up to thirty (30) calendar days after the contract end date to make expenditures.

D. Identifying Information and Privacy Notification:

1. Every voucher or New York State Claim for Payment submitted to a State Agency by the Contractor, for payment for the sale of goods or services or for transactions (e.g., leases, easements, licenses, etc.) related to real or personal property, must include the Contractor's Vendor Identification Number assigned by the Statewide Financial System, and any or all of the following identification numbers: (i) the Contractor's Federal employer identification number, (ii) the Contractor's Federal social security number, and/or (iii) DUNS number. Failure to include such identification number or numbers may delay payment by the State to the Contractor. Where the Contractor does not have such number or numbers, the Contractor, on its voucher or Claim for Payment, must provide the reason or reasons for why the Contractor does not have such number or numbers.

2. The authority to request the above personal information from a seller of goods or services or a lessor of real or personal property, and the authority to maintain such information, is found in Section 5 of the State Tax Law. Disclosure of this information by the seller or lessor to the State is mandatory. The principle purpose for which the information is collected is to enable the State to identify individuals, businesses and others who have been delinquent in filing tax returns or may have understated their tax liabilities and to generally identify persons affected by the taxes administered by the Commissioner of Taxation and Finance. The information will be used for tax administration purposes and for any other purpose authorized by law. The personal information is requested by the purchasing unit of DHSES contracting to purchase the goods or services or lease the real or personal property covered by the Contract. This information is maintained in the Statewide Financial System by the Vendor Management Unit within the Bureau of State Expenditures, Office of the State Comptroller, 110 State Street, Albany, New York, 12236.

E. Refunds:

1. In the event that the Contractor must make a refund to the State for Contract-related activities, including repayment of an advance or an audit disallowance, payment must be made payable as set forth in this Appendix. The Contractor must reference the contract number with its payment and include a brief explanation of why the refund is being made. Refund payments must be submitted to the Office address listed in Appendix C.

2. If at the end or termination of the Contract, there remains any unexpended balance of the monies advanced under the Contract in the possession of the Contractor, the Contractor shall make payment within forty-five (45) calendar days of the end or termination of the Contract. In the event that the Contractor fails to refund such balance the State may pursue all available remedies.

F. Outstanding Amounts Owed to the State: Prior period overpayments (including, but not limited to, contract advances in excess of actual expenditures) and/or audit recoveries associated with the Contractor may be recouped against future payments made under this Contract to Contractor. The recoupment generally begins with the first payment made to the Contractor following identification of the overpayment and/or audit recovery amount. In the event that there are no payments to apply recoveries against, the Contractor shall make payment as provided in Section III(E) (Refunds) herein.

G. Program and Fiscal Reporting Requirements:

1. The Contractor shall submit required periodic reports in accordance with the applicable schedule provided in Appendix C (Payment and Reporting Schedule). All required reports or other work products developed pursuant to the Contract must be completed as provided by the agreed upon work schedule in a manner satisfactory and acceptable to DHSES in order for the Contractor to be eligible for payment.

2. Consistent with the selected reporting options in Appendix C (Payment and Reporting Schedule), the Contractor shall

comply with the following applicable provisions:

a. If the Expenditure Based Reports option is indicated in Appendix C (Payment and Reporting Schedule), the Contractor shall provide DHSES with one or more of the following reports as required by the following provisions and Appendix C (Payment and Reporting Schedule) as applicable:

i. Narrative/Qualitative Report: The Contractor shall submit, on a quarterly basis, not later than the time period listed in Appendix C (Payment and Reporting Schedule), a report, in narrative form, summarizing the services rendered during the quarter. This report shall detail how the Contractor has progressed toward attaining the qualitative goals enumerated in Appendix D (Work Plan and Special Conditions). This report should address all goals and objectives of the project and include a discussion of problems encountered and steps taken to solve them.

ii. Statistical/Quantitative Report: The Contractor shall submit, on a quarterly basis, not later than the time period listed in Appendix C (Payment and Reporting Schedule), a detailed report analyzing the quantitative aspects of the program plan, as appropriate (e.g., number of meals served, clients transported, patient/client encounters, procedures performed, training sessions conducted, etc.).

iii. Expenditure Report: The Contractor shall submit, on a quarterly basis, not later than the time period listed in Appendix C (Payment and Reporting Schedule), a detailed expenditure report, by object of expense. This report shall accompany the voucher submitted for such period.

iv. Final Report: The Contractor shall submit a final report as required by the Contract, not later than the time period listed in Appendix C (Payment and Reporting Schedule) which reports on all aspects of the program and detailing how the use of funds were utilized in achieving the goals set forth in Appendix D (Work Plan and Special Conditions).

v. Consolidated Fiscal Report (CFR): The Contractor shall submit a CFR, which includes a year-end cost report and final claim not later than the time period listed in Appendix C (Payment and Reporting Schedule).

b. If the Performance-Based Reports option is indicated in Appendix C (Payment and Reporting Schedule), the Contractor shall provide DHSES with the following reports as required by the following provisions and Appendix C (Payment and Reporting Schedule) as applicable:

i. Progress Report: The Contractor shall provide DHSES with a written progress report using the forms and formats as provided by DHSES, summarizing the work performed during the period. These reports shall detail the Contractor's progress toward attaining the specific goals enumerated in Appendix D (Work Plan and Special Conditions). Progress reports shall be submitted in a format prescribed in the Contract.

ii. Final Progress Report: Final scheduled payment is due during the time period set forth in Appendix C (Payment and Reporting Schedule). The deadline for submission of the final report shall be the date set forth in Appendix C (Payment and Reporting Schedule). DHSES shall complete its audit and notify the Contractor of the results no later than the date set forth in Appendix C (Payment and Reporting Schedule). Payment shall be adjusted by DHSES to reflect only those services/expenditures that were made in accordance with the Contract. The Contractor shall submit a detailed comprehensive final progress report not later than the date set forth in Appendix C (Payment and Reporting Schedule), summarizing the work performed during the entire Contract Term (i.e., a cumulative report), in the forms and formats required.

3. In addition to the periodic reports stated above, the Contractor may be required (a) to submit such other reports as are required in Table 1 of Appendix C (Payment and Reporting Schedule), and (b) prior to receipt of final payment under the Contract, to submit one or more final reports in accordance with the form, content, and schedule stated in Table 1 of Appendix C (Payment and Reporting Schedule).

H. Notification of Significant Occurrences:

1. If any specific event or conjunction of circumstances threatens the successful completion of this project, in whole or in part, including where relevant, timely completion of milestones or other program requirements, the Contractor agrees to submit to DHSES within three (3) calendar days of becoming aware of the occurrence or of such problem, a written description thereof together with a recommended solution thereto.

2. The Contractor shall immediately notify in writing the program manager assigned to the Contract of any unusual incident, occurrence, or event that involves the staff, volunteers, directors or officers of the Contractor, any subcontractor or program participant funded through the Contract, including but not limited to the following: death or serious injury; an arrest or possible criminal activity that could impact the successful completion of this project; any destruction of property; significant damage to the physical plant of the Contractor; or other matters of a similarly serious nature.

IV. ADDITIONAL CONTRACTOR OBLIGATIONS, REPRESENTATIONS AND WARRANTIES

A. Contractor as an Independent Contractor/Employees:

1. The State and the Contractor agree that the Contractor is an independent contractor and not an employee of the State and may neither hold itself out nor claim to be an officer, employee, or subdivision of the State nor make any claim, demand, or application to or for any right based upon any different status. The Contractor shall be solely responsible for the recruitment, hiring, provision of employment benefits, payment of salaries and management of its project personnel. These functions shall be carried out in accordance with the provisions of the Contract, and all applicable Federal and State laws and regulations.

2. The Contractor warrants that it, its staff, and any and all subcontractors have all the necessary licenses, approvals, and certifications currently required by the laws of any applicable local, state, or Federal government to perform the services or work, as applicable, pursuant to the Contract and/or any subcontract entered into under the Contract. The Contractor further agrees that such required licenses, approvals, and certificates shall be kept in full force and effect during the term of the Contract, or any extension thereof, and to secure any new licenses, approvals, or certificates within the required time frames and/or to require its staff and subcontractors to obtain the requisite licenses, approvals, or certificates. In the event the Contractor, its staff, and/or subcontractors are notified of a denial or revocation of any license, approval, or certification to perform the services or work, as applicable, under the Contract, Contractor shall immediately notify the State.

B. Subcontractors:

1. If the Contractor enters into subcontracts for the performance of work pursuant to the Contract, the Contractor shall take full responsibility for the acts and omissions of its subcontractors. Nothing in the subcontract shall impair the rights of the State under the Contract. No contractual relationship shall be deemed to exist between the subcontractor and the State.

2. If requested by the State, the Contractor agrees not to enter into any subcontracts, or revisions to subcontracts, that are ir excess of $100,000 for the performance of the obligations contained herein until it has received the prior written permission of the State, which shall have the right to review and approve each and every subcontract in excess of $100,000 prior to giving written permission to the Contractor to enter into the subcontract. All agreements between the Contractor and subcontractors shall be by written contract, signed by individuals authorized to bind the parties. All such subcontracts shall contain provisions for specifying (1) that the work performed by the subcontractor must be in accordance with the terms of the Contract, (2) that nothing contained in the subcontract shall impair the rights of the State under the Contract, and (3) that nothing contained in the subcontract, nor under the Contract, shall be deemed to create any contractual relationship between the subcontractor and the State. In addition, subcontracts shall contain any other provisions which are required to be included in subcontracts pursuant to the terms herein.

3. If requested by the State, prior to executing a subcontract, the Contractor agrees to require the subcontractor to provide tc the State the information the State needs to determine whether a proposed subcontractor is a responsible vendor.

4. If requested by the State, when a subcontract equals or exceeds $100,000, the subcontractor must submit a Vendor Responsibility Questionnaire (Questionnaire).

5. If requested by the State, when a subcontract is executed, the Contractor must provide detailed subcontract information (a copy of subcontract will suffice) to the State within fifteen (15) calendar days after execution. The State may request from the Contractor copies of subcontracts between a subcontractor and its subcontractor.

6. The Contractor shall require any and all subcontractors to submit to the Contractor all financial claims for Services or work to DHSES, as applicable, rendered and required supporting documentation and reports as necessary to permit Contractor to meet claim deadlines and documentation requirements as established in Appendix C (Payment and Reporting Schedule) and Section III. Subcontractors shall be paid by the Contractor on a timely basis after submitting the required reports and vouchers for reimbursement of services or work, as applicable. Subcontractors shall be informed by the Contractor of the possibility of non-payment or rejection by the Contractor of claims that do not contain the required information, and/or are not received by the Contractor by said due date.

C. Use of Material, Equipment, or Personnel:

1. The Contractor shall not use materials, equipment, or personnel paid for under the Contract for any activity other than those provided for under the Contract, except with the State's prior written permission.

2. Any interest accrued on funds paid to the Contractor by the State shall be deemed to be the property of the State and shall either be credited to the State at the close-out of the Contract or, upon the written permission of the State, shall be expended on additional services or work, as applicable, provided for under the Contract.

D. Property:

1. Property is real property, equipment, or tangible personal property having a useful life of more than one year and an acquisition cost of $1,000 or more per unit.

a. If an item of Property required by the Contractor is available as surplus to the State, the State at its sole discretion, may arrange to provide such Property to the Contractor in lieu of the purchase of such Property.

b. If the State consents in writing, the Contractor may retain possession of Property owned by the State, as provided herein, after the termination of the Contract to use for similar purposes. Otherwise, the Contractor shall return such Property to the State at the Contractor's cost and expense upon the expiration of the Contract.

c. In addition, the Contractor agrees to permit the State to inspect the Property and to monitor its use at reasonable intervals during the Contractor's regular business hours.

d. The Contractor shall be responsible for maintaining and repairing Property purchased or procured under the Contract at its own cost and expense. The Contractor shall procure and maintain insurance at its own cost and expense in an amount satisfactory to DHSES naming DHSES as an additional insured, covering the loss, theft or destruction of such equipment.

e. A rental charge to the Contract for a piece of Property owned by the Contractor shall not be allowed.

f. The State has the right to review and approve in writing any new contract for the purchase of or lease for rental of Property (Purchase/Lease Contract) operated in connection with the provision of the services or work, as applicable, as specified in the Contract, if applicable, and any modifications, amendments, or extensions of an existing lease or purchase prior to its execution. If, in its discretion, the State disapproves of any Purchase/Lease Contract, then the State shall not be obligated to make any payments for such Property.

g. No member, officer, director or employee of the Contractor shall retain or acquire any interest, direct or indirect, in any Property, paid for with funds under the Contract, nor retain any interest, direct or indirect, in such, without full and complete prior disclosure of such interest and the date of acquisition thereof, in writing to the Contractor and the State.

2. For non-Federally-funded contracts, unless otherwise provided herein, the State shall have the following rights to Property purchased with funds provided under the Contract:

a. For cost-reimbursable contracts, all right, title and interest in such Property shall belong to the State.

b. For performance-based contracts, all right, title and interest in such Property shall belong to the Contractor.

3. For Federally funded contracts, title to Property whose requisition cost is borne in whole or in part by monies provided under the Contract shall be governed by the terms and conditions of Section V (FEDERALLY FUNDED GRANT REQUIREMENTS) contained herein.

4. Upon written direction by the State, the Contractor shall maintain an inventory of all Property that is owned by the State as provided herein.

5. The Contractor shall execute any documents which the State may reasonably require to effectuate the provisions of this section.

E. Records and Audits:

1. General:

a. The Contractor shall establish and maintain, in paper or electronic format, complete and accurate books, records, documents, receipts, accounts, and other evidence directly pertinent to its performance under the Contract (collectively, Records).

b. The Contractor agrees to produce and retain for the balance of the term of the Contract, and for a period of six years from the later of the date of (i) the Contract and (ii) the most recent renewal of the Contract, any and all Records necessary to substantiate upon audit, the proper deposit and expenditure of funds received under the Contract. Such Records may include, but not be limited to, original books of entry (e.g., cash disbursements and cash receipts journal), and the following specific records (as applicable) to substantiate the types of expenditures noted:

i. personal service expenditures: cancelled checks and the related bank statements, time and attendance records, payroll journals, cash and check disbursement records including copies of money orders and the like, vouchers and invoices, records of contract labor, any and all records listing payroll and the money value of non-cash advantages provided to employees, time cards, work schedules and logs, employee personal history folders, detailed and general ledgers, sales records, miscellaneous reports and returns (tax and otherwise), and cost allocation plans, if applicable.

ii. payroll taxes and fringe benefits: cancelled checks, copies of related bank statements, cash and check disbursement records including copies of money orders and the like, invoices for fringe benefit expenses, miscellaneous reports and returns (tax and otherwise), and cost allocation plans, if applicable.

iii. non-personal services expenditures: original invoices/receipts, cancelled checks and related bank statements, consultant agreements, leases, cost allocation plans, and bid and procurement documentation, such as quotes, proposals and selection records, if applicable.

iv. receipt and deposit of advance and reimbursements: itemized bank stamped deposit slips, and a copy of the related bank statements.

c. The OSC, AG and any other person or entity authorized to conduct an examination, as well as DHSES or State Agencies involved in the Contract that provided funding, shall have access to the Records during the hours of 9:00 a.m. until 5:00 p.m., Monday through Friday (excluding State recognized holidays), at an office of the Contractor within the State of New York or, if no such office is available, at a mutually agreeable and reasonable venue within the State, for the term specified above for the purposes of inspection, auditing and copying.

d. The State shall protect from public disclosure any of the Records which are exempt from disclosure under Section 87 of the Public Officers Law provided that: (i) the Contractor shall timely inform an appropriate State official, in writing, that said records should not be disclosed; and (ii) said records shall be sufficiently identified; and (iii) designation of said records, as exempt under Section 87 of the Public Officers Law, is reasonable.

e. Nothing contained herein shall diminish, or in any way adversely affect, the State's rights in connection with its audit and investigatory authority or the State's rights in connection with discovery in any pending or future litigation.

2. Cost Allocation:

a. For non-performance based contracts, the proper allocation of the Contractor's costs must be made according to a cost allocation plan that meets the requirements of 2 CFR Part 200. Methods used to determine and assign costs shall conform to generally accepted accounting practices and shall be consistent with the method(s) used by the Contractor to determine costs for other operations or programs. Such accounting standards and practices shall be subject to approval of the State.

b. For performance based milestone contracts, or for the portion of the contract amount paid on a performance basis, the Contractor shall maintain documentation demonstrating that milestones were attained.

3. Federal Funds: For records and audit provisions governing Federal funds, please see Section V (FEDERALLY FUNDED GRANT REQUIREMENTS) of this Appendix A-1.

F. Confidentiality: The Contractor agrees that it shall use and maintain information relating to individuals who may receive services, and their families pursuant to the Contract, or any other information, data or records deemed confidential by the State (Confidential Information) only for the limited purposes of the Contract and in conformity with applicable provisions of State and Federal law. The Contractor (i) has an affirmative obligation to safeguard any such Confidential Information from unnecessary or unauthorized disclosure and (ii) must comply with the provisions of the New York State Information Security Breach and Notification Act (General Business Law Section 899-aa; State Technology Law Section 208).

G. Publicity:

1. Publicity includes, but is not limited to: news conferences; news releases; public announcements; advertising; brochures; reports; discussions or presentations at conferences or meetings; and/or the inclusion of State materials, the State's name or other such references to the State in any document or forum. Publicity regarding this project may not be released without prior written approval from the State.

2. Any publications, presentations or announcements of conferences, meetings or trainings which are funded in whole or in part through any activity supported under the Contract may not be published, presented or announced without prior approval of the State. Any such publication, presentation or announcement shall:

a. Acknowledge the support of the State of New York and, if funded with Federal funds, the applicable Federal funding agency; and

b. State that the opinions, results, findings and/or interpretations of data contained therein are the responsibility of the Contractor and do not necessarily represent the opinions, interpretations or policy of the State or if funded with Federal funds, the applicable Federal funding agency.

3. Notwithstanding the above, (i) if the Contractor is an educational research institution, the Contractor may, for scholarly or academic purposes, use, present, discuss, report or publish any material, data or analyses, other than Confidential Information, that derives from activity under the Master Contract and the Contractor agrees to use best efforts to provide copies of any manuscripts arising from Contractor's performance under this Master Contract, or if requested by the State, the Contractor shall provide the State with a thirty (30) day period in which to review each manuscript for compliance with Confidential Information requirements; or (ii) if the Contractor is not an educational research institution, the Contractor may submit for publication, scholarly or academic publications that derive from activity under the Master Contract (but are not deliverable under the Master Contract), provided that the Contractor first submits such manuscripts to the State forty-five (45) calendar days prior to submission for consideration by a publisher in order for the State to review the manuscript for compliance with confidentiality requirements and restrictions and to make such other comments as the State deems appropriate. All derivative publications shall follow the same acknowledgments and disclaimer as described in Section IV(G)(2) (Publicity) hereof.

