

Notice of Board Meeting

Date: December 26, 2019

To: Chairman David Converse
W. Edward Walldroff
Robert Aliasso
Kent Burto
John Jennings
Richard Duvall
Gregory Gardner
Paul Warneck
William Johnson
Lisa L'Huillier
Christine Powers

From: Donald C. Alexander, CEO

Re: Notice of Board of Directors' Meeting

The Jefferson County Local Development Corporation will hold their Board Meeting on **Thursday, January 9, 2020 at 8:00 a.m.** in the board room at 800 Starbuck Avenue, Watertown, NY.

Please confirm your attendance with Peggy Sampson pssampson@jcida.com at your earliest convenience.

pss

c: David Zembiec
Lyle Eaton
Joseph Russell, Esq.
Media

BOARD MEETING AGENDA
Thursday, January 9, 2020 – 8:00 a.m.

- I. Call to Order**
- II. Pledge of Allegiance**
- III. Privilege of the Floor**
- IV. Minutes of the Meeting of December 5, 2019**
- V. Treasurer’s Report for December 31, 2019**
- VI. Committee Reports**
 - a. Alternative Energy Committee**
 - b. Building and Grounds Committee**
- VII. Council Reports**
 - a. Jefferson County Agricultural Development**
 - b. Manufacturing**
 - c. Marketing**
- VIII. Unfinished Business**
 - 1. Summary Results of Confidential Evaluation of Board Performance**
 - 2. Status of NYS REDI and Business Resiliency Program**
 - 3. Archive Room Project**
- IX. Counsel**
- X. New Business**
 - 1. Form 990 Tax Return Review**
- XI. Adjournment**

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**Jefferson County Local Development Corporation
Board Meeting Minutes
December 5, 2019**

The Jefferson County Local Development Corporation held their board meeting on Thursday, December 5, 2019 in the board room at 800 Starbuck Avenue, Watertown, NY.

Present: David Converse, Chair, John Jennings, Paul Warneck, Robert E. Aliasso, Jr., Kent Burto, Lisa L'Huillier, W. Edward Walldroff, William Johnson, Christine Powers, Gregory Gardner

Also Present: Joseph Russell, Esq., Bryan Olson, Liz Bush, Larry Richardson, William Ralston, Marcus Wolf from the Watertown Daily Times (arrived at 8:04 a.m.)

Staff Present: Donald Alexander, David Zembiec, Lyle Eaton, Peggy Sampson, Marshall Weir

Excused: None

Absent: Richard Duvall

- I. Call to Order:** Mr. Converse called the meeting to order at 8:01 a.m.
- II. Pledge of Allegiance:** Mr. Converse asked all to stand for the Pledge of Allegiance.
- III. Privilege of the Floor:** Mr. Converse invited guests to speak. No one spoke.
- IV. Minutes:** Minutes of the regular meeting held November 7, 2019 were presented. A motion to approve the minutes as presented was made by Mr. Burto, seconded by Mr. Jennings. All in favor. Carried.
- V. Audit Report for 2018-2019 – Bowers & Company:** Mr. Olson reviewed the audit. He declared a clean unmodified opinion and said it was a very good audit. Ms. Bush said there will be another new change for not-for-profits starting in 2020 regarding revenue recognition; however, she thinks it will have a minimal impact on JCLDC.

A motion was made by Mr. Warneck to accept the audit as presented, seconded by Ms. L'Huillier. All in favor. Carried.

JCIDA Audit Report for 2018-2019 (Bowers & Company) – Mr. Olson presented a clean unmodified opinion. He said that board members can review the Management's Discussion and Analysis at their own leisure.

The Internal Controls and Investment Reports were attached as required by the Authority Budget Office/PARIS.

JCCFDC – Mr. Olson said that the JCCFDC is sitting on cash of approximately \$10,000.

Action to be taken at the IDA board meeting later today.

- a. Form 990 Tax Return Review** – There was no discussion on this item.

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**Jefferson County Local Development Corporation
Board Meeting Minutes
December 5, 2019**

- VI. Treasurer's Report:** A motion was made by Mr. Warneck to accept the financial report as presented, seconded by Ms. Powers. All in favor. Carried.

At 8:27 a.m. Mr. Converse asked for a motion to temporarily adjourn the meeting for the JCIDA to conduct a public hearing. Mr. Warneck made the motion, seconded by Mr. Johnson. All in favor.

At 8:44 a.m. the meeting was reconvened.

VII. Committee Reports:

- a. Alternative Energy Committee** – Mr. Johnson said the committee has been working with several projects. He said that Attorney Russell drafted a PILOT agreement that he shared with OYA and they are agreeable to it. Attorney Russell said that he needs to create three other schedules that he will complete next week so they too can be shared with OYA to see if they agree with them as well.

Mr. Warneck said that a lot of determinations have to be done on larger projects. He wondered if we can coordinate efforts with others that are mapping the same projects. Mr. Zembiec said that he and Mr. Matteson attended a meeting last week with other agencies (NYS Tug Hill Commission, Jefferson County Soil and Water, Jefferson County Planning Department, Cornell Cooperative Extension of Jefferson & Lewis Counties, Development Authority, Lewis County Planning and Lewis County Economic Development) the wide range of interrelated solar issues. He shared that the different mapping efforts were working from the same shared data; but mapping various levels of detail for different uses.

Mr. Gardner left the meeting at 8:58 a.m.

- b. Building and Grounds Committee** – Mr. Burto said that the committee has met with YMCA Officials several times. He said that we presented them with a proposal for 146 Arsenal Street and indicated that further discussion is planned for the IDA board meeting later today.

c. Governance Committee

- i. Summary Results of Confidential Evaluation of Board Performance** – Mr. Walldroff said that the committee met to discuss the summary results. He noted improvement but felt that the board should take some time to discuss further. Mr. Converse said discussions can be held in January. After review and discussion, a motion was made by Mr. Walldroff to accept the findings of the summary results, seconded by Mr. Jennings. All in favor. Carried.

- ii. Lending Policy (Reserve for Bad Debt)** – Mr. Eaton said that the LDC adopted the IDA's policy some time ago but indicated that it doesn't apply to the LDC. He recommended the new language and the committee agreed. A motion was made by Mr. Warneck to revise the Lending Policy as recommended, seconded by Mr. Aliasso. All in favor. Carried.

