



**Tioga County Industrial Development Agency
June 5, 2019 • 4:30pm•
Ronald E. Dougherty County Office Building
56 Main Street, Owego, NY 13827
Agenda**

Call to Order and Introductions

Attendance

IDA Board Members

Roll Call: R. Kelsey, J. Ceccherelli T. Monell, A. Gowan, K. Gillette

Absent:

Excused: M. Sauerbrey

Guests: C. Curtis, C. Haskell, L. Tinney

Privilege of the Floor:

Approval of Minutes:

A. [May 1, 2019 Regular Meeting Minutes](#)

Financials

A. [Balance Sheet](#)

B. [Profit & Loss](#)

C. [Transaction Detail; Cash Accounts Only](#)

New Business: C. Curtis

A. NYS Senate Investigations and Government Operations Committee
[Information and Document Request](#)

B. Sexual Harassment Prevention Training

C. [Resolution Recognizing K. Dougherty](#)

D. Name Vice Chair

E. IDA Board Member; Considering Candidates

F. Water Issues on Southside Drive

G. Z. Baker Resignation; Agriculture Development Specialist

H. Easement Request

1. [Proposed Location](#)

2. [Overhead Pole Example](#)

Old Business: C. Curtis

A. Public Authority Accountability Act (PAAA)



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

1. Audit Committee Report: R. Kelsey, A. Gowan
 - a. Bonadio & Co., LLP response to depreciation schedule omission
 - b. Audit RFP
 - c. NYS Comptroller Audit In Progress
- B. 96 Smith Creek Road Demolition Update
- C. C. Haskell and C. Curtis completed SUNY Broome QuikBooks continuing education course
- D. V&S New York Galvanizing LLC; Capital Assistance Application

ED&P Update: L. Tinney

PILOT Updates: C. Curtis

- A. Sanmina
 1. Corrected PILOT Disbursed
 2. PILOT Closed; Real Property received notification parcels are taxable

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

Next Meeting: Wednesday July 3, 2019

Adjournment

Tioga County Industrial Development Agency

May 1, 2019 • 4:30 p.m. • Ronald E. Dougherty County Office Building

56 Main Street, Owego, NY 13827

DRAFT

Regular Meeting Minutes

- I. **Call to Order and Introductions** – Chairman R. Kelsey called the meeting to order at 4:32 p.m.
- II. **Attendance**
IDA Board Members:
A. Roll Call: R. Kelsey, A. Gowan, J. Ceccherelli, M. Sauerbrey, T. Monell (*arrived @ 4:37 p.m.*)
B. Absent:
C. Excused: K. Gillette
Guests: C. Curtis, L. Tinney, J. Meagher, M. Freeze (*departed @ 5:00 p.m.*),
C. Haskell (*arrived @ 5:00 p.m.*)
- III. **Privilege of the Floor** – None
- IV. **Approval of Minutes**
A. April 3, 2019 Regular Meeting Minutes
Motion to approve April 3, 2019 regular meeting minutes, as written.
(M. Sauerbrey, A. Gowan)
- | | |
|----------------|--------------------|
| Aye – 4 | Abstain – 0 |
| No – 0 | Carried |
- V. **Financials** – C. Curtis reported the 2018 depreciation schedule is now entered in QuickBooks. Chair Kelsey and A. Gowan asked C. Curtis to address Bonadio & Co., LLP regarding same, as the auditors did not list this as a misstatement.
- A. Balance Sheet
B. Profit & Loss
C. Transaction Detail; Cash Accounts Only
Motion to acknowledge financials, as presented. (A. Gowan, M. Sauerbrey)
- | | |
|----------------|--------------------|
| Aye – 5 | Abstain – 0 |
| No – 0 | Carried |

VI. New Business: C. Curtis

- A. NYS Legislation: Live Stream Meetings – Chair Kelsey reported TCIDA meetings have always been an open forum, but people rarely attend and self-interest groups will not attend the meeting but will ridicule. Chair Kelsey further stated Board members are serving appointed positions as volunteers without compensation and this Legislation will make it harder to obtain volunteers. Chair Kelsey proposed sending a letter of opposition to State and Federal representations and M. Sauerbrey concurred.
- B. K. Dougherty Resignation – Chair Kelsey reported K. Dougherty submitted his letter of resignation effective immediately, but may potentially continue to serve on the TCIDA Loan Committee. The TCIDA Board expressed sincere gratitude for K. Dougherty’s contributions over the years.
1. Solicitation for New Members – Chair Kelsey invited the Board to forward suggestions for new board members to C. Curtis. M. Sauerbrey suggested a forward thinking business-minded individual to represent Spencer, Waverly, Richford, Berkshire, or Newark Valley.

VII. Old Business: C. Curtis

- A. Public Authority Accountability Act (PAAA)
1. Audit Committee Report: R. Kelsey, A. Gowan, K. Dougherty
 - a. 2018 Year-End Audit: C. Curtis shared the TCIDA Management Response Letter submitted to Bonadio & Co., LLP.
 - b. NYS Comptroller Audit – C. Curtis reported the audit is in progress and seems to be going well. C. Curtis informed the Board that each member should have received a conflict of interest form to complete and submit to the NYS Comptroller. Chair Kelsey reported an auditor acknowledged C. Curtis has been very helpful and L. Tinney has been very knowledgeable.
- B. ED&P Update: L. Tinney provided the following update to the IDA Board:
- ✓ Housing/Community Development Strategic Plan will be shared on May 8, 2019.
 - ✓ Workforce Development Pipeline Study is near completion.
 - ✓ Employment of a Community Development Specialist is moving forward.
 - ✓ TEAM Tioga is proactively developing plans for DRI projects in anticipation of DRI award.
 - ✓ CFA season opened May 1, 2019 and TEAM Tioga is seeking to assist projects with CFA applications.
 - ✓ T. Saraceno is officially working part-time as Land Bank Director.
 - ✓ B. Woodburn is officially Deputy Director of ED&P.