H. Web-Based Applications-Accessibility: Any web-based intranet and Internet information and applications development, or programming delivered pursuant to the Contract or procurement shall comply with New York State Enterprise IT Policy NYS-P08-005, Accessibility Web-Based Information and Applications, and New York State Enterprise IT Standard NYS-S08-005, Accessibility of Web-Based Information Applications, as such policy or standard may be amended, modified or superseded, which requires that State Agency web-based intranet and Internet information and applications are accessible to person with disabilities. Web content must conform to New York State Enterprise IT Standards NYS-S08-005, as determined by quality assurance testing. Such quality assurance testing shall be conducted by DHSES and the results of such testing must be satisfactory to DHSES before web content shall be considered a qualified deliverable under the Contract or procurement.

I. Non-Discrimination Requirements: Pursuant to Article 15 of the Executive Law (also known as the Human Rights Law) and all other State and Federal statutory and constitutional nondiscrimination provisions, the Contractor and sub-contractors will not discriminate against any employee or applicant for employment because of race, creed (religion), color, sex (including gender identity or expression), national origin, sexual orientation, military status, age, disability, predisposing genetic characteristic, marital status or domestic violence victim status, and shall also follow the requirements of the Human Rights Law with regard to non-discrimination on the basis of prior criminal conviction and prior arrest. Furthermore, in accordance with Section 220-e of the Labor Law, if this is a contract for the construction, alteration or repair of any public building or public work or for the manufacture, sale or distribution of materials, equipment or supplies, and to the extent that the Contract shall be performed within the State of New York, the Contractor agrees that neither it nor its subcontractors shall, by reason of race, creed, color, disability, sex, or national origin: (a) discriminate in hiring against any New York State citizen who is qualified and available to perform the work; or (b) discriminate against or intimidate any employee hired for the performance of work under the Contract. If this is a building service contract as defined in Section 230 of the Labor Law, then, in accordance with Section 239 thereof, the Contractor agrees that neither it nor its subcontractors shall by reason of race, creed, color, national origin, age, sex or disability: (a) discriminate in hiring against any New York State citizen who is qualified and available to perform the work; or (b) discriminate against or intimidate any employee hired for the performance of work under the Contract. The Contractor shall be subject to fines of $50.00 per person per day for any violation of Section 220-e or Section 239 of the Labor Law.

J. Equal Opportunities for Minorities and Women; Minority and Women Owned Business Enterprises: In accordance with Section 312 of the Executive Law and 5 NYCRR 143, if the Contract is: (i) a written agreement or purchase order instrument, providing for a total expenditure in excess of $25,000.00, whereby a contracting State Agency is committed to expend or does expend funds in return for labor, services, supplies, equipment, materials or any combination of the foregoing, to be performed for, or rendered or furnished to the contracting State Agency; or (ii) a written agreement in excess of $100,000.00 whereby a contracting State Agency is committed to expend or does expend funds for the acquisition, construction, demolition, replacement, major repair or renovation of real property and improvements thereon; or (iii) a written agreement in excess of $100,000.00 whereby the owner of a State assisted housing project is committed to expend or does expend funds for the acquisition, construction, demolition, replacement, major repair or renovation of real property and improvements thereon for such project, then the Contractor certifies and affirms that (i) it is subject to Article 15-A of the Executive Law which includes, but is not limited to, those provisions concerning the maximizing of opportunities for the participation of minority and women-owned business enterprises and (ii) the following provisions shall apply and it is Contractor's equal employment opportunity policy that:

1. The Contractor shall not discriminate against employees or applicants for employment because of race, creed, color, national origin, sex, age, disability or marital status;

2. The Contractor shall make and document its conscientious and active efforts to employ and utilize minority group members and women in its work force on State contracts;

3. The Contractor shall undertake or continue existing programs of affirmative action to ensure that minority group members and women are afforded equal employment opportunities without discrimination. Affirmative action shall mean recruitment, employment, job assignment, promotion, upgrading, demotion, transfer, layoff, or termination and rates of pay or other forms of compensation;

4. At the request of the State, the Contractor shall request each employment agency, labor union, or authorized representative of workers with which it has a collective bargaining or other agreement or understanding, to furnish a written statement that such employment agency, labor union or representative shall not discriminate on the basis of race, creed, color, national origin sex, age, disability or marital status and that such union or representative shall affirmatively cooperate in the implementation of the Contractor's obligations herein; and

5. The Contractor shall state, in all solicitations or advertisements for employees, that, in the performance of the State contract, all qualified applicants shall be afforded equal employment opportunities without discrimination because of race, creed, color, national origin, sex, age, disability or marital status.

6. The Contractor shall have institutional policies or practices that address harassment and discrimination of individuals on the basis of their age, race, creed, color, national origin, sexual orientation, gender identity, military status, sex, marital status, disability, or other protected basis.

The Contractor shall include the provisions of subclauses 1 – 6 of this Section (IV)(J), in every subcontract over $25,000.00 for the construction, demolition, replacement, major repair, renovation, planning or design of real property and improvements thereon (Work) except where the Work is for the beneficial use of the Contractor. Section 312 of the Executive Law does not apply to: (i) work, goods or services unrelated to the Contract; or (ii) employment outside New York State. The State shall consider compliance by the Contractor or a subcontractor with the requirements of any Federal law concerning equal employment opportunity which effectuates the purpose of this section. The State shall determine whether the imposition of the requirements of the provisions hereof duplicate or conflict with any such Federal law and if such duplication or conflict exists, the State shall waive the applicability of Section 312 of the Executive Law to the extent of such duplication or conflict. The Contractor shall comply with all duly promulgated and lawful rules and regulations of the Department of Economic Development’s Division of Minority and Women's Business Development pertaining hereto.

K. Omnibus Procurement Act of 1992: It is the policy of New York State to maximize opportunities for the participation of New York State business enterprises, including minority and women-owned business enterprises, as bidders, subcontractors and suppliers on its procurement contracts.

1. If the total dollar amount of the Contract is greater than $1 million, the Omnibus Procurement Act of 1992 requires that by signing the Contract, the Contractor certifies the following:

a. The Contractor has made reasonable efforts to encourage the participation of State business enterprises as suppliers and subcontractors, including certified minority and women-owned business enterprises, on this project, and has retained the documentation of these efforts to be provided upon request to the State;

b. The Contractor has complied with the Federal Equal Opportunity Act of 1972 (P.L. 92-261), as amended;

c. The Contractor agrees to make reasonable efforts to provide notification to State residents of employment opportunities on this project through listing any such positions with the Job Service Division of the New York State Department of Labor, or providing such notification in such manner as is consistent with existing collective bargaining contracts or agreements. The Contractor agrees to document these efforts and to provide said documentation to the State upon request; and

d. The Contractor acknowledges notice that the State may seek to obtain offset credits from foreign countries as a result of the Contract and agrees to cooperate with the State in these efforts.

L. Workers' Compensation Benefits:

1. In accordance with Section 142 of the State Finance Law, the Contract shall be void and of no force and effect unless the Contractor shall provide and maintain coverage during the life of the Contract for the benefit of such employees as are required to be covered by the provisions of the Workers' Compensation Law.

2. If a Contractor believes they are exempt from the Workers Compensation insurance requirement they must apply for an exemption.

M. Unemployment Insurance Compliance: The Contractor shall remain current in both its quarterly reporting and payment of contributions or payments in lieu of contributions, as applicable, to the State Unemployment Insurance system as a condition of maintaining this grant.

The Contractor hereby authorizes the State Department of Labor to disclose to DHSES staff only such information as is necessary to determine the Contractor's compliance with the State Unemployment Insurance Law. This includes, but is not limited to, the following:

1. any records of unemployment insurance (UI) contributions, interest, and/or penalty payment arrears or reporting delinquency;

2. any debts owed for UI contributions, interest, and/or penalties;

3. the history and results of any audit or investigation; and

4. copies of wage reporting information.

Such disclosures are protected under Section 537 of the State Labor Law, which makes it a misdemeanor for the recipient of such information to use or disclose the information for any purpose other than the performing due diligence as a part of the approval process for the Contract.

N. Vendor Responsibility:

1. If a Contractor is required to complete a Questionnaire, the Contractor covenants and represents that it has, to the best of its knowledge, truthfully, accurately and thoroughly completed such Questionnaire. Although electronic filing is preferred, the Contractor may obtain a paper form from the OSC prior to execution of the Contract. The Contractor further covenants and represents that as of the date of execution of the Contract, there are no material events, omissions, changes or corrections to such document requiring an amendment to the Questionnaire.

2. The Contractor shall provide to the State updates to the Questionnaire if any material event(s) occurs requiring an amendment or as new information material to such Questionnaire becomes available.

3. The Contractor shall, in addition, promptly report to the State the initiation of any investigation or audit by a governmental entity with enforcement authority with respect to any alleged violation of Federal or state law by the Contractor, its employees, its officers and/or directors in connection with matters involving, relating to or arising out of the Contractor's business. Such report shall be made within five (5) business days following the Contractor becoming aware of such event, investigation, or audit. Such report may be considered by the State in making a Determination of Vendor Non-Responsibility pursuant to this section.

4. The State reserves the right, in its sole discretion, at any time during the term of the Contract:

a. to require updates or clarifications to the Questionnaire upon written request;

b. to inquire about information included in or required information omitted from the Questionnaire;

c. to require the Contractor to provide such information to the State within a reasonable timeframe; and

d. to require as a condition precedent to entering into the Contract that the Contractor agree to such additional conditions as shall be necessary to satisfy the State that the Contractor is, and shall remain, a responsible vendor; and

e. to require the Contractor to present evidence of its continuing legal authority to do business in New York State, integrity, experience, ability, prior performance, and organizational and financial capacity. By signing the Contract, the Contractor agrees to comply with any such additional conditions that have been made a part of the Contract.

5. The State, in its sole discretion, reserves the right to suspend any or all activities under the Contract, at any time, when it discovers information that calls into question the responsibility of the Contractor. In the event of such suspension, the Contractor shall be given written notice outlining the particulars of such suspension. Upon issuance of such notice, the Contractor must comply with the terms of the suspension order. Contract activity may resume at such time as the State issues a written notice authorizing a resumption of performance under the Contract.

6. The State, in its sole discretion, reserves the right to make a final Determination of Non-Responsibility at any time during the term of the Contract based on:

a. any information provided in the Questionnaire and/or in any updates, clarifications or amendments thereof; or

b. the State's discovery of any material information which pertains to the Contractor's responsibility.

7. Prior to making a final Determination of Non-Responsibility, the State shall provide written notice to the Contractor that it has made a preliminary determination of non- responsibility. The State shall detail the reason(s) for the preliminary determination, and shall provide the Contractor with an opportunity to be heard.

O. Charities Registration: If applicable, the Contractor agrees to (i) obtain not-for-profit status, a Federal identification number, and a charitable registration number (or a declaration of exemption) and to furnish DHSES with this information as soon as it is available, (ii) be in compliance with the OAG charities registration requirements at the time of the awarding of this Contract by the State and (iii) remain in compliance with the OAG charities registration requirements throughout the term of the Contract.

P. Consultant Disclosure Law:[8] If this is a contract for consulting services, defined for purposes of this requirement to include analysis, evaluation, research, training, data processing, computer programming, engineering, environmental, health, and mental health services, accounting, auditing, paralegal, legal, or similar services, then in accordance with Section 163 (4-g) of the State Finance Law (as amended by Chapter 10 of the Laws of 2006), the Contractor shall timely, accurately and properly comply with the requirement to submit an annual employment report for the contract to the agency that awarded the contract, the Department of Civil Service and the State Comptroller.

Q. Wage and Hours Provisions: If this is a public work contract covered by Article 8 of the Labor Law or a building service contract covered by Article 9 thereof, neither Contractor's employees nor the employees of its subcontractors may be required or permitted to work more than the number of hours or days stated in said statutes, except as otherwise provided in the Labor Law and as set forth in prevailing wage and supplement schedules issued by the State Labor Department. Furthermore, Contractor and its subcontractors must pay at least the prevailing wage rate and pay or provide the prevailing supplements, including the premium rates for overtime pay, as determined by the State Labor Department in accordance with the Labor Law. Additionally, effective April 28, 2008, if this is a public work contract covered by Article 8 of the Labor Law, the Contractor understands and agrees that the filing of payrolls in a manner consistent with Subdivision 3-a of Section 220 of the Labor Law shall be condition precedent to payment by the State of any State approved sums due and owing for work done upon the project.

R. Participation By Minority Group Members And Women With Respect To Grant Contracts: Requirements And Procedures (state-funded grants only)

1. General Provisions

a. The Division of Homeland Security and Emergency Services (DHSES) is required to implement the provisions of New York State Executive Law Article 15-A and 5 NYCRR Parts 142-144 ('MWBE Regulations') for all State contracts as defined therein, with a value (1) in excess of $25,000 for labor, services, equipment, materials, or any combination of the foregoing or (2) in excess of $100,000 for real property renovations and construction.

b. The Contractor to the subject contract (the 'Contractor' and the 'Contract', respectively) agrees, in addition to any other nondiscrimination provision of the Contract and at no additional cost to the DHSES, to fully comply and cooperate with the DHSES in the implementation of New York State Executive Law Article 15-A. These requirements include equal employment opportunities for minority group members and women ('EEO') and contracting opportunities for certified minority and women-owned business enterprises ('MWBEs'). Contractor's demonstration of 'good faith efforts' pursuant to 5 NYCRR §142.8 shall be a part of these requirements. These provisions shall be deemed supplementary to, and not in lieu of, the nondiscrimination provisions required by New York State Executive Law Article 15 (the 'Human Rights Law') or other applicable federal, state or local laws.

c. Failure to comply with all of the requirements herein may result in a finding of non-responsiveness, non-responsibility and/or a breach of contract, leading to the withholding of funds or such other actions, liquidated damages pursuant to Section VII of this Appendix or enforcement proceedings as allowed by the Contract.

2. Contract Goals

a. For purposes of this contract, DHSES has established overall goals for Minority and Women-Owned Business Enterprises ('MWBE') participation which are specified in the contract work plan.

b. For purposes of providing meaningful participation by MWBEs on the Contract and achieving the Contract Goals established in the contract work plan hereof, Contractor should reference the directory of New York State Certified MBWEs found at the following internet address: https://ny.newnycontracts.com/FrontEnd/VendorSearchPublic.asp. Additionally, Contractor is encouraged to contact the Division of Minority and Woman Business Development (518) 292-5250; (212) 803-2414; or (716) 846-8200) to discuss additional methods of maximizing participation by MWBEs on the Contract.

c. Where MWBE goals have been established herein, pursuant to 5 NYCRR §142.8, Contractor must document 'good faith efforts' to provide meaningful participation by MWBEs as subcontractors or suppliers in the performance of the Contract. In accordance with Section 316-a of Article 15-A and 5 NYCRR §142.13, the Contractor acknowledges that if Contractor is found to have willfully and intentionally failed to comply with the MWBE participation goals set forth in the Contract, such a finding constitutes a breach of contract and the Contractor shall be liable to the DHSES for liquidated or other appropriate damages, as set forth herein.

3. Equal Employment Opportunity (EEO)

a. Contractor agrees to be bound by the provisions of Article 15-A and the MWBE Regulations promulgated by the Division of Minority and Women's Business Development of the Department of Economic Development (the 'Division'). If any of these terms or provisions conflict with applicable law or regulations, such laws and regulations shall supersede these requirements.

b. Contractor shall comply with the following provisions of Article 15-A:

i. Contractor and Subcontractors shall undertake or continue existing EEO programs to ensure that minority group members and women are afforded equal employment opportunities without discrimination because of race, creed, color, national origin, sex, age, disability or marital status. For these purposes, EEO shall apply in the areas of recruitment, employment, job assignment, promotion, upgrading, demotion, transfer, layoff, or termination and rates of pay or other forms of compensation.
ii. The Contractor shall maintain an EEO policy statement and submit it to the DHSES if requested.
iii. If Contractor or Subcontractor does not have an existing EEO policy statement, Section 4 below may be used to develop one.
iv. The Contractor's EEO policy statement shall include the following, or similar, language:

a) The Contractor will not discriminate against any employee or applicant for employment because of race, creed, color, national origin, sex, age, disability or marital status, will undertake or continue existing EEO programs to ensure that minority group members and women are afforded equal employment opportunities without discrimination, and shall make and document its conscientious and active efforts to employ and utilize minority group members and women in its work force.
b) The Contractor shall state in all solicitations or advertisements for employees that, in the performance of the contract, all qualified applicants will be afforded equal employment opportunities without discrimination because of race, creed, color, national origin, sex, age, disability or marital status.
c) The Contractor shall request each employment agency, labor union, or authorized representative of workers with which it has a collective bargaining or other agreement or understanding, to furnish a written statement that such employment agency, labor union, or representative will not discriminate on the basis of race, creed, color, national origin, sex age, disability or marital status and that such union or representative will affirmatively cooperate in the implementation of the Contractor's obligations herein.
d) The Contractor will include the provisions of Subdivisions (a) through (c) of this Subsection (iv) and Paragraph 'e' of this Section 3, which provides for relevant provisions of the Human Rights Law, in every subcontract in such a manner that the requirements of the subdivisions will be binding upon each subcontractor as to work in connection with the Contract.

c. Staffing Plan

To ensure compliance with this Section, the Contractor shall submit a staffing plan to document the composition of the proposed workforce to be utilized in the performance of the Contract by the specified categories listed, including ethnic background, gender, and Federal occupational categories. Contractors shall complete the Local Assistance MWBE Equal Employment Opportunity Staffing Plan form and submit it as part of their bid or proposal or within a reasonable time, but no later than the time of award of the contract.

d. Workforce Employment Utilization Report

i. Once a contract has been awarded and during the term of Contract, Contractor is responsible for updating and providing notice to the DHSES of any changes to the previously submitted Local Assistance MWBE Equal Employment Opportunity Staffing Plan. This information is to be submitted annually or as otherwise required by the DHSES during the term of the contract, for the purpose of reporting the actual workforce utilized in the performance of the contract by the specified categories listed including ethnic background, gender, and Federal occupational categories. The Local Assistance MWBE Workforce Employment Utilization Report form must be used to report this information.
ii. Separate forms shall be completed by Contractor and any Subcontractor performing work on the Contract.
iii. In limited instances, Contractor may not be able to separate out the workforce utilized in the performance of the Contract from Contractor's and/or subcontractor's total workforce. When a separation can be made, Contractor shall submit the Local Assistance MWBE Workforce Employment Utilization Report and indicate that the information provided relates to the actual workforce utilized on the Contract. When the workforce to be utilized on the contract cannot be separated out from Contractor's and/or subcontractor's total workforce, Contractor shall submit the Local Assistance MWBE Workforce Employment Utilization Report and indicate that the information provided is Contractor's total workforce during the subject time frame, not limited to work specifically under the contract.

e. Contractor shall comply with the provisions of the Human Rights Law, all other State and Federal statutory and constitutional non-discrimination provisions. Contractor and subcontractors shall not discriminate against any employee or applicant for employment because of race, creed (religion), color, sex, national origin, sexual orientation, military status, age, disability, predisposing genetic characteristic, marital status or domestic violence victim status, and shall also follow the requirements of the Human Rights Law with regard to non-discrimination on the basis of prior criminal conviction and prior arrest.