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VIII. Council Reports:

- a. **Ag** – No report.
- b. **Manufacturing** – Mr. Zembiec said the safety training workshops are progressing. He said there is one scheduled for today at BOCES and noted that there have been approximately 90 to 100 participants so far. He said he is waiting for the next round of grant applications to be announced.
- c. **Marketing** – Mr. Weir reported that today’s meeting is being live streamed and will still be available to watch on our website. He reported that he attended a meeting in Albany last week for the REDI grant. He noted that our website is not fully secured after working with our host provider.

IX. Unfinished Business: Mr. Alexander said that the state audit for the JCIDA is ongoing and should be completed before the end of the month. He said that their current focus is on process and monitoring of the active projects.

X. Counsel: None.

XI. New Business:

- 1. **REDI/JCLDC Lake Ontario Business Resiliency Program** – Mr. Alexander drafted program criteria in response to JCBOL Chairman Scott Gray. He said loans would be made from JCLDC while the sales tax exemption would be from the JCIDA using a separate application for each. He said it will be available to small businesses that have been impacted by the flooding this year. Mr. Alexander said that this approach is fraught with danger in his personal opinion because of the qualifications noted in the State’s commitment of funds. He noted that applications must be submitted to Empire State Development by January 31, 2020.

Ms. L’Huillier left the meeting at 9:20 a.m.

Board Members instructed staff to continue to work on making the program work. Attorney Russell said the IDA can waive the application fee for sales tax exemption projects as long as the business otherwise qualifies for abatement since most are likely to be tourism related, that should not be a problem.

Mr. Aliasso insisted we use our existing programs if the businesses qualify since its already available and has an established process. Board Members agreed.

XII. Adjournment: With no further business before the board, a motion to adjourn was made by Mr. Mr. Burto, seconded by Mr. Warneck. All in favor. The meeting adjourned at 9:33 a.m.

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION
Income Statement for the Three Month Period Ending December 31, 2019

Prepared by Lyle Eaton, December 30, 2019

UNRECONCILED

	Current Year Budget	Year-to-Date Total	Current Month	Previous Month	Balance Remaining
Revenues					
Admin Fees	\$ 600,377.00	150,094.23	\$ 50,031.41	50,031.41	450,282.77
JC Grant Marketing	275,400.00	68,850.00	22,950.00	22,950.00	206,550.00
JC Grant Ag Program	138,720.00	34,680.00	11,560.00	11,560.00	104,040.00
RLF Interest Income	45,000.00	6,775.71	1,186.01	2,082.21	38,224.29
Interest Income	4,200.00	683.13	0.00	352.96	3,516.87
Grant Income NYS-HAB	14,102.00	2,240.00	0.00	560.00	11,862.00
Miscellaneous Income	500.00	7,634.04	2,594.42	2,583.60	(7,134.04)
AG Conference	5,000.00	(1,000.00)	0.00	(1,000.00)	6,000.00
Total Revenues	1,083,299.00	269,957.11	88,321.84	89,120.18	813,341.89
Expenses					
Salaries	538,205.00	128,347.53	43,278.44	43,398.44	409,857.47
Benefits	219,819.00	48,930.59	16,736.14	16,621.59	170,888.41
Operations					
Marketing Program	360,744.00	33,231.03	6,650.00	2,241.67	327,512.97
AG Program	191,822.00	41,268.50	11,246.34	13,024.09	150,553.50
Office Expense	10,000.00	4,951.39	1,901.05	1,045.18	5,048.61
Payroll Processing	1,800.00	460.99	132.20	132.20	1,339.01
Office Rent	17,600.00	4,260.72	1,420.24	1,420.24	13,339.28
Project Loan Rent	55,943.00	13,985.61	4,661.87	4,661.87	41,957.39
Office Cleaning	12,000.00	2,227.73	977.73	1,250.00	9,772.27
Telephone	6,000.00	1,249.29	225.21	517.86	4,750.71
Equipment Rental	3,400.00	955.42	362.48	313.97	2,444.58
Equipment Maintenance	5,500.00	2,251.80	2,103.82	93.28	3,248.20
System Maintenance	3,600.00	643.35	214.45	214.45	2,956.65
Electric Service	3,600.00	504.46	0.00	268.83	3,095.54
Gas Service	3,200.00	243.06	0.00	178.16	2,956.94
Business Support	5,000.00	0.00	0.00	0.00	5,000.00
Manufacturers Comm. Expense	500.00	0.00	0.00	0.00	500.00
Workforce Development	2,500.00	5,060.00	0.00	0.00	(2,560.00)
Safety Training	14,102.00	0.00	0.00	0.00	14,102.00
Travel/Promotion/Meals	6,000.00	702.76	47.56	536.79	5,297.24
Staff Training & Seminars	3,000.00	995.00	505.00	0.00	2,005.00
Depreciation Distillery Equip.	14,143.00	3,535.71	1,178.57	1,178.57	10,607.29
Depreciation F&F	8,518.00	2,129.55	709.85	709.85	6,388.45
Dues & Publications	5,000.00	3,916.00	286.00	50.00	1,084.00
Commercial Insurance	800.00	0.00	0.00	0.00	800.00
Legal Unrestricted	1,000.00	0.00	0.00	0.00	1,000.00
Accounting & Auditing	6,000.00	0.00	0.00	0.00	6,000.00
Fees Expense	300.00	0.00	0.00	0.00	300.00
Grant Expense NYS-HAB	0.00	2,240.00	0.00	560.00	(2,240.00)
Reallocated Program Expenses	(431,199.00)	(61,829.63)	(10,627.74)	(12,785.41)	(369,369.37)
Miscellaneous - Unrestricted	300.00	0.00	0.00	0.00	300.00
Total Operations	1,069,197.00	240,260.86	82,009.21	75,631.63	828,936.14
Total Revenue	1,083,299.00	269,957.11	88,321.84	89,120.18	813,341.89
Total Expenses	1,069,197.00	240,260.86	82,009.21	75,631.63	828,936.14
Net Income Over Expenditures	\$ 14,102.00	29,696.25	\$ 6,312.63	13,488.55	(15,594.25)

For Internal Use Only

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION**AG Program Expense Statement for the Three Month Period Ending December 31, 2019**