VIII. PILOT Updates: C. Curtis:

- A. Best Buy Sales Tax Exemption – The issuance of sales tax exemption to Best Buy is in progress by IDA Attorney Meagher.

B. Project Steel

1. Utility Cost Estimate –

Motion to move discussion to Executive Session for financial related matters (A. Gowan, R. Kelsey)

Aye – 5 **Abstain – 0**
No – 0 **Carried**

IX. Reports: C. Curtis

A. Railroad Committee Report: T. Monell, K. Gillette, M. Sauerbrey

- a. Income to Date – C. Curtis reported income to date is down from this time last year.
b. Lease Request: Priscilla Carlson – The IDA Board reviewed the request and IDA Attorney Meagher will draft a letter of response to Ms. Carlson for distribution by C. Curtis.

X. Motion to move into Executive Session pursuant to Public Officers Law Section 105 at 5:09 p.m. to discuss financial matters and IDA properties. (M. Sauerbrey, J. Ceccherelli)

Aye – 5 **Abstain – 0**
No – 0 **Carried**

Executive Session adjourned at 5:50 p.m.

Motion to approve lease agreement with Engelbert Farms Organic, LLC for use of a 9.644-acre parcel located on Stanton Hill Road, Town of Nichols, for a period of one year at the lease amount of \$50.00 per acre for an annual sum of \$450.00. (T. Monell, M. Sauerbrey)

Aye – 5 **Abstain – 0**
No – 0 **Carried**

Motion to authorize resolution for sale of 10.59 acres on the IDA-owned E-site property to Home Leasing for \$10,400 subject to minor changes by IDA counsel. (A. Gowan, J. Ceccherelli)

Aye – 5 **Abstain – 0**
No – 0 **Carried**

Motion to grant permission of the dedication and re-naming of the Newark Valley Depot in memory of Ray Shaver, Newark Valley Historical Society member, who was instrumental in the Depot restoration. (R. Kelsey, M. Sauerbrey)

Aye – 5 **Abstain – 0**
No – 0 **Carried**

XI. Other –

- **Housing Study Presentation:** Chair Kelsey reported he is unable to attend the housing strategic plan presentation on May 8, 2019 at 4:30 p.m. at the Tioga Downs County Club and stated he would appreciate having IDA representation at this meeting if a board member was available.

XII. Next Meeting – Wednesday, June 5, 2019, at 4:30 p.m. in the Legislative Conference Room.

XIII. Adjournment –T. Monell motioned to adjourn the meeting at 5:57 p.m.

Respectfully submitted,

Cathy Haskell

IDA Executive Assistant

Tioga County Industrial Development Agency

Balance Sheet

As of May 31, 2019

06/04/19

Accrual Basis

	May 31, 19	May 31, 18	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Restricted Cash Accounts			
Community- Facade Improvement	81,721.63	85,635.37	-3,913.74
CCTC- Industrial Park	11,995.37	11,995.37	0.00
USDA Funds			
CCTC- Loan Loss Reserve	40,431.44	40,412.93	18.51
TSB- IRP 2016 (Formerly IRP 4)	237,574.32	192,504.63	45,069.69
TSB- RBEG	205,579.45	205,522.29	57.16
TSB- marketing	1,477.59	1,477.18	0.41
Total USDA Funds	485,062.80	439,917.03	45,145.77
Total Restricted Cash Accounts	578,779.80	537,547.77	41,232.03
CCTC- CDs			
Land Acquisition (879)	534,542.01	528,439.10	6,102.91
Capital Improvement (284)	315,216.99	310,716.91	4,500.08
Total CCTC- CDs	849,759.00	839,156.01	10,602.99
Temporarily Restricted Cash Acc			
TSB-Owego Gardens	22,661.35	22,168.35	493.00
TSB-Crown Cork and Seal	300,105.67	300,134.21	-28.54
Community- BestBuy PILOT Acct.	570,205.77	570,115.47	90.30
Total Temporarily Restricted Cash Acc	892,972.79	892,418.03	554.76
Unrestricted Cash Accounts			
TSB ICS	2,138,065.11	0.00	2,138,065.11
TSB- checking	343,821.41	617,391.91	-273,570.50
TSB- general fund	125,551.95	1,821,382.24	-1,695,830.29
Total Unrestricted Cash Accounts	2,607,438.47	2,438,774.15	168,664.32
Total Checking/Savings	4,928,950.06	4,707,895.96	221,054.10
Other Current Assets			
Accounts Receivable 1300.01	730,888.89	329,158.69	401,730.20
Allowance for Doubtful Accounts	-35,000.00	-35,000.00	0.00
Commercial Facade Loan Program			
Loan Rec - 2017-01-C	38,750.00	0.00	38,750.00
Loan Rec - 2018-03-C	18,750.00	22,187.50	-3,437.50
Loan Rec - 2018-02-C	2,061.00	3,884.25	-1,823.25
Loan Rec - 2018-01-C	7,320.02	9,450.00	-2,129.98
Loan Rec - 2017-03-C	8,820.00	11,820.00	-3,000.00
Loan Rec - 2017-02-C	28,118.18	31,829.72	-3,711.54
Loan Rec - 2016-03-C	10,938.84	14,220.60	-3,281.76
Loan Rec - 2016-02-C	25,000.16	33,333.44	-8,333.28
Loan Rec - 2016-01-C	5,197.38	7,031.80	-1,834.42
Loan Rec - 2015-06-C	11,707.46	15,731.92	-4,024.46
Loan Rec - 2014-01-C	2,542.90	4,577.38	-2,034.48
Loan Rec - 2015-02-C	0.00	593.96	-593.96
Loan Rec - 2015-05-C	8,984.46	12,875.49	-3,891.03
Total Commercial Facade Loan Program	168,190.40	167,536.06	654.34
IRP 4			
Loan Rec 2018-02-A	8,901.28	0.00	8,901.28
Loan Rec 2018-01-A	67,642.24	71,049.88	-3,407.64
Loan Rec 2017-05-A	14,267.54	19,005.67	-4,738.13
Loan Rec 2017-04-A	36,154.74	38,150.79	-1,996.05
Loan Rec 2017-03-A	16,240.67	18,222.80	-1,982.13
Loan Rec 2017-02-A	68,345.93	84,384.46	-16,038.53
Loan Rec 2017-01-A	20,194.53	22,344.79	-2,150.26
Loan Rec 2016-01-A	17,943.28	25,887.53	-7,944.25
Loan Rec 2015-03-A	4,404.24	7,092.81	-2,688.57
Loan Rec 2013-02-A	-14.16	1,624.06	-1,638.22
Loan Rec 2009-02-A	51,251.58	52,251.58	-1,000.00
Total IRP 4	305,331.87	340,014.37	-34,682.50
IRP 3			
Loan Rec 2013-01-A	0.00	2,247.87	-2,247.87
Loan Rec 2007-08-A	24,469.33	32,009.34	-7,540.01
Total IRP 3	24,469.33	34,257.21	-9,787.88
IRP 2			
Loan Rec 2011-03-A	31,604.49	42,785.71	-11,181.22
Total IRP 2	31,604.49	42,785.71	-11,181.22
Total Other Current Assets	1,225,484.98	878,752.04	346,732.94
Total Current Assets	6,154,435.04	5,586,648.00	567,787.04
Fixed Assets			
Asset WWTP	0.00	2,899,623.29	-2,899,623.29
Land- Mitchell	58,453.51	58,453.51	0.00
Equipment			
2012 computer upgrade	1,436.88	1,436.88	0.00