4. MWBE Utilization Plan

a. The Contractor represents and warrants that Contractor has submitted a Local Assistance MWBE Subcontractor/Supplier Utilization Proposal Form either prior to, or at the time of, the execution of the contract.
b. Contractor agrees to use such Local Assistance MWBE Subcontractor/Supplier Utilization Proposal Form for the performance of MWBEs on the Contract pursuant to the prescribed MWBE goals set forth in the contract workplan.
c. Contractor further agrees that a failure to submit and/or use such Local Assistance MWBE Subcontractor/Supplier Utilization Proposal Form shall constitute a material breach of the terms of the Contract. Upon the occurrence of such a material breach, DHSES shall be entitled to any remedy provided herein, including but not limited to, a finding of Contractor non-responsiveness.

5. Waivers

If the DHSES, upon review of the Local Assistance MWBE Subcontractor/Supplier Utilization Proposal Plan, the Detailed Itemization Forms or the Local Assistance MWBE Workforce Employment Utilization Report determines that a Contractor is failing or refusing to comply with the Contract goals and no waiver has been issued in regards to such non-compliance, the DHSES may issue a notice of deficiency to the Contractor. The Contractor must respond to the notice of deficiency within seven (7) business days of receipt. Such response may include a request for partial or total waiver of MWBE Contract Goals.

6. MWBE Subcontractor Utilization Quarterly Report

Contractor is required to report MWBE Subcontractor utilization, as part of the quarterly claim process, to the DHSES by the last day of the month following the end of each calendar quarter over the term of the Contract documenting the progress made towards achievement of the MWBE goals of the Contract.

7. Liquidated Damages - MWBE Participation

a. Where DHSES determines that Contractor is not in compliance with the requirements of the Contract and Contractor refuses to comply with such requirements, or if Contractor is found to have willfully and intentionally failed to comply with the MWBE participation goals, such finding constitutes a breach of Contract and DHSES may withhold payment from the Contractor as liquidated damages and/or provide for other appropriate remedies.

b. Such liquidated damages shall be calculated as an amount equaling the difference between:
1) All sums identified for payment to MWBEs had the Contractor achieved the contractual MWBE goals; and
2) All sums actually paid to MWBEs for work performed or materials supplied under the Contract.

c. In the event a determination has been made which requires the payment of liquidated damages and such identified sums have not been withheld by the DHSES, Contractor shall pay such liquidated damages to the DHSES within sixty (60) days after they are assessed by the DHSES unless prior to the expiration of such sixtieth day, the Contractor has filed a complaint with the Director of the Division of Minority and Woman Business Development pursuant to Subdivision 8 of Section 313 of the Executive Law in which event the liquidated damages shall be payable if Director renders a decision in favor of the DHSES.

8. M/WBE AND EEO Policy Statement

a. The Contractor agrees to adopt the following policies or similar policies with respect to the project being developed or services rendered in this contract with the Division of Homeland Security and Emergency Services:

M/WBE

This organization will and will cause its contractors and subcontractors to take good faith actions to achieve the M/WBE contract participations goals set by the State for that area in which the State-funded project is located, by taking the following steps:

(1) Actively and affirmatively solicit bids for contracts and subcontracts from qualified State certified MBEs or WBEs, including solicitations to M/WBE contractor associations.

(2) Request a list of State-certified M/WBEs from AGENCY and solicit bids from them directly.

(3) Ensure that plans, specifications, request for proposals and other documents used to secure bids will be made available in sufficient time for review by prospective M/WBEs.

(4) Where feasible, divide the work into smaller portions to enhanced participations by M/WBEs and encourage the formation of joint venture and other partnerships among M/WBE contractors to enhance their participation.

(5) Document and maintain records of bid solicitation, including those to M/WBEs and the results thereof. Contractor will

also maintain records of actions that its subcontractors have taken toward meeting M/WBE contract participation goals.

(6) Ensure that progress payments to M/WBEs are made on a timely basis so that undue financial hardship is avoided, and that bonding and other credit requirements are waived or appropriate alternatives developed to encourage M/WBE participation.

EEO

(a) This organization will not discriminate against any employee or applicant for employment because of race, creed, color, national origin, sex, age, disability or marital status, will undertake or continue existing programs of affirmative action to ensure that minority group members are afforded equal employment opportunities without discrimination, and shall make and document its conscientious and active efforts to employ and utilize minority group members and women in its work force on state contracts.

(b)This organization shall state in all solicitation or advertisements for employees that in the performance of the State contract all qualified applicants will be afforded equal employment opportunities without discrimination because of race, creed, color, national origin, sex disability or marital status.

(c) At the request of the contracting agency, this organization shall request each employment agency, labor union, or authorized representative will not discriminate on the basis of race, creed, color, national origin, sex, age, disability or marital status and that such union or representative will affirmatively cooperate in the implementation of this organization's obligations herein.

(d) Contractor shall comply with the provisions of the Human Rights Law, all other State and Federal statutory and constitutional non-discrimination provisions. Contractor and subcontractors shall not discriminate against any employee or applicant for employment because of race, creed (religion), color, sex, national origin, sexual orientation, military status, age, disability, predisposing genetic characteristic, marital status or domestic violence victim status, and shall also follow the requirements of the Human Rights Law with regard to non-discrimination on the basis of prior criminal conviction and prior arrest.

(e) This organization will include the provisions of sections (a) through (d) of this agreement in every subcontract in such a manner that the requirements of the subdivisions will be binding upon each subcontractor as to work in connection with the State contract.

Contractor agrees to comply with all MWBE and EEO contract goals reflected on the MWBE Utilization Plan and Staffing Plan respectively, that have been submitted with the application for this contract.

S. Additional Terms

1. The Contractor agrees that if the project is not operational within 60 days of the execution date of the Contract, it will report by letter to DHSES the steps taken to initiate the project, the reasons for delay, and the expected starting date. If the project is not operational within 90 days of the execution date of the Contract, the Contractor will submit a second statement to DHSES explaining the delay. DHSES may either cancel the project and redistribute the funds or extend the implementation date of the project beyond the 90-day period when warranted by extenuating circumstances.

2. The Contractor shall at all times during the Contract term remain responsible. The Contractor agrees, if requested by the Commissioner of DHSES, or his or her designee, to present evidence of its continuing legal authority to do business in New York State, integrity, experience, ability prior performance, and financial capacity.

a. The DHSES Commissioner, or his or her designee, in his or her sole discretion, reserves the right to suspend any or all activities under this Contract, at any time, when DHSES discovers information that calls into question the responsibility of the Contractor. In the event of such suspension, the Contractor will be given written notice outlining the particulars of such suspension. Upon issuance of the notice, the Contractor must comply with the terms of the suspension order. Contract activity may resume at such time as the Commissioner of DHSES, or his or her designee, issues a written notice authorizing a resumption of performance under the Contract.

b. Upon written notice to the Contractor, and a reasonable opportunity to be heard with the appropriate DHSES officials or staff, the Contract may be terminated by the DHSES Commissioner, or his or her designee at the Contractor's expense where the Contractor is determined by the DHSES Commissioner, or his or her designee, to be non-responsible. In such event, the Commissioner, or his or her designee, may complete the contractual requirements in any manner he or she may deem advisable and pursue available legal or equitable remedies for breach.

3. DHSES shall make payments and any reconciliation in accordance with the Payment and Reporting Schedule (Appendix C). DHSES shall pay the Contractor for completed, approved projects, a sum not to exceed the amount noted on the Face Page hereof. The Contractor must not request payments or reimbursements that duplicate funding or reimbursement from

any other source for Contractor costs and services pursuant to this Contract.

4. The Contractor shall submit detailed itemization forms or a form deemed acceptable to DHSES for personal service, fringe benefit and non-personal service expenditures with any voucher and fiscal cost report requesting reimbursement. Grant-related expenditures shall be reported on Fiscal Cost Reports approved by DHSES. For Federally-funded awards, the detailed Itemization forms shall include the required certifications pursuant to 2 CFR §200.415. These reports must be prepared periodically and as defined in Appendix C of this Contract. All reported expenditures must reconcile to the program accounting records and the approved budget. Prior period adjustments shall be reported in the same accounting period that the correction is made.

5. The Contractor's request for travel, meals or lodging reimbursement shall be in accordance with Appendix B, Budget, and, unless written authorization has been received from DHSES, shall not exceed rates authorized by the NYS Office Of State Comptroller (Audit and Control). Rates may be viewed online at: http://www.osc.state.ny.us/state-agencies/travel.

6. The Contractor's employment of a consultant must be supported by a written Contract executed by the Contractor and the consultant. A consultant is defined as an individual or organization hired by the Contractor for the stated purpose of accomplishing a specific task relative to the funded project. All consultant services must be obtained in a manner that provides for fair and open competition. The Contractor shall retain copies of all solicitations seeking a consultant, written Contracts and documentation justifying the cost and selection of the consultant, and make them available to DHSES upon request. The Contractor further agrees that it shall assume sole and complete responsibility for fulfilling all the obligations set forth in the Contract and the Contractor must guarantee the work of the consultant as if it were its own. Failure to follow these guidelines may result in a disallowance of costs.

7. Additionally, Contractor must adhere to the following guidelines at a minimum when making all procurements, including consultant services. Failure to follow these guidelines may result in a disallowance of costs.

a. A Contractor who proposes to purchase goods or services from a particular vendor without competitive bidding must obtain the prior written approval of DHSES. The request for approval must be in writing and set forth, at a minimum, a detailed justification for selection and the basis upon which the price was determined to be reasonable. Further, such procurement must be in accordance with the guidelines, bulletins and regulations of the Office of the State Comptroller, State Procurement Council, and the U.S. Department of Homeland Security. For Federally-funded awards, contractor must comply with 2 CFR §200.320(f). A copy of DHSES' approval must also be submitted with the voucher for payment.

b. The rate for consultant services, and cost of equipment or goods, shall be reasonable and consistent with the amount paid for similar services or goods and equipment in the marketplace. Time and effort reports are required for consultants.

c. Written justification and documentation for all procurements must be maintained on file, and made available to DHSES upon request. All procurements must be made in a fair and open manner and in accordance with the pre-determined methodology established for evaluating bids (e.g., lowest responsible bidder or best value).

d. A Contractor that is a State entity must make all procurements in accordance with State Finance Law Article 11 and any other applicable regulations.

e. A Contractor that is a local government must make all procurements in accordance with General Municipal Law Article 5-A, and any other applicable regulations.

f. A Contractor that is a not-for-profit and all other entities that do not meet the descriptions in Section III(S)(7)(d) or (e) herein must make all procurements as noted below:

i. If the Contractor is eligible to purchase an item or service from a government contract or is able to purchase such item or service elsewhere at a lower than or equal price, then such purchase may be made immediately.

ii. A Contractor may purchase any single piece of equipment, single service or multiples of each that cost up to $999 at its discretion.

iii. Before purchasing any piece of equipment, service or multiples of each that have an aggregate cost between $1,000 and $4,999, a Contractor must secure at least three telephone quotes and create a record for audit of such quotes.

iv. Before purchasing any piece of equipment, service or multiples of each that have an aggregate cost of between $5,000 and $9,999, the Contractor must secure at least three written quotes on a vendor's stationery and maintain a record of the competitive procurement process for audit purposes.

v. A Contractor spending in aggregate of $10,000 and above must use a competitive bidding process. Guidance may be obtained from DHSES. At a minimum, the competitive bidding process must incorporate the following: open, fair advertisement of the opportunity to provide services; equal provision of information to all interested parties; reasonable deadlines; sealed bids opened at one time before a committee who will certify the process; establishment of the methodology for evaluating bids before the bids are opened; and maintenance of a record of competitive procurement process.

g. Acceptance of State support for interoperable and emergency communications projects, including funding through the Interoperable Emergency Communication Grant Program, requires that Contractors must use open-standard/vendor-neutral technologies to allow for other public safety/public service agencies (including State agencies and authorities) and jurisdictions in your region to operate on your radio system(s) when required, regardless of the total percentage of system funding from the State. This access for other agencies must be permitted to support operational and interoperable goals, and without restriction as to specific manufacturers' subscriber equipment. All reasonably compatible subscriber equipment must be permitted to be operated on your system by outside agencies, thus allowing coordinated efforts between local and state public safety/public service agencies and maximizing resources and capabilities.

h. DHSES reserves the right to suspend program funds if the Contractor is found to be in noncompliance with the provisions of this Contract or other grant Contracts between the Contractor and DHSES or, if the Contractor or principals of the Contractor are under investigation by a New York State or local law enforcement agency for noncompliance with State or federal laws or regulatory provisions or, if in DHSES' judgment, the services provided by the Contractor under the Contract are unsatisfactory or untimely.

i. DHSES shall provide the Contractor with written notice of noncompliance.

ii. Upon the Contractor's failure to correct or comply with the written notice by DHSES, DHSES reserves the right to terminate this Contract, recoup funds and recover any assets purchased with the proceeds of this Contract.

i. DHSES reserves the right to use approved grant related expenditures to offset disallowed expenditures from any grant funded through its offices upon appropriate notification to the Contractor, or upon reasonable assurance that the Contractor is not in compliance with these terms.

j. As a result of the Iran Divestment Act of 2012 (Act), Chapter 1 of the 2012 Laws of New York, a new provision has been added to the State Finance Law (SFL), § 165-a, effective April 12, 2012. Under the Act, the Commissioner of the Office of General Services (OGS) will be developing a list (prohibited entities list) of 'persons' who are engaged in 'investment activities in Iran' (both are defined terms in the law). Pursuant to SFL § 165-a(3)(b), the initial list is expected to be issued no later than 120 days after the Act's effective date, at which time it will be posted on the OGS website.

i. By entering into this Contract, Contractor (or any assignee) certifies in accordance with State Finance Law §165-a that it is not on the 'Entities Determined to be Non-Responsive Bidders/Offerers pursuant to the New York State Iran Divestment Act of 2012' ('Prohibited Entities List') posted at: http://www.ogs.ny.gov/about/regs/docs/ListofEntities.pdf.

ii. Contractor further certifies that it will not utilize on this Contract any subcontractor that is identified on the Prohibited Entities List. Contractor agrees that should it seek to renew or extend this Contract, it must provide the same certification at the time the Contract is renewed or extended. Contractor also agrees that any proposed Assignee of this Contract will be required to certify that it is not on the Prohibited Entities List before the contract assignment will be approved by the State.

iii. During the term of the Contract, should DHSES receive information that a person (as defined in State Finance Law §165-a) is in violation of the above-referenced certifications, the state agency will review such information and offer the person an opportunity to respond. If the person fails to demonstrate that it has ceased its engagement in the investment activity which is in violation of the Act within 90 days after the determination of such violation, then the state agency shall take such action as may be appropriate and provided for by law, rule, or contract, including, but not limited to, imposing sanctions, seeking compliance, recovering damages, or declaring the Contractor in default.

iv. DHSES reserves the right to reject any bid, request for assignment, renewal or extension for an entity that appears on the Prohibited Entities List prior to the award, assignment, renewal or extension of a contract, and to pursue a responsibility review with respect to any entity that is awarded a contract and appears on the Prohibited Entities list after contract award.

V. FEDERALLY FUNDED GRANT REQUIREMENTS

A. Hatch Act. The Contractor agrees, as a material condition of the Contract, to comply with all applicable provisions of the Hatch Act (5 U.S.C. 1501 et seq.), as amended.

B. Requirement for System of Award Management: Unless you are exempted from this requirement under 2 CFR 25.110, you as the subrecipient must maintain the currency of your information in the System of Award Management (SAM) until you submit the final financial report required under this award or receive the final payment, whichever is later. This requires that you review and update the information at least annually after the initial registration, and more frequently if required by changes in your information or another award term. Pursuant to section 2 CFR §200.210(a)(2), Contractors must maintain a current unique entity identifier prior to and during the life of the Contract. Nonprofit organizations that are first-tier subrecipients for Nonprofit Security Grant Program (NSGP) funding must have a DUNS number, but are not required to be registered in SAM.

C. In accordance with 2 CFR §§200.112 and 200.113, Contractor understands and agrees that it must: (1) disclose in writing any potential conflict of interest to DHSES; and (2) disclose, in a timely manner, in writing to DHSES all violations of federal and state criminal law involving fraud, bribery, or gratuity violations potentially affecting the grant award. Failure to make required disclosures can result in any remedy available to DHSES for Contractor's noncompliance, including suspension or debarment.

D. The Contractor must ensure that, for all contracts entered into by the Contractor, the contract provisions required by 2 CFR §200.326 (and Appendix II to 2 CFR Part 200) are included in such contracts. The Contractor further agrees to impose and enforce this requirement for any Contractor subaward agreements.

E. Where advance payments are approved by DHSES, the Contractor agrees to expend the advance payments in accordance with the purposes set forth in Appendix D and consistent with Appendix B. The advanced funds must be placed in an interest-bearing account and are subject to the rules outlined in 2 CFR Part 200, (Uniform Administrative Requirements for Grants and Cooperative Contracts to State and Local Governments) which require Contractors to promptly remit back to the federal government, through New York State Division of Homeland Security and Emergency Services, any interest earned on these advanced funds. The Contractor may keep interest earned up to $500 per federal fiscal year for administrative expenses. This maximum limit is not per award; it is inclusive of all interest earned as the result of all federal grant program funds received per year. Interest must be reported on Fiscal Cost Reports and remitted to DHSES quarterly.

F. Audit Requirements. This Contract, and any sub-awards resulting from this Contract, may be subject to fiscal and program audits by DHSES, NYS Office of State Comptroller, pertinent federal agencies, and other designated entities to ascertain financial compliance with federal and/or State laws, regulations, and guidelines applicable to this Contract. The Contractor shall meet all audit requirements of the federal government and State of New York. Such audits may include review of the Contractor's accounting, financial, and reporting practices to determine compliance with the Contract and reporting requirements; maintenance of accurate and reliable original accounting records in accordance with governmental accounting standards as well as generally accepted accounting principles; and specific compliance with allowable cost and expenditure documentation standards prescribed by applicable federal, State, and DHSES guidelines.

G. Equipment Markings. The Contractor further agrees that, when practicable, any equipment purchased with grant funding shall be prominently marked as follows: 'Purchased with funds provided by the U.S. Department of Homeland Security.'

H. Administrative, Cost and Audit Requirements: The Contractor must comply with the most recent version of the Administrative Requirements, Cost Principles, and Audit requirements. Failure to do so may result in disallowance of costs upon audit. A list of regulations and guidance applicable to United States Department of Homeland Security (DHS) grants are listed below:

1. General Administrative Requirements:

a. 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

2. Cost Principles:

a. 2 CFR Part 200, Subpart E

3. Audit Requirements:

a. 2 CFR Part 200, Subpart F

I. Contracting with small and minority firms, women's business enterprise and labor surplus area firms.

1. Consistent with 2 CFR §200.321, the grantee and any subgrantees will take all necessary affirmative steps to assure that minority firms, women's business enterprises, and labor surplus area firms are used when possible.