Prepared by Lyle Eaton, December 30, 2019

UNRECONCILED

	Current Year Budget	Year-to-Date Total	Current Month	Previous Month	Balance Remaining
Operations					
AG Annual Meeting	\$ 5,000.00	0.00	\$ 0.00	0.00	5,000.00
AG Office Expense	1,000.00	353.18	0.00	135.00	646.82
AG Advertising	4,000.00	0.00	0.00	0.00	4,000.00
AG Printed Material	1,000.00	0.00	0.00	0.00	1,000.00
AG Membership/Dues	400.00	242.00	143.00	0.00	158.00
AG Business Attraction	3,500.00	0.00	0.00	0.00	3,500.00
AG Subscriptions	200.00	0.00	0.00	0.00	200.00
AG Travel/Meals/Lodging	4,000.00	614.94	475.60	103.68	3,385.06
AG Web Site Development	2,000.00	34.94	0.00	0.00	1,965.06
AG Misc Program Expenses	1,000.00	64.17	0.00	0.00	935.83
Local Food Guide	800.00	0.00	0.00	0.00	800.00
Salary Overhead	87,203.00	23,249.73	6,642.78	6,642.78	63,953.27
FICA Overhead	5,232.00	1,361.78	389.08	389.08	3,870.22
Medicare Overhead	1,221.00	318.50	91.00	91.00	902.50
Health/Dental Ins Overhead	27,221.00	4,786.49	157.05	2,314.72	22,434.51
Retirement Overhead	7,848.00	1,394.96	398.56	398.56	6,453.04
Indirect Labor Allocation	35,391.00	8,847.81	2,949.27	2,949.27	26,543.19
Non Labor Allocated Overhead	4,806.00	0.00	0.00	0.00	4,806.00
Total Operations	191,822.00	41,268.50	11,246.34	13,024.09	150,553.50

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION**Marketing Program Expense Statement for the Three Month Period Ending December 31, 2019**

Prepared by Lyle Eaton, December 30, 2019

UNRECONCILED

	Current Year Budget	Year-to-Date Total	Current Month	Previous Month	Balance Remaining
Operations					
Advertising Expense	\$ 41,600.00	10,415.40	\$ 6,500.00	1,981.40	31,184.60
Canadian Marketing	15,000.00	0.00	0.00	0.00	15,000.00
Euro Marketing	10,000.00	0.00	0.00	0.00	10,000.00
Printed Material	3,000.00	0.00	0.00	0.00	3,000.00
Seminars Workshops Publicatio	2,000.00	0.00	0.00	0.00	2,000.00
Travel/Meals/Promotion	3,000.00	110.27	0.00	110.27	2,889.73
Public Relations	3,000.00	0.00	0.00	0.00	3,000.00
Web Site Dev & Promo Design	5,000.00	835.00	150.00	150.00	4,165.00
Events Sponsorship	10,250.00	0.00	0.00	0.00	10,250.00
Survey Monkey	200.00	0.00	0.00	0.00	200.00
Drum Country Business	5,000.00	0.00	0.00	0.00	5,000.00
Mkt Misc Expense	250.00	0.00	0.00	0.00	250.00
Allocated Overhead	262,444.00	21,870.36	0.00	0.00	240,573.64
Total Operations	360,744.00	33,231.03	6,650.00	2,241.67	327,512.97

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION**Manuf. & Business Support Expense Statement for the Three Month Period Ending December 31, 2019**

Prepared by Lyle Eaton, December 30, 2019

UNRECONCILED

	Current Year Budget	Year-to-Date Total	Current Month	Previous Month	Balance Remaining
Operations					
Business Support	\$ 5,000.00	0.00	\$ 0.00	0.00	5,000.00
Manufacturers Comm. Expense	500.00	0.00	0.00	0.00	500.00
Workforce Development	2,500.00	5,060.00	0.00	0.00	(2,560.00)
Safety Training	14,102.00	0.00	0.00	0.00	14,102.00
Total Operations	22,102.00	5,060.00	0.00	0.00	17,042.00

Jefferson County Local Development Corp
Balance Sheet
December 31, 2019

ASSETS

Current Assets		
General Checking	\$	33,469.02
Savings Account		1,188,391.12
RLF Savings		1,609,654.48
Grants Receivable - HAB		2,240.00
RLF Loans Receivable		624,432.35
N Grid Mkt Grant European		12,500.00
Miscellaneous Recievable		9,691.80
Prepaid Expense		4,202.16
		3,484,580.93
Total Current Assets		
Property and Equipment		
Depreciation Distillery		(83,678.47)
Accumulated Depreciation		(43,023.60)
		(126,702.07)
Total Property and Equipment		
Other Assets		
Distillery Equipment		99,000.00
Furniture & Fixtures		70,387.89
WIP Record Storage		5,320.48
		174,708.37
Total Other Assets		
Total Assets	\$	3,532,587.23

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable - Unrestr	\$	3,013.45
Deferred Income Records		41,014.00
JC Grant-Marketing		206,550.00
Deferred Mkt. Grant European		12,500.00
Deferred AG Tour Fee		600.00
		263,677.45
Total Current Liabilities		
Long-Term Liabilities		
		0.00
Total Long-Term Liabilities		
Total Liabilities		263,677.45
Capital		
General Fund Bal - Unrestrict.		3,239,213.53
Net Income		29,696.25
		3,268,909.78
Total Capital		
Total Liabilities & Capital	\$	3,532,587.23

Jefferson County Local Development Corp

Receivables

As of December 31, 2019

Customer	Orig Loan	Balance	Issued	Maturity	Terms	Status	Payment
JAY CANZONIER	100,000.00	52,039.09	4/26/17	12/31/2018	3%- 84 Months	Current	726.73
CURRENT APPS	187,500.00	135,141.75	12/14/11	1/1/2032	5% 240 Months	Current	1,237.42
LCO DESTINY, LLC	600,000.00	110,675.24	9/29/15	10/1/2020	5%, 60 Months	Current	11,322.74
LODGE AT IVES	139,606.89	122,953.18	5/1/17	4/1/2022	5%, 60 Months	Current	1,104.00
SAFETY TRAINING		3,640.00					Grant
NATIONAL GRID-EURO		7,000.00					Grant
WICLDC	200,000.00	125,361.91	12/1/10	1/1/2031	3%, 240 Months	Current	1,109.20
WICLDC-JAIN	98,082.50	78,261.18	9/10/18	10/1/2023	3.5% 60 Months	Current	1,784.29
Report Total		635,072.35					

**Jefferson County Local Development Corp
Aged Receivables
As of Dec 31, 2019**

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by ID. Report is printed in Detail Format.