Tioga County Industrial Development Agency

Balance Sheet

As of May 31, 2019

06/04/19

Accrual Basis

	May 31, 19	May 31, 18	\$ Change
Equipment - Other	264.00	264.00	0.00
Total Equipment	1,700.88	1,700.88	0.00
Land- Cavataio	2,500.00	2,500.00	0.00
Land-general	591,057.05	208,579.24	382,477.81
Land-Louns			
Lopke	8,993.03	8,993.03	0.00
Town of Nichols	20,000.00	20,000.00	0.00
Hess	259,561.43	259,561.43	0.00
Land-Louns - Other	139,612.53	139,612.53	0.00
Total Land-Louns	428,166.99	428,166.99	0.00
Land 434	376,800.36	376,800.36	0.00
Railroad Improvements	1,979,330.50	1,979,330.50	0.00
Z Accumulated Depreciation	-1,175,790.43	-1,154,503.43	-21,287.00
Total Fixed Assets	2,262,218.86	4,800,651.34	-2,538,432.48
TOTAL ASSETS	8,416,653.90	10,387,299.34	-1,970,645.44
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
Accrued Expenses	462,389.00	0.00	462,389.00
2100 - Payroll Liabilities	1,646.82	1,646.82	0.00
PILOT Payments			
Gateway Owego, LLC	1,500.00	0.00	1,500.00
Crown Cork and Seal	299,971.46	300,000.00	-28.54
+ - 231 Main Town/County	-0.01	-0.01	0.00
Owego Gardens	22,627.00	22,134.00	493.00
School - 231 Main Street	0.01	0.00	0.01
Tioga Downs Racetrack	0.00	-0.21	0.21
CNYOG	274,971.49	30,113.46	244,858.03
Best Buy PP	570,000.00	570,000.00	0.00
Rynone	44.08	44.08	0.00
Total PILOT Payments	1,169,114.03	922,291.32	246,822.71
Total Other Current Liabilities	1,633,149.85	923,938.14	709,211.71
Total Current Liabilities	1,633,149.85	923,938.14	709,211.71
Long Term Liabilities			
Loan Pay- IRP 4	232,632.80	242,546.34	-9,913.54
Loan Pay- IRP 3	192,027.10	202,342.67	-10,315.57
Loan Pay- IRP 2	134,427.04	134,427.04	0.00
Loan Pay- IRP 1	69,112.00	69,112.00	0.00
Tioga County HUD prog			
2014-01-A	0.00	-0.39	0.39
Total Tioga County HUD prog	0.00	-0.39	0.39
Total Long Term Liabilities	628,198.94	648,427.66	-20,228.72
Total Liabilities	2,261,348.79	1,572,365.80	688,982.99
Equity			
Board Designated Funds	1,406,302.63	1,406,302.63	0.00
1110 - Retained Earnings	4,770,357.55	5,771,758.35	-1,001,400.80
Net Income	-21,355.07	1,636,872.56	-1,658,227.63
Total Equity	6,155,305.11	8,814,933.54	-2,659,628.43
TOTAL LIABILITIES & EQUITY	8,416,653.90	10,387,299.34	-1,970,645.44

