

Jefferson County Industrial Development Agency
800 Starbuck Avenue, Suite 800
Watertown, New York 13601
Telephone: (315) 782-5865 or (800) 553-4111 Facsimile (315) 782-7915
www.jcida.com

Notice of Board Meeting

Date: November 21, 2024

To: Hon. William W. Johnson
David Converse
W. Edward Walldroff
Paul Warneck
Lisa L'Huillier
John Condino

From: Chairman Robert Aliasso

Re: Notice of Board of Directors' Meeting

=====

The Jefferson County Industrial Development Agency will hold its Board Meeting on **Thursday, December 5, 2024 at 8:30 a.m.** in the board room at 800 Starbuck Avenue, Watertown, NY.

The live stream link will be available at www.jcida.com.

Zoom:

<https://us02web.zoom.us/j/84355250468?pwd=R0t4VjRPdGJBZDJrL2JQYVVjKytDdz09>
Meeting ID: 843 5525 0468
Passcode: 011440
1-929-205-6099 US (New York)

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

pss

c: Marshall Weir, CEO
Lyle Eaton
Jay Matteson
Robin Stephenson
Dr. Gregory A. Gardner
Rob Aiken
Justin S. Miller, Esq.
Stephen Maier, Esq.
Media

BOARD MEETING AGENDA
Thursday, December 5, 2024 - 8:30 a.m.

- I. Call to Order**
- II. Pledge of Allegiance**
- III. Privilege of the Floor**
- IV. Minutes – November 7, 2024**
- V. Treasurer’s Report – November 30, 2024**
- VI. Committee Reports**
 - a. Alternative Energy Ad Hoc Committee**
 - b. Building & Grounds Ad Hoc Committee**
 - c. Nominating Committee**
 - i. Resolution No. 12.05.2024.01 to Appoint JCLDC Board Members**
 - ii. Resolution No. 12.05.2024.02 to Elect Officers for CY 2025**
- VII. Unfinished Business**
 - 1. Consideration of Executive Session**
 - 2. OSC 2020 Audit follow up**
 - 3. Proposed Fee Schedule**
- VIII. New Business**
- IX. Counsel**
- X. Adjournment**

**Jefferson County Industrial Development Agency
Board Meeting Minutes
November 7, 2024**

CONFIDENTIAL

The Jefferson County Industrial Development Agency held its board meeting on Thursday, November 7, 2024 in the board room at 800 Starbuck Avenue, Watertown, NY.

Present: Robert E. Aliasso, Jr., William Johnson, W. Edward Walldroff, David Converse, Lisa L’Huillier, Paul Warneck, John Condino

Excused: None

Absent: None

Also Present: Ryan Piche (Jefferson County Administrator), Craig Fox (Watertown Daily Times), Chad Charette (7 News)

Zoom: Justin Miller, Esq, (Harris Beach), Courtney Frank, Kati Jock

Staff Present: Marshall Weir, Jay Matteson, Lyle Eaton, Peggy Sampson, Robin Stephenson

- I. Call to Order:** Chairman Aliasso called the meeting to order at 8:54 a.m.
- II. Privilege of the Floor:** No one spoke.
- III. Minutes:** Minutes of the meeting held on October 3, 2024 were presented. A motion to approve the minutes as presented was made by Ms. L’Huillier, seconded by Mr. Johnson. All in favor. Carried.
- IV. Treasurer’s Report:** Mr. Warneck reviewed the financials for the period ending October 31, 2024. Mr. Warneck reviewed the delinquent accounts and reported that Convalt is current but said that LCO Destiny, LLC will be discussed later in the meeting. He said that we need to talk about Painfull Acres at some point since they are 5 months behind and what the next step will be. He said that we are going to come up short on the PILOT/Lease-leaseback revenue. Chairman Aliasso noted that we will be over budget on the actual expenses next month. After discussion, a motion was made by Mr. Warneck to accept the financial statement as presented, seconded by Mr. Converse. All in favor. Carried.
- V. Committee Reports:**
 - a. Alternative Energy** – Mr. Warneck reported that he and Chairman Aliasso attended a meeting at the County with Mr. Johnson, Mr. Piche, and County Staff regarding issues with PILOTs related to some of the projects that aren’t being paid and to find a uniform approach on how to deal with solar projects. He said that Mr. Piche will be meeting with the schools relating to RPTL 487. He said that he believes the County would like to see all PILOTs funnel through the IDA.
 - b. Nominating Committee** – Ms. L’Huillier said she has received short BIOs for Chuck Capone (Watertown Savings Bank), who will replace Christine Powers, and Dawn Robinson (JCC), who will replace Kent Burto on the JCLDC Board. She said the nominations will be discussed at the upcoming nominating committee meetings next week, and recommendations will be made to the board at the December meeting.