Customer ID Customer Bill To Contact Telephone 1	Invoice/C	Amount Due
CANZONIER JAY CANZONIER D/B/A NORTH BRANCH FA	2086	52,039.09
		<hr/>
CANZONIER JAY CANZONIER D/B/A NORTH BRANCH F		52,039.09
		<hr/>
CURRENT CURRENT APPLICATIONS	11-30-11	135,141.75
		<hr/>
CURRENT CURRENT APPLICATIONS		135,141.75
		<hr/>
JCIDA JEFF COUNTY IDA	2198	1,291.80
		<hr/>
JCIDA JEFF COUNTY IDA		1,291.80
		<hr/>
JCLDC JCLDC	2186 2190 2196	1,400.00 1,680.00 560.00
		<hr/>
JCLDC JCLDC		3,640.00
		<hr/>
LCO LCO DESTINY, LLC	2013	110,675.24
		<hr/>
LCO LCO DESTINY, LLC		110,675.24
		<hr/>
LODGE THE LODGE AT IVES HILL	1914	122,953.18

Jefferson County Local Development Corp
Aged Receivables
As of Dec 31, 2019

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by ID. Report is printed in Detail Format.

Customer ID Customer Bill To Contact Telephone 1	Invoice/C	Amount Due
LODGE THE LODGE AT IVES HILL		122,953.18
National Grid EURO N GRID EURO GRANT 4373	2152	7,000.00
National Grid EURO N GRID EURO GRANT 4373		7,000.00
WIC WICLDC	1907 RLF LOA	125,361.91 78,261.18
WIC WICLDC		203,623.09
Report Total		636,364.15

Jefferson County Local Development Corp
Cash Receipts Journal
For the Period From Dec 1, 2019 to Dec 31, 2019

Filter Criteria includes: Report order is by Check Date. Report is printed in Detail Format.

Date	Account ID	Transaction Ref	Line Description	Debit Amnt	Credit Amnt
12/5/19	122025 407501 112501	4849	Invoice: 2086 12/19 INTEREST JAY CANZONIER D/B/A NORTH BRANCH FARMS	726.73	595.14 131.59
12/5/19	122025 407501 112501	154305	Invoice: RLF LOAN 11/19 INTEREST WICLDC	1,784.29	1,551.50 232.79
12/5/19	125001 100001	7141	Invoice: 2194 JEFF COUNTY IDA	1,291.80	1,291.80
12/5/19	125001 100001	7149	Invoice: 2195 JEFF COUNTY IDA	50,031.41	50,031.41
12/19/19	122025 407501 112501	46837	Invoice: 2013 12/19 INTEREST LCO DESTINY, LLC	11,322.74	10,816.52 506.22
12/19/19	122025 407501 112501	2844	Invoice: 1907 12/19 INTEREST WICLDC	1,109.20	793.79 315.41
12/19/19	425001 100001	CASH ETC	FARMER'S LUNCHEON CASH AND CHECKS JCLDC	140.00	140.00
12/19/19	125001 100001	7164	Invoice: 2197 JEFF COUNTY IDA	1,162.62	1,162.62
				<u>67,568.79</u>	<u>67,568.79</u>

Jefferson County Local Development Corp
Check Register
For the Period From Dec 1, 2019 to Dec 31, 2019

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
4825	12/4/19	ADVANCED BUSINE	100001	49.82
4826	12/4/19	EXCELLUS BC/BS	100001	11,044.44
4827	12/4/19	THE HARTFORD	100001	325.10
4828	12/4/19	JEFFERSON COUN	100001	60.00
4829	12/4/19	NATIONAL GRID	100001	446.99
4830	12/4/19	NNY ONLINE	100001	214.45
4831	12/4/19	SERVPRO OF JEFF	100001	875.00
4832	12/4/19	SPECTRUM BUSINE	100001	232.86
4833	12/4/19	STATEBOOK INTER	100001	150.00
4834	12/4/19	SYNTELA CONFERE	100001	15.78
4835	12/4/19	VERIZON WIRELES	100001	318.21
4836	12/4/19	WICLDC	100001	1,420.24
4837	12/4/19	WATERTOWN LOC	100001	4,661.87
4838	12/4/19	DAVID ZEMBIEC	100001	81.42
4839	12/4/19	EXCELLUS BC/BS	100001	736.96
4840	12/4/19	EXCELLUS BC/BS	100001	578.86
4841	12/12/19	BLUE MOUNTAIN S	100001	37.75
4842	12/12/19	CITEC, INC	100001	560.00
4843	12/12/19	DOCO QUICK PRINT	100001	90.50
4844	12/12/19	JEFFERSON COUN	100001	200.00
4845	12/12/19	RBC WEALTH MAN	100001	2,913.37
4846	12/12/19	TI INTERNATIONAL	100001	6,000.00
4847	12/12/19	UNITED WAY OF NN	100001	129.97
4848	12/12/19	WPBS	100001	500.00
4858	12/18/19	JAY MATTESON	100001	475.60
4849	12/19/19	CENTER FOR GOVE	100001	900.00
4850	12/19/19	IEDC	100001	505.00
4851	12/19/19	KEY BANK	100001	1,354.42
4852	12/19/19	LIFETIME BENEFIT	100001	98.71
4853	12/19/19	WATERTOWN ROT	100001	429.00
4854	12/19/19	SAM'S CLUB	100001	216.31
4855	12/19/19	SPECTRUM REACH	100001	1,481.40

Jefferson County Local Development Corp
Check Register
For the Period From Dec 1, 2019 to Dec 31, 2019

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
4856	12/19/19	WESCO-AMTRUST	100001	128.84
4857	12/19/19	WESTELCOM	100001	209.43
4859	12/19/19	PEGGY SAMPSON	100001	47.56
4860	12/23/19	RBC WEALTH MAN	100001	2,913.37
4861	12/23/19	UNITED WAY OF NN	100001	129.97
Total				<u>40,533.20</u>