Tioga County Industrial Development Agency

Profit & Loss

06/04/19

January through May 2019

Accrual Basis

	Jan - May 19	Jan - May 18	\$ Change
Ordinary Income/Expense			
Income			
Loan Late Fee 2015-03-A	20.00	0.00	20.00
Loan Interest Income			
IRP 2			
2011-03-A	717.67	947.73	-230.06
Total IRP 2	717.67	947.73	-230.06
IRP 3			
2013-01-A	0.00	70.90	-70.90
2007-08-A	829.53	876.97	-47.44
Total IRP 3	829.53	947.87	-118.34
IRP 4			
2018-02-A	154.46	0.00	154.46
2018-01-A	812.40	850.27	-37.87
2017-04-A	548.66	578.32	-29.66
2017-03-A	175.27	194.50	-19.23
2017-05-A	162.01	216.97	-54.96
2017-01-A	216.50	295.78	-79.28
2017-02-A	606.05	920.09	-314.04
2016-01-A	415.92	579.38	-163.46
2015-03-A	83.76	162.59	-78.83
2013-02-A	0.00	60.43	-60.43
2010-02-A	148.01	0.00	148.01
Total IRP 4	3,323.04	3,858.33	-535.29
Loan Interest Income - Other	304.52	0.00	304.52
Total Loan Interest Income	5,174.76	5,753.93	-579.17
Loan Program Fee			
IRP 4	1,800.00	0.00	1,800.00
Loan Program Fee - Other	0.00	200.00	-200.00
Total Loan Program Fee	1,800.00	200.00	1,600.00
Loan Late Fee			
2018-01-C	5.00	0.00	5.00
2015-03 - 2015-03-A	10.00	30.00	-20.00
Loan Late Fee - Other	0.00	7.08	-7.08
Total Loan Late Fee	15.00	37.08	-22.08
4110 - Grants			
Waverly Trade Center DOT Grant	8,380.00	21,195.00	-12,815.00
4110 - Grants - Other	0.00	1,696,136.00	-1,696,136.00
Total 4110 - Grants	8,380.00	1,717,331.00	-1,708,951.00
Interest Income-			
Interest Income- TSB ICS	7,017.38	0.00	7,017.38
Community- Facade Improvement	11.41	22.95	-11.54
CCTC Loan Loss Reserve Account	6.65	8.48	-1.83
Community- Lounsberry	42.53	47.81	-5.28
TSB- checking	188.01	237.50	-49.49
TSB-general fund	33.02	48.88	-15.86
TSB- IRP 4	22.75	34.49	-11.74
TSB- RBEG	20.51	25.86	-5.35
TSB- marketing	0.15	0.18	-0.03
Total Interest Income-	7,342.41	426.15	6,916.26
Leases/Licenses			
Plexicomm, LLC	200.00	0.00	200.00
RR leases	6,639.00	0.00	6,639.00

Tioga County Industrial Development Agency

Profit & Loss

06/04/19

January through May 2019

Accrual Basis

	Jan - May 19	Jan - May 18	\$ Change
Leases/Licenses - Other	3,414.11	11,298.08	-7,883.97
Total Leases/Licenses	10,253.11	11,298.08	-1,044.97
OHRy freight	32,717.50	64,059.10	-31,341.60
Total OHRy	32,717.50	64,059.10	-31,341.60
4170 · PILOT Program Fees			
V&S NY Galvanizing LLC	84,131.50	0.00	84,131.50
Owego Garden - Home Leasing	2,500.00	0.00	2,500.00
Best Buy	2,500.00	0.00	2,500.00
Total 4170 · PILOT Program Fees	89,131.50	0.00	89,131.50
Total Income	154,834.28	1,799,105.34	-1,644,271.06
Expense			
66900 · Reconciliation Discrepancies	0.00	-0.01	0.01
Grant Expense	0.00	17,595.10	-17,595.10
WWTP Crown Cork and Seal	0.00	-18,633.74	18,633.74
Marketing	0.00	510.38	-510.38
Waverly Trade Center DOT Grant	8,380.00	21,195.00	-12,815.00
Tioga Industrial Park Corporate Drive	0.00	5.00	-5.00
Total Tioga Industrial Park	0.00	5.00	-5.00
Education			
Haskell	139.00	0.00	139.00
Curtis	139.00	0.00	139.00
Education - Other	0.00	3,501.80	-3,501.80
Total Education	278.00	3,501.80	-3,223.80
Loan Admin Fee			
IRP 4	0.00	0.00	0.00
Total Loan Admin Fee	0.00	0.00	0.00
Loan Program Expense	60.00	87.65	-27.65
6120 · Bank Service Charges	45.00	155.20	-110.20
Copies	354.14	288.15	65.99
6160 · Dues and Subscriptions	285.00	960.00	-675.00
E=mt3			
site preparation	0.00	200.00	-200.00
Total E=mt3	0.00	200.00	-200.00
Employee benefit			
IRA Company Match	637.52	840.09	-202.57
IRA	0.00	840.09	-840.09
Total Employee benefit	637.52	1,680.18	-1,042.66
6180 · Insurance			
Travel/Accident (Hartford)	750.00	750.00	0.00
D & O (Philadelphia Ins. Co)	3,292.00	3,287.00	5.00
6190 · Disability (First Rehab Life)	157.04	0.00	157.04
Employee Health (SSA)	1,750.84	0.00	1,750.84
6185 · Property & Liability (Dryden)	9,803.08	12,535.83	-2,732.75
RR Liability (Steadfast)	19,923.84	20,883.84	-960.00
WC (Amtrust)	0.00	-333.00	333.00
Total 6180 · Insurance	35,676.80	37,123.67	-1,446.87
6200 · Interest Expense	2,023.43	4,344.74	-2,321.31

Tioga County Industrial Development Agency

Profit & Loss

06/04/19

January through May 2019

Accrual Basis

	Jan - May 19	Jan - May 18	\$ Change
6240 · Miscellaneous	102.66	0.00	102.66
6550 · Office Supplies			
other	17.50	0.00	17.50
6550 · Office Supplies - Other	112.50	0.00	112.50
Total 6550 · Office Supplies	130.00	0.00	130.00
6560 · Payroll Expenses			
M. Tinney	0.00	1,480.28	-1,480.28
6560 · Payroll Expenses - Other	19,167.62	25,888.83	-6,721.21
Total 6560 · Payroll Expenses	19,167.62	27,369.11	-8,201.49
PILOT Program Expenses			
Distributed Sun	0.00	305.00	-305.00
Total PILOT Program Expenses	0.00	305.00	-305.00
6250 · Postage and Delivery	36.37	72.40	-36.03
6270 · Professional Fees			
Ag Ec Dev Specialist Position	4,131.00	0.00	4,131.00
Administrative Services			
Haskell	3,875.00	4,503.00	-628.00
Tinney	8,500.00	9,000.00	-500.00
Total Administrative Services	12,375.00	13,503.00	-1,128.00
6650 · Accounting			
Piaker & Lyons	0.00	9,500.00	-9,500.00
Jan Nolis	2,627.50	2,003.75	623.75
6650 · Accounting - Other	12,500.00	0.00	12,500.00
Total 6650 · Accounting	15,127.50	11,503.75	3,623.75
6655 · Consulting	0.00	19,500.00	-19,500.00
6280 · Legal Fees			
Special Project Fees	23,220.00	0.00	23,220.00
6280 · Legal Fees - Other	12,188.00	15,492.00	-3,304.00
Total 6280 · Legal Fees	35,408.00	15,492.00	19,916.00
6270 · Professional Fees - Other	8,371.64	2,000.00	6,371.64
Total 6270 · Professional Fees	75,413.14	61,998.75	13,414.39
6670 · Program Expense			
Water Tower	30,547.25	0.00	30,547.25
Total 6670 · Program Expense	30,547.25	0.00	30,547.25
Property Taxes			
96 · Smith Creek Rd	181.63	2,197.55	-2,015.92
540 · Stanton Hill	21.03	81.74	-60.71
Spring St	0.25	0.22	0.03
Berry Road (47)	106.32	97.94	8.38
Carmichael Road	3.95	3.74	0.21
Smith Creek Road	17.66	16.27	1.39
Glenmary Drive	11.03	10.06	0.97
Metro Road	9.19	8.39	0.80
Total Property Taxes	351.06	2,415.91	-2,064.85
Real Estate Taxes	2,357.00	0.00	2,357.00
Recording fees	0.00	160.00	-160.00
6770 · Supplies			
6790 · Office	196.36	518.49	-322.13
6770 · Supplies - Other	20.00	0.00	20.00
Total 6770 · Supplies	216.36	518.49	-302.13

