CORNELL COOPERATIVE EXTENSION ASSOCIATION OF ONEIDA COUNTY

FINANCIAL STATEMENTS
December 31, 2025 and 2024

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CORNELL COOPERATIVE EXTENSION ASSOCIATION ON ONEIDA COUNTY

Dermody, Burke & Brown, CPAs, LLC

INDEPENDENT AUDITORS' REPORT

BOARD OF DIRECTORS
CORNELL COOPERATIVE EXTENSION
ASSOCIATION OF ONEIDA COUNTY

Report on the Audited Financial Statements

Opinion

We have audited the accompanying financial statements of **CORNELL COOPERATIVE EXTENSION ASSOCIATION OF ONEIDA COUNTY**, which comprise the statements of financial position as of December 31, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Cornell Cooperative Extension Association of Oneida County as of December 31, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in the *Government Auditing Standards*, issued by the Comptroller of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Cornell Cooperative Extension Association of Oneida County and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

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Responsibilities of Management for the Financial Statements – Continued

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Cornell Cooperative Extension Association of Oneida County's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Cornell Cooperative Extension Association of Oneida County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Cornell Cooperative Extension Association of Oneida County's ability to continue as a going concern for a reasonable period of time.

Auditors' Responsibilities for the Audit of the Financial Statements – Continued

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The 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 information is 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 June 25, 2026, on our consideration of Cornell Cooperative Extension Association of Oneida County'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 solely 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 the effectiveness of Cornell Cooperative Extension Association of Oneida County's 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 Cornell Cooperative Extension Association of Oneida County's internal control over financial reporting and compliance.

Dermody, Burke & Brown

DERMODY, BURKE & BROWN, CPAs, LLC

Syracuse, NY

June 25, 2026

STATEMENTS OF FINANCIAL POSITION

December 31, 2025 and 2024

ASSETS

	2025	2024
CURRENT ASSETS		
Cash	$ 4,164,316	$ 3,802,559
Government Support and Other Receivables	1,326,868	1,067,811
Other Current Assets	32,676	27,779
Total Current Assets	5,523,860	4,898,149
PROPERTY AND EQUIPMENT, NET	57,028	63,470
OTHER ASSETS		
Right-of-Use Asset - Operating Leases	276,655	362,627
Investments	117,741	193,527
Deposits	276,547	246,512
Total Other Assets	670,943	802,666
TOTAL ASSETS	$ 6,251,831	$ 5,764,285

LIABILITIES AND NET ASSETS

	2025	2024
CURRENT LIABILITIES		
Accounts Payable	$ 120,206	$ 93,272
Accounts Payable - Related Party	284,815	255,907
Accrued Liabilities	131,649	116,907
Refundable Advances	233,645	336,522
Current Portion of Operating Lease Liabilities	89,403	85,972
Total Current Liabilities	859,718	888,580
LONG-TERM LIABILITIES		
Operating Lease Liabilities, Net of Current Portion	187,252	276,654
Total Liabilities	1,046,970	1,165,234
NET ASSETS		
Without Donor Restrictions	5,009,617	4,522,435
With Donor Restrictions	195,244	76,616
Total Net Assets	5,204,861	4,599,051
TOTAL LIABILITIES AND NET ASSETS	$ 6,251,831	$ 5,764,285

See notes to financial statements.

STATEMENTS OF ACTIVITIES
Years Ended December 31, 2025 and 2024

	2025	2024
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
Support and Revenue:		
Government Support and Contributions	$ 5,930,570	$ 5,476,379
Nonfinancial Contributions	2,261,755	2,114,946
Program Service Fees	219,246	166,182
Other Revenue	73,461	65,328
Unrealized Gain (Loss) on Investments	4,405	(1,620)
Net Assets Released from Restrictions	36,024	148,457
Total Support and Revenue	8,525,461	7,969,672
Expenses:		
Program Services:		
Agriculture and Food Systems	1,010,997	971,203
Community and Economic Development	1,200,544	882,937
Youth Development	2,787,426	2,228,264
Nutrition and Food Safety	2,111,998	2,450,540
Total Program Services	7,110,965	6,532,944
Supporting Services:		
Management and General	927,314	817,694
Total Expenses	8,038,279	7,350,638
Change in Net Assets Without Donor Restrictions	487,182	619,034
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Contributions	144,189	97,689
Unrealized Gain on Investments	10,463	0
Net Assets Released from Restrictions	(36,024)	(148,457)
Change in Net Assets With Donor Restrictions	118,628	(50,768)
CHANGE IN TOTAL NET ASSETS	605,810	568,266
NET ASSETS		
Balance, Beginning of Year	4,599,051	4,030,785
Balance, End of Year	$ 5,204,861	$ 4,599,051

See notes to financial statements.