2. Affirmative steps must include:

a. Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
b. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
c. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority business, and women's business enterprises;
d. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority business, and women's business enterprises;

e. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
f. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in subsections (2)(a) through (e) of this section.

J. Compliance with Laws, Regulations and Program Guidance. The Contractor shall ensure it is aware of and complies with all applicable laws, regulations and program guidance. It is the responsibility of the Contractor to become familiar with and comply with all terms and conditions associated with acceptance of funds.

K. Adequate Documentation: The Contractor must ensure full compliance with all cost documentation requirements, including specific personal service documentation, as applicable directly to the Contractor, sub-recipient or collaborative agency/organization. The Contractor must maintain specific documentation as support for project related personal service expenditures as this Contract is supported by federal funds. Depending upon the nature or extent of personal service provided under this Contract, the Contractor shall maintain semi-annual (or more frequent) personal service certifications and/or an after-the-fact personnel activity reporting system (or equivalent) which complies with all applicable laws, regulations and program guidance. Failure to do so may result in disallowance of costs.

L. Single Audit Requirements: For audits of fiscal years beginning on or after December 26, 2014, recipients that expend $750,000 or more from all federal funding sources during their fiscal year are required to submit an organization-wide financial and compliance audit report. The audit must be performed in accordance with the requirements of GAO's Government Auditing Standards, located at http://www.gao.gov/govaud/ybk01.htm, and the requirements of Subpart F of 2 C.F.R. Part 200, located at http://www.ecfr.gov/cgi-bin/text-idx?SID=63811dc3410c008e2f8e28c325cdc09e&mc=true&node=sp2.1.200.f&rgn=div6 .

The final report for such audit must be completed within nine months of the end of the Contractor's fiscal year. The Contractor must provide one copy of such audit report to DHSES within nine (9) months of the end of its fiscal year, or communicate in writing to DHSES that Contractor is exempt from such requirement.

M. Program Income: Program income earned by the Contractor during the grant funding Period must be reported in writing to DHSES, in addition to any other statutory reporting requirements. Program income consists of income earned by the grant recipient that is directly generated by a supported activity or earned as a result of the grant program. Program income includes, but is not limited to, income from fees for services performed, the use of rental or real or personal property acquired under federally-funded projects, the sale of commodities or items fabricated under an award, license fees and royalties on patents and copyrights and interest on loans made with federal award funds. For example, if the purpose of a grant is to conduct conferences, any training fees that are generated would be considered program income. Interest earned on grant funds is not considered program income unless specified in Appendix D. The Contractor agrees to report the receipt and expenditures of grant program income to DHSES. Program income (not to include interest earned), generated by the use of these grant funds will be used to enhance the grant project.

N. Intellectual Property: Any creative or literary work developed or commissioned by the Contractor with grant support provided by DHSES shall become the property of DHSES, entitling DHSES to assert a copyright therein, unless the parties have expressly agreed otherwise in a written instrument signed by them.

1. If DHSES shares its right to copyright such work with the Contractor, DHSES reserves a royalty-free, nonexclusive, and irrevocable license to reproduce, publish or otherwise use, and to authorize others to use: (a) the copyright in any work developed under a grant, sub-grant, or contract under a grant or sub-grant; and (b) any rights of copyright to which a Contractor, sub-Contractor, or a contractor purchases ownership with grant support.

2. If the grant support provided by DHSES is federally-sponsored, the federal awarding agency also reserves a royalty-free, nonexclusive, and irrevocable license to reproduce, publish or otherwise use, and to authorize others to use: (a) the copyright in any work developed under a grant, sub-grant or contract under a grant or sub-grant; and (b) any rights of copyright to which a Contractor, sub-Contractor, or a contractor purchases ownership with such grant support.

3. The Contractor shall submit one copy of all reports and publications resulting from this Contract to DHSES within thirty (30) calendar days of completion. Any document generated pursuant to this grant must contain the following language:

'This project was supported by a grant administered by the New York State Division of Homeland Security and Emergency Services and the U.S. Department of Homeland Security. Points of view in this document are those of the author and do not necessarily represent the official position or policies of the New York State Division of Homeland Security and Emergency Services or the U.S. Department of Homeland Security.'

O. Accounting for Grant Expenditures:

1. Grant funds may be expended only for purposes and activities set forth in this Contract. Accordingly, the most important single requirement of accounting for this grant is the complete and accurate documentation of grant expenditures. If the

Contractor receives funding from two or more sources, all necessary steps must be taken to ensure that grant-related transactions are not commingled. This includes, but is not limited to, the establishment of unique budget codes, a separate cost center, or a separate chart of accounts. Expenditures must be cross-referenced to supporting source documents (purchase orders, contracts, real estate leases, invoices, vouchers, timesheets, mileage logs, etc.).

2. Contractor agrees that it shall maintain adequate internal controls and adhere to Generally Accepted Accounting Principles for Government or Generally Accepted Accounting Principles for Not-for-Profit Organizations.

3. None of the goals, objectives or tasks, as set forth in Appendix D, shall be sub-awarded to another organization without specific prior written approval by DHSES. Where the intention to make sub-awards is clearly indicated in the application, DHSES approval is deemed given, if these activities are funded, as proposed.

4. If this Contract makes provisions for the Contractor to sub-grant funds to other recipients, the Contractor agrees that all sub-Contractors shall be held accountable by the Contractor for all terms and conditions set forth in this Contract in its entirety. The Contractor further agrees that it shall assume sole and complete responsibility for fulfilling all the obligations set forth in the Contract and the Contractor must guarantee the work of any sub-Contractor as if it were its own.

5. The Contractor agrees that all sub-Contractor arrangements shall be formalized in writing between the parties involved. The writing must, at a minimum, include the following information:

• Activities to be performed;
• Time schedule;
• Project policies;
• Other policies and procedures to be followed;
• Dollar limitation of the Contract;
• Appendix A-1, Appendix C, Certified Assurances for Federally Supported Projects, Certification Regarding Lobbying, Debarment and Suspension and any special conditions set forth in the Contract;
• Applicable federal and/or State cost principles to be used in determining allowable costs; and
• Property Records or Equipment Inventory Reports.

P. The Contractor will not be reimbursed for sub-granted funds unless all expenditures by a sub-Contractor are listed on detailed itemization forms or a form deemed acceptable to DHSES. Backup documentation for such expenditures must be made available to DHSES upon request. All expenditures must be programmatically consistent with the goals and objectives of this Contract and with the Budget set forth in Appendix B.

Q. Space rental provided by this Contract must be supported by a written lease, maintained on file and made available by the Contractor upon request.

R. Equipment and Property:

1. Any equipment, furniture or supplies or other property purchased pursuant to this Contract is deemed to be the property of the State, except as may otherwise be governed by federal or State laws, rules or regulations or stated in this Contract.

2. Equipment means tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of $5,000 or more per unit. A Contractor may use its own definition of equipment provided that such definition would at least include all equipment defined above. A copy of the property record(s) or equipment inventory report(s) with relevant purchasing and supporting documentation must be made available to DHSES upon request. Property records or equipment inventory reports must be maintained, by award, that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property. The Contractor must document receipt of all applicable equipment purchased with grant funds. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two (2) years.

3. Upon completion of all contractual requirements by the Contractor, DHSES will consider a request for continued use and possession of the equipment purchased with grant funds provided the equipment continues to be used in connection with a public security program. When disposing of equipment purchased with homeland security grant funding, a State agency must dispose of equipment in accordance with State Laws and procedures. All other Contractors shall dispose of equipment as follows:

a. Items of equipment with a current per unit market value of less than $5,000 may be retained, sold or otherwise disposed of with no further obligation to the awarding agency.

b. Items of equipment with a current per unit fair market value of $5,000 or more may be retained or sold. If sold, the awarding agency shall have a right to an amount calculated by multiplying the proceeds from the sale by the awarding agency's share of the equipment. If retained, the current market value is to be used in the calculation. To remit payments, award recipients should contact DHSES at 1-866-837-9133 for guidance.

4. Upon completion of all contractual requirements by the Contractor under this Contract, DHSES shall accept a request for continued use and possession of the equipment purchased with grant funds providing the equipment continues to be used in accordance with the contracted activities and guidelines in this Contract.

5. The Contractor must conduct a physical inventory of property records at least once every two years to verify the existence, current utilization and continued need for the property. In the event the property is no longer required by the Contractor, this fact should be reported to DHSES as soon as possible and appropriate guidelines followed, as specified in this Appendix.

6. If Contractor disposes of any equipment purchased under this Contract during the active lifespan of said equipment, Contractor must reinvest any proceeds from the disposal into additional equipment items to continue Contractor's organization's activities subject to the guidelines of this Contract. If the Contractor does not reinvest proceeds to continue activities subject to this Contract, the percentage of the proceeds equal to the proportion of the original purchase price paid by funds for the Contract must be repaid to the State of New York.

ENDNOTES:

[1] To the extent that Section V-Federally Funding Grant Requirements conflict with any other provisions of the Contract, the Federal requirements of Section V shall supersede all other provisions of the Contract.

[2] As of 2019, the list of discriminatory jurisdictions subject to this provision includes the states of Alaska, Hawaii, Indiana, Louisiana, Mississippi, North Carolina, South Carolina, West Virginia and Wyoming. Contact NYS Department of Economic Development for the most current list of jurisdictions subject to this provision.

[3] A milestone/performance payment schedule identifies mutually agreed-to payment amounts based on meeting contract events or milestones. Events or milestones must represent integral and meaningful aspects of contract performance and should signify true progress in completing the Contract effort.

[4] Fee for Service is a rate established by the Contractor for a service or services rendered.

[5] Rate based agreements are those agreements in which payment is premised upon a specific established rate per unit.

[6] Scheduled Reimbursement agreements provide for payments that occur at defined and regular intervals that provide for a specified dollar amount to be paid to the Contractor at the beginning of each payment period (i.e. quarterly, monthly or bi-annually). While these payments are related to the particular services and outcomes defined in the Contract, they are not dependent upon particular services or expenses in any one payment period and provide the Contractor with a defined and regular payment over the life of the contract.

[7] Fifth Quarter Payments occur where there are scheduled payments and where there is an expectation that services will be continued through renewals or subsequent contracts. Fifth Quarter Payments allow for the continuation of scheduled payments to a Contractor for the first payment period quarter of an anticipated renewal or new contract.

[8] Not applicable to not-for-profit entities

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Award Contract

Project No. PS20-1005-E00

Grantee Name Cortland County

06/28/2021

Budget Summary by Participant

Cortland County

Cortland County Department of Emergency Response & Communications - Version 1

#	Personnel	Number	Unit Cost	Total Cost	Grant Funds	Matching Funds
1	Personnel Costs to Support PSAP Operations (overtime for 911 dispatchers)	1	$78,328.00	$78,328.00	$78,328.00	$0.00
	Total			$78,328.00	$78,328.00	$0.00

#	All Other Expenses	Number	Unit Cost	Total Cost	Grant Funds	Matching Funds
1	Computer Aided Dispatch Maintenance Agreement	1	$110,491.00	$110,491.00	$110,491.00	$0.00
	Total			$110,491.00	$110,491.00	$0.00

Total Project Costs	Total Cost	Grant Funds	Matching Funds
	$188,819.00	$188,819.00	$0.00

Total Contract Costs	Total Cost	Grant Funds	Matching Funds
	$188,819.00	$188,819.00	$0.00

Award Contract

Project No.	**Grantee Name**	
PS20-1005-E00	Cortland County	06/28/2021

APPENDIX C
PAYMENT AND REPORTING SCHEDULE

For All Contractors:

I. PAYMENT PROVISIONS

1. In full consideration of contract services to be performed, DHSES agrees to pay and the Contractor agrees to accept a sum not to exceed the amount noted on the Face Page hereof. All payments shall be in accordance with the budget contained in the applicable Attachment B form (Budget), which is attached hereto.

A. Payment and Recoupment Language

1. Contractor shall provide complete and accurate vouchers to DHSES in order to receive payment. Vouchers submitted to DHSES must contain all information and supporting documentation required by the Agreement, DHSES and the State Comptroller. Payment for vouchers submitted by the Contractor shall only be rendered electronically, unless a paper check is expressly authorized by the Director of DHSES, at the Director's sole discretion, due to extenuating circumstances. Such electronic payment shall be made in accordance with the ordinary State procedures and practices. The Contractor shall comply with the State Comptroller's procedures to authorize electronic payments. Authorization for electronic payment must be made through the Statewide Financial System's (SFS) Vendor Portal: https://esupplier.sfs.ny.gov/psp/fscm/SUPPLIER/?cmd=login. For assistance to access the SFS Vendor Portal, please contact the SFS Help Desk at 518-457-7717 or 855-233-8363 or email HelpDesk@sfs.ny.gov. Contractor acknowledges that it will not receive payment on any vouchers submitted under this Agreement if it does not comply with the State Comptroller's electronic payment procedures, except where the Director has expressly authorized payment by paper check as set forth above.

2. The Contractor agrees that this is a reimbursement-based contract; an advance may be provided as specified in Appendix D. All requests for reimbursement must reflect actual costs that have been disbursed by the Contractor. Items or services not received are not eligible for reimbursement.

Reimbursement requests need to include the following documents:
• Signed Voucher and Fiscal Cost Report
• Detailed Itemization Forms or other forms deemed acceptable by DHSES of any budgeted category for which reimbursement is requested
• Written documentation of all required DHSES approvals, as appropriate

3. Vouchers shall be submitted in a format acceptable to DHSES and the Office of the State Comptroller. Vouchers submitted for payment shall be deemed to be a certification that the payments requested are for project expenditures made in accordance with the items as contained in the Project Budget (Appendix B) and during the contract period. Such voucher shall also be deemed to certify that: a) the payments requested do not duplicate reimbursement from other sources of funding; and b) the funds provided herein do not replace funds that, in the absence of this grant, would have been made available by the Contractor for this program.

B. Interim and/or Final Claims for Reimbursement

1. Contractors must submit all required fiscal reports, supporting documentation and program progress reports. Failure to meet these requirements will result in the rejection of associated vouchers. Final vouchers, reimbursement requests and reports must be submitted within 30 days of the end of the grant contract period. Failure to voucher within this period may result in the loss of grant funds. The Contractor must also refund all unexpended advances and interest earned over $500 on the advanced funds pursuant to 2 CFR Part 200, §200.305(b)(9). Property Records or Equipment Inventory Reports as defined in Appendix A-1, Section V, Paragraph R, must be available at the conclusion of the contract period and submitted to DHSES upon request.

2. If at the end of this contract there remain any monies (advanced or interest earned over $500 on the advanced funds) associated with this contract in the possession of the Contractor, the Contractor shall submit a check or money order for that amount payable to the order of the New York State Division of Homeland Security and Emergency Services. Remit the check along with the final fiscal cost report within 30 days of termination of this grant contract to:

NYS Division of Homeland Security and Emergency Services
Federal Fiscal Unit
State Campus - Building 7A
1220 Washington Avenue

Albany, NY 12242

3. For purposes of prompt payment provisions, the Designated Payment Office for the processing of all vouchers is the Contract Unit of DHSES. Payment of grant vouchers shall be made in accordance with the provisions of Article XI-A of the State Finance Law. Payment shall be preceded by an inspection period of 15 business days which shall be excluded from calculations of the payment due date for purposes of determining eligibility for interest payments. The Contractor must notify the Federal Fiscal Unit in writing of a change of address in order to benefit from the prompt payment provision of the State Finance Law. When progress reports are overdue, vouchers will not be eligible for prompt payment.

4. Timely and properly completed New York State vouchers, with supporting documentation when required, shall be submitted to:

NYS Division of Homeland Security and Emergency Services
Attention: Contracts Unit
State Office Building Campus – Bldg. 7A
1220 Washington Avenue, Suite 610
Albany, NY 12242

II. REPORTING PROVISIONS

A. Required Reports:

Narrative/Qualitative Report (Progress Report)

The Contractor will submit, on a quarterly basis, not later than 30 days from the end of the quarter, the report described in Section III(G)(2)(a)(i) of Appendix A-1 of the Contract.

Expenditure Report (Fiscal Cost Report)

The Contractor will submit, on a quarterly basis, not later than 30 days after the end date for which reimbursement is being claimed, the report described in Section III, Paragraph G(2)(a)(iii) of the Appendix A-1 of the Contract.

Final Report

The Contractor will submit the final report as described in Section III, Paragraph G(2)(a)(iv) of Appendix A-1 of the Contract, no later than 30 days after the end of the contract period.

1. Fiscal cost reports must be submitted showing grant expenditures. They must also show the amount of interest earned to date on any advanced funds.

All submitted vouchers will reflect the Contractor's actual expenditures and will be accompanied by supporting detailed itemization forms or a form deemed acceptable to DHSES for personal service, fringe benefit and non-personal service expenditures or other documentation as required, and by a fiscal cost report for the reporting period. In the event that any expenditure for which the Contractor has been reimbursed by grant funds is subsequently disallowed, DHSES, in its sole discretion, may reduce the voucher payment by the amount disallowed. If necessary, the Contractor may be required to submit a final budget reallocation.

DHSES reserves the right not to release subsequent grant awards pending Contractor compliance with this Agreement.

2. The Contractor will submit program progress reports and one final report to DHSES on a prescribed form provided by DHSES as well as any additional information or amended data as required.

Progress reports will be due within 30 days of the last day of each calendar quarter or on an alternate schedule as prescribed in Appendix D. Progress reports will be due within 30 days of the last day of the calendar quarter from the start date of the program and the final report will be due upon completion of the project or termination of this Agreement. Calendar quarters, for the purposes of making program progress reports, shall be as follows:

Calendar Quarter: January 1 - March 31 -- Report Due: April 30
Calendar Quarter: April 1 - June 30 -- Report Due: July 30
Calendar Quarter: July 1 - September 30 -- Report Due: October 30
Calendar Quarter: October 1 - December 31 -- Report Due: January 30

The final report, or where applicable interim progress reports, will summarize the project's achievements as well as describe activities for that quarter.

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Award Contract

Project No.	**Grantee Name**	
PS20-1005-E00	Cortland County	06/28/2021

Work Plan

Goal

Facilitate the operation of public safety communications to support statewide interoperable communications for first responders.

Objective #1

G & T Workplan Code - 14. Develop/enhance interoperable communications system.

Investment Justification - Not Applicable

NYS Critical Capability
Primary - Not Applicable

To facilitate PSAP consolidation, regional initiatives related to 911 operations, implementation of NG-911, improvements in operations of public safety communications; develop multi-jurisdictional PSAP compatibility throughout the state and support statewide interoperable communications for first responders, thus improving safety of the public.

Task #1 for Objective #1

Purchase allowable Interoperable communications equipment and/or acquire services and/or provide maintenance. Train appropriate personnel in the proper use of equipment and place equipment into service.

