



## COIDA Board Meeting Agenda

Friday October 13, 2023 8:00 AM

Updated 10/07/23

- **Call COIDA Board meeting to order-Chair**
- **Roll Call** – Calling of Board members, announcement as to whether a quorum is present
- **Approval of Previous Board Meeting Minutes**
  - *September 8, 2023 Board Meeting Minutes(Electronic) – Motion*
- **Financial** – Michael Dobell
  - *COIDA/ORLF Accept Monthly Financials (Finance Package) – Motion*
  - *PILOT Report- Matt*
- **Report of Committees/Departments/Sites**
  - Business Development – Gabrielle Barone
  - Project Update – Staff
  - Facilities/Sites- Michael
  - MAP and LDC Report - Matt
  - Legal – Kevin Zanner
  - Marketing – Michael
- **Executive Session – If Required – Motion (Including invitees)**
  - *Action on any matters from executive session – Motion*
- **Unfinished Business**
  -
- **New Business**
  - *Consider RFP response from EFPR Group for Audit Services - Motion*
- **Adjournment**



KeyBank  
P.O. Box 93885  
Cleveland, OH 44101-5885

OLEDA

Public Sector Statement  
September 30, 2023  
page 1 of 3

852011750

16 X 968 00016 R EM T1  
COUNTY OF ORLEANS INDUSTRIAL  
DEVELOPMENT AGENCY  
121 N MAIN ST FL 2  
ALBION NY 14411-1237

Questions or comments?  
Call our Key Business Resource Center  
1-888-KEY4BIZ (1-888-539-4249)

Public Transaction Basic 852011750  
COUNTY OF ORLEANS INDUSTRIAL  
DEVELOPMENT AGENCY

Beginning balance 8-31-23	\$48,580.97
5 Additions	+119,251.51
21 Subtractions	-48,979.17
Net fees and charges	-11.00
<b>Ending balance 9-30-23</b>	<b>\$118,842.31</b>

**Additions**

Deposits	Date	Serial #	Source	
	9-6		Deposit Branch 0290 New York	\$8,602.00
	9-14		Deposit Branch 0290 New York	50,000.00
	9-18		Deposit Branch 0290 New York	50,000.00
	9-27		Deposit Branch 0290 New York	649.51
	9-29	574727	Wire Deposit Hendrickson Hold 9316	10,000.00
<b>Total additions</b>				<b>\$119,251.51</b>

**Subtractions**

Paper Checks \* check missing from sequence

Check	Date	Amount	Check	Date	Amount	Check	Date	Amount
2956	9-18	\$93.06	2985	9-6	5,232.18	2991	9-21	5.00
*2977	9-5	2,750.00	2986	9-8	10,871.60	2992	9-25	139.98
2978	9-25	1,016.99	*2988	9-6	178.70	2993	9-22	100.00
*2982	9-6	215.99	2989	9-21	200.00	2994	9-21	128.93
2983	9-13	150.00	2990	9-22	104.02	2995	9-29	2,196.00
2984	9-11	4,000.00						

**Paper Checks Paid \$27,382.45**

Withdrawals	Date	Serial #	Location	
	9-11		Direct Withdrawal, Paychex Eib Invoice	\$251.55
	9-14		Direct Withdrawal, Paychex-Rcx Payroll	7,277.00
	9-14		Direct Withdrawal, Paychex Tps Taxes	3,402.94

Reconciled  
10/3/23  
Holloway

852011750

**Subtractions**

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Withdrawals	Date	Serial #	Location	
	9-28		Direct Withdrawal, Paychex-Rcx Payroll	7,276.99
	9-28		Direct Withdrawal, Paychex Tps Taxes	3,388.24
<b>Total subtractions</b>				<b>\$48,979.17</b>

**Fees and charges**

Date		Quantity	Unit Charge	
9-29-23	Fedwire Service Charge	1	11.00	-\$11.00
<b>Fees and charges assessed this period</b>				<b>-\$11.00</b>

**Account messages**

*DEPOSIT ACCOUNT AGREEMENT CHANGES*  
 We've updated Section 6 of our Deposit Account Agreement to reflect how we are processing certain ATM and Debit Card Transactions. For more information, please call 1-888-KEY-4BIZ@ (1-888-539-4249). For clients using a TDD/TTY device, please call 1-800-539-8336.



KeyBank  
 P.O. Box 93885  
 Cleveland, OH 44101-5885

**Public Sector Statement**  
**September 30, 2023**  
 page 1 of 2

329681401777

X 809 00000 R EM T1  
 COUNTY OF ORLEANS INDUSTRIAL DEVELOPMENT  
 OEDA COUNTY FUNDS ACCOUNT  
 121 N MAIN ST FL 2  
 ALBION NY 14411-1237

*Questions or comments?*  
 Call our Key Business Resource Center  
 1-888-KEY4BIZ (1-888-539-4249)

Public Transaction Basic ~~XXXXXXXXXX~~ 329681401777  
 COUNTY OF ORLEANS INDUSTRIAL DEVELOPMENT  
 OEDA COUNTY FUNDS ACCOUNT

Beginning balance 8-31-23	\$465,999.99
Ending balance 9-30-23	\$465,999.99

**Account messages**

*DEPOSIT ACCOUNT AGREEMENT CHANGES*  
 We've updated Section 6 of our Deposit Account Agreement to reflect how we are processing certain ATM and Debit Card Transactions. For more information, please call 1-888-KEY-4BIZ@ (1-888-539-4249). For clients using a TDD/TTY device, please call 1-800-539-8336.

*Reconciled  
 10/31/23  
 Mark Howard  
 [Signature]*



KeyBank  
 P.O. Box 93885  
 Cleveland, OH 44101-5885

**Public Sector Statement**  
**September 30, 2023**  
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852348282

4 X 968 00004 R EM T1  
 COUNTY OF ORLEANS INDUSTRIAL  
 DEVELOPMENT AGENCY  
 121 N MAIN ST FL 2  
 ALBION NY 14411-1237

*Questions or comments?*  
 Call our Key Business Resource Center  
 1-888-KEY4BIZ (1-888-539-4249)

Public Transaction ~~852348282~~  
 COUNTY OF ORLEANS INDUSTRIAL  
 DEVELOPMENT AGENCY

Beginning balance 8-31-23	\$6,819.12
5 Additions	+585,822.20
4 Subtractions	-17,919.49
<b>Ending balance 9-30-23</b>	<b>\$574,721.83</b>

**Additions**

Deposits	Date	Serial #	Source	
	9-12		Deposit Branch 0290 New York	\$6,215.57
	9-19		Deposit Branch 0290 New York	7,652.39
	9-19		Deposit Branch 0290 New York	3,447.99
	9-25		Deposit Branch 0290 New York	505,241.41
	9-29		Deposit Branch 0290 New York	63,264.84
<b>Total additions</b>				<b>\$585,822.20</b>

**Subtractions**

Paper Checks

\* check missing from sequence

Check	Date	Amount	Check	Date	Amount	Check	Date	Amount
889	9-12	\$1,776.06	*893	9-27	7,652.39	894	9-27	3,447.99
*891	9-25	5,043.05						

**Paper Checks Paid \$17,919.49**

**Fees and charges**

See your Account Analysis statement for details.

*Reconciled  
 10/3/23  
 Muff Holland*

10:23 AM

10/03/23

**Orleans Economic Development Agency**  
**Reconciliation Summary**  
200.003 · OEDA PILOT Checking, Period Ending 09/30/2023

	<u>Sep 30, 23</u>
<b>Beginning Balance</b>	6,819.12
<b>Cleared Transactions</b>	
Checks and Payments - 4 Items	-17,919.49
Deposits and Credits - 5 Items	585,822.20
<b>Total Cleared Transactions</b>	<u>567,902.71</u>
<b>Cleared Balance</b>	<u>674,721.83</u>
<b>Uncleared Transactions</b>	
Checks and Payments - 2 Items	-511,456.98
Deposits and Credits - 1 item	0.00
<b>Total Uncleared Transactions</b>	<u>-511,456.98</u>
<b>Register Balance as of 09/30/2023</b>	<u>63,264.85</u>
<b>New Transactions</b>	
Checks and Payments - 1 Item	-63,264.84
Deposits and Credits - 3 Items	32,766.95
<b>Total New Transactions</b>	<u>-30,497.89</u>
<b>Ending Balance</b>	<u>32,766.96</u>