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended December 31, 2025 with Comparative Totals for Year Ended December 31, 2024

	Program Services					Supporting Services	Total	
	Agriculture and Food Systems	Community and Economic Development	Youth Development	Nutrition and Food Safety	Total	Management and General	2025	2024
Salaries	$ 478,903	$ 549,347	$ 1,376,387	$ 774,810	$ 3,179,447	$ 478,733	$ 3,658,180	$ 3,263,336
In-Kind Payroll Taxes and Fringe Benefits	370,562	290,026	893,018	418,644	1,972,250	289,505	2,261,755	2,114,946
Unemployment Insurance	2,397	601	2,919	1,361	7,278	191	7,469	6,805
Workers' Compensation Insurance	4,613	3,356	11,979	5,818	25,766	2,197	27,963	19,321
Staff Development	20,086	8,043	29,756	19,594	77,479	6,264	83,743	55,614
Awards and Prizes	152	6,850	11,767	258	19,027	6,460	25,487	22,425
Telephone	4,621	3,307	13,193	10,910	32,031	5,849	37,880	39,783
Postage	2,720	4,314	26,273	5,837	39,144	1,219	40,363	33,570
Supplies	2,278	1,162	85,235	3,706	92,381	11,560	103,941	81,914
Insurance	2,666	3,022	9,124	5,213	20,025	4,138	24,163	20,491
Rent - Building	14,928	11,096	32,458	24,516	82,998	11,968	94,966	95,702
Equipment Leases	313	0	4,342	379	5,034	3,452	8,486	9,412
Travel and Mileage Reimbursement	15,197	9,140	35,723	35,645	95,705	14,243	109,948	94,454
Small Equipment	9,306	9,860	11,503	8,065	38,734	8,058	46,792	51,386
Printing and Publications	2,305	3,453	21,260	8,320	35,338	4,112	39,450	35,002
Publicity and Advertising	33,621	59,559	30,128	23,753	147,061	25,755	172,816	163,597
Conferences and Conventions	7,754	18,314	24,676	1,596	52,340	16,831	69,171	42,233
Program Participation	8,141	2,769	39	500,371	511,320	0	511,320	505,352
Association and SBN Services	12,095	8,813	27,611	15,268	63,787	9,556	73,343	64,587
Teaching and Classroom Supplies	2,365	8,294	51,386	28,943	90,988	177	91,165	78,287
Miscellaneous	1,040	58	4,002	0	5,100	9,730	14,830	38,938
Contracted Services	13,070	198,384	43,477	195,150	450,081	6,561	456,642	455,914
Professional Fees	0	0	6,780	13,720	20,500	0	20,500	19,500
Fees, Licenses and Memberships	1,864	776	34,390	10,121	47,151	4,313	51,464	30,296
Depreciation	0	0	0	0	0	6,442	6,442	7,773
TOTAL FUNCTIONAL EXPENSES	$ 1,010,997	$ 1,200,544	$ 2,787,426	$ 2,111,998	$ 7,110,965	$ 927,314	$ 8,038,279	$ 7,350,638

See notes to financial statements.