#	Performance Measure
1	Identify equipment ordered and received and/or services acquired and/or maintenance conducted. Provide a brief narrative on the training of personnel and the deployment of equipment. Describe how the project enhanced interoperable communication capabilities in the jurisdiction. Equipment and services accountability records are properly maintained. Provide explanation if equipment is received but not deployed; include deployment plans as appropriate.

Task #2 for Objective #1

Conduct allowable PSAP operations activities.

#	Performance Measure
1	PSAP operations activities conducted. Provide brief narrative reporting activities completed and describe how the project enhanced interoperable capabilities in the jurisdiction.

Objective #2

G & T Workplan Code - 07. Administer and manage the Homeland Security Grant.

Investment Justification - Not Applicable

NYS Critical Capability
Primary - Not Applicable

To implement the provisions of New York State Executive Law Article 15-A and 5 NYCRR Parts 142-144 (MWBE Regulations) by providing meaningful participation by NYS Certified MWBEs, as defined as subcontractors or suppliers.

Task #1 for Objective #2

Provide equal employment opportunities for minority group members and women (EEO).

#	Performance Measure
1	DHSES Local Assistance MWBE Equal Employment Opportunity Staffing Plan form submitted.

Task #2 for Objective #2

Provide contracting opportunities for NYS certified minorities and women-owned business enterprises (MWBEs). Submit Local Assistance MWBE Subcontractor/Supplier Utilization Form to DHSES.

#	Performance Measure
1	Local Assistance MWBE Subcontractor/Supplier Utilization Form submitted. Expend 15% of the identified contracted NPS discretionary amount as identified on the most recent approved MWBE Utilization Form with NYS Certified MBEs, as subcontractors/suppliers.
2	Local Assistance MWBE Subcontractor/Supplier Utilization Form submitted. Expend 15% of the identified contracted NPS discretionary amount as identified on the most recent approved MWBE Utilization Form with NYS Certified WBEs, as subcontractors/suppliers.

Task #3 for Objective #2

Utilize good faith efforts, pursuant to 5 NYCRR §142.8 of the New York State Executive Law Article 15-A, to meet the maximum feasible portion of the organization's established MWBE goals.

#	Performance Measure
1	Document, retain, and provide upon request, the good faith efforts identified on the utilization plan to meet the established MWBE goals.
2	Provide the percentage of the established Minority and Women Business Enterprise goal that has been met to date.

Award Contract

Project No.	**Grantee Name**	
PS20-1005-E00	Cortland County	06/28/2021

Special Conditions

NEW YORK STATE | Homeland Security and Emergency Services

ANDREW M. CUOMO
Governor

PATRICK A. MURPHY
Commissioner

June 16, 2021

The Honorable Paul Heider
Chair, Cortland County Legislature
County Office Building
60 Central Avenue, Room 316
Cortland, NY 13045

Dear Mr. Heider:

I am pleased to announce that Cortland County has been awarded $188,819 under the New York State 2020-21 Public Safety Answering Points Operations Grant Program (2020-21 PSAP Grant). This program, administered by my agency, allows for State support to counties for eligible public safety call-taking and dispatching expenses. Your participation in this program is another example of the successful partnerships we have been developing for public safety and emergency preparedness across the state.

The performance period for the 2020-21 PSAP grant will be 12 months, beginning calendar year 2021 (January 1, 2021 – December 31, 2021). Expenses that you wish to claim must occur within that period. In order to provide these funds to you as quickly as possible, we will need to gather budget information within 30 calendar days of the date of this letter that reflects the award amount. Our Grants Program Administration staff will work with your designated PSAP point of contact, to provide additional administrative guidance and to develop a grant contract.

On behalf of Governor Andrew Cuomo, the Division of Homeland Security and Emergency Services remains committed to providing outstanding support in the administration of "*your public safety first*" responder initiatives. Please feel free to contact me if you have any questions, at 518-242-5000, or my Office of Interoperable and Emergency Communications (OIEC) Director, Michael A. Sprague, at 518-322-4911.

Thank you for your cooperation in this public safety endeavor.

Sincerely,

Patrick A. Murphy
Commissioner

cc: Mr. Scott Roman, Director, Cortland County Emergency Response and Communications

UNITED STATES GENERAL SERVICES ADMINISTRATION

NOTICE OF DETERMINATION OF HOMELESS SUITABILITY AND AVAILABILITY AND NOTICE OF SURPLUS DETERMINATION FOR FEDERAL REAL PROPERTY

FAA McGraw RCLR Site
3350 South Hill Road Cortlandville, NY
GSA Control Number: 1-U-NY-1019-AA
HUD Assigned Property Number: 54202120009
May 17, 2021

Notice is hereby given that the subject property has been determined suitable by the Department of Housing and Urban Development (HUD) for homeless use. Since no further Federal requirement exists, the subject property has been made available for homeless use by the General Services Administration (GSA) and was published on the HUD Exchange Title V webpage, https://www.hudexchange.info/programs/title-v/ on May 14, 2021. **If no expressions of interest for homeless use are received within the specified timeframe, then the subject property will become available for disposal as surplus property according to the regulations cited on page 3.**

The former FAA Radio Communications Repeater Link (RCRL) site is improved with two metal warehouses/sheds; (1056 SF, and 2091 SF) and a fence on an approximate 275 feet by 300 feet portion of the Property. The 4.4 acre Property is located in an agricultural area of Cortland County, New York.

Under Title V of the Stewart B. McKinney Homeless Assistance Act (McKinney Act), as amended, public bodies and eligible nonprofit organizations concerned with providing assistance to the homeless may apply for Government property determined suitable by HUD and made available by GSA for homeless use. Also, States and their political subdivisions and instrumentalities, tax-supported institutions, and nonprofit institutions which have been held exempt from taxation under Section 501(c)(3) of the 1954 Internal Revenue Code may apply to acquire Government property determined suitable by HUD and made available by GSA for homeless use by Deed, pursuant to 42 U.S.C. 11411. Interested parties will have **Thirty (30) Calendar Days from the date of this Notice** (**due on or before June 16, 2021**) to submit a written expression of interest and obtain necessary application instructions from the Department of Health and Human Services (HHS).

Public bodies and eligible nonprofit organizations wishing to apply for the property should contact:

Theresa Ritta
Program Manager, Real Property Management Services
Program Support Center, Real Estate, Logistics and Operations
U.S. Department of Health and Human Services
5600 Fisher Lane – Office #06W66
Rockville, MD 20852
(301) 443-2265 General Office
rpb@psc.hhs.gov

GSA administers a program for the donation of Federal surplus personal property through a network of State agencies for surplus property. A pamphlet describing the surplus property program will be included in the application package provided by HHS.

In order for this information to be disseminated as widely as possible, we request that you provide a copy of this Notice to any other public body or nonprofit organization concerned with providing assistance to the homeless.

Occupied properties are subject to current occupants vacating the property according to schedule. Other restrictions may also apply.

Automatic notification of properties available to assist the homeless can be obtained by registering on the GSA Property Disposal Resource Center website at https://disposal.gsa.gov/. Under the section titled, "McKinney-Vento Homeless Assistance Program," select "Sign up for e-mail notification of available GSA properties." Create an account with your last name, email address, and agency (if applicable). After you log-in to your account, click on "Subscriptions" to create your email preferences.

More information about the property may be obtained by contacting:

U.S. General Services Administration
Real Property Utilization & Disposal Division
Sonia Allon-Singh, Realty Specialist
617-306-8615
sonia.allon-singh@gsa.gov

NOTICE OF SURPLUS DETERMINATION

The subject property has been determined to be surplus Government property and is available for disposal pursuant to the provisions of the Property Act (116 Stat. 1062, 40 U.S.C. 543) as amended with certain related laws and applicable regulations. The applicable regulations provide that public agencies (non-Federal) shall be allowed to submit a formal expression of interest for surplus real property **within Thirty (30) Calendar Days of the date of this Notice**. Disposal of this property may be made to public agencies for the public uses stated below, and that disposal is authorized by the statutes and applicable regulations as follows:

STATUTE	TYPE OF DISPOSAL
40 U.S.C. 545(b)(8)	*Negotiated sale to public bodies for public purposes*

]
Any public agency wishing to acquire the property for negotiated sale, in accordance with 40 U.S.C. 545(b)(8), should submit written notice thereof, by either email or fax, on or before **June 16, 2021.**

Sonia Allon-Singh, Realty Specialist
U.S. General Services Administration
Real Property Utilization & Disposal Division
sonia.allon-singh@gsa.gov
F: 617-565-7520

Such written notice shall:

1) disclose the contemplated use of the property;

2) contain a citation of the applicable statute under which the public agency desires to procure the property;

3) state the length of time required to develop and submit a formal application for the property (where a payment to the Government is required under the statute, include a statement as to whether funds are available and, if not, the period required to obtain funds); and

4) give the reason for the time required to develop and submit a formal application.

Upon receipt of the written notice, the public agency shall be promptly informed concerning the period of time that will be allowed for submission of the formal application.

In the absence of a written notice, or in the event a public use proposal is not approved, the regulations issued pursuant to authority contained in the Property Act as amended, provide for offering the property for sale according to its highest and best use.

For information contact:
U.S. General Services Administration
Real Property Utilization & Disposal Division
Sonia Allon-Singh, Realty Specialist
617-306-8615
sonia.allon-singh@gsa.gov

U.S. General Services Administration
Public Buildings Service

June 17, 2021

Scott Roman, Director
Cortland County Department of Emergency Response & Communications
54 Greenbush Street, Suite 201
Cortland, NY 10345

Email Notice: sroman@cortland-co.org

RE: FAA McGraw RCLR Site
3350 South Hill Road, Cortlandville, NY
GSA Control #: 1-U-NY-1019-AA

Dear Mr. Roman:

Pursuant to the US General Services Administration (GSA) Notice of Availability (the Notice), under Title V of the Stewart B. McKinney Homeless Assistance Act (Title V), public bodies and eligible nonprofit organizations concerned with providing assistance to the homeless were afforded the opportunity to submit applications to the Department of Health and Human Services (HHS) to acquire the subject Property for homeless use.

On June 16 2021, HHS informed GSA that there were no pending Title V actions to acquire the Property. Therefore, per the Notice, after receiving no actionable interest in the Property, the Title V phase is closed, and the Property is now available for disposal as surplus property.

In response to the Notice, Cortland County (the County) submitted a timely Letter of Interest (Letter) in acquiring the surplus Property by Negotiated Sale (40 U.S.C. 545(b)(8)).

However, considering the County's proposed use GSA is amending the Notice to include the option to acquire the Property via a no cost Public Benefit Conveyance (PBC) for Emergency Management Response Purposes under Title 40, U.S.C. 553. To acquire the property for this purpose, the County must submit an application to the Federal Emergency Management Agency for review and approval. If approved, the deed would include a covenant requiring the Property be used and maintained for emergency management response (including fire and rescue services) purposes in perpetuity.

GSA is providing you the opportunity to acquire the property via Negotiated Sale or through the aforementioned PBC option. If you wish to continue with the Negotiated Sale process, GSA accepts your proposed 120 day schedule to close. If you prefer to acquire the Property through the PBC option please submit a new letter of interest by June 30, 2021 to:

Sonia Allon-Singh, Realty Specialist
U.S. General Services Administration

New England Region 1
Thomas P. O'Neill, Jr. Federal Building
10 Causeway Street
Boston, MA 02222
www.gsa.gov

Real Property Utilization & Disposal Division
sonia.allon-singh@gsa.gov
F: 617-565-7520

And:

Anna Page Campbell
Realty Specialist - Mission Support Branch
U.S. Department of Homeland Security
Federal Emergency Management Agency
400 C Street SW, Suite 100
Washington, DC 20472
(202) 212-3631
AnnaPage.Campbell@fema.dhs.gov

If you have any questions, please contact GSA Realty Specialist Sonia Allon-Singh at 617-306-8615 or email sonia.allon-singh@gsa.gov to schedule a call.

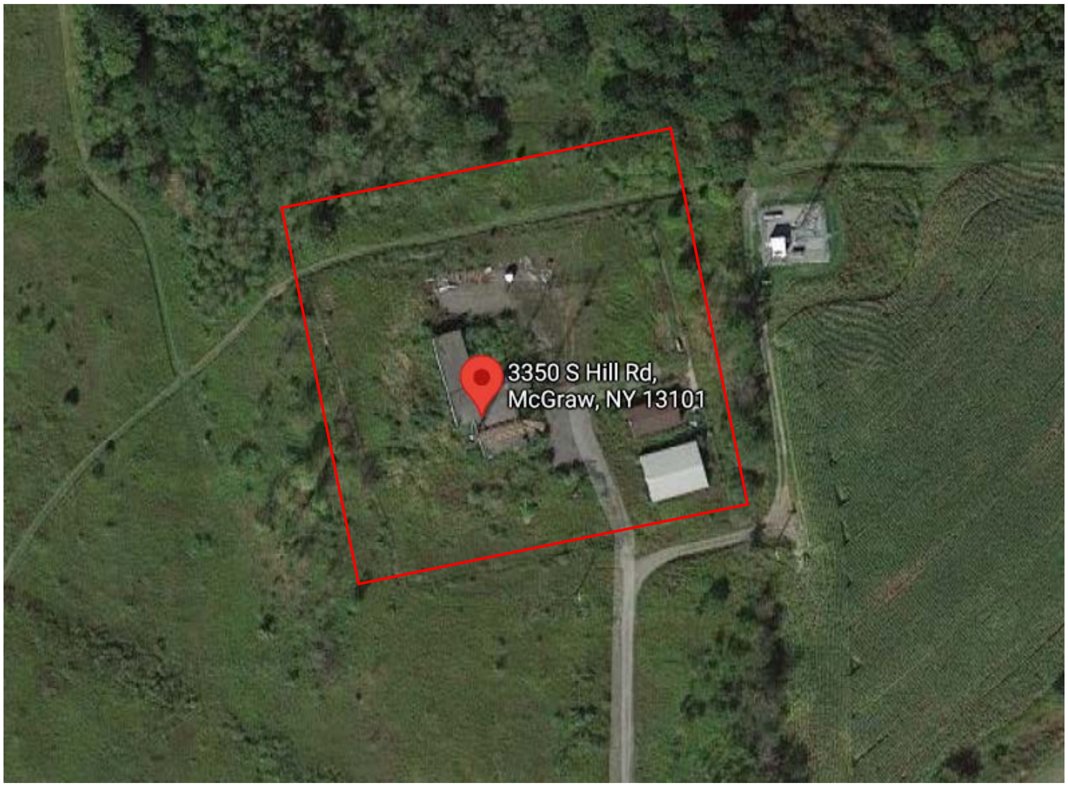
Sincerely,

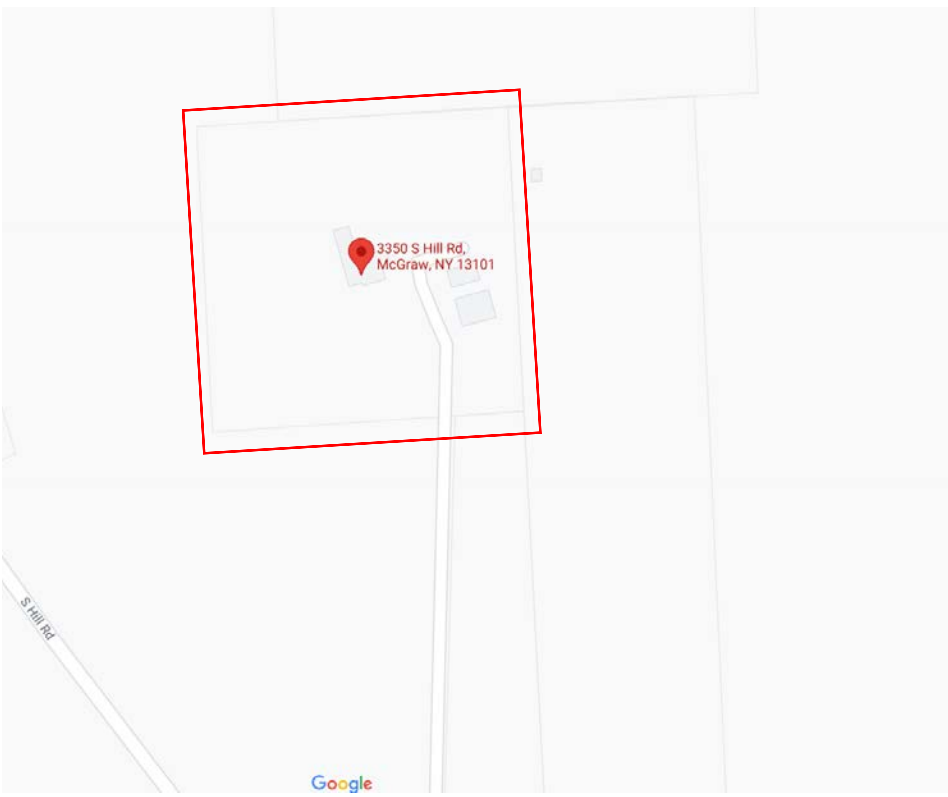
DocuSigned by:
John Kelly
5AD990642DAB4F1...

John E. Kelly, Director
Real Property Utilization & Disposal Division (1PZ), Public Buildings Service

New England Region 1
Thomas P. O'Neill, Jr. Federal Building
10 Causeway Street
Boston, MA 02222
www.gsa.gov

3350 South Hill; Pictures before tower and building were removed





FORM 556X N. Y. DEED—BARGAIN AND SALE (From a Corporation)

TUTBLANX REGISTERED U. S. PAT. OFFICE TUTTLE LAW PRINT, PUBLISHERS, RUTLAND, VT.

503 PAGE 6

1134

This Indenture,

Made the 13th *day of* March

Nineteen Hundred and Ninety

Between WESTERN UNION CORPORATION (formerly known as The Western Union Telegraph Company),

a corporation organized under the laws of New York State, with offices located at One Lake Street, Upper Saddle River, New Jersey 07458,

party of the first part, and

THE UNITED STATES OF AMERICA, by and through the Department of Transportation, Federal Aviation Administration - Eastern Division with offices at Federal Building, John F. Kennedy International Airport, Jamaica, New York 11430,

party of the second part,

Witnesseth *that the party of the first part, in consideration of* Fifty-five ~~Seventy~~ Thousand and no/100---------------------------- *Dollars* (55,000.00 ~~$70,000.00~~) *lawful money of the United States, paid by the party of the second part, does hereby grant and release unto the party of the second part,* its successors *and assigns forever, all*

ALL that certain parcel of land situated in the Town of Cortlandville, County of Cortland, and State of New York, described as follows:

BEGINNING at the northeast corner of land of Louis Russell and Helen Russell, his wife, said point being marked by a 2-1/2 inch brass disc set in a concrete monument, set at the intersection of an east-west wall and fence line with a north-south wall and fence line, and being about 14 feet north of U. S. C. & G. S. Station Russell; thence south 3 degrees 24 minutes 37 seconds east 440.00 feet to a 2-1/2 inch brass disc set in a concrete monument; thence south 85 degrees 32 minutes 38 seconds west 440.00 feet to a 2-1/2 inch brass disc set in a concrete monument; thence north 3 degrees 24 minutes 37 seconds west 440.00 feet to a 2-1/2 inch brass disc set in a concrete monument; thence north 85 degrees 32 minutes 38 seconds east 440.00 feet to the point of beginning; containing 4.444 acres, more or less, together with a perpetual right-of-way in and over an access road, to be built or improved, 20 feet in width, as shown on a plan by the New England Survey Service Inc., dated November 14, 1960 running in a southerly direction through adjoining land of Louis Russell and Helen Russell, his wife, all as shown on a survey dated November 22, 1960 by H. B. Ullian, Registered Land Surveyor.