**Orleans Economic Development Agency**  
**Reconciliation Detail**  
200.003 · OEDA PILOT Checking, Period Ending 09/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						6,819.12
<b>Cleared Transactions</b>						
<b>Checks and Payments - 4 Items</b>						
Check	08/30/2023	889	Medina Central Sch...	X	-1,776.06	-1,776.06
Check	09/13/2023	891	Village of Albion (v)	X	-5,043.05	-6,819.11
Check	09/20/2023	893	Medina Central Sch...	X	-7,652.39	-14,471.50
Check	09/20/2023	894	Lyndonville Central ...	X	-3,447.99	-17,919.49
<b>Total Checks and Payments</b>					-17,919.49	-17,919.49
<b>Deposits and Credits - 5 Items</b>						
Payment	09/13/2023	7195...	Save Holley High LLC	X	6,215.57	6,215.57
Payment	09/19/2023	1680	Empire Fruit LLC Pl...	X	3,447.99	9,663.56
Payment	09/19/2023	51551	Brunner International	X	7,652.39	17,315.95
Payment	09/25/2023	27351	Western New York ...	X	505,241.41	522,557.36
Payment	09/29/2023	4734	Cottages at Troutbu...	X	63,264.84	585,822.20
<b>Total Deposits and Credits</b>					585,822.20	585,822.20
<b>Total Cleared Transactions</b>					567,902.71	567,902.71
<b>Cleared Balance</b>					567,902.71	574,721.83
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 2 Items</b>						
Check	09/13/2023	892	Holley Central Scho...		-6,215.57	-6,215.57
Check	09/27/2023	895	Medina Central Sch...		-505,241.41	-511,456.98
<b>Total Checks and Payments</b>					-511,456.98	-511,456.98
<b>Deposits and Credits - 1 Item</b>						
Check	09/06/2023	890	Medina Central Sch...		0.00	0.00
<b>Total Deposits and Credits</b>					0.00	0.00
<b>Total Uncleared Transactions</b>					-511,456.98	-511,456.98
<b>Register Balance as of 09/30/2023</b>					56,445.73	63,264.85
<b>New Transactions</b>						
<b>Checks and Payments - 1 Item</b>						
Check	10/04/2023	896	Kendall Central Sch...		-63,264.84	-63,264.84
<b>Total Checks and Payments</b>					-63,264.84	-63,264.84
<b>Deposits and Credits - 3 Items</b>						
Payment	10/02/2023	85721	Quorum/Takeform ...		7,023.06	7,023.06
Payment	10/02/2023	1480	Lake Ridge Fruit		12,127.05	19,150.11
Payment	10/02/2023	85721	Quorum Group LLC...		13,616.84	32,766.95
<b>Total Deposits and Credits</b>					32,766.95	32,766.95
<b>Total New Transactions</b>					-30,497.89	-30,497.89
<b>Ending Balance</b>					<u>25,947.84</u>	<u>32,766.96</u>

**Orleans Economic Development Agency  
Reconciliation Detail  
200.001 - OEDA Agency Checking, Period Ending 09/30/2023**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						48,580.97
<b>Cleared Transactions</b>						
<b>Checks and Payments - 26 items</b>						
Check	08/02/2023	2956	Orleans Co. Treasu...	X	-93.06	-93.06
Check	08/30/2023	2977	EFPR Group CPA'S...	X	-2,750.00	-2,843.06
Check	08/30/2023	2978	Village of Medlna	X	-1,016.99	-3,860.05
Liability Check	08/30/2023	2982	Health Economics ...	X	-215.99	-4,076.04
Check	09/06/2023	2986	HurwitzFine PC	X	-10,871.60	-14,947.64
Check	09/06/2023	2985	Orleans Co. Treasu...	X	-5,232.18	-20,179.82
Check	09/06/2023	2984	Mindful Media Group	X	-4,000.00	-24,179.82
Check	09/06/2023		Paychex	X	-251.55	-24,431.37
Check	09/06/2023	2989	Wish Collaboration	X	-200.00	-24,631.37
Check	09/06/2023	2988	Michael R Dobell	X	-178.70	-24,810.07
Check	09/06/2023	2983	CH PC	X	-150.00	-24,960.07
Check	09/13/2023	2992	Spectrum Enterprise	X	-139.98	-25,100.05
Check	09/13/2023	2990	U.S. Bank Equipme...	X	-104.02	-25,204.07
Check	09/13/2023	2991	Health Economics ...	X	-5.00	-25,209.07
Liability Check	09/15/2023		Paychex	X	-3,402.94	-28,612.01
Paycheck	09/15/2023		Gabrielle L Barone	X	-2,870.95	-31,482.96
Paycheck	09/15/2023		Michael R Dobell	X	-2,605.21	-34,088.17
Paycheck	09/15/2023		Mathew R Holland	X	-1,800.84	-35,889.01
Check	09/15/2023	2994	Verizon Wireless	X	-128.93	-36,017.94
Check	09/15/2023	2993	CH PC	X	-100.00	-36,117.94
Check	09/20/2023	2995	Village of Albion (v)	X	-2,196.00	-38,313.94
Liability Check	09/27/2023		Paychex	X	-3,388.24	-41,702.18
Paycheck	09/27/2023		Gabrielle L Barone	X	-2,870.94	-44,573.12
Paycheck	09/27/2023		Michael R Dobell	X	-2,605.21	-47,178.33
Paycheck	09/27/2023		Mathew R Holland	X	-1,800.84	-48,979.17
Check	09/30/2023			X	-11.00	-48,990.17
<b>Total Checks and Payments</b>					<b>-48,990.17</b>	<b>-48,990.17</b>
<b>Deposits and Credits - 5 items</b>						
Payment	09/06/2023	4039...	Northern Border Re...	X	8,602.00	8,602.00
Deposit	09/14/2023			X	50,000.00	58,602.00
Payment	09/20/2023	1404	Orleans County Tre...	X	50,000.00	108,602.00
Deposit	09/27/2023			X	649.51	109,251.51
Payment	10/02/2023		Hendrickson Holdin...	X	10,000.00	119,251.51
<b>Total Deposits and Credits</b>					<b>119,251.51</b>	<b>119,251.51</b>
<b>Total Cleared Transactions</b>					<b>70,261.34</b>	<b>70,261.34</b>
<b>Cleared Balance</b>					<b>70,261.34</b>	<b>118,842.31</b>
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 7 items</b>						
General Journal	11/16/2022	Post...			-76.35	-76.35
Liability Check	07/18/2023	2916	Orleans Co. Treasu...		-48.72	-125.07
Liability Check	08/01/2023	2923	Orleans Co. Treasu...		-1.74	-126.81
Liability Check	08/29/2023	2987	Orleans Co. Treasu...		-48.72	-175.53
Check	09/06/2023	2987	Mathew R Holland		-86.14	-261.67
Check	09/27/2023	2997	HurwitzFine PC		-6,092.20	-6,353.87
Check	09/27/2023	2996	Keppler Culligan W...		-52.45	-6,406.32
<b>Total Checks and Payments</b>					<b>-6,406.32</b>	<b>-6,406.32</b>
<b>Deposits and Credits - 2 items</b>						
General Journal	04/12/2017	Posta...			21.18	21.18
General Journal	10/24/2022	Post...			123.35	144.53
<b>Total Deposits and Credits</b>					<b>144.53</b>	<b>144.53</b>
<b>Total Uncleared Transactions</b>					<b>-6,261.79</b>	<b>-6,261.79</b>
<b>Register Balance as of 09/30/2023</b>					<b>63,999.55</b>	<b>112,580.52</b>
<b>New Transactions</b>						
<b>Checks and Payments - 1 item</b>						
Check	10/04/2023	2998	Mindful Media Group		-4,520.10	-4,520.10
<b>Total Checks and Payments</b>					<b>-4,520.10</b>	<b>-4,520.10</b>



10:54 AM

10/03/23

**Orleans Economic Development Agency**  
**Reconciliation Detail**  
200.001 · OEDA Agency Checking, Period Ending 09/30/2023

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Deposits and Credits - 2 Items						
Deposit	10/02/2023				300.00	300.00
Deposit	10/02/2023				986.52	1,286.52
Total Deposits and Credits					1,286.52	1,286.52
Total New Transactions					-3,233.58	-3,233.58
Ending Balance					60,765.97	109,346.94

10:54 AM

10/03/23

**Orleans Economic Development Agency**  
**Reconciliation Summary**  
**200.001 - OEDA Agency Checking, Period Ending 09/30/2023**

	<u>Sep 30, 23</u>
<b>Beginning Balance</b>	48,580.97
<b>Cleared Transactions</b>	
Checks and Payments - 26 Items	-48,990.17
Deposits and Credits - 5 Items	119,251.51
<b>Total Cleared Transactions</b>	<u>70,261.34</u>
<b>Cleared Balance</b>	<u>118,842.31</u>
<b>Uncleared Transactions</b>	
Checks and Payments - 7 Items	-6,406.32
Deposits and Credits - 2 Items	144.53
<b>Total Uncleared Transactions</b>	<u>-6,261.79</u>
<b>Register Balance as of 09/30/2023</b>	<u>112,580.52</u>
<b>New Transactions</b>	
Checks and Payments - 1 Item	-4,520.10
Deposits and Credits - 2 Items	1,286.52
<b>Total New Transactions</b>	<u>-3,233.58</u>
<b>Ending Balance</b>	<u>109,346.94</u>