STATEMENT OF FUNCTIONAL EXPENSES
Year Ended December 31, 2024

	Program Services					Supporting Services	
	Agriculture and Food Systems	Community and Economic Development	Youth Development	Nutrition and Food Safety	Total	Management and General	Total
Salaries	$ 448,659	$ 453,592	$ 1,116,929	$ 842,699	$ 2,861,879	$ 401,457	$ 3,263,336
In-Kind Payroll Taxes and Fringe Benefits	358,172	246,193	761,320	493,829	1,859,514	255,432	2,114,946
Unemployment Insurance	2,166	542	2,224	1,084	6,016	789	6,805
Workers' Compensation Insurance	3,285	2,126	6,569	4,395	16,375	2,946	19,321
Staff Development	12,839	6,311	20,411	8,525	48,086	7,528	55,614
Awards and Prizes	97	3,610	10,439	785	14,931	7,494	22,425
Telephone	5,378	3,571	12,225	11,936	33,110	6,673	39,783
Postage	3,049	1,388	22,689	5,170	32,296	1,274	33,570
Supplies	2,966	894	63,164	2,327	69,351	12,563	81,914
Insurance	2,434	2,434	7,217	5,016	17,101	3,390	20,491
Rent - Building	16,569	11,046	31,298	23,902	82,815	12,887	95,702
Equipment Leases	323	0	646	428	1,397	8,015	9,412
Travel and Mileage Reimbursement	14,916	6,953	25,961	43,759	91,589	2,865	94,454
Small Equipment	8,036	3,794	14,469	10,148	36,447	14,939	51,386
Printing and Publications	3,696	4,176	10,927	13,079	31,878	3,124	35,002
Publicity and Advertising	47,019	5,101	27,249	62,311	141,680	21,917	163,597
Conferences and Conventions	3,846	7,850	15,442	1,440	28,578	13,655	42,233
Program Participation	7,130	2,493	0	495,729	505,352	0	505,352
Association and SBN Services	10,843	7,378	21,824	14,328	54,373	10,214	64,587
Teaching and Classroom Supplies	4,025	5,110	20,386	48,736	78,257	30	78,287
Miscellaneous	1,553	29,179	1,164	1,196	33,092	5,846	38,938
Contracted Services	12,666	78,422	7,605	343,779	442,472	13,442	455,914
Professional Fees	0	0	5,950	13,550	19,500	0	19,500
Fees, Licenses and Memberships	1,536	774	22,156	2,389	26,855	3,441	30,296
Depreciation	0	0	0	0	0	7,773	7,773
TOTAL FUNCTIONAL EXPENSES	$ 971,203	$ 882,937	$ 2,228,264	$ 2,450,540	$ 6,532,944	$ 817,694	$ 7,350,638

See notes to financial statements.

STATEMENTS OF CASH FLOWS
Years Ended December 31, 2025 and 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Total Net Assets	$ 605,810	$ 568,266
Adjustments to Reconcile Change in Total Net Assets to Net Cash Provided By Operating Activities:		
Reduction in the Carrying Amount of the Right-of-Use Assets - Operating Leases	85,972	83,590
Depreciation Expense	6,442	7,773
Unrealized (Gain) Loss on Investments	(14,868)	1,620
(Increase) Decrease in Operating Assets:		
Government Support and Other Receivables	(259,057)	(38,320)
Other Current Assets	(4,897)	(7,934)
Deposits	(30,035)	(9,806)
Increase (Decrease) in Operating Liabilities:		
Accounts Payable	26,934	36,493
Accounts Payable - Related Party	28,908	(46,204)
Accrued Liabilities	14,742	23,995
Refundable Advances	(102,877)	227,760
Operating Lease Liabilities	(85,971)	(83,590)
Net Cash Provided By Operating Activities	271,103	763,643
CASH FLOWS FROM INVESTING ACTIVITIES		
Net Proceeds from (Purchases of) Investments	90,654	(3,948)
Net Cash Provided By (Used In) Investing Activities	90,654	(3,948)
Net Change in Cash	361,757	759,695
Cash, Beginning of Year	3,802,559	3,042,864
Cash, End of Year	$ 4,164,316	$ 3,802,559
SCHEDULE OF NONCASH INVESTING AND FINANCING ACTIVITIES		
Right-of-Use Assets - Operating Leases Incurred with Operating Lease Liabilities	$ 0	$ 77,206

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS
December 31, 2025 and 2024

NOTE 1 – NATURE OF OPERATIONS

Cornell Cooperative Extension Association of Oneida County (the Association) is a subordinate governmental agency consisting of an unincorporated organization of residents of Oneida County in cooperation with Cornell University and the United States Department of Agriculture, and in accordance with subdivision 8(b) of Section 224 of NYS County Law, as amended.

The Association was formed to identify and find solutions to improve homes, families, farms, businesses and communities through education and research. The Association cooperates fully with Cornell University to provide the residents of Oneida County with the educational programs of the New York State Colleges of Agriculture, Life Sciences and Human Ecology and subjects relating thereto. The Association's major program areas are Agriculture and Food Systems, Community and Economic Development, Youth Development, and Nutrition and Food Safety.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Association's financial statements have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Financial Statement Presentation

The Association's financial statements have been prepared in accordance with U.S. generally accepted accounting principles, which require the Association to report information regarding its financial position and activities according to the following net asset classifications:

> **Net assets without donor restrictions**: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Association. These net assets may be used at the discretion of the Association's management and the board of directors. See Note 7.
>
> **Net assets with donor restrictions**: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Association or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated that the funds be maintained in perpetuity. As of December 31, 2025 and 2024, there were no donor restrictions that are perpetual in nature. See Note 7.