The GRANTEE, its successors and assigns and its and their respective agents and employees shall at all times have (1) the right to construct, use, maintain, repair, replace and/or remove such lines of wire together with the necessary poles, guys and anchors, crossarms, wires and other fixtures and appurtenances, for telephone, telegraph and the conveyance of electric energy on and/or paralleling said right-of-way, with further right to construct, repair and maintain, and cut and fill the slopes, adjacent to said right-of-way in order to construct and/or maintain and repair said road, (2) the right to place gates and fences where the same shall be deemed necessary by the GRANTEE across said strip of land or any relocation or extension thereof or attached thereto and to place and maintain its own locks in series on said gates or any existing gates.

BEING the same premises conveyed to the party of the first part by deed from Louis Russell and Helen Russell dated January 26, 1961 and recorded in the Cortland County Clerk's Office on January 26, 1961 in Book of Deeds 274 at Page 575.

The premises herein conveyed do not constitute all or substantially all of the assets of Western Union Corporation.

McGraw Site

This conveyance is subject to the trust fund provisions of the New York Lien Law.

LIBER 503 PAGE 8

Together *with the appurtenances and all the estate and rights of the party of the first part in and to said premises,*

To have and to hold *the premises herein granted unto the party of the second part, and assigns forever.*

In Presence of

Seal

In Witness Whereof, *the party of the first part has caused its corporate seal to be hereunto affixed, and these presents to be signed by its duly authorized officer this day of* March *Nineteen Hundred and* Ninety

WESTERN UNION CORPORATION

By Thomas F. Murawski

Thomas F. Murawski,
Executive Vice President

APR 9 11 09 AM '90

CORTLAND COUNTY CLERK'S OFFICE FILED FOR RECORD

RECEIVED
$ -0-
REAL ESTATE
1201
APR 09 1990
TRANSFER TAX
CORTLAND COUNTY
Kp

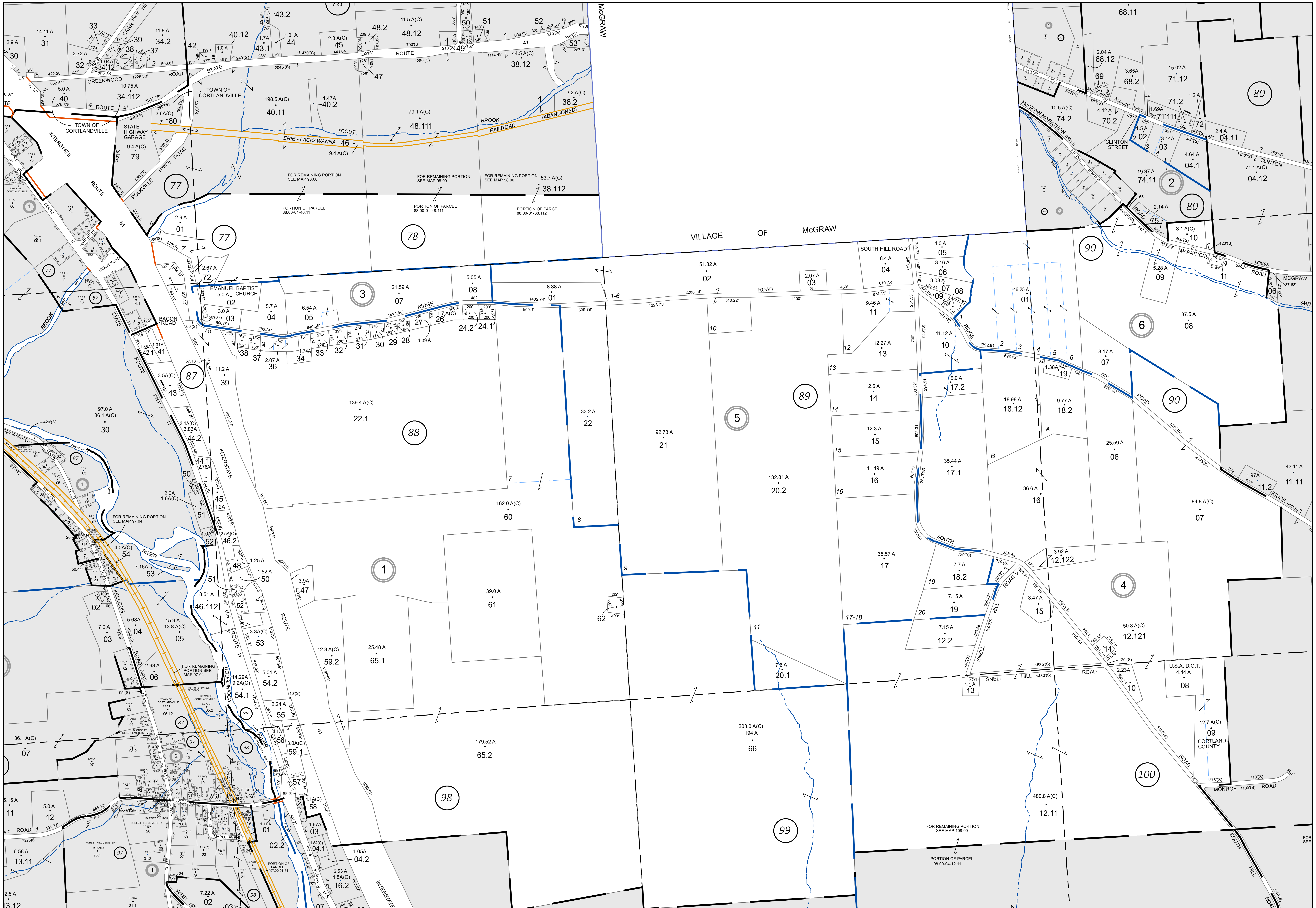
State of ~~New York~~ New Jersey }
County of Bergen } ss. *On this* 13th *day of* March *Nineteen Hundred and* Ninety
before me personally came

THOMAS F. MURAWSKI
to me personally known, who, being by me duly sworn, did depose and say that he resides in East Brunswick, New Jersey *that he is the* Executive Vice President *of* Western Union Corporation *the corporation described in, and which executed, the within Instrument; that he knows the seal of said corporation; that the seal affixed to said Instrument is such corporate seal; that it was so affixed by order of the Board of Directors of said corporation; and that he signed* his *name thereto by like order.*

Dorothy A. Du Bee
Notary Public
DOROTHY A. DU BEE
NOTARY PUBLIC OF NEW JERSEY
My Commission Expires May 21, 1992

STATE OF NEW YORK } S.S.
COUNTY OF CORTLAND }
Recorded on the 9th day of April A.D., 1990
at 11:09 o'clock A M. In book 503 of Deeds
at page 6 and examined.

Judith Riehlman Clerk



CORTLAND COUNTY, NEW YORK
REAL PROPERTY TAX SERVICE DEPARTMENT

THIS MAP WAS PREPARED FOR TAX PURPOSES ONLY AND IS NOT TO BE REPRODUCED OR USED FOR SURVEYING OR CONVEYANCING.

REVISION TABLE

DATE	MADE BY	DATE	MADE BY	DATE	MADE BY	DATE	MADE BY
SEP 1977	TAC	JAN 1993	TLC	JUN 1994	TLC	MAR 2000	TLC
JUN 1979	TAC	JUN 1995	TLC	JUN 1995	TLC	FEB 2001	TLC
APR 1979	TAC	AUG 1996	TLC	AUG 1996	TLC	AUG 2002	WJT
JAN 1980	T.WILKINS	OCT 1997	TLC	OCT 1997	TLC	JUL 2004	WJT
JUN 1981	T.WILKINS	OCT 1996	TLC	OCT 1998	TLC	SEP 2005	TLC

REVISION TABLE

DATE	MADE BY	DATE	MADE BY	DATE	MADE BY
FEB 2006	TLC				
APR 2007	WJT				
JUNE 2011	WJT				
FEB 2012	WJT				
JAN 2013	WJT				

SPECIAL DISTRICTS

CORTLANDVILLE NO. 4 SCHOOL DISTRICT
MCGRAW VOL FIRE DISTRICT

LEGEND

PROPERTY LINE	TOWN LINE	FIRE DISTRICT LINE	GREAT LOT NO.		
ORIGINAL LOT LINE	CITY OR VILLAGE LINE	SEWER DISTRICT LINE	CALCULATED ACREAGE	7.5A(C)	
RAILROAD	BLOCK LIMIT	COMMON OWNER	ACREAGE	17.5A	
STREAM OR DITCH	GREAT LOT LINE	TAX MAP BLOCK NO.	SCALED DIMENSION	225(S)	
ROAD OR RAILROAD BNDY	SCHOOL DISTRICT LINE	TAX MAP PARCEL NO.	76.00-1-11	DEED DIMENSION	173.2
COUNTY LINE	WATER DISTRICT LINE	FILED PLAN LOT NO.	14	COORDINATE LOCATOR	

SHEET INDEX: 88.00, 89.00, 99.00, 108.00, 109.00

TAX MAP
TOWN OF CORTLANDVILLE
CORTLAND COUNTY, NEW YORK

98.00

GRAPHIC SCALE 1" = 800'

MAP DATE 5/4/2021

Attachment: Tax map 3350 South Hill Road (8674 : Accept Federal Government Surplus Real Property - FAA Tower Site – 3350 South Hill Road, Cortlandvil)

Property Description Report For: 3350 South Hill Rd, Municipality of Cortlandville

Status:	Active
Roll Section:	Wholly Exem
Swis:	112289
Tax Map ID #:	98.00-04-08.000
Property Class:	832 - Telegraph
Site:	COM 1
In Ag. District:	No
Site Property Class:	832 - Telegraph
Zoning Code:	-
Neighborhood Code:	90010

Total Acreage/Size:	4.44	**School District:**	McGraw
Land Assessment:	2021 - Tentative $23,500 2020 - $23,500	**Total Assessment:**	2021 - Tentative $107,300 2020 - $107,300
Full Market Value:	2021 - Tentative $126,235 2020 - $120,562		
Equalization Rate:	2021 - Tentative 89.00% 2020 - 92.00%	**Property Desc:**	Land & Bldgs No Road Frontage
Deed Book:	503	**Deed Page:**	6
Grid East:	955681	**Grid North:**	937545

Owners

United States of America
DOT
FAA E Division
Federal Bldg JFK Airport
Jamaica NY 11430-1599

Sales

No Sales Information Available

Utilities

Sewer Type:	Private	**Water Supply:**	Private
Utilities:	Electric		

Inventory

Overall Eff Year Built:		**Overall Condition:**	Normal
Overall Grade:	Average	**Overall Desirability:**	3

Buildings

AC%	Sprinkler%	Alarm%	Elevators	Basement Type	Year Built	Condition	Quality	Gross Floor Area (sqft)	Stories

Improvements

Structure	Size	Grade	Condition	Year	Replacement Cost

Special Districts for 2021 (Tentative)

Description	Units	Percent	Type	Value
FD012-Cortlandville Fire	0	0%		0

Special Districts for 2020

Description	Units	Percent	Type	Value
FD012-Cortlandville Fire	0	0%		0

Exemptions

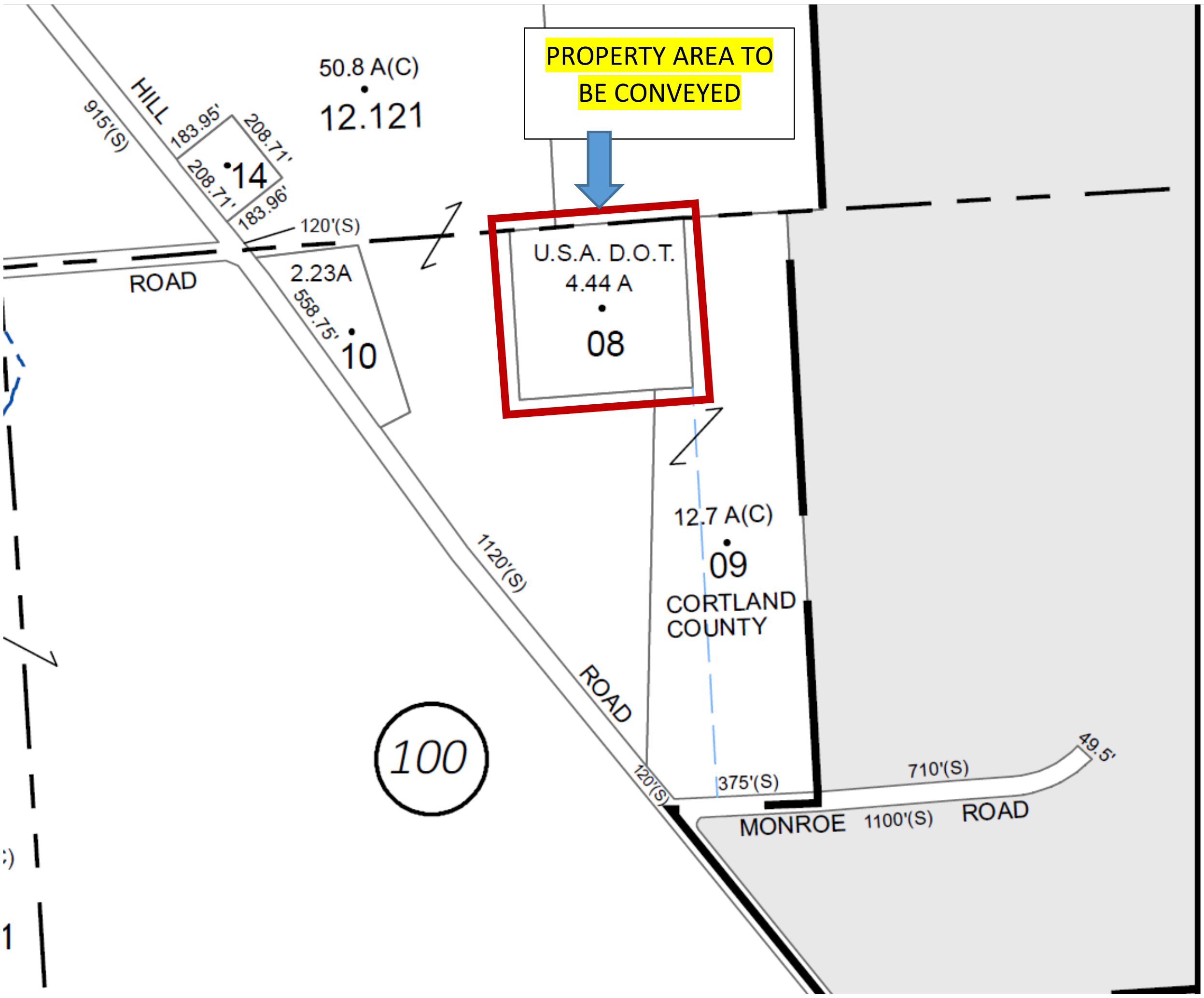
Year	Description	Amount	Exempt %	Start Yr	End Yr	V Flag	H Code	Own %
2021	U S A	(Tentative)$107,300	0	1991				0
2020	U S A	$107,300	0	1991				0

Taxes

Year	Description	Amount

*** Taxes reflect exemptions, but may not include recent changes in assessment.**

TAX MAP 3350 SOUTH HILL ROAD - CORTLANDVILLE



NEW YORK STATE | Homeland Security and Emergency Services

ANDREW M. CUOMO
Governor

PATRICK A. MURPHY
Commissioner

March 8, 2021

The Honorable Paul Heider
Chair, Cortland County Legislature
County Office Building
60 Central Avenue, Room 316
Cortland, NY 13045

Dear Mr. Heider:

I am pleased to announce that Cortland County has been awarded $5,172 under the FY2020 Hazardous Materials Emergency Preparedness (HMEP) Grant Program. Funding for this grant is provided by the U.S. Department of Transportation (DOT), Pipeline and Hazardous Materials Safety Administration (PHMSA) and is administered by the New York State Division of Homeland Security and Emergency Services (DHSES). The performance period for this award is from April 1, 2021 through July 31, 2022.

Thank you for your continued support of New York State's emergency preparedness efforts. DHSES remains committed to providing you with outstanding support in the administration of your emergency preparedness programs. In order to ensure these funds are made available as quickly as possible, a representative will be reaching out to your grant point of contact. If you have any questions about this program, please contact my Program Manager, Eric Abramson, at (518) 402-2123.

Congratulations on your award and I look forward to working with you to administer this program.

Sincerely,

Patrick A. Murphy
Commissioner

cc: Scott Roman, Director, Cortland County Fire and Emergency Management

STATE AGENCY New York State Division of Homeland Security and Emergency Services 1220 Washington Avenue Building 7A Suite 710 Albany, NY 12242	NYS COMPTROLLER'S NUMBER: T838406 (Contract Number) ORIGINATING AGENCY CODE: 01077
GRANTEE/CONTRACTOR: (Name & Address) Cortland County 60 Central Avenue Cortland, NY 13045	TYPE OF PROGRAMS: HE2020 CFDA NUMBER: 20.703 DHSES NUMBERS: WM20838406
FEDERAL TAX IDENTIFICATION NO: 15-6000452 MUNICIPALITY NO: (if applicable) 110100000 000 SFS VENDER NO: 1000002588 DUN & BRADSTREET NO: 827784505	INITIAL CONTRACT PERIOD: FROM 04/01/2021 TO 07/31/2022 FUNDING AMOUNT FOR INITIAL PERIOD: $5,172.00
STATUS: Contractor is not a sectarian entry. Contractor is not a not-for-profit organization.	MULTI-YEAR TERM: (if applicable)
CHARITIES REGISTRATION NUMBER: n/a (Enter number of Exempt) if "Exempt" is entered above, reason for exemption. n/a Contractor has ____ has not ____ timely filed with the Attorney General's Charities Bureau all required periodic or annual written reports.	APPENDIX ATTACHED AND PART OF THIS AGREEMENT __ APPENDIX A Standard Clauses required by the Attorney General for all State contracts _X_ APPENDIX A1 Agency-specific Clauses _X_ APPENDIX B Budget _X_ APPENDIX C Payment and Reporting Schedule _X_ APPENDIX D Program Workplan and Special Conditions __ APPENDIX X Modification Agreement Form (to accompany modified appendices for changes in terms or considerations on an existing period or for renewal periods) __ DHSES-55 Budget Amendment/Grant Extension Request __ Other - Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion ____________________ ____________________

IN WITNESS THEREOF, the parties hereto have electronically executed or approved this AGREEMENT on the dates of their signatures.