1:34 PM

10/05/23

Accrual Basis

**Orleans Economic Development Agency  
Balance Sheet Prev Year Comparison w/o PILOT  
As of September 30, 2023**

	Sep 30, 23	Sep 30, 22	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
200 · Cash Accounts				
200.006 · OEDA County Fund Acct	465,999.99	465,999.99	0.00	0.0%
200.001 · OEDA Agency Checking	102,580.52	67,536.65	35,043.87	51.9%
<b>Total 200 · Cash Accounts</b>	<b>568,580.51</b>	<b>533,536.64</b>	<b>35,043.87</b>	<b>6.6%</b>
<b>Cash Restricted</b>				
Agency 3rd Party PILOT Account	0.00	465,946.54	-465,946.54	-100.0%
<b>Total Cash Restricted</b>	<b>0.00</b>	<b>465,946.54</b>	<b>-465,946.54</b>	<b>-100.0%</b>
<b>Total Checking/Savings</b>	<b>568,580.51</b>	<b>999,483.18</b>	<b>-430,902.67</b>	<b>-43.1%</b>
<b>Accounts Receivable</b>				
385 · Interest & Penalties-A/R	0.00	3,097.82	-3,097.82	-100.0%
380 · Accounts Receivable	976.02	135,476.02	-134,500.00	-99.3%
<b>Total Accounts Receivable</b>	<b>976.02</b>	<b>138,573.84</b>	<b>-137,597.82</b>	<b>-99.3%</b>
<b>Other Current Assets</b>				
Interfund Activity	359.35	359.35	0.00	0.0%
205 · Due From OLRC	72,466.80	72,466.80	0.00	0.0%
480 · Prepaid expenses				
480.001 · Express Mail Corporate Account	131.15	129.40	1.75	1.4%
<b>Total 480 · Prepaid expenses</b>	<b>131.15</b>	<b>129.40</b>	<b>1.75</b>	<b>1.4%</b>
<b>Total Other Current Assets</b>	<b>72,957.30</b>	<b>72,955.55</b>	<b>1.75</b>	<b>0.0%</b>
<b>Total Current Assets</b>	<b>642,513.83</b>	<b>1,211,012.57</b>	<b>-568,498.74</b>	<b>-46.9%</b>
<b>Fixed Assets</b>				
<b>101 · Land</b>				
101.002 · Medina Business Park				
MBP Sewer System				
County Interagency Installmnt	11,034.85	11,034.85	0.00	0.0%
MBP Sewer System - Other	155,785.07	155,785.07	0.00	0.0%
<b>Total MBP Sewer System</b>	<b>166,819.92</b>	<b>166,819.92</b>	<b>0.00</b>	<b>0.0%</b>
101.002 · Medina Business Park - Other	87,549.85	87,549.85	0.00	0.0%
<b>Total 101.002 · Medina Business Park</b>	<b>254,369.57</b>	<b>254,369.57</b>	<b>0.00</b>	<b>0.0%</b>
101.003 · Holley Business Park	319,622.09	319,622.09	0.00	0.0%
101.004 · Land - Other	61,085.09	83,964.50	-22,899.41	-27.3%
<b>Total 101 · Land</b>	<b>635,056.75</b>	<b>657,956.16</b>	<b>-22,899.41</b>	<b>-3.5%</b>
104 · Machinery & equip	22,331.05	22,331.05	0.00	0.0%
114 · Accum deprec- Mach & equip	-22,331.05	-22,331.05	0.00	0.0%
<b>Total Fixed Assets</b>	<b>635,056.75</b>	<b>657,956.16</b>	<b>-22,899.41</b>	<b>-3.5%</b>
<b>Other Assets</b>				
215 · Payment transfer to OLRC/OEDA/	8,772.50	-6,227.50	15,000.00	240.9%
399 · Deferred Outflow of Resources	154,922.00	136,803.00	19,119.00	14.1%
<b>Total Other Assets</b>	<b>163,694.50</b>	<b>129,575.50</b>	<b>34,119.00</b>	<b>28.3%</b>
<b>TOTAL ASSETS</b>	<b>1,441,265.08</b>	<b>1,998,544.23</b>	<b>-557,279.15</b>	<b>-27.9%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Other Current Liabilities</b>				
400 · Deferred Inflow of Resources	125,248.00	75,785.00	49,463.00	65.3%
604 · Cash Held on Behalf of Others	43,612.37	520,998.03	-477,385.66	-91.6%
Due to OLRC	266,704.39	166,704.39	100,000.00	60.0%
601 · Accrued Liabilities	9,423.98	9,637.12	-213.16	-2.2%
<b>602 · Payroll Deductions</b>				
602.100 · Company Liabilities				
602.105 · Disability Insurance	-48.72	0.00	-48.72	-100.0%
<b>Total 602.100 · Company Liabilities</b>	<b>-48.72</b>	<b>0.00</b>	<b>-48.72</b>	<b>-100.0%</b>
602.200 · Employee Deductions				
602.204 · NYS Withholding - Emp.	-48.72	0.00	-48.72	-100.0%
602.205 · NYS & Local Retirement	-6,856.48	-11,746.01	4,889.53	41.6%
602.206 · Cafeteria Plan	3,545.08	3,185.37	359.71	11.3%
<b>Total 602.200 · Employee Deductions</b>	<b>-3,360.12</b>	<b>-8,560.64</b>	<b>5,200.52</b>	<b>60.8%</b>

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10/06/23

Accrual Basis

**Orleans Economic Development Agency**  
**Balance Sheet Prev Year Comparison w/o PILOT**  
**As of September 30, 2023**

	Sep 30, 23	Sep 30, 22	\$ Change	% Change
602 · Payroll Deductions - Other	1,026.28	1,054.29	-28.01	-2.7%
Total 602 · Payroll Deductions	-2,382.56	-7,506.35	5,123.79	68.3%
Total Other Current Liabilities	442,606.16	765,618.19	-323,012.03	-42.2%
Total Current Liabilities	442,606.16	765,618.19	-323,012.03	-42.2%
Long Term Liabilities				
680 · Pension Liability	-35,929.00	245.00	-36,174.00	-14,764.9%
Loan Payable - LT				
Cardone Trust Note Payable	0.00	-0.18	0.18	100.0%
Total Loan Payable - LT	0.00	-0.18	0.18	100.0%
689 · Other Long Term Debt (spec)				
689.003 · Loan Payable - Orleans Co.	500,000.00	500,000.00	0.00	0.0%
Total 689 · Other Long Term Debt (spec)	500,000.00	500,000.00	0.00	0.0%
Total Long Term Liabilities	464,071.00	500,244.82	-36,173.82	-7.2%
Total Liabilities	906,677.16	1,265,863.01	-359,185.85	-28.4%
Equity				
908 · Transfer from OLRC	707,500.00	567,500.00	140,000.00	24.7%
909.001 · Retained Earnings	-11,321.13	99,315.48	-110,636.61	-111.4%
Net Income	-164,090.94	63,713.72	-227,804.66	-357.5%
Total Equity	532,087.93	730,529.20	-198,441.27	-27.2%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,438,765.09</b>	<b>1,996,392.21</b>	<b>-557,627.12</b>	<b>-27.9%</b>