NOTES TO FINANCIAL STATEMENTS
December 31, 2025 and 2024

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES – Continued

Cash and Cash Equivalents

The Association considers all bank demand deposit accounts, money market accounts, and all highly liquid investments purchased with maturities of three months or less to be cash equivalents. There were no cash equivalents as of December 31, 2025 and 2024.

The Association maintains its cash in bank accounts, which at times, may exceed federally insured limits. The Association has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk with respect to cash.

Investments

Investments are stated at fair value. Fair value is determined principally on the basis of quoted market prices. Investment income or loss (including realized and unrealized gains and losses on investments, interest and dividends) is included in the net change in net assets.

Deposits

Cornell University offers designated services to the Association, including covering the salaries of the Association's employees. The Association reimburses Cornell University for these payments. Additionally, to support Cornell University's cash flow, the Association is required to maintain a non-interest-bearing deposit with Cornell University. The deposit amount is determined annually.

Property and Equipment

Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. It was the Association's policy to capitalize expenditures for these items equal to or in excess of $5,000. Depreciation is computed using the straight-line method over the estimated economic useful lives of the assets. When property and equipment are retired or otherwise disposed of, the related costs and accumulated depreciation are removed from the accounts and any gain or loss is recorded in the statements of activities. Expenditures for repairs and maintenance not considered to substantially lengthen property lives are charged to expense as incurred.

NOTES TO FINANCIAL STATEMENTS
December 31, 2025 and 2024

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES – Continued

Property and Equipment – Continued

The components of property and equipment as of December 31 were as follows:

	2025	2024
Building Improvements	$ 65,649	$ 65,649
Furniture, Computers, and Equipment	62,661	62,661
	128,310	128,310
Less: Accumulated Depreciation	71,282	64,840
Net Property and Equipment	$ 57,028	$ 63,470

Impairment of Long-Lived Assets

The Association reviews long-lived assets, including property and equipment, for impairment whenever events or changes in business circumstances indicate that the carrying amount of an asset may not he fully recovered. An impairment loss would be recognized when the estimated future cash flows from the use of the asset are less than the carrying amount of that asset. The Association has determined that no impairment existed as of December 31, 2025 and 2024.

Accrued Vacation

Complying with policies established by Cornell University, an accrual for paid vacation earned but not taken at the statements of financial position date is recorded. Vacation accrual commences with the first day of continuous employment, and the maximum accrual of paid vacation may not exceed 10 days, unless approved by the board. The accrued vacation amounted to $90,158 and $84,511 at December 31, 2025 and 2024, respectively and is included in accrued liabilities in the statements of financial position.

Refundable Advances

Assets received from conditional government support and contributions are accounted for as a refundable advance until the conditions have been substantially met.

NOTES TO FINANCIAL STATEMENTS
December 31, 2025 and 2024

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES – Continued

Program Service Fees

The Association charges clients a fee based on the nature of the service provided. These amounts are due from clients, local governments, and Cornell University. Clients are charged the day the service is provided or over time on a straight-line basis as indicated within the agreement. The Association utilizes the portfolio approach practical expedient for contracts related to fees for services. The Association accounts for contracts within each portfolio as a collective group, rather than individual contracts, based on the payment pattern expected in each portfolio category and the similar nature and characteristic of the clients within each portfolio. Revenue is recognized at a single point in time as performance obligations are satisfied. Revenue is reported at the estimated realizable amounts from clients.

Contributions

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received, which is then treated as cost. Contributions are reported as with donor restriction if they are received with donor stipulations that limit the use of the donated assets.

Contributions are considered available for general use unless specifically restricted by the donor and are recorded when received. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Donor restricted contributions whose restrictions are met within the same year as received are reflected as contributions without donor restriction in the accompanying financial statements.

Nonfinancial Contributions

Nonfinancial contributions include in-kind payroll taxes and fringe benefits, which are recorded at their fair market value. The valuation is determined by applying a percentage set by New York State for fringe benefits and multiplying that rate by the relevant salary expenses. In-kind fringe benefits are recognized as both revenue and expenses.

No amounts have been reflected in the statements for donated services, as they do not meet the requirements for recognition; however, a substantial number of volunteers have donated significant amounts of their time to program services.

NOTES TO FINANCIAL STATEMENTS
December 31, 2025 and 2024

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES – Continued

Leases

The Association determines if an arrangement is or contains a lease at inception. Leases are included as right-of-use ("ROU") assets and lease liabilities in the statements of financial position. ROU assets and lease liabilities reflect the present value of the future minimum lease payments over the lease term. In determining the present value of lease payments, the Association uses a risk free rate of a period comparable with that of the lease term. The Association does not report ROU assets and lease liabilities for its short-term leases (leases with a term of 12 months or less) or those leases with a present value of the lease payments less than $5,000. Operating lease expense is recognized on a straight-line basis over the expected lease term. Operating variable lease payments are expensed as incurred.