4:39 PM

Tioga County Industrial Development Agency

06/04/19

Profit & Loss

Accrual Basis

January through May 2019

	Jan - May 19	Jan - May 18	\$ Change
6340 · Telephone	40.01	120.03	-80.02
6350 · Travel & Ent			
6380 · Travel	87.99	259.97	-171.98
Total 6350 · Travel & Ent	87.99	259.97	-171.98
Total Expense	176,189.35	162,232.78	13,956.57
Net Ordinary Income	-21,355.07	1,636,872.56	-1,658,227.63
Net Income	-21,355.07	1,636,872.56	-1,658,227.63

Tioga County Industrial Development Agency
Transaction Detail by Account
May 2019

Type	Date	Num	Name	Memo	Amount
Restricted Cash Accounts					
Community- Facade Improvement					
Deposit	05/01/2019			Loan Payment	250.00
Deposit	05/03/2019			Loan Payment	625.00
Deposit	05/06/2019			Loan Payment	540.73
Deposit	05/13/2019			Loan Payments	1,013.65
Deposit	05/21/2019			Deposit	150.00
Deposit	05/23/2019			Loan Payments	426.34
Deposit	05/29/2019			Loan Payments	993.75
Total Community- Facade Improvement					3,999.47
USDA Funds					
TSB- IRP 2016 (Formerly IRP 4)					
Deposit	05/01/2019			Loan Payment	306.00
Deposit	05/01/2019			Loan Payment	559.08
Deposit	05/03/2019			Loan Payment	420.00
Deposit	05/06/2019			Loan Payments	3,769.37
Deposit	05/14/2019			Loan Payments	1,439.19
Deposit	05/29/2019			Loan Payment	728.81
Deposit	05/31/2019			Loan Payment	188.54
Total TSB- IRP 2016 (Formerly IRP 4)					7,410.99
Total USDA Funds					7,410.99
Total Restricted Cash Accounts					11,410.46
Unrestricted Cash Accounts					
TSB- checking					
Check	05/01/2019	6252	Thomas, Collison & Me...	Services March 1, 2019 - March 31, 2019 + misc. litigation hours	-5,220.00
Check	05/01/2019	6253	Cathy Haskell	Administrative Assistance April 2019 Invoice # 125	-775.00
Check	05/01/2019	6254	Tioga County Chamber ...	Membership: Nonprofit Dues Invoice# 113060	-210.00
Check	05/01/2019	6255	Christine E Curtis	Pay period: 4/14/2019 - 4/27/2019	-1,240.77
Check	05/01/2019	6256	Jan Nolis, CPA	Prof Svcs: payroll - Fed & NYS Tax Returns 1st QTR	-180.00
Check	05/01/2019	6257	Jenny Ceccherelli	Refund Florist Payment for T. Saraceno Retirement Appreciation	-77.66
Check	05/02/2019	6258	LeeAnn Tinney	Prof Services: May 2019	-2,125.00
Deposit	05/06/2019			Agency Fee Tioga Downs	18,658.80
Deposit	05/06/2019			Agency Fee CC&S	42,000.00
Check	05/06/2019	X	TSB	Wire Transfer Fee - WT From Crown Cork & Seal for Agency Fee Annual Installment	-15.00
Check	05/07/2019	6259	Jan Nolis, CPA	Prof Svcs: review 1st QTR, YE Journal Entries, misc. consulting, May 1, 2019 invo...	-308.75
Check	05/07/2019	6260	Madison Tinney.	Invoice # 2019-09	-300.00
Check	05/08/2019	6261	Upstate Machinery	40% Deposit 96 Smith Creek Rd Demolition	-6,800.00
Deposit	05/13/2019			Sanmina PILOT	886.93
Deposit	05/14/2019			Deposit	11,598.30
Check	05/14/2019	6262	Tioga County Treasurer	TC IT Invoice#2569 May 2019 Wireless Charges	-40.01
Check	05/15/2019	6263	Christine E Curtis	Pay period: 4/28/2019 - 5/11/2019	-1,240.77
Deposit	05/21/2019			Lease Payments	5,163.23
Check	05/21/2019	6264	Excellus Health Plan	2019 Health Insurance - June - C.Curtis - Inv# 21485456	-437.71
Check	05/21/2019	6265	Christine Curtis	Reimburse Expense for Chamber Professional Head Shot	-25.00
Check	05/22/2019	6266	Christine Curtis	Reimburse Mileage 11/26/18 - 5/21/19	-87.99
Check	05/28/2019	X	NYS Division of the Tre...	May 2019 State Tax Deposit	-187.83
Check	05/29/2019	6267	Christine E Curtis	Pay period: 5/12/2019 - 5/25/2019	-1,240.78
Check	05/29/2019	6268	Franklin Templeton	Christine E Curtis: Simple IRA May 2019 TCIDA	-294.24
Check	05/31/2019	X	EFTPS	May 2019 Federal Tax Deposit	-1,098.82
Check	05/31/2019	6269	Madison Tinney.	Invoice # 2019-11	-300.00
Check	05/31/2019	6270	Cathy Haskell	Administrative Assistance May 2019 Invoice # 126	-775.00
Check	05/31/2019	6271	Owego Apalachin Centr...	Corrected 2018 Hadco/Sanmina PILOT; Balance Due	-278.07
Check	05/31/2019	6272	Town of Owego	Corrected 2017 & 2018 Hadco/Sanmina PILOT; Balance Due T/Owego	-120.88
Check	05/31/2019	6273	Tioga County Treasurer	Corrected 2017 & 2018 Hadco/Sanmina PILOT; Balance Due Tioga County	-487.98
Total TSB- checking					54,440.00
Total Unrestricted Cash Accounts					54,440.00
TOTAL					65,850.46