1:35 PM  
 10/05/23  
 Accrual Basis

**Orleans Economic Development Agency**  
**Balance Sheet Prev Year Comparison w/PILOT**  
 As of September 30, 2023

	Sep 30, 23	Sep 30, 22	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
<b>200 · Cash Accounts</b>				
200.006 · OEDA County Fund Acct	465,999.99	465,999.99	0.00	0.0%
200.001 · OEDA Agency Checking	102,580.52	67,538.65	35,043.87	51.9%
200.003 · OEDA PILOT Checking	63,264.85	0.00	63,264.85	100.0%
<b>Total 200 · Cash Accounts</b>	<b>631,845.36</b>	<b>533,538.64</b>	<b>98,308.72</b>	<b>18.4%</b>
<b>Cash Restricted</b>				
Agency 3rd Party PILOT Account	0.00	465,948.54	-465,948.54	-100.0%
<b>Total Cash Restricted</b>	<b>0.00</b>	<b>465,948.54</b>	<b>-465,948.54</b>	<b>-100.0%</b>
<b>Total Checking/Savings</b>	<b>631,845.36</b>	<b>999,483.18</b>	<b>-367,637.82</b>	<b>-36.8%</b>
<b>Accounts Receivable</b>				
385 · Interest & Penalties-A/R	0.00	3,097.82	-3,097.82	-100.0%
380 · Accounts Receivable	976.02	135,476.02	-134,500.00	-99.3%
381 · PILOT Receivable	44,957.81	121,261.30	-76,303.49	-62.9%
<b>Total Accounts Receivable</b>	<b>45,933.83</b>	<b>259,835.14</b>	<b>-213,901.31</b>	<b>-82.3%</b>
<b>Other Current Assets</b>				
Interfund Activity	359.35	359.35	0.00	0.0%
205 · Due From OLRC	72,466.80	72,466.80	0.00	0.0%
480 · Prepaid expenses				
480.001 · Express Mail Corporate Account	131.15	129.40	1.75	1.4%
<b>Total 480 · Prepaid expenses</b>	<b>131.15</b>	<b>129.40</b>	<b>1.75</b>	<b>1.4%</b>
<b>Total Other Current Assets</b>	<b>72,957.30</b>	<b>72,955.55</b>	<b>1.75</b>	<b>0.0%</b>
<b>Total Current Assets</b>	<b>750,736.49</b>	<b>1,332,273.87</b>	<b>-581,537.38</b>	<b>-43.7%</b>
<b>Fixed Assets</b>				
<b>101 · Land</b>				
<b>101.002 · Medina Business Park</b>				
<b>MBP Sewer System</b>				
County Interagency Installmnt	11,034.85	11,034.85	0.00	0.0%
MBP Sewer System - Other	155,785.07	155,785.07	0.00	0.0%
<b>Total MBP Sewer System</b>	<b>166,819.92</b>	<b>166,819.92</b>	<b>0.00</b>	<b>0.0%</b>
<b>101.002 · Medina Business Park - Other</b>	<b>87,549.65</b>	<b>87,549.65</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total 101.002 · Medina Business Park</b>	<b>254,369.57</b>	<b>254,369.57</b>	<b>0.00</b>	<b>0.0%</b>
<b>101.003 · Holley Business Park</b>	<b>319,622.09</b>	<b>319,622.09</b>	<b>0.00</b>	<b>0.0%</b>
<b>101.004 · Land - Other</b>	<b>61,065.09</b>	<b>83,964.60</b>	<b>-22,899.41</b>	<b>-27.3%</b>
<b>Total 101 · Land</b>	<b>635,056.75</b>	<b>657,956.16</b>	<b>-22,899.41</b>	<b>-3.5%</b>
<b>104 · Machinery &amp; equip</b>	<b>22,331.05</b>	<b>22,331.05</b>	<b>0.00</b>	<b>0.0%</b>
<b>114 · Accum deprec- Mach &amp; equip</b>	<b>-22,331.05</b>	<b>-22,331.05</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Fixed Assets</b>	<b>635,056.75</b>	<b>657,956.16</b>	<b>-22,899.41</b>	<b>-3.5%</b>
<b>Other Assets</b>				
215 · Payment transfer to OLRC/OEDA/	8,772.50	-8,227.60	15,000.00	240.9%
399 · Deferred Outflow of Resources	154,922.00	135,803.00	19,119.00	14.1%
<b>Total Other Assets</b>	<b>163,694.50</b>	<b>129,575.60</b>	<b>34,119.00</b>	<b>26.3%</b>
<b>TOTAL ASSETS</b>	<b>1,549,487.74</b>	<b>2,119,806.63</b>	<b>-570,317.79</b>	<b>-26.9%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Other Current Liabilities</b>				
400 · Deferred Inflow of Resources	125,248.00	75,785.00	49,463.00	65.3%
604 · Cash Held on Behalf of Others	43,612.37	520,998.03	-477,385.66	-91.6%
Due to OLRC	266,704.39	166,704.39	100,000.00	60.0%
601 · Accrued Liabilities	9,423.96	9,637.12	-213.16	-2.2%
<b>602 · Payroll Deductions</b>				
<b>602.100 · Company Liabilities</b>				
602.105 · Disability Insurance	-48.72	0.00	-48.72	-100.0%
<b>Total 602.100 · Company Liabilities</b>	<b>-48.72</b>	<b>0.00</b>	<b>-48.72</b>	<b>-100.0%</b>
<b>602.200 · Employee Deductions</b>				
602.204 · NYS Withholding - Emp.	-48.72	0.00	-48.72	-100.0%
602.205 · NYS & Local Retirement	-6,856.48	-11,748.01	4,889.53	41.8%
602.206 · Cafeteria Plan	3,545.08	3,185.37	359.71	11.3%
<b>Total 602.200 · Employee Deductions</b>	<b>-3,360.12</b>	<b>-8,560.64</b>	<b>5,200.52</b>	<b>60.8%</b>

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10/05/23

Accrual Basis

**Orleans Economic Development Agency**  
**Balance Sheet Prev Year Comparison w/PILOT**  
As of September 30, 2023

	Sep 30, 23	Sep 30, 22	\$ Change	% Change
602 · Payroll Deductions - Other	1,026.28	1,054.29	-28.01	-2.7%
<b>Total 602 · Payroll Deductions</b>	<b>-2,382.56</b>	<b>-7,506.35</b>	<b>5,123.79</b>	<b>68.3%</b>
631 · Due to Other Governments				
631.001 · PILOTs payable	110,722.65	123,413.32	-12,690.67	-10.3%
<b>Total 631 · Due to Other Governments</b>	<b>110,722.65</b>	<b>123,413.32</b>	<b>-12,690.67</b>	<b>-10.3%</b>
<b>Total Other Current Liabilities</b>	<b>553,328.81</b>	<b>889,031.51</b>	<b>-335,702.70</b>	<b>-37.8%</b>
<b>Total Current Liabilities</b>	<b>553,328.81</b>	<b>889,031.51</b>	<b>-335,702.70</b>	<b>-37.8%</b>
<b>Long Term Liabilities</b>				
680 · Pension Liability	-35,929.00	245.00	-36,174.00	-14,764.9%
Loan Payable - LT				
Cardone Trust Note Payable	0.00	-0.18	0.18	100.0%
<b>Total Loan Payable - LT</b>	<b>0.00</b>	<b>-0.18</b>	<b>0.18</b>	<b>100.0%</b>
689 · Other Long Term Debt (spec)				
689.003 · Loan Payable - Orleans Co.	500,000.00	500,000.00	0.00	0.0%
<b>Total 689 · Other Long Term Debt (spec)</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Long Term Liabilities</b>	<b>464,071.00</b>	<b>500,244.82</b>	<b>-36,173.82</b>	<b>-7.2%</b>
<b>Total Liabilities</b>	<b>1,017,399.81</b>	<b>1,389,276.33</b>	<b>-371,876.52</b>	<b>-26.8%</b>
<b>Equity</b>				
909 · Transfer from OLRC	707,500.00	567,500.00	140,000.00	24.7%
909.001 · Retained Earnings	-11,321.13	99,315.48	-110,636.61	-111.4%
Net Income	-184,090.94	63,713.72	-227,804.66	-357.5%
<b>Total Equity</b>	<b>632,087.93</b>	<b>730,529.20</b>	<b>-198,441.27</b>	<b>-27.2%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,549,487.74</b>	<b>2,119,805.53</b>	<b>-570,317.79</b>	<b>-26.9%</b>

# Orleans Economic Development Agency Profit & Loss Budget Performance

September 2023

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10/05/23  
Accrual Basis

	Sep 23	Budget	Jan - Sep 23	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
Income					
980 · Revenues					
2116 · Fees (specify)					
2116.07 Administrative Fee	649.51		649.51		
2116.02 · PILOT Fees & Penalties	0.00		0.00		
2116.03 · Economic Development Fees	8,602.00		23,670.24		
2116.04 · Consulting	0.00		5,867.13		
2116.05 · Service Charge	-11.00		-11.00		
Total 2116 · Fees (specify)	9,240.51		30,175.88		
2401 · Interest & Earnings	0.00		0.01		
2706 · Grants from Local Governments					
2706.02 · Grants from Local Govts - Other	50,000.00		214,500.00		
Total 2706 · Grants from Local Governments	50,000.00		214,500.00		
2770 · Other Unclassified Revenue					
2770.1 · Misc. Reimbursements	0.00		3,000.00		
2770.2 · Misc. Income	0.00		127.07		
Total 2770 · Other Unclassified Revenue	0.00		3,127.07		
<b>Total 980 · Revenues</b>	<u>59,240.51</u>		<u>247,802.96</u>		
<b>Total Income</b>	<u>59,240.51</u>		<u>247,802.96</u>		
<b>Gross Profit</b>	<u>59,240.51</u>		<u>247,802.96</u>		
Expense					
522 · Expenses					
6460 · Administration					
6460.1 · Salaries & related expenses					
6460.11 · Salaries & wages	33,525.50		227,251.56		
6460.12 · Other Payroll Expenses	48.72		580.16		
6460.13 · Social Security Expense	2,071.42		13,956.61		
6460.14 · Fed Unemp Tax Exp	14.71		258.93		
6460.15 · Medicare Exp.	484.45		3,264.08		
6460.16 · NYS Re-Employment	0.00		46.98		
6460.17 · NYS Unemploy. Ins.	0.00		796.12		
6460.18 · Disability Cnty Self-Ins	0.00		5,079.18		
Total 6460.1 · Salaries & related expenses	<u>36,144.80</u>		<u>251,233.62</u>		

Orleans Economic Development Agency  
Profit & Loss Budget Performance  
September 2023