Functional Allocation of Expenses

The costs of providing various programs and activities have been summarized on a functional basis in the statements of activities and statements of functional expenses. Management and general expenses are allocated to the various programs in the form of internal charges based on space occupied, time expended, budgeted allowable share of overhead, etc.

Income Tax Status

The Association is a not-for-profit corporation as described in Section 501(c)(3) of the Internal Revenue Code (Code) and is exempt from federal income taxes on related income pursuant to Section 501(a) of the Code. The Association is part of a group tax exemption with Cornell University. Accordingly, no provision for federal income taxes is required in the financial statements. Management is unaware of any unrelated activities that may be subject to unrelated business income tax or any activities that would jeopardize the Association's exempt status.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Subsequent Events

Management has evaluated subsequent events through June 25, 2026, which is the date the financial statements were available to be issued.

NOTES TO FINANCIAL STATEMENTS
December 31, 2025 and 2024

NOTE 3 – LIQUIDITY AND AVAILABILITY

The Association's financial assets, reduced by amounts that are not available to meet general expenditures within one year of the statements of financial position date because of board or donor restrictions, consist of the following as of December 31:

	2025	2024
Financial Assets:		
Cash	$ 4,164,316	$ 3,802,559
Government Support and Other Receivables	1,326,868	1,067,811
Investments	117,741	193,527
Deposits	276,547	246,512
Total Financial Assets	5,885,472	5,310,409
Financial Assets Not Available Within One Year:		
Board Designated Net Assets	(2,167,477)	(2,254,632)
Net Assets With Donor Restrictions	(195,244)	(76,616)
Total Financial Assets Not Available Within One Year	(2,362,721)	(2,331,248)
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	$ 3,522,751	$ 2,979,161

The Association has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. If deemed necessary, the board of directors can release net assets from board designation. As more fully described in Note 9, the Association has a line of credit which can be drawn upon as needed.

NOTES TO FINANCIAL STATEMENTS
December 31, 2025 and 2024

NOTE 4 – PROGRAM SERVICE FEES

Program service fees by payor for the years ended December 31 were:

	2025		2024	
Cornell Extensions	$ 177,539	81%	$ 117,375	72%
Other	41,707	19%	48,807	28%
Total	$ 219,246	100%	$ 166,182	100%

NOTE 5 – GOVERNMENT SUPPORT AND CONTRIBUTIONS

Government support and other receivables consists mainly of support from government agencies and other donors that has not been received by year-end. The Association reviews the collectability of the receivables on a monthly basis and has determined that no reserve for doubtful accounts needs to be established. If amounts become uncollectable, they will be charged to operations when that determination is made. The government support and other receivables are due within the next year.

The Association has approximately $12,000,000 and $14,000,000 remaining on executed conditional federal and state grants as of December 31, 2025 and 2024, respectively. These balances are not recognized as assets and will be recognized as revenue as the conditions of the agreement are met.

Significant program budget cuts by government agencies could have a potential impact on the funding of program services.

NOTES TO FINANCIAL STATEMENTS
December 31, 2025 and 2024

NOTE 6 – INVESTMENTS

Guidance provided by the FASB defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. When measuring fair value, a fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Inputs are broadly defined as assumptions market participants would use in pricing an asset or liability. The three levels of the fair value hierarchy are described below:

- ***Level 1*** – Quoted prices in active markets for identical assets or liabilities.

- ***Level 2*** – Observable inputs other than quoted prices included in Level 1, such as quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

- ***Level 3*** – Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. This includes certain pricing models, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

Following is a description of the valuation methodologies used for investments measured at fair value:

- ***Cash and Cash Equivalents*** – Valued at carrying cost, which approximates fair value (Level 1 inputs).

- ***Mutual Funds*** – Valued at quoted net asset values of the shares held on the last business day of the fiscal year (Level 1 inputs).

- ***NYS 4-H Investments*** – Fair value of investments was determined by the New York State 4-H Foundation based on the market value of the underlying investments (Level 3 inputs).