Summary Results of Confidential Evaluation of Board Performance

2019 Results in **Bold**, 2018 Results in ()

	Criteria	Agree	Somewhat Agree	Somewhat Disagree	Disagree
1	Board members have a shared understanding of the mission and purpose of the Authority.	7 (7)	2 (3)		
2	The policies, practices and decisions of the Board are always consistent with this mission.	7 (7)	2 (3)		
3	Board members comprehend their role and fiduciary responsibilities and hold themselves and each other to these principles.	7 (8)	2 (1)	(1)	
4	The Board has adopted policies, by-laws, and practices for the effective governance, management and operations of the Authority and reviews these annually.	9 (10)			
5	The Board sets clear and measurable performance goals for the Authority that contribute to accomplishing its mission.	6 (3)	3 (6)	(1)	
6	The decisions made by Board members are arrived at through independent judgment and deliberation, free of political influence or self-interest.	7 (7)	2 (3)		
7	Individual Board members communicate effectively with executive staff so as to be well informed on the status of all important issues.	7 (6)	2 (3)	(1)	
8	Board members are knowledgeable about the Authority's programs, financial statements, reporting requirements, and other transactions.	9 (8)	(2)		
9	The Board meets to review and approve all documents and reports prior to public release and is confident that the information being presented is accurate and complete.	7 (5)	1 (4)	1 (1)	
10	The Board knows the statutory obligations of the Authority and if the Authority is in compliance with state law.	7 (9)	1 (1)	1	
11	Board and committee meetings facilitate open, deliberate and thorough discussion, and the active participation of members.	8 (10)	1		
12	Board members have sufficient opportunity to research, discuss, question and prepare before decisions are made and votes taken.	8 (7)	(3)	1	
13	Individual Board members feel empowered to delay votes, defer agenda items, or table actions if they feel additional information or discussion is required.	8 (8)	(2)	1	
14	The Board exercises appropriate oversight of the CEO and other executive staff, including setting performance expectations and reviewing performance annually.	7 (8)	2	(2)	
15	The Board has identified the areas of most risk to the Authority and works with management to implement risk mitigation strategies before problems occur.	6 (7)	3 (2)	(1)	
16	Board members demonstrate leadership and vision and work respectfully with each other.	9 (8)	(1)		

Name of Authority: Jefferson County Local Development Corporation

Date Completed: _____, 2019

Jefferson County Local Development
Corporation
800 Starbuck Ave No. 800
Watertown, NY 13601

Jefferson County Local Development Corporation:

Enclosed is the organization's 2018 Exempt Organization return. The state Exempt Organization Annual Report is also enclosed. These should be signed, dated, and mailed, as indicated.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-EO to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS.

NEW YORK FORM CHAR500:

The New York Form CHAR500 should be mailed on or before February 18, 2020 to:

NYS Office of Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

Enclose a check or money order for \$275.00, payable to Department of Law.

The report should be signed and dated by the authorized individual(s).

The attached copy of federal Form 990 must be properly signed and dated.

Copies of all the returns are enclosed for your files. We suggest that you retain these copies indefinitely.

Very truly yours,

Bowers & Company CPAs, PLLC

DRAFT

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING
September 30, 2019

Prepared for	Jefferson County Local Development Corporation 800 Starbuck Ave No. 800 Watertown, NY 13601
Prepared by	Bowers & Company Cpas PLLC 1120 Commerce Park Drive East Watertown, NY 13601
Amount due or refund	Not applicable
Make check payable to	Not applicable
Mail tax return and check (if applicable) to	Not applicable
Return must be mailed on or before	Not applicable
Special Instructions	This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-EO to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS.

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2018, or fiscal year beginning OCT 1, 2018, and ending SEP 30, 2019

2018

Department of the Treasury
Internal Revenue Service

▶ Do not send to the IRS. Keep for your records.

▶ Go to www.irs.gov/Form8879EO for the latest information.

Name of exempt organization

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

Employer identification number

37-1588512

Name and title of officer

**DAVID CONVERSE
CHAIRMAN**

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>789,444.</u>
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a Form 8868 check here	<input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2018 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize BOWERS & COMPANY CPAS PLLC to enter my PIN 21588
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature _____ Date 11/22/19

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

16075721588
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2018 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature BOWERS & COMPANY CPAS PLLC Date 11/22/19

**ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2018 calendar year, or tax year beginning **OCT 1, 2018** and ending **SEP 30, 2019**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION Doing business as	D Employer identification number 37-1588512
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 800 STARBUCK AVE 800	E Telephone number 315-782-5865
	City or town, state or province, country, and ZIP or foreign postal code WATERTOWN, NY 13601	G Gross receipts \$ 789,444. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
	F Name and address of principal officer: DAVID CONVERSE 800 STARBUCK AVE, WATERTOWN, NY 13601	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.JCIDA.COM		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 2009 M State of legal domicile: NY

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: TO ADVANCE THE JOB OPPORTUNITIES, HEALTH, GENERAL PROSPERITY AND ECONOMIC WELFARE OF		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	3 11	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4 11	
	5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5 7	
	6	Total number of volunteers (estimate if necessary)	6 0	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a 0.	
	7b	Net unrelated business taxable income from Form 990-T, line 38	7b 0.	
	Revenue	8	Contributions and grants (Part VIII, line 1h)	422,269. 440,920.
9		Program service revenue (Part VIII, line 2g)	52,300. 339,850.	
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4,185. 3,782.	
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	5,681. 4,892.	
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	484,435. 789,444.	
Expenses		13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0. 0.
		14	Benefits paid to or for members (Part IX, column (A), line 4)	0. 0.
		15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	714,553. 738,221.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0. 0.	
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶	0.	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	265,391. 468,463.	
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	979,944. 1,206,684.		
19	Revenue less expenses. Subtract line 18 from line 12	-495,509. -417,240.		
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	3,736,456. 3,368,566.	
	21	Total liabilities (Part X, line 26)	80,001. 129,351.	
	22	Net assets or fund balances. Subtract line 21 from line 20	3,656,455. 3,239,215.	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer DAVID CONVERSE, CHAIRMAN	Date _____
	Type or print name and title	

Preparer Use Only	Print/Type preparer's name ELIZABETH A BUSH	Preparer's signature _____	Date 11/22/19	Check <input type="checkbox"/> if self-employed PTIN P01264627
	Firm's name ▶ BOWERS & COMPANY CPAS PLLC	Firm's EIN ▶ 20-1317788		
	Firm's address ▶ 1120 COMMERCE PARK DRIVE EAST WATERTOWN, NY 13601			Phone no. 315-788-7690

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

Form 990 (2018)

37-1588512 Page 2

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III []

1 Briefly describe the organization's mission: TO ADVANCE THE JOB OPPORTUNITIES, HEALTH, GENERAL PROSPERITY AND ECONOMIC WELFARE OF THE PEOPLE OF THE COUNTY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