	Sep 23	Budget	Jan - Sep 23	YTD Budget	Annual Budget
6460.4 · Contractual Expenses					
~4.100 · Other personnel expenses					
~4.101 · Legal fees	16,963.80		42,988.81		
~4.102 · Accounting fees	0.00		680.00		
~4.103 · Consultant Services	4,000.00		10,347.90		
~4.105 · Payroll Services	251.55		1,827.85		
~4.107 · Professional fees - other	0.00		12,282.24		
<b>Total ~4.100 · Other personnel expenses</b>	<b>21,215.35</b>		<b>68,126.80</b>		
~4.200 · Non-personnel expenses					
~4.201 · Supplies	52.45		1,443.60		
~4.202 · Telephone & telecommunications	549.41		7,113.49		
~4.203 · Postage, shipping, delivery	0.00		463.73		
~4.204 · Equip rental & maintenance	104.02		2,832.91		
~4.205 · Printing & copying	0.00		869.88		
~4.206 · Books, subscriptions, reference	0.00		446.10		
~4.207 · Advertising expenses	0.00		1,011.68		
~4.208 · Marketing	0.00		9,458.88		
<b>Total ~4.200 · Non-personnel expenses</b>	<b>705.88</b>		<b>23,640.27</b>		
~4.300 · Occupancy expenses					
~4.301 · Rent, parking, other occupancy	2,211.35		19,736.35		
<b>Total ~4.300 · Occupancy expenses</b>	<b>2,211.35</b>		<b>19,736.35</b>		
~4.700 · Travel & training					
~4.701 · Travel	153.99		3,422.87		
~4.704 · Meals	0.00		1,193.90		
~4.700 · Travel & training - Other	0.00		555.00		
<b>Total ~4.700 · Travel &amp; training</b>	<b>153.99</b>		<b>5,171.77</b>		
~4.800 · Misc expenses					
~4.802 · Insurance - non-employee	0.00		2,837.20		
~4.803 · Membership dues - organization	0.00		25.00		
~4.805 · Outside computer services	250.00		1,420.95		
~4.800 · Misc expenses - Other	15.00		3,093.89		
<b>Total ~4.800 · Misc expenses</b>	<b>265.00</b>		<b>7,377.04</b>		
6460.4 · Contractual Expenses - Other	0.00		1,016.99		
<b>Total 6460.4 · Contractual Expenses</b>	<b>24,551.57</b>		<b>125,069.22</b>		



**Orleans Economic Development Agency**  
**Profit & Loss Budget Performance**  
September 2023

	Sep 23	Budget	Jan - Sep 23	YTD Budget	Annual Budget
6460.8 · Employee Benefits					
6460.81 · Health Insurance	5,237.18		37,991.06		
<b>Total 6460.8 · Employee Benefits</b>	<b>5,237.18</b>		<b>37,991.06</b>		
Total 6460 · Administration	65,933.55		414,293.90		
Total 522 · Expenses	65,933.55		414,293.90		
Total Expense	-6,693.04		-166,490.94		
Net Ordinary Income					
Other Income/Expense					
Other Income	0.00		2,400.00		
Office Space Rental	0.00		2,400.00		
<b>Total Other Income</b>	<b>0.00</b>		<b>2,400.00</b>		
Net Other Income					
<b>Net Income</b>	<b>-6,693.04</b>		<b>-164,090.94</b>		

September 14, 2023

Mr. Michael Dobell  
CEO/CFO  
Orleans County Industrial Development Agency  
121 North Main Street, 2<sup>nd</sup> Floor  
Albion, New York 14411

Dear Mr. Dobell:

We are pleased to submit our proposal to provide continuing audit and related services to County of Orleans Industrial Development Agency and Affiliates (the Agency) for the years ending December 31, 2023, 2024 and 2025, and two option years ending December 31, 2026 and 2027. We believe the EFPR Group, CPAs, PLLC is highly qualified to continue to provide audit and related services to the Agency based on:

- Our previous experience providing audit and related services to the Agency.
- Our substantial experience with regard to providing audit and related services for over 175 governmental organizations annually.
- Our firm's ability to bring a wealth of New York State Public Authority audit experience having audited some of the largest public authorities in New York State, including Empire State Development, New York Convention Center Operating Corporation, New York State Bridge Authority, and Lower Manhattan Development Corporation.
- Our substantial experience with regard to providing audit and related services for organizations required to have audits which are performed in accordance with Government Auditing Standards, issued by the Comptroller General of the United States. We audit over 350 organizations annually in accordance with Government Auditing Standards.
- Our substantial experience with regard to providing audit and related services for organizations which require audits performed in accordance with the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. We provide annual audit services for over 250 single audit compliant organizations.
- Our substantial experience in providing annual financial statement audit and related services to Public Authorities and Public Benefit Corporations, including the following:
  - Broome County Land Bank Corporation
  - Cheektowaga Economic Development Corporation
  - Chemung County Property Development Corporation

Mr. Michael Dobell  
September 14, 2023

- County of Orleans Industrial Development Agency
  - Dunkirk Industrial Development Agency
  - Dunkirk Local Development Corporation
  - Dutchess County-Poughkeepsie Land Bank
  - Emerald Corporate Center Economic Development Corporation
  - Fulton Community Development Agency
  - Harlem Community Development Corporation
  - Hudson River Park Trust
  - Incorporated Village of Hempstead Community Development Agency
  - Islip Resource Recovery Agency
  - Kingston City Land Bank
  - Kingston Local Development Corporation
  - Lake Champlain-Lake George Regional Planning Board
  - Land Reutilization Corporation of the Capital Region
  - Lower Manhattan Development Corporation
  - Lumber City Development Corporation
  - Monroe County Water Authority
  - New York State Urban Development Corporation d/b/a Empire State Development
  - New York Convention Center Development Corporation
  - New York Convention Center Operating Corporation (Jacob K. Javits Convention Center)
  - New York Job Development Authority
  - New York State Bridge Authority
  - New York State Homeless Housing and Assistance Corporation
  - New York State Olympic Regional Development Authority
  - Newburg Community Land Bank
  - N.F.C. Development Corporation
  - Niagara Falls Urban Renewal Agency
  - Niagara-Orleans Regional Land Improvement Corporation
  - Ogdensburg Bridge and Port Authority
  - Orleans County Local Development Corporation
  - Roosevelt Island Operating Corporation
  - Steuben County Industrial Development Agency
  - Sullivan Broadband Local Development Corporation
  - Town of Erwin Industrial Development Agency
  - Town of Hempstead Community Development Agency
  - Town of Plattsburgh Local Development Corporation
  - Trust for Cultural Resources of the City of New York
  - Warren County Local Development Corporation
  - Washington County Local Development Corporation
  - Wayne County Industrial Development Agency
- 
- Our ability to provide quality services on a timely basis for reasonable fees.

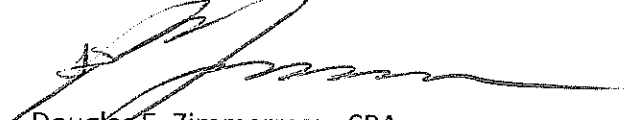
Mr. Michael Dobell  
September 14, 2023

Our depth of experience working with many governmental entities across New York State should provide peace of mind that the Agency would be served by a highly competent team of professionals committed to assist in whatever capacity you require. We understand that for our services to be valuable to the Agency, we need to provide more than just financial reporting. At the EFPR Group, CPAs, PLLC, we take a proactive approach to our client relationships in order to ensure we are anticipating our client's needs before they call on us for assistance. We are available throughout the year to answer questions and address concerns that may arise.

We would consider it a distinct privilege to provide professional services as outlined in this letter or any additional services you desire. Simply put, we want to continue to be your auditors and business consultants. Please contact us if there are any questions regarding this proposal.

Very truly yours,

EFPR GROUP, CPAs, PLLC

A handwritten signature in black ink, appearing to read 'Douglas E. Zimmerman', written over a horizontal line.

Douglas E. Zimmerman, CPA  
Partner

## **FIRM PHILOSOPHY**

The EFPR Group, CPAs, PLLC was founded on the principle of providing our clients with the same high quality level of service expected from a national firm yet with the dedicated involvement that can only be developed by personal attention. The primary mission of our Firm has always been helping our clients succeed. We are committed to delivering services targeted to each client's critical needs and industry niche.

## **KEY CONSIDERATIONS REGARDING THE EFPR GROUP**

Our Firm has achieved its present position in the accounting profession by providing quality services on a timely basis, for reasonable fees. Accounting firms should be evaluated in light of several important conditions:

- The firm's qualifications, experience and its ability to provide auditing, accounting and consulting services for a reasonable fee.
- The firm's ability to assemble and commit a team of professionals experienced in providing audit, accounting and consulting services for governmental organizations, specifically public benefit corporations.
- The firm's involvement of client personnel and active participation and coordination on a year-round basis.
- The firm's commitment to provide services which will contribute to the success of our clients.

In the following paragraphs, we shall demonstrate that the EFPR Group, CPAs, PLLC is the accounting firm best qualified to continue to serve County of Orleans Industrial Development Agency and Affiliates.

## **INDEPENDENCE**

The EFPR Group, CPAs, PLLC is independent of County of Orleans Industrial Development Agency, Orleans Land Restoration Corporation and Orleans County Local Development Corporation (the Agency) as defined by generally accepted auditing standards and U.S. Government Accountability Office (GAO)'s Government Auditing Standards. Accordingly, no relationship exists between the EFPR Group, CPAs, PLLC and the Agency or any of its employees, Board members or with any person or agency that constitutes a conflict of interest with respect to the Agency.

## **FIRM QUALIFICATIONS AND EXPERIENCE**

The EFPR Group, CPAs, PLLC provides audit, accounting and consulting services to over 175 governmental organizations on an annual basis. We serve more than 350 organizations which require an audit performed in accordance with Government Auditing Standards and over 250 clients that require audits performed in accordance with the provisions of Office of Management and Budget (OMB) Uniform Administration Requirements, Cost Principles and Audit Requirements for Federal Awards annually. Our Firm employs 200 professionals with 41 partners and directors. The Firm's Government Audit Practice Group consists of 40 highly trained professionals who provide audit and related services to governmental organizations on a year round basis.