NOTES TO FINANCIAL STATEMENTS
December 31, 2025 and 2024

NOTE 6 – INVESTMENTS – Continued

Investments measured at fair value on a recurring basis are summarized below by input level:

Fair Value Investments at December 31, 2025

	Level 1	Level 2	Level 3	Total
Cash and Cash Equivalents	$ 11,474	$ 0	$ 0	$ 11,474
Mutual Funds - Money Market	47,365	0	0	47,365
Mutual Funds - Government	58,902	0	0	58,902
Total Investments	$ 117,741	$ 0	$ 0	$ 117,741

Fair Value Investments at December 31, 2024

	Level 1	Level 2	Level 3	Total
Cash and Cash Equivalents	$ 11,471	$ 0	$ 0	$ 11,471
Mutual Funds - Money Market	45,598	0	0	45,598
Mutual Funds - Government	55,092	0	0	55,092
NYS 4-H Investments	0	0	81,366	81,366
Total Investments	$ 112,161	$ 0	$ 81,366	$ 193,527

The Association previously held funds with the New York State 4-H Foundation. During the year ended December 31, 2025, the funds were liquidated and distributed to the Association at amounts approximating fair value. The change in Level 3 investments during the year is due to the liquidation of these funds.

NOTES TO FINANCIAL STATEMENTS
December 31, 2025 and 2024

NOTE 7 – NET ASSETS

As of December 31, the categorization of net assets is as follows:

	2025	2024
NET ASSETS WITHOUT DONOR RESTRICTIONS		
Undesignated Net Assets	$ 2,842,140	$ 2,267,803
Board Designated Funds:		
General	1,091,547	1,123,673
Agriculture and Food Systems	32,542	29,878
Community and Economic Development	72,987	43,969
Youth Development	705,543	805,382
Nutrition and Food Safety	2,830	3,260
Association	205,000	185,000
Plant	57,028	63,470
Total Board Designated Net Assets	2,167,477	2,254,632
Total Net Assets Without Donor Restrictions	$ 5,009,617	$ 4,522,435
NET ASSETS WITH DONOR RESTRICTIONS		
Harvey B. Bowman Estate Fund	$ 73,935	$ 63,472
Animal Science	2,500	2,500
Mother Cabrini Health Care Foundation:		
Project THRIVE	109,795	0
OCPM - M&T Grant	518	2,650
CF EWPH 2P Food Boxes	0	60
Dairy AG in Classroom	2,199	3,902
Luppino Scholarship	1,014	514
TC Clover	2,890	1,125
AFT Regional Navigator	2,393	2,393
Total Net Assets With Donor Restrictions	$ 195,244	$ 76,616

NOTES TO FINANCIAL STATEMENTS
December 31, 2025 and 2024

NOTE 8 – RELATED PARTY TRANSACTIONS

Cornell University

The Association has established a cooperative management agreement with Cornell University, which acts as the designated agent of the State of New York. Under this agreement, Cornell University is responsible for program and staff supervision and assists in planning, development, and overall operation of the Association. They offer guidance on business management, facilitate recruitment of educators, and certify state fund expenditures within Oneida County. Cornell University also recommends qualified candidates for staff positions within the Association.

In return, the Association is committed to implementing personnel policies for educators and staff recommended by Cornell University, providing bonds for officers and employees, maintaining adequate liability insurance, following financial management policies set by Cornell University, and reimbursing Cornell University for unemployment insurance and Association services. Additionally, Cornell University manages payroll, payroll taxes, fringe benefits, unemployment insurance, and association services, with the Association making monthly transfers to cover these costs. Billing for the previous month's expenditures on behalf of the Association is handled by Cornell University. The following is a summary of transactions and balances as of December 31:

	2025	2024
Grant and Program Service Fee Revenue	$ 225,007	$ 189,546
Salaries Reimbursed	$ 3,658,180	$ 3,263,336
In-Kind Payroll Taxes and Fringe Benefits	$ 2,261,755	$ 2,114,946
Unemployment Insurance/Association Services/ Shared Business Network Services	$ 80,812	$ 71,392
Accounts Payable	$ 284,815	$ 255,907

Cooperative Extension Shared Business Network Agreement

The Association has entered into separate agreements with other Cooperative Extensions to provide IT, Human Resource and finance support. Under the terms of the agreements, which are renewed annually, the Association is paid based on an approved formula. As of December 31, 2025 and 2024, the Association had recognized income of $177,539 and $117,375, respectively, included in program service fees on the statements of activities.

NOTES TO FINANCIAL STATEMENTS
December 31, 2025 and 2024

NOTE 9 – LINE OF CREDIT

As of December 31, 2025 and 2024, the Association had an available line of credit of $750,000. Interest is charged at the prime rate and secured by the assets of the Association. The line of credit is due to mature on July 31, 2026. The prime rate was 6.75% and 7.5% for the years ending December 31, 2025 and 2024, respectively. No amounts were outstanding on the line of credit as of December 31, 2025 and 2024.