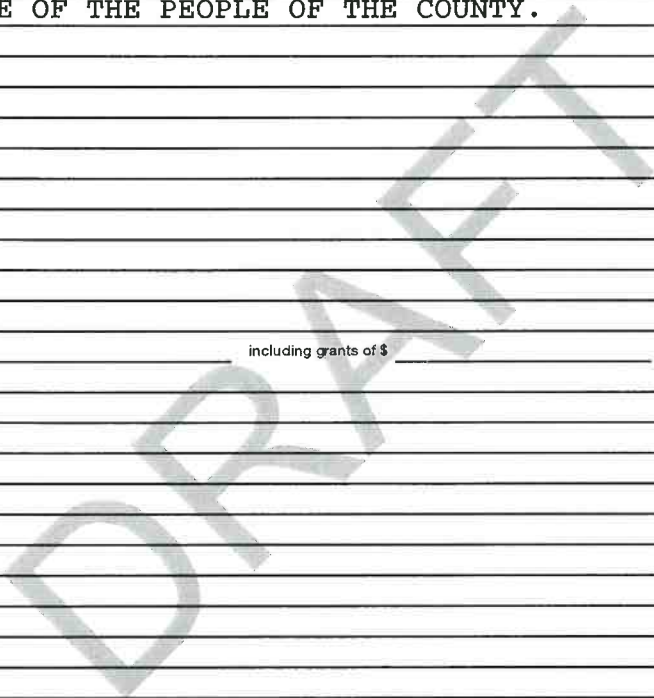
4a (Code:) (Expenses \$ 765,019. including grants of \$) (Revenue \$ 344,742.) TO ADVANCE THE JOB OPPORTUNITIES, HEALTH, GENERAL PROSPERITY, AND ECONOMIC WELFARE OF THE PEOPLE OF THE COUNTY.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 765,019.



**JEFFERSON COUNTY LOCAL DEVELOPMENT
CORPORATION**

Form 990 (2018)

37-1588512 Page 3

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

Form 990 (2018)

37-1588512 Page 4

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		7
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7 Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9 Sponsoring organizations maintaining donor advised funds.			
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10 Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12		
	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
	10b		
11 Section 501(c)(12) organizations. Enter:			
a	Gross income from members or shareholders		
	11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
	11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a	Is the organization licensed to issue qualified health plans in more than one state?		
	13a		
Note. See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
	13b		
c	Enter the amount of reserves on hand		
	13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		X
If "Yes," see instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		X
If "Yes," complete Form 4720, Schedule O.			

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

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Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	11	
b	Enter the number of voting members included in line 1a, above, who are independent	11	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6	Did the organization have members or stockholders?	6	X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	X
b	Each committee with authority to act on behalf of the governing body?	8b	X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	X
13	Did the organization have a written whistleblower policy?	13	X
14	Did the organization have a written document retention and destruction policy?	14	X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	15a	X
b	Other officers or key employees of the organization	15b	X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **NY**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **JCLDC - 315-782-5865**
800 STARBUCK AVE, WATERTOWN, NY 13601

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DAVID CONVERSE CHAIRMAN	0.00	X						0.	0.	0.
(2) KENT BURTO SECRETARY	0.00	X						0.	0.	0.
(3) PAUL WARNECK DIRECTOR	0.00	X						0.	0.	0.
(4) W. EDWARD WALLDROFF VICE CHAIRMAN	0.00	X						0.	0.	0.
(5) CHRISTINE POWERS DIRECTOR	0.00	X						0.	0.	0.
(6) LISA L'HUILLIER DIRECTOR	0.00	X						0.	0.	0.
(7) JOHN JENNINGS DIRECTOR	0.00	X						0.	0.	0.
(8) ROBERT ALIASSO, JR. TREASURER	0.00	X						0.	0.	0.
(9) RICHARD DUVAL DIRECTOR	0.00	X						0.	0.	0.
(10) WILLIAM W JOHNSON DIRECTOR	0.00	X						0.	0.	0.
(11) GREGORY GARDNER DIRECTOR	0.00	X						0.	0.	0.
(12) DON ALEXANDER CEO	40.00			X				112,435.	0.	24,291.
(13) LYLE EATON CFO	40.00			X				67,365.	0.	10,593.

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	428,920.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	12,000.			
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f			440,920.		
Program Service Revenue	2 a ADMINISTRATIVE FEES	Business Code 561000	298,512.	298,512.		
	b INTEREST ON LOANS	900099	41,338.	41,338.		
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f			339,850.		
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		3,782.		
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
6 a Gross rents		(i) Real (ii) Personal				
b Less: rental expenses						
c Rental income or (loss)						
d Net rental income or (loss)						
7 a Gross amount from sales of assets other than inventory		(i) Securities (ii) Other				
b Less: cost or other basis and sales expenses						
c Gain or (loss)						
d Net gain or (loss)						
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		a				
b Less: direct expenses	b					
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses	b					
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue						
11 a OTHER INCOME	Business Code 900099	4,892.	4,892.			
b						
c						
d All other revenue						
e Total. Add lines 11a-11d			4,892.			
12 Total revenue. See instructions			789,444.	344,742.	0.	3,782.

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	179,800.	70,240.	109,560.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	345,195.	236,796.	108,399.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	41,886.	20,251.	21,635.	
9 Other employee benefits	132,846.	63,477.	69,369.	
10 Payroll taxes	38,494.	20,013.	18,481.	
11 Fees for services (non-employees):				
a Management	2,175.		2,175.	
b Legal				
c Accounting	5,550.		5,550.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	79,114.	79,114.		
13 Office expenses	31,590.	12,286.	19,304.	
14 Information technology				
15 Royalties				
16 Occupancy	84,580.	32,140.	52,440.	
17 Travel	14,086.	7,342.	6,744.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	25,091.	22,721.	2,370.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	23,086.	14,143.	8,943.	
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a BAD DEBT EXPENSE	182,603.	182,603.		
b EQUIPMENT RENTAL AND MA	9,438.		9,438.	
c DUES AND SUBSCRIPTIONS	7,094.	115.	6,979.	
d MANUFACTURING AND BUSIN	2,500.	2,500.		
e All other expenses	1,556.	1,278.	278.	
25 Total functional expenses. Add lines 1 through 24e	1,206,684.	765,019.	441,665.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