NYS Division of Homeland Security and Emergency Services

BY: , Date: 05/05/2021

State Agency Certification: "In addition to the acceptance of this contract, I also certify that original copies of this signature page will be attached to all other exact copies of this contract".

GRANTEE:

BY: Robert Corpora , Director Date:

ATTORNEY GENERAL'S SIGNATURE ____________________ Title: ____________________ Date: ____________________	COMPTROLLER'S SIGNATURE ____________________ Title: ____________________ Date: ____________________

Award Contract **Hazard Materials Emergency Preparedness Grant Program**

Project No.	Grantee Name	
HE20-1006-D00	Cortland County	06/28/2021

Award Contract **Hazard Materials Emergency Preparedness Grant Program**

Project No.	**Grantee Name**	
HE20-1006-D00	Cortland County	06/28/2021

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Award Contract **Hazard Materials Emergency Preparedness Grant Program**

Project No.	**Grantee Name**	
HE20-1006-D00	Cortland County	06/28/2021

Budget Summary by Participant

Cortland County

Cortland County Department of Emergency Response & Communications - Version 1

#	Consultant Services	Number	Unit Cost	Total Cost	Grant Funds	Matching Funds
1	Consutant Costs for Planning (updating of county's hazardous materials response plan)	1	$6,465.00	$6,465.00	$5,172.00	$1,293.00
Total				$6,465.00	$5,172.00	$1,293.00

Total Project Costs	Total Cost	Grant Funds	Matching Funds
	$6,465.00	$5,172.00	$1,293.00

Total Contract Costs	Total Cost	Grant Funds	Matching Funds
	$6,465.00	$5,172.00	$1,293.00

Award Contract **Hazard Materials Emergency Preparedness Grant Program**

Project No.	Grantee Name	
HE20-1006-D00	Cortland County	06/28/2021

Award Contract **Hazard Materials Emergency Preparedness Grant Program**

Project No.	**Grantee Name**	
HE20-1006-D00	Cortland County	06/28/2021

Work Plan

Goal

To assist local governments to respond efficiently and safely to transportation related hazmat accidents and incidents.

Objective #1

G & T Workplan Code - 23. Develop/enhance plans, procedures, and protocols.

Investment Justification - Not Applicable

NYS Critical Capability
Primary - Not Applicable

To develop, improve and implement emergency plans involving hazardous materials in transportation.

Task #1 for Objective #1

Conduct allowable planning activities to enhance emergency plans involving transportation of hazardous materials.

#	Performance Measure
1	Planning activities conducted. Provide brief narrative reporting planning activities completed. Submit updated plan to DHSES.

Award Contract **Hazard Materials Emergency Preparedness Grant Program**

Project No.	**Grantee Name**	
HE20-1006-D00	Cortland County	06/28/2021

STATE OF NEW YORK LETTER OF AGREEMENT
For
U.S. DOT Hazardous Materials Emergency Preparedness Grants
Administered by the NYS Division of Homeland Security and Emergency Services

This State of New York Letter of Agreement ("Letter of Agreement") by and between the State of New York ("State") acting by and through the applicable State Agency ("State Agency") and the public or private entity ("Recipient" and, together with the State, the "Parties") hereby supplements the purchase order ("Purchase Order" and, together with this Letter Agreement, the "Purchase Order Agreements") attached hereto and entered into by and between the Parties listed thereto.

STANDARD TERMS AND CONDITIONS
I. GENERAL CLAUSES

A. Executory Clause: The State shall have no liability under either Purchase Order Agreement to the Recipient, or to anyone else, beyond funds appropriated and available for the Purchase Order Agreements.

B. Performance: The Recipient shall perform all services or work, as applicable, and comply with all provisions of the Purchase Order Agreements to the satisfaction of the State. The Recipient shall provide services or work, as applicable, and meet the agreed upon program objectives in accordance with the provisions of this Letter of Agreement, the Purchase Order, relevant laws, rules and regulations, administrative, program and fiscal guidelines, and where applicable, operating certificate for facilities or licenses for an activity or program.

C. Funding: Funding for the term of the Purchase Order Agreements shall not exceed the amount specified on the Purchase Order.

D. Term: The term of the Purchase Order Agreements shall be specified on the Purchase Order, unless terminated sooner as provided herein, and may be extended subject to agreement by the Parties and compliance with applicable State law.

E. Subrecipients: If the Recipient enters into subagreements for the performance of work pursuant to the Purchase Order Agreements, the Recipient shall take full responsibility for the acts and omissions of its subrecipients. Nothing in the subagreement shall impair the rights of the State under Purchase Order Agreements. No contractual relationship shall be deemed to exist between the subrecipient and the State.

F. Indemnification: The Recipient shall be solely responsible and answerable in damages for any and all accidents and/or injuries to persons (including death) or property arising out of or related to the services to be rendered by the Recipient or its subrecipients pursuant to the Purchase Order Agreements. The Recipient shall indemnify and hold harmless the State and its officers and employees from claims, suits, actions, damages and cost of every nature arising out of the provision of services pursuant to the Purchase Order Agreements.

G. Set-Off Rights: The State shall have all of its common law, equitable, and statutory rights of set-off. These rights shall include, but not be limited to, the State's option to withhold, for the purposes of set-off, any moneys due to the Recipient under the Purchase Order Agreements up to any amounts due and owing to the State with regard to the Purchase Order Agreements, any other agreement with any State department or agency, including any agreement for a term commencing prior to the term of the Purchase Order Agreements, plus any amounts due and owing to the State for any other reason including, without limitation, tax delinquencies, fee delinquencies, or monetary penalties relative thereto. The State shall exercise its set-off rights in accordance with normal State practices including, in cases of set-off pursuant to an audit, the finalization of such audit by the State Agency, its representatives, or the New York State Office of the State Comptroller.

H. Legal Action: No litigation or regulatory action shall be brought against the State of New York, the State Agency, or against any county or other local government entity with funds provided under the Purchase Order Agreements. The term "litigation" shall include commencing or threatening to commence a lawsuit, joining or threatening to join as a party to ongoing litigation, or requesting any relief from any of the State of New York, the State Agency, or any county, or other local government entity. The term "regulatory action" shall include commencing or threatening to commence a regulatory proceeding, or requesting any regulatory relief from any of the State of New York, the State Agency, or any county, or other local government entity.

I. No Arbitration: Disputes involving the Purchase Order Agreements, including the breach or alleged breach thereof, may not be submitted to binding arbitration (except where statutorily authorized), but must, instead, be heard in a court of competent jurisdiction of the State of New York.

J. Non-Assignment Clause: In accordance with Section 138 of the State Finance Law, the Purchase Order Agreements may not be assigned by the Recipient or its right, title or interest therein assigned, transferred, conveyed, sublet, or otherwise disposed of without the State's previous written consent, and attempts to do so shall be considered to be null and void. Notwithstanding the foregoing, such prior written consent of an assignment of the Purchase Order Agreements, let pursuant to Article XI of the State Finance Law, may be waived at the discretion of the State Agency and where the assignment is due to a reorganization, merger, or consolidation of the Recipient's business entity or enterprise. The State retains its right to approve an assignment and to require that the merged Recipient demonstrate its responsibility to do business with the State. The Recipient may, however, assign its right to receive payments without the State's prior written consent unless the Purchase Order Agreements concern Certificates of Participation pursuant to Article 5-A of the State Finance Law.

K. Non-Collusive Bidding Certification: In accordance with Section 139-d of the State Finance Law, if the Purchase Order Agreements were awarded based upon the submission of bids, the Recipient affirms, under penalty of perjury, that its bid was arrived at independently and without collusion aimed at restricting competition. The Recipient further affirms that, at the time the Recipient submitted its bid, an authorized and responsible person executed and delivered to the State a non-collusive bidding certification on the Recipient's behalf.

L. Grounds for Termination:

1. Mutual Consent: The Purchase Order Agreements may be terminated at any time upon mutual written consent of the State and the Recipient.

2. Cause: The State may terminate the Purchase Order Agreements immediately, upon written notice of termination to the Recipient, if the Recipient fails to comply with any of the terms and conditions of either Purchase Order Agreement and/or with any laws, rules, regulations, policies, or procedures that are applicable to either Purchase Order Agreement.

3. Non-Responsibility: The State may make a final determination that the Recipient is non-responsible. In such event, the State may terminate the Purchase Order Agreements at the Recipient's expense, complete the contractual requirements in any manner the State deems advisable and pursue available legal or equitable remedies for breach.

4. Convenience: The State may terminate the Purchase Order Agreements in its sole discretion upon thirty (30) calendar days' prior written notice.

5. Lack of Funds: If for any reason the State or the Federal government terminates or reduces its appropriation to the applicable State Agency entering into the Purchase Order Agreements or fails to pay the full amount of the allocation for the operation of one or more programs funded under the Purchase Order Agreements, the State Agency, may at its discretion, terminate or reduce the Purchase Order Agreements, provided that no such reduction or termination shall apply to allowable costs already incurred by the Recipient where funds are available to the State Agency for payment of such costs. Upon termination or reduction of the Purchase Order Agreements, all remaining funds paid to the Recipient that are not subject to allowable costs already incurred by the Recipient shall be returned to the State Agency. In any event, no liability shall be incurred by the State (including the State Agency) beyond monies available for the purposes of the Purchase Order Agreements. The Recipient acknowledges that any funds due to the State Agency or the State because of disallowed expenditures after audit shall be the Recipient's responsibility.

6. Force Majeure: The State may terminate or suspend its performance under the Purchase Order Agreements immediately upon the occurrence of a "force majeure. " For purposes of the Purchase Order Agreements, "Force majeure" shall include, but not be limited to, natural disasters, war, rebellion, insurrection, riot, strikes, lockout and any unforeseen circumstances and acts beyond the control of the State which render the performance of its obligations impossible.

M. Notice of Termination:

1. Service of notice: Written notice of termination shall be sent by (i) personal messenger service; or (ii) certified mail, return receipt requested and first class mail.

2. Effective date of termination: The effective date of the termination shall be the later of (i) the date indicated in the notice and (ii) the date the notice is received by the Recipient, and shall be established as follows: (a) if the notice is delivered by hand, the date of receipt shall be established by the receipt given to the Recipient or by affidavit of the individual making such hand delivery attesting to the date of delivery; or (b) if the notice is delivered by registered or certified mail, by the receipt returned from the United States Postal Service, or (c) if no receipt is returned, five (5) business days from the date of mailing of the first class letter, postage prepaid, in a depository under the care and control of the United States Postal Service.

N. Effect of Notice and Termination on State's Payment Obligations:

1. Upon receipt of notice of termination, the Recipient agrees to cancel, prior to the effective date of any prospective termination, as many outstanding obligations as possible, and agrees not to incur any new obligations after receipt of the notice without approval by the State.

2. The State shall be responsible for payment on claims for services or work provided and costs incurred pursuant to the terms of the Purchase Order Agreements. In no event shall the State be liable for expenses and obligations arising from the requirements the Purchase Order Agreements after its termination date.

O. Notices of Matters Not Related to Termination: All notices, except for notices of termination, shall be in writing and shall be transmitted either:

1. by certified or registered United States mail, return receipt requested;
2. by facsimile transmission;
3. by personal delivery;
4. by expedited delivery service; or
5. by electronic mail.

P. Notification of Significant Occurrences:

1. If any specific event or conjunction of circumstances threatens the successful completion of this project, in whole or in part, including where relevant, timely completion of milestones or other program requirements, the Recipient agrees to submit to the State Agency within three (3) calendar days of becoming aware of the occurrence or of such problem, a written description thereof together with a recommended solution thereto.

2. The Recipient shall immediately notify in writing the program manager assigned to the Purchase Order Agreements of any unusual incident, occurrence, or event that involves the staff, volunteers, directors or officers of the Recipient, any subrecipient or program participant funded through the Purchase Order Agreements, including but not limited to the following: death or serious injury; an arrest or possible criminal activity that could impact the successful completion of this project; any destruction of property; significant damage to the physical plant of the Recipient; or other matters of a similarly serious nature.

Q. Suspension: The State may, in its discretion, order the Recipient to suspend performance for a reasonable period of time. In the event of such suspension, the Recipient shall be given a formal written notice outlining the particulars of such suspension. Upon issuance of such notice, the Recipient shall comply with the particulars of the notice. The State shall have no obligation to reimburse Recipient's expenses during such suspension period. Activities may resume at such time as the State issues a formal written notice authorizing a resumption of performance under the Purchase Order Agreements.

R. Confidentiality: The Recipient agrees that it shall use and maintain personally identifiable information relating to individuals who may receive services, and their families pursuant to the Purchase Order Agreements, or any other information, data or records marked as, or reasonably deemed, confidential by the State ("Confidential Information") only for the limited purposes of the Purchase Order Agreements and in conformity with applicable provisions of State and Federal law. The Recipient understands and agrees that it (i) has an affirmative obligation to safeguard any such Confidential Information from unnecessary or unauthorized disclosure and (ii) must comply with the provisions of the New York State Information Security Breach and Notification Act (General Business Law Section 899-aa; State Technology Law Section 208).

S. Publicity:

1. "Publicity" shall mean, but not be limited to, news conferences, news releases, public announcements, advertising, brochures, reports, discussions or presentations at conferences or meetings; and/or the inclusion of State materials, the State's name or other such references to the State in any document or forum. Publicity regarding this project may not be released without prior written approval from the State.

2. Any publications, presentations or announcements of conferences, meetings or trainings which are funded in whole or in part through any activity supported under the Purchase Order Agreements may not be published, presented or announced without prior approval of the State. Any such publication, presentation or announcement shall:

a) Acknowledge the support of the State of New York and, if funded with Federal funds, the applicable Federal funding agency; and

b) State that the opinions, results, findings and/or interpretations of data contained therein are the responsibility of the Recipient and do not necessarily represent the opinions, interpretations or policy of the State or if funded with Federal funds, the applicable Federal funding agency.

3. Notwithstanding the above, (i) if the Recipient is an educational institution, the Recipient may, for scholarly or academic purposes, use, present, discuss, report or publish any material, data or analyses, other than Confidential Information, that derives from activity under the Purchase Order Agreements and the Recipient agrees to use best efforts to provide copies of any manuscripts arising from Recipient's performance under the Purchase Order Agreements, or if requested by the State, the Recipient shall provide the State with a thirty (30) day period in which to review each manuscript for compliance with Confidential Information requirements; or (ii) if the Recipient is not an educational institution, the Recipient may submit for publication, scholarly or academic publications that derive from activity under the Purchase Order Agreements (but are not

deliverable under the Purchase Order Agreements), provided that the Recipient first submits such manuscripts to the State forty-five (45) calendar days prior to submission for consideration by a publisher in order for the State to review the manuscript for compliance with confidentiality requirements and restrictions and to make such other comments as the State deems appropriate. All derivative publications shall follow the same acknowledgments and disclaimer as described in Section S(2) hereof.

T. MacBride Fair Employment Principles: In accordance with the MacBride Fair Employment Principles (Chapter 807 of the Laws of 1992), the Recipient hereby stipulates that the Recipient either (a) has no business operations in Northern Ireland, or (b) shall take lawful steps in good faith to conduct any business operations in Northern Ireland in accordance with the MacBride Fair Employment Principles (as described in Section 165 of the New York State Finance Law), and shall permit independent monitoring of compliance with such principles.

U. Iran Divestment Act:

1. By entering into the Purchase Order Agreements, the Recipient certifies in accordance with State Finance Law Section 165-a that it is not on the "Entities Determined to be Non-Responsive Bidders/Offerers pursuant to the New York State Iran Divestment Act of 2012" ("Prohibited Entities List").

2. The Recipient further certifies that it shall not utilize on the Purchase Order Agreements any subrecipient that is identified on the Prohibited Entities List. The Recipient agrees that should it seek to renew or extend the Purchase Order Agreements, it must provide the same certification at the time the Purchase Order Agreements are renewed or extended. The Recipient also agrees that any proposed assignee of the Purchase Order Agreements shall be required to certify that it is not on the Prohibited Entities List before the Purchase Order Agreements assignment shall be approved by the State.

3. During the term of the Agreement, should the State receive information that a person (as defined in State Finance Law Section 165-a) is in violation of the above-referenced certifications, the State will review such information and offer the person an opportunity to respond. If the person fails to demonstrate that it has ceased its engagement in the investment activity which is in violation of the New York State Iran Divestment Act of 2012 within 90 calendar days after the determination of such violation, then the State shall take such action as may be appropriate and provided for by law, rule, or contract, including, but not limited to, imposing sanctions, seeking compliance, recovering damages, or declaring the Recipient in default.

4. The State reserves the right to reject any bid, request for assignment, renewal or extension for an entity that appears on the Prohibited Entities List prior to the award, assignment, renewal or extension of the Purchase Order Agreements, and to pursue a responsibility review with respect to any entity that is awarded a contract and appears on the Prohibited Entities list after contract award.

V. Severability: Any provision of the Purchase Order Agreements that is held to be invalid, illegal or unenforceable in any respect by a court of competent jurisdiction, shall be ineffective only to the extent of such invalidity, illegality or unenforceability, without affecting in any way the remaining provisions hereof; provided, however, that the parties to the Purchase Order Agreements shall attempt in good faith to reform the Purchase Order Agreements in a manner consistent with the intent of any such ineffective provision for the purpose of carrying out such intent. If any provision is held void, invalid or unenforceable with respect to particular circumstances, it shall nevertheless remain in full force and effect in all other circumstances.

W. Governing Law: The Purchase Order Agreements shall be governed by the laws of the State of New York except where the Federal Supremacy Clause requires otherwise.

II. FEDERALLY FUNDED GRANT REQUIREMENTS

Subrecipients must comply with the terms and conditions set forth in the federal award document to the NYS Division of Homeland Security and Emergency Services. For your reference, the award document is attached to your project in E-Grants.

A. Hatch Act. The Contractor agrees, as a material condition of the Contract, to comply with all applicable provisions of the Hatch Act (5 U.S.C. 1501 et seq.), as amended.

B. Where advance payments are approved by DHSES, the Contractor agrees to expend the advance payments in accordance with the purposes set forth in Appendix D and consistent with Appendix B. The advanced funds must be placed in an interest-bearing account and are subject to the rules outlined in 2 CFR Part 200.305, which require Contractors to promptly remit back to the federal government, through New York State Division of Homeland Security and Emergency Services, any interest earned on these advanced funds. Interest must be reported on Fiscal Cost Reports and remitted to DHSES quarterly.

C. Audit Requirements. This Contract, and any sub-awards resulting from this Contract, may be subject to fiscal audits by DHSES, NYS Office of State Comptroller, pertinent federal agencies, and other designated entities to ascertain financial compliance with federal and/or State laws, regulations, and guidelines applicable to this Contract. The Contractor shall meet all audit requirements of the federal government and State of New York. Such audits may include review of the Contractor's accounting, financial, and reporting practices to determine compliance with the Contract and reporting requirements;

maintenance of accurate and reliable original accounting records in accordance with governmental accounting standards as well as generally accepted accounting principles; and specific compliance with allowable cost and expenditure documentation standards prescribed by applicable federal, State, and DHSES guidelines.