NOTE 10 – EMPLOYEE BENEFITS

Retirement Plans

The Association participates in the New York State and Local Employees' Retirement System (NYSERS) and the Federal Employees' Retirement System (FERS). Cooperative Extension agents participate in the FERS and all other staff participates in the NYSERS. These systems are cost sharing multiple-employer, public employee retirement systems. The systems offer a wide range of plans and benefits which are related to years of service and final average salary, vesting of retirement benefits, death and disability.

The payroll for employees covered by the systems is aggregated and reported with the payroll of Cornell University and all other Cooperative Extension Associations of New York State. Separate payroll calculations for the pension plans of the Cooperative Extension Associations are not maintained by Cornell University. For a more detailed explanation, refer to the plan's Summary Plan Description.

Health Insurance and Other Benefits

The Association provides health care cost assistance and life insurance to all of its eligible employees. Employees may elect to participate in the Association's plan, which sponsors an indemnity health insurance plan or health maintenance association and life insurance coverage.

NOTE 11 – LEASES

The Association leases office space under an agreement originally effective January 1, 2018 through December 31, 2022, with two five-year renewal options. The first renewal option was exercised, and the lease was further extended for one year in 2024. The Association also leases kitchen space on a month-to-month basis and office equipment under leases expiring through September 2028 with monthly payments of $780.

NOTES TO FINANCIAL STATEMENTS
December 31, 2025 and 2024

NOTE 11 – LEASES – Continued

The weighted average discount rate applied to calculate operate lease liabilities for the years ended December 31, 2025 and 2024 was 3.93%. The weighted-average remaining lease term was approximately 2.98 years and 3.98 years as of December 31, 2025 and 2024, respectively. Cash paid for lease expense was $103,206 and $104,870 for the years ending December 31, 2025 and 2024, respectively.

The following is a summary of lease cost for the years ended December 31:

Lease Cost	Classification	2025	2024
Operating Lease - Rent	Rent - Building	$ 92,052	$ 92,052
Short-Term Lease - Rent	Rent - Building	2,914	3,650
Total Rent - Building		94,966	95,702
Operating Lease - Equipment	Equipment Leases	6,833	7,757
Variable Lease - Equipment	Equipment Leases	1,653	1,655
Total Equipment Leases		8,486	9,412
Total Lease Expense		$ 103,452	$ 105,114

Future minimum lease payments and reconciliation to the statements of financial position as of December 31, 2025, are as follows:

2026	$ 98,640
2027	98,640
2028	96,258
Total Future Undiscounted Lease Payments	293,538
Less: Imputed Interest	16,883
Present Value of Lease Liabilities	276,655
Less: Current Portion	89,403
Total Long-Term Lease Liabilities	$ 187,252

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2025

Federal Grantor/Pass Through Grantor/ Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Assistance Listing Number	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Rural Business Development Grant		10.351	$ 5,923
Farmer's Market and Local Food Promotion Program		10.175	55,566
Passed-Through New York State Department of Agriculture & Markets: Pandemic Relief Activities - Local Food Purchase Agreement with States, Tribes, and Local Governments	T00363GG-3000000	10.182	45,887
Passed-Through University of Vermont & State Agricultural College: Sustainable Agriculture Research and Education	2022-38640-37489	10.215	20,829
SNAP Cluster: Passed-Through New York State Office of Temporary and Disability Assistance: State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	C00040GM-3410000	10.561	771,007
Passed-Through New York State Department of Health: State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	C37406GG-3450000	10.561	222,221
Total SNAP Custer			993,228
Passed-Through New York State Department of Health: Child and Adult Care Food Program	02904	10.558	546,939
Total U.S. Department of Agriculture			1,668,372

See notes to schedule of expenditures of federal awards.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2025

Federal Grantor/Pass Through Grantor/ Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Assistance Listing Number	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed-Through Texas A&M Agrilife Research			
Cancer Detection and Diagnosis Research	R01CA230738	93.394	1,312
Passed-Through County of Herkimer:			
Substance Abuse and Mental Health Services Projects of Regional and National Significance	221	93.243	35,848
Total U.S. Department of Health and Human Services			37,160
U.S. DEPARTMENT OF TREASURY			
Passed-Through County of Oneida:			
Coronavirus State and Local Fiscal Recovery Funds	ARPA	21.027	78,738
Total U.S. Department of Treasury			78,738
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 1,784,270

See notes to schedule of expenditures of federal awards.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2025

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award activity of Cornell Cooperative Extension Association of Oneida County under programs of the federal government for the year ended December 31, 2025. The information in this schedule is presented in accordance with the 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). Because the schedule presents only a selected portion of the operations of Cornell Cooperative Extension Association of Oneida County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Association.