**JEFFERSON COUNTY LOCAL DEVELOPMENT
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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1 Cash - non-interest-bearing	16,854.	1	101,279.	
	2 Savings and temporary cash investments	2,495,730.	2	2,531,996.	
	3 Pledges and grants receivable, net		3		
	4 Accounts receivable, net		4	9,410.	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6		
	7 Notes and loans receivable, net	1,149,145.	7	669,515.	
	8 Inventories for sale or use		8		
	9 Prepaid expenses and deferred charges	3,290.	9	2,695.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	174,708.			
	b Less: accumulated depreciation	121,037.	71,437.	10c	53,671.
	11 Investments - publicly traded securities		11		
	12 Investments - other securities. See Part IV, line 11		12		
	13 Investments - program-related. See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 34)	3,736,456.	16	3,368,566.		
Liabilities	17 Accounts payable and accrued expenses	44,722.	17	53,057.	
	18 Grants payable		18		
	19 Deferred revenue	35,279.	19	76,294.	
	20 Tax-exempt bond liabilities		20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22		
	23 Secured mortgages and notes payable to unrelated third parties		23		
	24 Unsecured notes and loans payable to unrelated third parties		24		
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25		
	26 Total liabilities. Add lines 17 through 25	80,001.	26	129,351.	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	3,656,455.	27	3,239,215.	
	28 Temporarily restricted net assets		28		
	29 Permanently restricted net assets		29		
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds		30		
	31 Paid-in or capital surplus, or land, building, or equipment fund		31		
	32 Retained earnings, endowment, accumulated income, or other funds		32		
33 Total net assets or fund balances	3,656,455.	33	3,239,215.		
34 Total liabilities and net assets/fund balances	3,736,456.	34	3,368,566.		

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	789,444.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,206,684.
3	Revenue less expenses. Subtract line 2 from line 1	3	-417,240.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	3,656,455.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	3,239,215.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

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JEFFERSON COUNTY LOCAL DEVELOPMENT

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	455,587.	521,815.	431,996.	422,269.	440,920.	2272587.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	455,587.	521,815.	431,996.	422,269.	440,920.	2272587.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						2272587.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	455,587.	521,815.	431,996.	422,269.	440,920.	2272587.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	72,660.	74,110.	69,692.	56,485.	45,120.	318,067.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						2590654.
12 Gross receipts from related activities, etc. (see instructions)					12	

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	87.72 %
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	89.42 %

16a **33 1/3% support test - 2018.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b **33 1/3% support test - 2017.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a **10% -facts-and-circumstances test - 2018.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

b **10% -facts-and-circumstances test - 2017.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2018. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

JEFFERSON COUNTY LOCAL DEVELOPMENT

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

JEFFERSON COUNTY LOCAL DEVELOPMENT

Part IV Supporting Organizations *(continued)*

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year <i>(see instructions)</i> .		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity <i>(see instructions)</i> .		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

JEFFERSON COUNTY LOCAL DEVELOPMENT

Schedule A (Form 990 or 990-EZ) 2018 **CORPORATION**

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Schedule A (Form 990 or 990-EZ) 2018

JEFFERSON COUNTY LOCAL DEVELOPMENT

Schedule A (Form 990 or 990-EZ) 2018 **CORPORATION**

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Part V | Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2018			
a From 2013			
b From 2014			
c From 2015			
d From 2016			
e From 2017			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2019. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014			
b Excess from 2015			
c Excess from 2016			
d Excess from 2017			
e Excess from 2018			

Schedule A (Form 990 or 990-EZ) 2018

JEFFERSON COUNTY LOCAL DEVELOPMENT

Schedule A (Form 990 or 990-EZ) 2018 CORPORATION

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Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

DRAFT

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
 ▶ Go to www.irs.gov/Form990 for the latest information.

2018

Name of the organization JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION	Employer identification number 37-1588512
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Organization type (check one):

Filers of:

Section:

- Form 990 or 990-EZ 501(c)(3) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization
- Form 990-PF 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the **General Rule** and a **Special Rule**. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION	Employer identification number 37-1588512
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	JEFFERSON COUNTY 175 ARSENAL STREET WATERTOWN, NY 13601	\$ 414,120.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	NYS HAZARD ABATEMENT BOARD - DEPT OF LABOR STATE OFFICE CAMPUS BLDG 12, ROOM 166 ALBANY, NY 12240	\$ 14,800.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION	Employer identification number 37-1588512
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	

Name of organization JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION	Employer identification number 37-1588512
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization **JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION**

Employer identification number
37-1588512

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- (i) Revenue included on Form 990, Part VIII, line 1
- ▶ \$ _____
- (ii) Assets included in Form 990, Part X
- ▶ \$ _____
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
- a Revenue included on Form 990, Part VIII, line 1
- ▶ \$ _____
- b Assets included in Form 990, Part X
- ▶ \$ _____

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment ▶ _____ %
 - b Permanent endowment ▶ _____ %
 - c Temporarily restricted endowment ▶ _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|-----------------------------------|--------|----|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment	174,708.		121,037.	53,671.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				53,671.

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

**JEFFERSON COUNTY LOCAL DEVELOPMENT
CORPORATION**

Schedule D (Form 990) 2018

37-1588512 Page 4

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	789,444.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	789,444.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	789,444.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	1,206,684.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	1,206,684.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	1,206,684.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE ORGANIZATION'S FORM 990, RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX, FOR THE YEARS ENDED 2017, 2016, AND 2015 ARE SUBJECT TO EXAMINATION BY THE IRS, GENERALLY FOR 3 YEARS AFTER THEY WERE FILED. BASED ON ITS ANALYSIS, THE ORGANIZATION DETERMINED THAT THERE WERE NO UNCERTAIN TAX POSITIONS AND THAT THE ORGANIZATION SHOULD PREVAIL UPON EXAMINATION BY THE TAXING AUTHORITIES.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

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Inspection

Name of the organization

JEFFERSON COUNTY LOCAL DEVELOPMENT
CORPORATION

Employer identification number
37-1588512

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE PEOPLE OF THE COUNTY

FORM 990, PART VI, SECTION A, LINE 1:

THE PEOPLE OF THE COUNTY

FORM 990, PART VI, SECTION B, LINE 11B:

AUDITED FINANCIAL STATEMENTS AND FORM 990 ARE PRESENTED EACH YEAR TO THE
BOARD OF DIRECTORS FOR REVIEW BEFORE BEING FILED

FORM 990, PART VI, SECTION B, LINE 12C:

MONITORED BY THE BOARD

FORM 990, PART VI, SECTION B, LINE 15:

ALL COMPENSATION BOARD APPROVED

FORM 990, PART VI, SECTION C, LINE 19:

AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2C:

THE ORGANIZATION'S PROCESS FOR ASSUMING RESPONSIBILITY FOR OVERSIGHT OF
THE AUDIT HAS NOT CHANGED FROM THE PRIOR YEAR

TAX RETURN FILING INSTRUCTIONS

NEW YORK FORM CHAR500

FOR THE YEAR ENDING

September 30, 2019

Prepared for	Jefferson County Local Development Corporation 800 Starbuck Ave No. 800 Watertown, NY 13601
Prepared by	Bowers & Company Cpas PLLC 1120 Commerce Park Drive East Watertown, NY 13601
Amount due or refund	Balance due of \$275.00
Make check payable to	Department of Law
Mail tax return and check (if applicable) to	NYS Office of Attorney General Charities Bureau Registration Section 28 Liberty Street New York, NY 10005
Return must be mailed on or before	February 18, 2020
Special Instructions	The report should be signed and dated by the authorized individual(s). The attached copy of federal Form 990 must be properly signed and dated.