NEW YORK STATE SENATE

INVESTIGATIONS AND GOVERNMENT OPERATIONS COMMITTEE

SENATOR JAMES SKOUFIS, CHAIRMAN • ROOM 815, LEGISLATIVE OFFICE BUILDING, ALBANY, NY 12247

VIA OVERNIGHT MAIL

May 17, 2019

Tioga County Industrial Development Agency
56 Main St.
Owego, NY 13827

To Whom It May Concern:

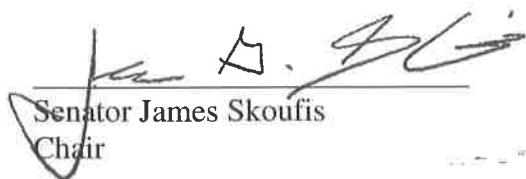
The New York State Senate Standing Committee on Investigations and Government Operations is currently investigating compliance with the Public Authorities Reform Act (PARA) and New York State General Municipal Law. The purpose of this letter is to request that you respond to the enclosed Information and Document Request.

Please provide the following documents, electronically stored information and objects, and permit their inspection, copying, testing, or sampling of the material, as soon as possible, but no later than the 28 of June 2019, or any agreed upon adjourned date or time.

Please deliver production sets to the Investigations and Government Operations Committee in Room 815 of the New York State Legislative Office Building. The Committee prefers, if possible, to receive all documents in electronic format. An attachment to this letter provides additional information about responding to the Committee's Requests. As a reminder, under the authority Legislative Law §62-A, the Committee has the authority to issue a subpoena.

Please contact the Committee at (518) 455-3290 or investigations@nysenate.gov, with any questions about this request. Thank you for your attention to this matter.

Sincerely,



Senator James Skoufis
Chair

Enclosures

Information and Document Request

1. Please provide on what date your authority has submitted *each* of following information or documents to the Authorities Budget Office for the 2017 and 2018 fiscal years. Please provide where, hyperlinks sufficient, the information is posted, if applicable. If your authority has not submitted or uploaded any of the following, please provide an explanation detailing noncompliance.
 - 1.1. Financial reports including audited financials in accordance with all applicable regulations and following generally accepted accounting principles as defined in subdivision ten of section two of the state finance law, grant and subsidy programs, operating and financial risks, current ratings, if any, of its bonds issued by recognized municipal bond rating agencies and notice of changes in such ratings, and long-term liabilities, including leases and employee benefit plans.
 - 1.1. Mission statement and measurements including its most recent measurement report.
 - 1.2. The projects undertaken by such authority during the past year.
 - 1.3. A listing and description of all real property of such authority having an estimated fair market value in excess of fifteen thousand dollars that the authority acquired or disposed of during such period.
 - 1.4. A copy of the legislation that forms the statutory basis of the authority.
 - 1.5. A description of the authority and its board structure, including (i) names of committees and committee members, (ii) lists of board meetings and attendance, (iii) descriptions of major authority units, subsidiaries, and (iv) number of employees.
 - 1.6. A listing of material changes in operations and programs during the reporting year.
 - 1.7. At a minimum, a four-year financial plan, including (i) a current and projected capital budget, and (ii) an operating budget report, including an actual versus estimated budget, with an analysis and measurement of financial and operating performance.
 - 1.8. A description of the total amount of assets, service or both.
 - 1.9. A code of ethics applicable to each officer, director and employee that, at a minimum, included the standards established in section seventy-four of the public officers law.
 - 1.10. Written policies and procedures on personnel including policies protecting employees from retaliation for disclosing information concerning acts of wrongdoing, misconduct, malfeasance, or other inappropriate behavior by an

employee or board member of the authority, investments, travel, the acquisition of real property and the disposition of real and personal property and the procurement of goods and services.

2. Since January 1, 2016, has any board member or employee of your authority appeared to have or had a conflict of interest with a company or corporation the authority was conducting or planned to conduct business with? Conflicts of interest include but are not limited to personal or financial conflicts.
 - 2.1. Conflicts of interest include but are not limited to projects receiving benefits, grants, loans or bonds, authority procurement or property acquisition or disposition.
 - 2.2. Please provide information specifying any and all conflict(s) of interest since January 1, 2016, and how the authority addressed the conflict(s).
3. Please provide your board structure and the names of the individuals currently presiding in those positions.
4. Does your authority provide training to its board members and staff including but not limited to fiduciary duties and responsibilities?
 - 4.1. Please provide how often your authority provides such trainings.
 - 4.2. Please provide the last date your authority provided such trainings.
 - 4.3. Please provide the signed "Acknowledgement of Fiduciary Duty" forms for each of your authority's board members.
5. Please provide your authority's policies and standards relating to public disclosure of conflicts of interest.
6. Please provide your authority's polices and standards for evaluating potential projects.
 - 6.1. Project evaluation criteria includes but is not limited to how your authority receives bids, accepts bids, and accepts project applications.
7. Has your authority developed a standard application form, pursuant to Part 250.1 of Title 19 of NYCRR?
 - 7.1. If yes, please provide a copy of your authority's standard application form.
 - 7.2. If yes, on what date did you authority develop a standard application form?
 - 7.3. Is your authority's standard application form posted and made publicly accessible on its website? If yes, please provide the hyperlink and the date your authority uploaded the standard application form on its website.