Our Firm has offices located in Williamsville, Rochester, and Corning, New York. The fieldwork associated with the engagement will be performed by the professionals from the Firm's Government Audit Practice Group located in our Williamsville office. Please see Appendix A for detailed resumes of the Firm's key Government Audit Practice Group members and Appendix B for a partial listing of governmental organizations which are our clients.

Our Firm has substantial experience providing audit, accounting and consulting services to various governmental organizations. We are very familiar with generally accepted Government Auditing Standards (GAGAS), issued by the Comptroller General of the United States. We perform approximately 350 GAGAS audits annually. Our team of professionals from our Government Audit Practice Group is well versed and keeps up-to-date on all standards affecting the government environment.

Our Firm has substantial experience performing audits in accordance with the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. We provide annual audit services for over 250 single audit compliant organizations, including having performed the Single Audit of the State of New York.

**Public Authority Experience** - Our Firm has substantial experience in providing annual financial statement audit and related services to Public Authorities. These organizations are different from other governmental organizations; therefore, our previous experience with these organizations is a benefit for your organization.

**County of Orleans Industrial Development Agency** - We perform the annual audit of the financial statements in accordance with auditing standards generally accepted in the United States of America, the provisions of Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Uniform Administration Requirements, Cost Principles and Audit Requirements for Federal Awards. As part of this engagement, we also perform the annual audit of the financial statements of the Orleans County Local Development Corporation in accordance with auditing standards generally accepted in the United States of America and the provisions of Government Auditing Standards, issued by the Comptroller General of the United States.

**Dunkirk Industrial Development Agency** - We perform the audit of the financial statements in accordance with auditing standards generally accepted in the United States of America and the provisions of Government Auditing Standards, issued by the Comptroller General of the United States.

**City of Kingston Local Development Corporation** - We perform the audit of the financial statements of the Corporation in accordance with auditing standards generally accepted in the United States of America and the provisions of Government Auditing Standards, issued by the Comptroller General of the United States. The Corporation is operated exclusively for the charitable or public purposes of relieving and reducing unemployment, promoting and providing for additional and maximum employment, bettering and maintaining job opportunities, promoting instruction or training of individuals to promote or develop their capabilities for such jobs, aiding in attracting new business and industry, or by encouraging the development or retention of business and industry within the City.

**Town of Plattsburgh Local Development Corporation** - We perform the audit of the financial statements of the Corporation in accordance with auditing standards generally accepted in the United States of America and the provisions of Government Auditing Standards, issued by the Comptroller General of the United States. The Corporation relieves and reduces unemployment by promoting and providing job opportunities and encourages the development or retention of industry in the Town of Plattsburgh.

**Broome County Land Bank Corporation** - We perform the audit of the financial statements of the Corporation in accordance with auditing standards generally accepted in the United States of America and the provisions of Government Auditing Standards, issued by the Comptroller General of the United States. The Corporation was established to foster economic and community development by acquiring, holding, managing, developing and marketing distressed, vacant, abandoned and underutilized properties in Broome County.

**New York State Urban Development Corporation d/b/a Empire State Development** - We perform the annual audit of the general purpose financial statements of the Corporation (a component unit of the State of New York) in accordance with auditing standards generally accepted in the United States of America, the provisions of Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. The Corporation's goal is to create and retain jobs and to reinvigorate economically distressed areas of the State. The Corporation administers various economic development programs which provides tax incentives designed to attract new businesses to New York State and to enable existing businesses to expand and create more jobs. The Corporation has over 150 subsidiaries which are consolidated for financial reporting purposes. Our firm provides audit and related services to various subsidiaries of Empire State Development. Empire State Development has annual revenues in excess of \$2.3 billion and assets of more than \$26 billion.

**Public Authority Experience** - Our Firm has experience in providing annual financial statement audit and related services to Public Authorities. These organizations are different from other governmental organizations; therefore, our previous experience with these organizations is a benefit for your organization. We have experience providing services to the following:

- Broome County Land Bank Corporation
- Cheektowaga Economic Development Corporation
- Chemung County Property Development Corporation
- County of Orleans Industrial Development Agency
- Dunkirk Industrial Development Agency
- Dunkirk Local Development Corporation
- Dutchess County-Poughkeepsie Land Bank
- Emerald Corporate Center Economic Development Corporation
- Fulton Community Development Agency
- Harlem Community Development Corporation
- Hudson River Park Trust
- Incorporated Village of Hempstead Community Development Agency
- Islip Resource Recovery Agency
- Kingston City Land Bank
- Kingston Local Development Corporation
- Lake Champlain-Lake George Regional Planning Board
- Land Reutilization Corporation of the Capital Region
- Lower Manhattan Development Corporation
- Lumber City Development Corporation
- Monroe County Water Authority
- New York State Urban Development Corporation d/b/a Empire State Development
- New York Convention Center Development Corporation
- New York Convention Center Operating Corporation (Jacob K. Javits Convention Center)
- New York Job Development Authority
- New York State Bridge Authority
- New York State Homeless Housing and Assistance Corporation
- New York State Olympic Regional Development Authority
- Newburg Community Land Bank
- N.F.C. Development Corporation
- Niagara Falls Urban Renewal Agency
- Niagara-Orleans Regional Land Improvement Corporation
- Ogdensburg Bridge and Port Authority

- Orleans County Local Development Corporation
- Roosevelt Island Operating Corporation
- Steuben County Industrial Development Agency
- Sullivan Broadband Local Development Corporation
- Town of Erwin Industrial Development Agency
- Town of Hempstead Community Development Agency
- Town of Plattsburgh Local Development Corporation
- Trust for Cultural Resources of the City of New York
- Warren County Local Development Corporation
- Washington County Local Development Corporation
- Wayne County Industrial Development Agency

## Quality Assurance

### Peer Review

The EFPR Group, CPAs, PLLC retains an independent accounting firm to conduct a review of its system of quality control every three years in accordance with the rigorous standards of the American Institute of Certified Public Accountants. In May 2023, our Firm successfully completed the most recent peer review of its accounting and auditing practice. The review determined that the Firm complies with the stringent quality control standards set by the American Institute of Certified Public Accountants. Our Firm has received the highest rating possible (pass) with no letter of comments being required in each of its last 11 peer reviews. According to the peer review team, less than one percent of the firms in the nation achieve this level of excellence. We believe that this attests to our commitment to quality. Peer reviews, which are performed every three years, are required of all CPA firms and are conducted in accordance with rules issued by the American Institute of Certified Public Accountants. (See Appendix C for a copy of the report issued in connection with our most recent peer review.)

The peer review included a review of all of the firm's major client categories, including audits conducted in accordance with generally accepted Government Auditing Standards and the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

No federal or state desk review or field review of the EFPR Group, CPAs, PLLC's audits has been completed in the past three years. Additionally, neither the EFPR Group, CPAs, PLLC nor any of our employees has been the subject of any disciplinary action by State regulatory bodies or professional organizations. The firm's peer review opinion in Appendix C attests to the exceptional quality of the EFPR Group, CPAs, PLLC's audit work.

### CPAmerica, Inc.

EFPR Group, CPAs, PLLC is an independently owned and operated member firm of CPAmerica, Inc., one of the largest associations of CPA firms in the United States. Through our affiliation, we have instant access to the expertise and resources of more than 4,000 professionals and more than 700 partners. CPAmerica is a member of Crowe Global, providing our firm access to the eighth largest accounting network in the world, with over 200 independent accounting and advisory firms in 130 countries. By supplementing our services, CPAmerica allows us to:

- Enhance our client services and broaden our capabilities overall
- Expand our domestic and international coverage
- Gain greater technical knowledge in specialty areas
- Utilize professionals with experience in a wide range of industries



- Access the most up-to-date technical information
- Participate in the latest training programs
- Utilize state-of-the-art, customized computer systems
- Provide our clients with key contacts and sophisticated professionals throughout the U.S.

CPAmerica brings us the necessary tools to help us better serve our clients with greater flexibility, efficiency and cost effectiveness.

### **Government Audit Quality Center**

We are also a member of the American Institute of Certified Public Accountants Government Audit Quality Center (GAQC). The GAQC promotes the importance of quality governmental audits and the value of such audits to purchasers of governmental audit services. As members, we have access to the latest developments in accounting, auditing, and the various rules and regulations that affect governmental audits. We also receive periodic updates on current issues through news alerts and Webcasts. We are proud of the quality of our work and in order to ensure that this high level of quality is maintained, we have established a comprehensive quality assurance program. The program starts with hiring the best people available and continues with extensive continuing education, an annual minimum of 40 hours per staff member. Our involvement in the GAQC is optional, but indicates a level of commitment above non-member Certified Public Accounting firms. Our participation requires that our firm and personnel attain additional continuing professional education on an annual basis.