CHAR500

NYS Annual Filing for Charitable Organizations
www.CharitiesNYS.com

Send with fee and attachments to:
NYS Office of the Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

2018
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1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) 10/01/2018 and Ending (mm/dd/yyyy) 09/30/2019		
Check if Applicable: <input type="checkbox"/> Address Change <input type="checkbox"/> Name Change <input type="checkbox"/> Initial Filing <input type="checkbox"/> Final Filing <input type="checkbox"/> Amended Filing <input type="checkbox"/> Reg ID Pending	Name of Organization: JEFFERSON COUNTY LOCAL DEVELOPMENT CORPO	Employer Identification Number (EIN): 37-1588512
	Mailing Address: 800 STARBUCK AVE, NO. 800	NY Registration Number: 44-18-73
	City / State / ZIP: WATERTOWN, NY 13601	Telephone: 315 782-5865
	Website: WWW.JCIDA.COM	Email: LEATON@JCIDA.COM
Check your organization's registration category: <input type="checkbox"/> 7A only <input type="checkbox"/> EPTL only <input checked="" type="checkbox"/> DUAL (7A & EPTL) <input type="checkbox"/> EXEMPT*		Confirm your Registration Category in the Charities Registry at www.CharitiesNYS.com.

2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties. The certification requires two signatories.

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

President or Authorized Officer: _____
 Signature _____ Print Name and Title **DONALD ALEXANDER** Date _____

 Signature _____ Print Name and Title **LYLE EATON** Date _____
 Chief Financial Officer or Treasurer: _____
 Signature _____ Print Name and Title **CFO** Date _____

3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

- 3a. 7A filing exemption: Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year.
- 3b. EPTL filing exemption: Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.
	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	4b. Did the organization receive government grants? If yes, complete Schedule 4b.

5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:	7A filing fee:	EPTL filing fee:	Total fee:	Make a single check or money order payable to: "Department of Law"
	\$ <u>25.</u>	\$ <u>250.</u>	\$ <u>275.</u>	

CHAR500 Annual Filing for Charitable Organizations (Updated January 2019)

*The "Exempt" category refers to an organization's NYS registration status. It does not refer to its IRS tax designation.

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

CHAR500

Annual Filing Checklist

- Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:
 - Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
 - Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3.
 - Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:

- If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
- If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

- IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- All additional IRS Form 990 Schedules, including Schedule B (Schedule of Contributors). Schedule B of public charities is exempt from disclosure and will not be available for public review.
- Our organization was eligible for and filed an IRS 990-N e-postcard. Our revenue exceeded \$25,000 and/or our assets exceeded \$25,000 in the filing year. We have included an IRS Form 990-EZ for state purposes only.

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:

- Review Report if you received total revenue and support greater than \$250,000 and up to \$750,000.
- Audit Report if you received total revenue and support greater than \$750,000
- No Review Report or Audit Report is required because total revenue and support is less than \$250,000
- We are a DUAL filer and checked box 3a, no Review Report or Audit Report is required

Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:

- \$0, if you checked the 7A exemption in Part 3a
- \$25, if you did not check the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

- \$0, if you checked the EPTL exemption in Part 3b
- \$25, if the NET WORTH is less than \$50,000
- \$50, if the NET WORTH is \$50,000 or more but less than \$250,000
- \$100, if the NET WORTH is \$250,000 or more but less than \$1,000,000
- \$250, if the NET WORTH is \$1,000,000 or more but less than \$10,000,000
- \$750, if the NET WORTH is \$10,000,000 or more but less than \$50,000,000
- \$1500, if the NET WORTH is \$50,000,000 or more

Is my Registration Category 7A, EPTL, DUAL or EXEMPT?

Organizations are assigned a Registration Category upon registration with the NY Charities Bureau:

7A filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")

EPTL filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.

DUAL filers are registered under both 7A and EPTL.

EXEMPT filers have registered with the NY Charities Bureau and meet conditions in Schedule E - Registration Exemption for Charitable Organizations. These organizations are not required to file annual financial reports but may do so voluntarily.

Confirm your Registration Category and learn more about NY law at www.CharitiesNYS.com.

Where do I find my organization's NET WORTH?

NET WORTH for fee purposes is calculated on:

- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I, line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

Need Assistance?

Visit: www.CharitiesNYS.com
Call: (212) 416-8401
Email: Charities.Bureau@ag.ny.gov

CHAR500

Schedule 4b: Government Grants
www.CharitiesNYS.com

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If you checked the box in question 4b in Part 4, complete this schedule and list EACH government grant award by a domestic (federal, state or local) agency; interstate or intergovernmental agency (for example Port Authority of New York and New Jersey); and state or local authorities.
Use additional pages if necessary. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations.

1. Organization Information

Name of Organization:	NY Registration Number:
JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION	44-18-73

2. Government Grants

Name of Government Agency	Amount of Grant
1. JEFFERSON COUNTY AGRICULTURE PROGRAM GRANT	1. 138,720.
2. JEFFERSON COUNTY MARKETING GRANT	2. 275,400.
3. NYS HAZARD ABATEMENT BOARD	3. 14,800.
4.	4.
5.	5.
6.	6.
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
Total Government Grants:	Total: 428,920.

Jefferson County Local Development Corporation
 800 Starbuck Avenue, Suite 800
 Watertown, NY 13601
 (315) 782-5865

2019-2020 Board Attendance

Name	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Aliasso, Robert	P	P	P									
Burto, Kent	P	P	P									
Converse, David	P	P	P									
Duvall, Richard	P	A	A									
Gardner, Gregory	E	E	P									
Jennings, John	P	P	P									
Johnson, William	E	P	P									
L'Huillier, Lisa	P	P	P									
Powers, Christine	P	E	P									
Walldroff, W. Edward	P	P	P									
Warneck, Paul	P	P	P									
Totals:	9	8	8									
P - Present												
E - Excused												
A - Absent												