8. Does your authority maintain accurate, complete and up-to-date contact information on your authority's website?
 - 8.1. Please provide your authority's current address and primary point of contact.
 - 8.2. Please provide the most recent date your authority checked for accuracy on its website.
9. Please provide your authority's policies and procedures relating to monitoring and accurately reporting information regarding its economic development projects.
 - 9.1. Does your authority use consistent terminology for each project, including but not limited to project goals and job creation information?
10. Please provide a progressive (step-by-step) instruction detailing how an individual can find your authority's whistleblower policy or procedure on your website from your authority's primary homepage.
 - 10.1. Please provide the applicable hyperlink for each step of the progression.
 - 10.2. Please provide the implementation date your authority uploaded its whistleblower policy or procedure to its website.
11. When filing the annual, procurement, investment, certified financial audit and budget reports in PARIS, does your authority designate a board member or other individual to review the reports for accuracy?
 - 11.1. How and when are these reports presented and approved by the board?
 - 11.2. How does your authority check for the accuracy of project information reported in PARIS?
 - 11.3. For debt and outstanding bonds, including but not limited to conduit debt, how does your authority confirm the accuracy of the information reported in PARIS?
 - 11.4. Is authority staff responsible for submitting this information to PARIS or does your authority contract with an entity or person to file the information?
 - 11.5. If your authority contracts with an entity or person, please specify the qualifications of the entity or person responsible for submitting the information.
 - 11.6. If your authority utilizes an outside firm or business to submit information and data to PARIS, does your authority request all necessary documents to ensure that the information is accurate?

12. Since January 1, 2016, has your authority conducted or hired an outside group to participate in any lobbying activities regarding any planned or potential project or legislation?
 - 12.1. Lobbying activities include but are not limited to actions at the federal, state legislature, state agency, and local municipality level.
 - 12.2. Has your authority hired or contracted with a lobbyist, lobbying firm or government relations firm to represent its interest? If yes, how was the lobbyist or firm compensated?
 - 12.3. Did your authority report its lobbying activities to the New York State Joint Commission on Public Ethics (JCOPE)?
13. How many projects are currently actively receiving financial assistance? Please specify such projects and the type of financial assistance they are receiving.
 - 13.1. Projects also include those that received proceeds from conduit debt issuances as well as those projects that still have outstanding debt.
 - 13.2. How many of the projects include residential housing components, either comprising the total project scope of a portion of the total project?
 - 13.3. What percentage of total projects comprise a residential housing component?
14. Does your authority have a revolving loan fund (“RLF”) program or similar program pursuant to the Community Development Block Grant (CDBG) program within the U.S. Department of Housing and Urban Development?
 - 14.1. If yes, please provide the policies and procedures for your authority’s RLF program or similar program, including but not limited to criteria regarding eligible applicants, projects and uses of RLF loans.
 - 14.2. Please provide a list of funds issued through your authority’s RLF program or similar program since January 1, 2016, including to whom they were issued, and for which projects.
15. Beginning January 1, 2016, please provide a list of any and all tax exemptions your authority issued to entities or individuals and for which projects.
 - 15.1. Exemptions may include but are not limited to mortgage recording, property tax and sales tax exemptions.
 - 15.2. Please provide your authority’s policies and procedures for evaluating whether to issue a tax exemption.

16. Beginning January 1, 2016, please provide a list of any and all bonds including conduit debt, loans, and/or grants your authority has issued.

16.1. Please provide who or which entity received bonds as well as for which project.

16.2. Please provide your authority's policies and procedures for evaluating whether to issue a bond, grant or loan.

17. How many debt issuances are currently outstanding, including but not limited to conduit debt?

17.1. What is the value of the outstanding debt, including conduit debt?

17.2. Please provide how much of that outstanding debt was issued to finance new projects.

17.3. Please provide how much of that outstanding debt was issued to refinance or refund existing debt that was previously issued.

17.4. Please provide how much of the currently outstanding debt was issued to finance civic facility projects.

Responding to Committee Requests

1. In complying with this request, you are required to produce all responsive documents that are in your possession, custody, or control, whether held by you or your past or present agents, employees, and representatives acting on your behalf. You should also produce documents that you have a legal right to obtain, that you have a right to copy or to which you have access, as well as documents that you have laced in the temporary possession, custody, or control of any third party. Requested records, documents, data, or information should not be destroyed, modified, removed, transferred, or otherwise made inaccessible to the Committee.
2. Unless otherwise specified, the time period covered by this request is for the past two fiscal years for each authority.
3. In the event that any entity, organization, or individual denoted in this request has been, or is also known by any other name than that herein denoted, the request shall be read also to include that alternative identification.
4. The Committee's preference is to receive documents in electronic form (i.e., CD, memory stick, or thumb drive) in lieu of paper productions.
5. If any of the requested information is only reasonably available in machine-readable form (such as on a computer server, hard drive, or computer backup tape), you should consult with the Committee staff to determine the appropriate format in which to produce the information.
6. Documents produced in electronic format should also be organized, identified, and indexed electronically.
7. Documents produced to the Committee should include an index describing the contents of the production. To the extent that more than one CD, hard drive, memory stick, thumb drive, box, or folder is produced, each CD, hard drive, memory stick, thumb drive, box or folder should contain an index describing its contents.
8. Documents produced in response to this request shall be produced together with copies of file labels, dividers, or identifying markers with which they were associated when the request was served.
9. When you produce documents, you should identify the corresponding number in the request to which the documents respond.
10. It shall not be a basis for refusal to produce documents that any other person or entity also possesses non-identical or identical copies of the same documents.