### **STAFF QUALIFICATIONS AND EXPERIENCE**

Achieving our present position in the profession has come as a result of being responsive to the needs of our clients. A combination of a coordinated team approach and up-to-date knowledge allows for the most efficient approach to providing comprehensive professional services. Accordingly, we will assemble an engagement team that will include audit personnel with extensive public benefit corporation and governmental audit experience. The key individuals available to be assigned to this engagement and their roles are as follows:

Douglas E. Zimmerman, CPA will serve as the engagement partner. Doug will provide a secondary review of all deliverables and critical engagement decisions and will be available throughout the engagement to consult and review on any auditing and accounting questions that may arise. He has over 36 years of public accounting experience and currently functions as a partner in the Firm. He has extensive experience in providing audit, accounting and consulting services for numerous governmental organizations, specifically public benefit corporations. Doug is licensed in New York, Florida and Massachusetts as a Certified Public Accountant.

David S. Gabel, CPA will serve as the director in charge of our relationship with County of Orleans Industrial Development Agency and Affiliates. Dave will oversee all services provided and ensure that they are delivered in a timely and efficient manner. He will be responsible for all matters concerning accounting policy, participate in the planning phases of our engagement, review all working papers and reports prepared, and attend meetings with management and the Board. He has over 34 years of public accounting experience and currently functions as a director in the Firm. He has extensive experience in providing audit, accounting and consulting services for numerous governmental organizations, specifically public benefit corporations. Dave is licensed in New York State as a Certified Public Accountant.

Justin Pepe will serve as senior accountant assigned to this engagement. Justin has over two years of public and private accounting experience. He currently functions as a senior accounting in the firm and has extensive experience in providing audit, accounting and consulting services for numerous governmental organizations, specifically public benefit corporations.

Staff Accountant: Your account will also be assigned an additional staff accountant from the Firm's Government Audit Practice Group who will work as part of the engagement team in performing your audit.

### **Continuing Professional Education**

With regard to continuing professional education (CPE), each of our staff members is required to complete an annual minimum of 40 hours of CPE programs approved by the American Institute of Certified Public Accountants. Additionally, since we perform audits in accordance with generally accepted Government Auditing Standards (GAGAS) (over 350 each year), our staff members must complete at least 24 of the 80 hours (over a two-year period) of CPE in subjects directly related to the government environment and government auditing. Due to the substantial volume of governmental audits performed, our Firm continually monitors staff CPE compliance with the GAGAS requirements. All of the individuals listed above are in compliance with the CPE requirements.

### **SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENTAL ENTITIES**

Our Firm has provided various audit services to numerous public benefit corporations and governmental organizations. The following individuals may be contacted to provide references with regard to the quality of our Firm's work:

#### New York State Olympic Regional Development Authority

Scope of work: Audit of financial statements, including compliance with Government Auditing Standards and single audit.

Date: 2021 and ongoing

Contact: Ms. Peggy Evatt  
Director of Finance  
2634 Main Street  
Lake Placid, New York 12946  
(518) 302-5317  
[pevatt@orda.org](mailto:pevatt@orda.org)

#### Niagara-Orleans Regional Land Improvement Corporation

Scope of work: Audit of financial statements and preparation of tax returns.

Date: 2018 and ongoing

Contact: Ms. Andrewa Klyczek  
Executive Director  
6311 Inducon Corporate Drive  
Sanborn, New York 14132  
(716) 278-8761  
[Andrea.klyczek@niagaracounty.com](mailto:Andrea.klyczek@niagaracounty.com)

Kingston City Land Bank, Inc.

Scope of work: Audit of financial statements and preparation of tax returns.

Date: 2019 and ongoing

Contact: Mr. Michael Gillard  
Executive Director  
260 Kings Mall Court #226  
Kingston, New York 12401  
(845) 202-0887  
[mike@kclb.org](mailto:mike@kclb.org)

**SPECIFIC AUDIT APPROACH**

We confirm that we understand the scope of services to be provided and will commit the resources necessary to ensure performance of our services. Our audits are made in accordance with auditing standards generally accepted in the United States of America and, accordingly, include such tests of the accounting records and other auditing procedures as we consider necessary and appropriate in order to express an opinion on the financial statements.

Although audits conducted by different firms should all comply with certain professional requirements and thus might appear identical in nature, you should distinguish individual firms by at least two key factors:

1. The extent to which the firm understands or expands its understanding of your organization in advance of the audit and tailors its auditing procedures to the conditions and needs of the Agency.
2. The pertinent skills and processes the auditor can bring to bear upon the engagement to ensure an effective and efficient audit.

**Financial Statement Audit**

Audit examinations performed by our Firm are conducted from a risk-based approach. This approach yields two major benefits:

- Maximization of understanding of the Agency's operating environment, and
- Minimization of audit time by starting with broad considerations and narrowing to specific audit objectives in critical areas.

The audit of the financial statements of County of Orleans Industrial Development Agency and Affiliates will consist of the following four phases:

- Planning
  - Systems evaluation
  - Testing
  - Reporting
- Planning is the first step in the audit engagement and provides the foundation for the direction of the audit. This phase of the audit involves meeting with the Audit Committee and management of the Agency to clearly identify the lines of communication, perform the risk analysis, discuss the audit scope and concerns and set expectations. While facilitating an understanding between our firm and the Agency, we highlight areas, which will receive emphasis during our audit. This type of analytical review process permits identification of critical areas. As a result, appropriate audit procedures are focused therein.

- Systems Evaluation consists of the following steps:
  - A review of internal control systems of the Agency;
  - A review of the information technology systems utilized by the Agency to prepare its accounting records and monitor compliance with regulatory requirements;
  - An identification of control strengths and weaknesses in management and accounting controls; and
  - The development of a tailored audit program to be responsive to the Agency's concerns and reflective of the internal control system.
- Testing is the largest part of the audit process and includes both compliance test of internal controls and regulatory requirements and substantive test of the Agency's financial data.

The EFPR Group, CPAs, PLLC uses sampling in selecting items for examination by compliance and/or substantive tests where it is determined to be cost beneficial to sample the population. Our Firm has an Audit and Accounting Manual which contains procedures for the control and evaluation of sampling risk, selection of samples, and evaluation of sample results.

Audit sampling will normally be used to perform the following tests:

- Substantive tests as part of the audit of the Agency's basic financial statements;
  - Compliance tests to provide reasonable assurance that internal control (accounting and administrative) procedures used are being applied as prescribed; and
  - Substantive tests of compliance with laws and regulations as part of the audit of the basic financial statements.
- Reporting is completed at the conclusion of the audit process. This phase will include the preparation of the draft financial statements and management letter. Management of the Agency will be provided drafts of all reports. These drafts will be reviewed in detail and any questions or concerns of management will be appropriately addressed. Reports will only be finalized after approval of management and the Audit Committee of the Agency.

Our management letter will discuss internal control recommendations and suggestions for procedural improvements we identified as part of the audit. The letter will also include observations about accounting methods and procedures, business and industry practices or issues, operational ideas, and suggestions to further enhance the Agency's operations. We will advise you of any new accounting pronouncements that have been or may be issued and indicate their potential impact.

## **Single Audit Approach, If Required**

### Determining Major Programs

To meet the provisions of the Single Audit Act and Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, we will use a risk-based approach to determine which Federal programs are major programs. This risk-based approach will include consideration of current and prior audit experience, oversight by Federal agencies and pass-through entities, and the inherent risk of the Federal program. The following is the approach we will follow in our single audit:

- Determine Type A programs
- Determine high-risk Type A programs
- Determine high-risk Type B programs
- Determine programs to be audited as major programs.

### Identification of Material Compliance Requirements

In performing the Single Audit, we will focus on testing those compliance requirements that are material to each program. The OMB compliance supplement identifies the general categories of material compliance requirements. The updated compliance supplement identifies specific requirements for the Federal programs determined to be major programs. While the compliance supplement will be used as a starting point to identify material compliance requirements, we will also review other documents to consider potential material requirements. Documents that may be considered include the Code of Federal Regulations, Assistance Listings (formerly the Catalog of Federal Domestic Assistance), program and grant award letters, and grant guides and audit manuals. We will also discuss program requirements, new regulations, and program changes with respective program managers during the planning phase of the engagement to identify additional or new material compliance requirements. Only those requirements that are considered to be material are subject audit test work. The following are the 12 categories of requirements identified in the compliance supplement:

- |  |   |
|--|---|
| • Activities allowed or unallowed          | • Allowable costs/cost principles         |
| • Cash management                          | • Eligibility                             |
| • Matching, level of effort, earmarking    | • Period of availability of Federal funds |
| • Procurement, suspension and debarment    | • Program income                          |
| • Real property acquisition and relocation | • Reporting                               |
| • Subrecipient monitoring                  | • Special tests and provisions            |

OMB's compliance supplement describes characteristics of internal control relating to each of the five components of internal control that should reasonably assure compliance with the requirements of Federal laws, regulations, and program compliance requirements. A description of the components of internal control is as follows:

- Control environment sets the tone of an organization influencing the control consciousness of its people. It is the foundation for all other components of internal control, providing discipline and structure.
- Risk assessment is the entity's identification and analysis of relevant risks to the achievement of its objectives. This forms a basis for determining how the risks should be managed.
- Control activities are the policies and procedures that help to ensure that management's directives are carried out.
- Information and communication are the means to identify, capture, and exchange information in a form and time frame that enable people to carry out their responsibilities.
- Monitoring is the process that assesses the quality of internal control performance over time.