D. Administrative, Cost and Audit Requirements: The Contractor must comply with the most recent version of the Administrative Requirements, Cost Principles, and Audit requirements. Failure to do so may result in disallowance of costs upon audit. A list of regulations and guidance applicable to the grants covered by this Agreement are listed below:

1) Program and Administrative Requirements:

a) Title 49 of the Code of Federal Regulations

b) 49 CFR Part 110

c) 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

2) Cost Principles:

a) 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart E

3) Audit Requirements:

a) 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F

E. Contracting with small and minority firms, women's business enterprise and labor surplus area firms.

1) Consistent with 2 CFR Section 200.321, the grantee and any subgrantees will take all necessary affirmative steps to assure that minority firms, women's business enterprises, and labor surplus area firms are used when possible.
2) Affirmative steps shall include:
a) Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
b) Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
c) Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority business, and women's business enterprises;
d) Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority business, and women's business enterprises;
e) Using the services and assistance of the Small Business Administration, and the Minority Business Development Agency of the Department of Commerce; and
f) Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in subsections (2)(a) through (e) of this section.

F. Compliance with Laws, Regulations and Program Guidance. The Contractor shall ensure it is aware of and complies with all applicable laws, regulations and program guidance. It is the responsibility of the Contractor to become familiar with and comply with all terms and conditions associated with acceptance of funds.

G. Adequate Documentation: The Contractor must ensure full compliance with all cost documentation requirements, including specific personal service documentation, as applicable directly to the Contractor, sub-recipient or collaborative agency/organization. The Contractor must maintain specific documentation as support for project related personal service expenditures as this Contract is supported by federal funds. Depending upon the nature or extent of personal service provided under this Contract, the Contractor shall maintain semi-annual (or more frequent) personal service certifications and/or an after-the-fact personnel activity reporting system (or equivalent) which complies with all applicable laws, regulations and program guidance. Failure to do so may result in disallowance of costs.

H. Single Audit Requirements: For audits of fiscal years beginning on or after December 26, 2014, recipients that expend $750,000 or more from all federal funding sources during their fiscal year are required to submit an organization-wide financial and compliance audit report. The audit must be performed in accordance with the requirements of GAO's Government Auditing Standards, located at http://www.gao.gov/govaud/ybk01.htm, and the requirements of Subpart F of 2 C.F.R. Part 200, located at http://www.ecfr.gov/cgi-bin/text-idx?SID=3e5dbbd506c7fbe96c8aa15b534181b9&mc=true&node=pt2.1.200&rgn=div5.

The final report for such audit must be completed within nine months of the end of the Contractor's fiscal year. The Contractor must provide one copy of such audit report to DHSES within nine (9) months of the end of its fiscal year, or communicate in writing to DHSES that Contractor is exempt from such requirement.

I. Program Income: Program income earned by the Contractor during the grant funding period must be reported in writing to DHSES, in addition to any other statutory reporting requirements. Program income consists of income earned by the grant recipient that is directly generated by a supported activity or earned as a result of the grant program. Program income includes, but is not limited to, income from fees for services performed, the use of rental or real or personal property acquired under federally-funded projects, the sale of commodities or items fabricated under an award, license fees and royalties on patents and copyrights and interest on loans made with federal award funds. For example, if the purpose of a grant is to conduct conferences, any training fees that are generated would be considered program income. Interest earned on grant funds is not considered program income unless specified in Appendix D. The Contractor agrees to report the receipt and expenditures of grant program income to DHSES. Program income (not to include interest earned), generated by the use of these grant funds will be used to enhance the grant project.

J. Intellectual Property: Any creative or literary work developed or commissioned by the Contractor with grant support provided by DHSES shall become the property of DHSES, entitling DHSES to assert a copyright therein, unless the parties have expressly agreed otherwise in a written instrument signed by them.

1) If DHSES shares its right to copyright such work with the Contractor, DHSES reserves a royalty-free, nonexclusive, and irrevocable license to reproduce, publish or otherwise use, and to authorize others to use: (a) the copyright in any work developed under a grant, sub-grant, or contract under a grant or sub-grant; and (b) any rights of copyright to which a Contractor, sub-Contractor, or a contractor purchases ownership with grant support.

2) If the grant support provided by DHSES is federally-sponsored, the federal awarding agency also reserves a royalty-free, nonexclusive, and irrevocable license to reproduce, publish or otherwise use, and to authorize others to use: (a) the copyright in any work developed under a grant, sub-grant or contract under a grant or sub-grant; and (b) any rights of copyright to which a Contractor, sub-Contractor, or a contractor purchases ownership with such grant support.

3) The Contractor shall submit one copy of all reports and publications resulting from this Contract to DHSES within thirty (30) calendar days of completion. Any document generated pursuant to this grant must contain the following language:

"This project was supported by a grant administered by the New York State Division of Homeland Security and Emergency Services and the U.S. Department of Transportation. Points of view in this document are those of the author and do not necessarily represent the official position or policies of the New York State Division of Homeland Security and Emergency Services or the U.S. Department of Transportation. "

K. Accounting for Grant Expenditures:

1) Grant funds may be expended only for purposes and activities set forth in this Contract. Accordingly, the most important single requirement of accounting for this grant is the complete and accurate documentation of grant expenditures. If the Contractor receives funding from two or more sources, all necessary steps must be taken to ensure that grant-related transactions are not commingled. This includes, but is not limited to, the establishment of unique budget codes, a separate cost center, or a separate chart of accounts. Expenditures must be cross-referenced to supporting source documents (purchase orders, contracts, real estate leases, invoices, vouchers, timesheets, mileage logs, etc.).

2) Contractor agrees that it shall maintain adequate internal controls and adhere to Generally Accepted Accounting Principles for Government or Generally Accepted Accounting Principles for Not-for-Profit Organizations.

3) None of the goals, objectives or tasks, as set forth in Appendix D, shall be sub-awarded to another organization without specific prior written approval by DHSES. Where the intention to make sub-awards is clearly indicated in the application, DHSES approval is deemed given, if these activities are funded, as proposed.

4) If this Contract makes provisions for the Contractor to sub-grant funds to other recipients, the Contractor agrees that all sub-Contractors shall be held accountable by the Contractor for all terms and conditions set forth in this Contract in its entirety. The Contractor further agrees that it shall assume sole and complete responsibility for fulfilling all the obligations set forth in the Contract and the Contractor must guarantee the work of any sub-Contractor as if it were its own.

5) The Contractor agrees that all sub-Contractor arrangements shall be formalized in writing between the parties involved. The writing must, at a minimum, include the following information:

Activities to be performed;
Time schedule;
Project policies;
Other policies and procedures to be followed;
Dollar limitation of the Contract;
Appendix A-1, Appendix C, Certified Assurances for Federally Supported Projects, Certification Regarding Lobbying (49 CFR Part 20), Debarment and Suspension (2 CFR Part 1200); and any special conditions set forth in the Contract;

Applicable federal and/or State cost principles to be used in determining allowable costs; and
Property Records or Equipment Inventory Reports.

L. The Contractor will not be reimbursed for sub-granted funds unless all expenditures by a sub-Contractor are listed on detailed itemization forms or a form deemed acceptable to DHSES. Backup documentation for such expenditures must be made available to DHSES upon request. All expenditures must be programmatically consistent with the goals and objectives of this Contract and with the Budget set forth in Appendix B.

M. Space rental provided by this Contract must be supported by a written lease, maintained on file and made available by the Contractor upon request.

N. Equipment and Property:

1) Any equipment, furniture or supplies or other property purchased pursuant to this Contract is deemed to be the property of the State, except as may otherwise be governed by federal or State laws, rules or regulations or stated in this Contract.

2) Equipment means tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of $5,000 or more per unit. A Contractor may use its own definition of equipment provided that such definition would at least include all equipment defined above. A copy of the property record(s) or equipment inventory report(s) with relevant purchasing and supporting documentation must be made available to DHSES upon request. Property records or equipment inventory reports must be maintained, by award, that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property. The Contractor must document receipt of all applicable equipment purchased with grant funds. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two (2) years.

3) Upon completion of all contractual requirements by the Contractor, DHSES will consider a request for continued use and possession of the equipment purchased with grant funds provided the equipment continues to be used in connection with a public security program. When disposing of equipment purchased with grant funding under this Agreement, a State agency must dispose of equipment in accordance with State Laws and procedures. All other Contractors shall dispose of equipment as follows:

a) Items of equipment with a current per unit market value of less than $5,000 may be retained, sold or otherwise disposed of with no further obligation to the awarding agency.

b) Items of equipment with a current per unit fair market value of $5,000 or more may be retained or sold. If sold, the awarding agency shall have a right to an amount calculated by multiplying the proceeds from the sale by the awarding agency's share of the equipment. If retained, the current market value is to be used in the calculation. To remit payments, award recipients should contact DHSES at 1-866-837-9133 for guidance.

O. Upon completion of all contractual requirements by the Contractor under this Contract, DHSES shall accept a request for continued use and possession of the equipment purchased with grant funds providing the equipment continues to be used in accordance with the contracted activities and guidelines in this Contract.

P. The Contractor must conduct a physical inventory of property records at least once every two years to verify the existence, current utilization and continued need for the property. In the event the property is no longer required by the Contractor, this fact should be reported to DHSES as soon as possible and appropriate guidelines followed, as specified in this Appendix.

Q. If Contractor disposes of any equipment purchased under this Contract during the active lifespan of said equipment, Contractor must reinvest any proceeds from the disposal into additional equipment items to continue Contractor's organization's activities subject to the guidelines of this Contract. If the Contractor does not reinvest proceeds to continue activities subject to this Contract, the percentage of the proceeds equal to the proportion of the original purchase price paid by funds for the Contract must be repaid to the State of New York.

R. Appendix A to 2 CFR Part 25 outlines the requirements for the System for Award Management (SAM). Unless exempted from this requirement under 2 CFR Section 25.110, the recipient must maintain the information in SAM until the final financial report required under this award is submitted or the Recipient receives the final payment, whichever is later. This requires that the Recipient review and update the information at least annually after the initial registration, and more frequently if required by changes in your information or another award term. If the Recipient is authorized to make subawards under this award, it must:
1) Notify potential subrecipients that no entity may receive a subaward from you unless the entity has provided its unique entity identifier to you.
2) Not make a subaward to an entity unless the entity has provided its unique entity identifier to you.

S. Ban on Text Messaging While Driving

a) Definitions. The following definitions are intended to be consistent with the definitions in DOT Order 3902.10 and the E.O. For clarification purposes, they may expand upon the definitions in the E.O.

"Driving"-
i) Means operating a motor vehicle on a roadway, including while temporarily stationary because of traffic, a traffic light, stop sign, or otherwise.
ii. It does not include being in your vehicle (with or without the motor running) in a location off the roadway where it is safe and legal to remain stationary.

"Text messaging" means reading from or entering data into any handheld or other electronic device, including for the purpose of short message service texting, e-mailing, instant messaging, obtaining navigational information, or engaging in any other form of electronic data retrieval or electronic data communication. The term does not include the use of a cell phone or other electronic device for the limited purpose of entering a telephone number to make an outgoing call or answer an incoming call, unless the practice is prohibited by State or local law.

b) In accordance with Executive Order 13513, Federal Leadership on Reducing Text Messaging While Driving, October 1, 2009, and DOT Order 3902.10, Text Messaging While Driving, December 30, 2009, financial assistance recipients and subrecipients of grants and cooperative agreements are encouraged to:

1) Adopt and enforce workplace safety policies to decrease crashes caused by distracted drivers including policies to ban text messaging while driving
i) Company-owned or -rented vehicles or Government-owned, leased or rented vehicles; or
ii) Privately-owned vehicles when on official Government business or when performing any work for or on behalf of the Government.

2) Conduct workplace safety initiatives in a manner commensurate with the size of the business, such as-
i) Establishment of new rules and programs or re-evaluation of existing programs to prohibit text messaging while driving; and
ii) Education, awareness, and other outreach to employees about the safety risks associated with texting while driving.

c) Assistance Awards. All recipients and subrecipients of financial assistance to include: grants, cooperative agreements, loans and other types of assistance, shall insert the substance of this clause, including this paragraph (c), in all assistance awards.

T. In accordance with Presidential Executive Order 13043, the Contractor is encouraged to adopt on-the-job seat belt use policies and programs for its employees when operating government-owned, company-owned, rented, or personally-owned vehicles. The National Highway Traffic Safety Administration (NHTSA) is responsible for providing leadership and guidance in support of this presidential initiative. For information on how to implement such a program or for statistics on the potential benefits and cost-savings to your company or organization, please visit the Buckle up America section on NHTSA's website at www.nhtsa.dot.gov. Additional resources are available from the Network of Employers for Traffic Safety (NETS), a public-private partnership headquartered in Washington, D.C. dedicated to improving the traffic safety practices of employers and employees. NETS is prepared to help with technical assistance, a simple, user-friendly program kit, and an award for achieving the President's goal of 85 percent seat belt use. NETS can be contacted at 1-888-221-0045 or visit its website at www.trafficsafety.org.

U. The U.S. Department of Transportation Inspector General maintains a toll-free hotline for receiving information concerning fraud, waste, or abuse under grants and cooperative agreements. Such reports are kept confidential and callers may decline to give their names if they choose to remain anonymous. The telephone number is: (800) 424-9071. The mailing address is: DOT Inspector General 1200 New Jersey Avenue, SE West Bldg. 7th Floor, Washington, DC 20590; Phone: (800) 424-9071; Email: hotline@oig.dot.gov; web: http://www.oig.dot.gov/Hotline.

V. American Materials Required

If articles, materials or supplies are required: Only unmanufactured articles, materials, and supplies that have been mined or produced in the United States, and only manufactured articles, materials, and supplies that have been manufactured in the United States substantially all from articles, materials, or supplies mined, produced, or manufactured in the United States, shall be acquired under this award unless PHMSA determines their acquisition to be inconsistent with the public interest or their cost to be unreasonable.

This requirement does not apply:
1. to articles, materials, or supplies for use outside the United States;
2. if articles, materials, or supplies of the class or kind to be used, or the articles, materials, or supplies from which they are manufactured, are not mined, produced, or manufactured in the United States in sufficient and reasonably available commercial quantities and are not of a satisfactory quality; and
3. to manufactured articles, materials, or supplies procured under any contract with an award value that is not more than the

micro-purchase threshold.

Revised April 2021

Certified by - on

Award Contract **Hazard Materials Emergency Preparedness Grant Program**

Project No.	Grantee Name	
HE20-1006-D00	Cortland County	06/28/2021

Special Conditions

I. ALL GRANT FUNDS:

Federal grant funds provided are a subaward of Hazardous Materials Emergency Preparedness (HMEP) Grant Program funds awarded to the New York State Division of Homeland Security and Emergency Services (DHSES) from the U.S. Department of Transportation.

A. Permissible Use of Funding

1. HMEP funds must be used in accordance with the guidelines set forth in the HMEP Funding Opportunity Announcement.

B. Record Requirements

1. Subrecipients shall keep an agenda and meeting minutes on file for all meetings conducted regarding HMEP funded activities.

2. Any documents produced as a result of these meetings such as plans, schedules, or procedures, will also be kept on file and be made available to DHSES, upon request.

C. Training & Exercise Related Activities

1. Any training course to be supported by this award must be submitted to DHSES for pre-approval.

2. All exercises conducted must be managed and executed in accordance with the Homeland Security Exercise and Evaluation Program (HSEEP). Report scheduled exercises to the DHSES Office of Emergency Management (OEM) Training and Exercise Section using NY Responds 60 days prior to the start of the exercise. An After Action Report/Improvement Plan (AAR/IP) must be prepared and submitted to DHSES following every exercise, regardless of type or scope. AAR/IPs must conform to the HSEEP format and must be submitted to DHSES using NY Responds within 60 days of completion of the exercise.

D. NIMS Compliance

1. Subrecipients are required to be NIMS compliant. DHSES requires that subrecipients contact their county point of contact to determine how the particular county requires reporting. Subrecipients are expected to provide DHSES upon request any data required for annual NIMS certification purposes.

E. New York State Emergency Management Certification and Training Program

1. Participation in, and successful completion of, the New York State Emergency Management Certification and Training Program (EMC Training Program) is a mandatory requirement under this Contract and a condition of funding. The EMC Training Program will be made available to, and required for, DHSES specified county and city government officials in order to ensure a consistent emergency management preparedness and response strategy across the State. Attendee substitutions, except as expressly approved by DHSES, shall not be permitted or deemed to be in compliance with this requirement.

2. To fulfill the EMC Training Program requirement of the Contract and in order to be eligible for funding under this Contract, subrecipients must arrange for DHSES specified subrecipient employees to receive and acknowledge receipt of EMC Training no later than 180 days after execution of this Contract. Copies of the training certificates for each required participant must be submitted to DHSES upon execution of the Contract, or, in the event that training is scheduled, but not yet complete, the subrecipient will be required to submit a signed statement indicating the scheduled future dates of attendance, and no later than thirty (30) days after the training is complete, forward such training certificates to DHSES. Continued compliance with the EMC Training Program also requires an annual refresher training of one day per 365 day cycle from the date of initial training for previously trained individuals if such person remains employed by the subrecipient and fulfilling the same functions as he or she fulfilled during the initial training. Should a new employee be designated to serve in the DHSES specified positions, then he or she must come into compliance with the EMC Training Program requirements not later than 180 days after taking office.

3. Subrecipient must commit to active participation in a DHSES Annual Capabilities Assessment as a condition of funding. Active participation includes making reasonable staff, records, information, and time resources available to DHSES to perform

the Annual Capabilities Assessment and meet the objectives and goals of the program. Subrecipients must be aware that the process of conducting a DHSES Annual Capabilities Assessment is an ongoing process and requires a continued commitment on the part of the subrecipient to ensure that it is effective.

4. All subrecipients funded through this program agree to provide DHSES, upon request at any time during the life of the grant contract, such cooperation and information deemed necessary by DHSES to ascertain: (1) the nature and extent of any threats or hazards that may pose a risk to the subrecipient ; and (2) the status of any corresponding subrecipient plans, capabilities, or other resources for preventing, protecting against, mitigating, responding to, and recovering from such threats or hazards.

5. Additionally, pursuant to Article 26 of the NYS Executive law, DHSES is authorized to undertake periodic drills and simulations designed to assess and prepare responses to terrorist acts or threats and other natural and man made disasters. Funded subrecipients agree to attend and participate in any DHSES sponsored conferences, training, workshops or meetings (excluding those identified by DHSES as voluntary) that may be conducted, by and at the request of DHSES, during the life of the grant contract.

6. Failure to comply with any of the requirements, as listed above, may result in sanctions up to and including the immediate suspension and/or revocation of the grant award.