11. If compliance with the request cannot be made in full by the specified return date, compliance shall be made to the extent possible by that date. An explanation of why full compliance is not possible shall be provided along with any partial production.
12. In the event that a document is withheld on the basis of privilege, provide a privilege log containing the following information concerning any such document: (a) the privilege asserted; (b) the type of document; (c) the general subject matter; (d) the date, author, and addressee; and (e) the relationship of the author and addressee to each other.
13. If any document in response to this request was, but no longer is, in your possession, custody, or control, identify the document (stating its date, author, subject, and recipients) and explain the circumstances under which the document ceased to be in your possession, custody, or control.
14. If a date or other descriptive detail set forth in this request referring to a document is inaccurate, but the actual date or other descriptive detail is known to you or is otherwise apparent from the context of the request, you are required to produce all documents which would be responsive as if the date or other descriptive detail were correct.
15. This request is continuing in nature and applies to any newly-discovered information. Any record, document, compilation of data or information, not produced because it has not been located or discovered by the return date, shall be produced immediately upon subsequent location or discovery.
16. All documents shall be Bates-stamped sequentially and produced sequentially.
17. Upon completion of the document production, you should submit a written certification signed by you or your counsel, stating that (1) a diligent search has been completed of all documents in your possession, custody, or control which reasonably could contain responsive documents; and (2) all documents located during the search that are responsive have been produced to the Committee.

Definitions

1. The term "document" means any written, recorded, or graphic matter of any nature whatsoever, regardless of how recorded, and whether original or copy, including, but not limited to, the following: memoranda, reports, expense reports, books, manuals, instructions, financial reports, working papers, records, notes, letters, notices, confirmations, telegrams, receipts, appraisals, pamphlets, magazines, newspapers, prospectuses, inter-office and intraoffice communications, electronic mail (e-mail), contracts, cables, notations of any type of conversation, telephone call, meeting or other communication, bulletins, printed matter, computer printouts, teletypes, invoices, transcripts, diaries, analyses, returns, summaries, minutes, bills, accounts, estimates, projections, comparisons, messages, correspondence, press releases, circulars, financial statements, reviews, opinions, offers, studies and investigations, questionnaires and surveys, and worksheets (and all drafts, preliminary versions, alterations, modifications, revisions, changes, and amendments of any of the foregoing, as well as any attachments or appendices thereto), and graphic or oral records or representations of any kind (including without limitation, photographs, charts, graphs, microfiche, microfilm, videotape, recordings and motion pictures), and electronic, mechanical, and electric records or representations of any kind (including, without limitation, tapes, cassettes, disks, and recordings) and other written, printed, typed, or other graphic or recorded matter of any kind or nature, however produced or reproduced, and whether preserved in writing, film, tape, disk, videotape or otherwise. A document bearing any notation not a part of the original text is to be considered a separate document. A draft or non-identical copy is a separate document within the meaning of this term.
2. The term "communication" means each manner or means of disclosure or exchange of information, regardless of means utilized, whether oral, electronic, by document or otherwise, and whether in a meeting, by telephone, facsimile, email (desktop or mobile device), text message, instant message, MMS or SMS message, regular mail, telexes, releases, or otherwise.
3. The terms "and" and "or" shall be construed broadly, either conjunctively or disjunctively, to bring within the scope of this request any information which might otherwise be construed to be outside its scope. The singular includes plural number, and vice versa. The masculine includes the feminine and neuter genders.
4. The terms "person" or "persons" mean natural persons, firms, partnerships, associations, corporations, subsidiaries, divisions, departments, joint ventures, proprietorships, syndicates, or other legal, business or government entities, and all subsidiaries, affiliates, divisions, departments, branches, or other units thereof.
5. The term "identify," when used in a question about individuals, means to provide the following information: (a) the individual's complete name and title; and (b) the individual's business address and phone number.

6. The term "identify" means, with respect to a document, to provide its customary business description, its date, its number, if any (invoice or purchase order number), the identity of the author, addressor, addressee and/or recipient, and the substance or the subject matter.
7. The term "referring or relating," with respect to any given subject, means anything that constitutes, contains, embodies, reflects, identifies, states, refers to, deals with or is pertinent to that subject in any manner whatsoever.
8. The term "employee" means agent, borrowed employee, casual employee, consultant, contractor, de facto employee, independent contractor, joint adventurer, loaned employee, part-time employee, permanent employee, provisional employee, subcontractor, or any other type of service provider.
9. The term "company" shall mean any business entity, however formally or informally organized, which has ever existed regardless of its current status.
10. With respect to a corporation, partnership or other business entity (including a sole proprietorship), the term "identify" means to provide its full name, address, and affiliation with the individual and/or company to whom/which this request is addressed.

REFERRED TO:

TIOGA COUNTY INDUSTRIAL
DEVELOPMENT AGENCY BOARD
OF DIRECTORS

RESOLUTION

RESOLUTION RECOGNIZING
KEVIN DOUGHERTY
9 YEARS OF DEDICATED SERVICE
TO TIOGA COUNTY

WHEREAS: Kevin Dougherty was appointed to the position of Board Member of the Tioga County Industrial Development Agency on 1/6/10; and

WHEREAS: Kevin Dougherty served as Vice Chairman of the Tioga County Industrial Development Agency from 1/7/15 to 4/29/19; and

WHEREAS: Kevin Dougherty faithfully volunteered his time and was dedicated and loyal in the performance of his duties and responsibilities during the past 9 years, thereby earning the respect of his colleagues and peers throughout Tioga County; and

WHEREAS: Kevin Dougherty resigned from the Tioga County Industrial Development Agency on April 29, 2019; therefore be it

RESOLVED: That the Tioga County Legislature, on its own behalf, as well as on behalf of the citizens of Tioga County, express sincere gratitude to Kevin Dougherty for his 9 years of dedicated and loyal service to the residents of Tioga County; and be it further

RESOLVED: That this resolution be spread upon the minutes of this meeting and a certified copy be presented to this outstanding volunteer, Kevin Dougherty



LODESTAR ENERGY

PROJECT DESCRIPTION

BERRY
SMITH CREEK ROAD
NICHOLS, NY

SHEET:

1 OF 1

PAGE NAME

POCC

REVISIONS

DATE: 6/3/19

SCALE: NTS