## **Hybrid/Remote Auditing**

At EFPR Group, our audit teams have become very proficient at auditing remotely and working with clients to ensure that the most efficient audit process is being achieved. Information is shared through our secure client portal and discussions are carried on through virtual platforms such as Microsoft Teams, WebEx or Zoom.

We are able to perform the audit remotely, on-site at the Agency's offices, or under a hybrid approach. We work with each of our clients individual circumstances to determine which approach is best given their own health and safety protocols.

## **Reporting to the Board**

Any findings related to internal control over financial reporting or compliance will be communicated to management during the course of the engagement and in the exit conference. This will afford management the opportunity to provide comments and additional information for consideration. As required by professional standards, we will ensure that the Board of Directors will be informed of the following:

- The Auditors' responsibility under auditing standards generally accepted in the United States of America
- The Auditors' responsibility under Government Auditing Standards and, if required, the provisions of Office of Management and Budget (OMB), Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards
- Significant accounting policies
- Management judgments and accounting estimates
- Significant audit adjustments
- Other information in documents containing audited financial statements
- Disagreements with management
- Management consultation with other accountants
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit
- Any other matter which may be important to the fair presentation of the Agency's financial statements

## **VALUE ADDED SERVICES**

### **Public Authorities Reform Act of 2009**

For each of our public authority audit clients, we review their policies and procedures for compliance with the Public Authorities Reform Act of 2009 (the Act). One aspect of the Act's requirements is that the agencies submit various reports to the New York State Authorities Budget Office through the Public Authority Reporting Information System (PARIS). For several of our clients, we provide assistance in preparing and submitting the required annual reports within the required deadlines.

### **Management Consulting Services**

Understanding our client's operations and being involved throughout the year provides us with a unique opportunity to make recommendations and provide consulting services relating to operations which contributes to the success of your organization. The types of consulting services provided include, but are not limited to, the following areas:

- Assist clients with the implementation of new accounting pronouncements.
- Cash management analysis and budgeting.
- Exempt bond financing assistance.
- Budget reviews.
- Review of leases and other legal agreements and interpretations of such provisions of leases and agreements.
- Ability to provide better internal control recommendations as a result of our extensive internal control audit experience with regard to nonprofit organizations.
- Risk assessment and analysis.
- Computer needs assessments, conversion phase and implementation.
- Internal financial reporting systems.
- Assessment of Employee Benefits alternatives.
- Assistance in implementing a business plan and long-range planning.
- Tax planning, consulting and preparation.
- Acquisition or valuation studies.

### **Fraud Detection and Prevention**

Stonebridge Business Partners (SBP), an EFPR Group Company, provides a full suite of business valuation, forensic accounting and litigation services to an array of business clients across the United States. In addition, they now provide a state-of-the-art confidential, nationwide ethics hotline and on-line portal. Powered by Red Flag Reporting, the SBP ethics hotline and on-line portal system is recognized as the number one method of identifying and reporting unethical or unsafe conditions so you can prevent any threat to your firm's long-term sustainability. The Association of Certified Fraud Examiners recognizes this service as the most effective method of fraud detection and prevention saving clients thousands of dollars in losses and litigation exposure.

#### The Stonebridge system provides:

- 24-hour-a-day access for employees, strategic partners and suppliers
- An easy to use and completely confidential telephone and on-line reporting system
- The ability to make reports in English and Spanish
- Certified Fraud Examiners to review each report
- Posters and wallet cards to create employee awareness and facilitate quick response
- Quarterly emails to employees and newsletters to management
- A live fraud awareness seminar and pre-recorded issue awareness webinars
- Detained reports to pre-designated members of your organization
- "Reduced Risk" and increased "Peace of Mind"

### **SCOPE OF SERVICES**

The following is an outline of services to be provided to County of Orleans Industrial Development Agency and Affiliates for the years ending December 31, 2023, 2024 and 2025, and two option years ending December 31, 2026 and 2027:

#### County of Orleans Industrial Development Agency and Affiliates

- Audit the financial statements 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, if required, the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. The primary purpose of this audit is the expression of an opinion as to the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

- If required, audit the major federal programs, in accordance with the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.
- Issue a report on compliance and internal control over financial reporting in accordance with Government Auditing Standards. This report will communicate any reportable conditions and instances of noncompliance found during our audit.
- Prepare a letter to management detailing comments and suggestions for improvements in internal control or general management techniques which come to our attention during the audit. We will review and explain all observations and recommendations so that appropriate changes may be implemented.
- Prepare a report as required by Title Two of the Official Compilation of Codes, Rules and Regulations of the State of New York to ensure compliance with investment guidelines including New York State Office of the Comptroller Investment Guidelines for Public Authorities and Section 2925 (3)(F) of the State of New York Public Authorities Law - Investments of Public Authorities. We will prepare a separate compliance report on investment practices and the Investment Guidelines of the Office of the State Comptroller, as well as any other applicable laws, regulations, or other guidelines.
- Attend a meeting with the Board of Directors at a regularly scheduled meeting to review the results of our audit of the financial statements and trends that could impact the Agency.
- Maintain contact throughout the year to discuss: (a) changes in accounting which could affect the Agency and (b) the progress toward fulfilling current needs and future objectives.

#### Orleans County Local Development Corporation

- Audit the financial statements 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. The primary purpose of this audit is the expression of an opinion as to the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.
- Issue a report on compliance and internal control over financial reporting in accordance with Government Auditing Standards. This report will communicate any reportable conditions and instances of noncompliance found during our audit.
- Prepare a letter to management detailing comments and suggestions for improvements in internal control or general management techniques which come to our attention during the audit. We will review and explain all observations and recommendations so that appropriate changes may be implemented.
- Prepare U.S. Form 990 - "Return of Organization Exempt from Income Tax."
- Prepare New York State Form CHAR-500 - "Annual Financial Report to the Office of the Attorney General."

#### Orleans Land Restoration Corporation

- Prepare U.S. Form 990 - "Return of Organization Exempt from Income Tax."
- Prepare New York State Form CHAR-500 - "Annual Financial Report to the Office of the Attorney General."



**TIMING AND COST**

Upon receiving notice of appointment, we will meet with you and establish a definite time program for the performance of our services. The time program will be established to ensure that work is efficient and structured in such a way as to avoid disrupting the day-to-day routine duties of your staff.

Our fee quote is based upon the estimated time we will spend on the engagement and the qualifications of personnel that will be assigned. On the basis of our extensive experience with your Agency, we have determined the fees that we will charge for the aforementioned services for the years ending December 31, 2023, 2024 and 2025 to be as follows:

	<u>3 year quote</u>	<u>5 year quote</u>
December 31, 2023	\$ 28,500	28,500
December 31, 2024	29,700	29,500
December 31, 2025	31,000	30,500
December 31, 2026	-	31,500
December 31, 2027	<u>-</u>	<u>32,500</u>

These are the ALL-INCLUSIVE FEES to be charged to the Agency and includes all costs, including report reproduction and similar expense (travel, phone, clerical, postage, etc.).

We consider ourselves not only auditors but also advisors to our clients. Accordingly, we encourage our clients to contact us throughout the year to discuss any technical matters or other issues that arise. We consider this service an integral part of our overall client relationship and accordingly, do not bill separately for any of these questions.

In the event additional services, outside the scope of services listed in our proposal, are requested by County of Orleans Industrial Development Agency and Affiliates, the discounted hourly rates to be billed for these services for the year ending December 31, 2023 will be as follows:

Partner	\$ 295
Director	190
Senior accountant	125
Staff accountant	<u>100</u>

Any such additional work shall be performed **ONLY** if set forth in an addendum to the contract between the Agency and the EFPR Group.

**OTHER SIGNIFICANT INFORMATION**

- Experience - Since the EFPR Group, CPAs, PLLC “specializes” in providing audit and related services for public benefit corporations, governmental and nonprofit organizations, our field staff is experienced in providing such services.
- Continuing Education - With regard to continuing professional education, each of our staff members is required to complete an annual minimum of 40 hours of continuing education programs approved by the American Institute of Certified Public Accountants. Additionally, since we perform audits in accordance with Government Auditing Standards (over 350 each year), our staff members must complete at least 24 of 80 hours (over a two-year period) of continuing education in subjects directly related to the government and nonprofit auditing environment.

- Equal Opportunity Policy - The EFPR Group, CPAs, PLLC is an equal opportunity employer and as such possesses a firm commitment to affirmative action and to hiring only the best qualified candidates regardless of gender or ethnic origin. Our Firm does not discriminate against any employee or applicant for employment because of race, creed, color, national origin, sex, age, disability or marital status.

\* \* \* \* \*

We would consider it a distinct privilege to provide professional services as outlined in this letter or any additional services you may desire. Please contact us if there are any questions regarding this letter.


A copy of this letter is enclosed; if the terms of this proposal are satisfactory to you, please sign the copy and return it to me at your convenience.

ACCEPTED:

EFPR GROUP, CPAs, PLLC

COUNTY OF ORLEANS INDUSTRIAL  
DEVELOPMENT AGENCY AND AFFILIATES

By:

  
Douglas E. Zimmerman, CPA  
Partner

By: \_\_\_\_\_

Date: September 14, 2023

Date: \_\_\_\_\_