NOTE 2 – BASIS OF ACCOUNTING

The amounts reported in the schedule of expenditures of federal awards are recorded using the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursements. Therefore, some amounts presented in this schedule may differ from the amounts presented in, or used in the preparation 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 date presented. Cornell Cooperative Extension Association of Oneida County has elected not to use the 15-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 – SUBRECIPIENTS

The Association did not pass any federal funds to subrecipients for the year ended December 31, 2025.

Dermody, Burke & Brown, CPAs, LLC

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 DIRECTORS
CORNELL COOPERATIVE EXTENSION
ASSOCIATION OF ONEIDA COUNTY

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 **CORNELL COOPERATIVE EXTENSION ASSOCIATION OF ONEIDA COUNTY**, which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 25, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Cornell Cooperative Extension Association of Oneida 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Cornell Cooperative Extension Association of Oneida County's internal control. Accordingly, we do not express an opinion on the effectiveness of Cornell Cooperative Extension Association of Oneida 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.

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Report on Internal Control Over Financial Reporting – Continued

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 were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cornell Cooperative Extension Association of Oneida 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 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 Cornell Cooperative Extension Association of Oneida County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Cornell Cooperative Extension Association of Oneida County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dermody, Burke & Brown

DERMODY, BURKE & BROWN, CPAs, LLC

Syracuse, NY

June 25, 2026

Dermody, Burke & Brown, CPAs, LLC

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

BOARD OF DIRECTORS
CORNELL COOPERATIVE EXTENSION
ASSOCIATION OF ONEIDA COUNTY

Report on Compliance for Its Major Federal Program

Opinion on Each Major Federal Program

We have audited **CORNELL COOPERATIVE EXTENSION ASSOCIATION OF ONEIDA COUNTY'S** compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on Cornell Cooperative Extension Association of Oneida County's major federal program for the year ended December 31, 2025. Cornell Cooperative Extension Association of Oneida County's major federal program is identified in the summary of audit results section of the accompanying schedule of findings and questioned costs.

In our opinion, Cornell Cooperative Extension Association of Oneida County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2025.

Basis for Opinion on Its Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Cornell Cooperative Extension Association of Oneida County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for its major federal program. Our audit does not provide a legal determination of Cornell Cooperative Extension Association of Oneida County's compliance with the compliance requirements referred to above.

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Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Cornell Cooperative Extension Association of Oneida County's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Cornell Cooperative Extension Association of Oneida County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Cornell Cooperative Extension Association of Oneida County's compliance with the requirements of its major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Cornell Cooperative Extension Association of Oneida County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Cornell Cooperative Extension Association of Oneida County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Cornell Cooperative Extension Association of Oneida County's internal control over compliance. Accordingly, no such opinion is expressed.

Auditors' Responsibilities for the Audit of Compliance – Continued

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of this Report

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Dermody, Burke & Brown

DERMODY, BURKE & BROWN, CPAs, LLC

Syracuse, NY

June 25, 2026

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2025

SECTION 1 - SUMMARY OF AUDIT RESULTS

A. Type of Auditors' Report Issued	Unmodified			
B. Internal Control Over Financial Reporting:				
• Material Weakness(es) Identified?		Yes	X	No
• Significant Deficiency(ies) Identified?		Yes	X	No
C. Noncompliance Material to Financial Statements Noted?		Yes	X	No
D. Internal Control Over Major Programs:				
• Material Weakness(es) Identified?		Yes	X	No
• Significant Deficiency(ies) Identified?		Yes	X	No
E. Type of Auditors' Report Issued on Compliance for Major Programs	Unmodified			
F. Any Audit Findings Disclosed that are Required to be Reported in Accordance with 2 CFR Section 200.516(a)?		Yes	X	No
G. Identification of Major Program: SNAP Cluster - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Federal Assistance Listing Number 10.561				
H. Dollar Threshold Used to Distinguish Between Type A and Type B Programs:	$1,000,000			
I. Auditee Qualified as a Low-Risk Auditee?	X	Yes		No

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2025

SECTION II - FINDINGS - FINANCIAL STATEMENT AUDIT

None

SECTION III - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM

None

SECTION IV - SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND CORRECTIVE ACTION

The audit for the year ended December 31, 2024 disclosed no findings that were required to be reported under Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.* Due to there being no audit findings in the current year or prior year, there is no corrective action plan to report.