**Jefferson County Industrial Development Agency
Board Meeting Minutes
November 7, 2024**

CONFIDENTIAL

At 9:04 a.m., Mr. Walldroff excused himself for an appointment.

VI. Unfinished Business:

1. Convalt Energy discussion – Chairman Aliasso read the following public statement:

“The Land Development Agreement (“LDA”) between the Jefferson County Industrial Development Agency (“JCIDA”) and Convalt Energy expired as of November 1, 2024.

The JCIDA and Convalt Energy are working closely to satisfy any obligations remaining after the expiration of the LDA. Convalt Energy has expressed interest in possibly developing a smaller facility in Jefferson County and the JCIDA welcomes this future discussion.

JCIDA will continue to make infrastructure improvements at the Business Complex at the Watertown International Airport to allow the development of this prime location.”

Executive Session

At 9:07 a.m. a motion was made by Mr. Warneck to enter into executive session to discuss the potential disposition of real property, the LCO Destiny, LLC loan, and Convalt Energy, seconded by Mr. Condino. All in favor. Board Members, LDC Board Member Aiken, Staff, County Administrator Piche, and Attorney Miller remained.

At 9:38 a.m. a motion was made by Mr. Warneck to leave executive session, seconded by Ms. L’Huillier. All in favor. No action was taken.

Mr. Aiken left the meeting.

VII. New Business:

1. Resolution No. 11.07.2024.01 Authorizing amended agreements with the County of Jefferson and JCLDC for ARPA funds – The Jefferson County Board of Legislators approved Resolution No. 268 to extend the term of the agreement to remain in effect until December 31, 2026. A motion was made by Mr. Condino to approve the resolution, seconded by Mr. Warneck. All in favor. Carried.

VIII. Counsel: None.

IX. Adjournment: With no further business before the board, a motion to adjourn was made by Mr. Warneck, seconded by Mr. Converse. All in favor. The meeting was adjourned at 9:42 a.m.

Respectfully submitted,

Peggy Sampson

JEFFERSON COUNTY INDUSTRIAL DEVELOPMENT AGENCY
Income Statement for the Eleven Month Period Ending November 30, 2024

Prepared by Lyle Eaton, November 26, 2024

UNRECONCILED

	Current Year Budget	Year-to-Dat e Total	Current Month	Previous Month	Balance Remaining
Revenues					
Application & Process Fees	\$ 12,000.00	52,252.00	\$ (2,200.00)	0.00	(40,252.00)
Bond Admin Fee	3,000.00	3,000.00	0.00	0.00	0.00
PILOT/Sale Leaseback Fees	1,079,306.00	63,028.00	0.00	3.00	1,016,278.00
Fee Income - RLF Program	43,422.00	39,803.50	3,618.50	3,618.50	3,618.50
Fee Income - Micro Program	24,087.00	22,079.75	2,007.25	2,007.25	2,007.25
Grant Income - Federal ARPA	0.00	292,000.00	0.00	0.00	(292,000.00)
Interest Income	500.00	219.30	0.00	22.30	280.70
Interest Income - RLF Program	40,000.00	55,660.43	12,304.46	2,949.69	(15,660.43)
Late Payment Penalty RLF	0.00	32.50	0.00	0.00	(32.50)
Interest Income - City Fund	0.00	1,250.00	1,250.00	0.00	(1,250.00)
Interest Income - Micro Prog.	5,000.00	5,631.92	495.41	303.77	(631.92)
Late Payment Penalty - Micro	700.00	178.03	0.00	0.00	521.97
Miscellaneous Income	5,000.00	1,186.20	0.00	0.00	3,813.80
YMCA Income	0.00	15,976.30	0.00	0.00	(15,976.30)
Total Revenues	1,213,015.00	552,297.93	17,475.62	8,904.51	660,717.07
Operations					
Advertising Expense	0.00	495.91	0.00	0.00	(495.91)
Office Expense	2,000.00	1,461.14	20.00	17.76	538.86
Admin Services Exp	713,694.00	654,225.00	59,475.00	59,475.00	59,469.00
Depreciation Expense - Siding	16,296.00	14,937.56	1,357.96	1,357.96	1,358.44
D&O Insurance	16,500.00	14,752.41	1,372.08	1,372.08	1,747.59
Commercial Insurance	8,500.00	9,008.09	850.72	850.72	(508.09)
FTZ Expense	1,250.00	0.00	0.00	0.00	1,250.00
Legal- Retainer	18,000.00	15,000.00	0.00	3,000.00	3,000.00
Legal - Unrestricted	5,000.00	9,343.13	0.00	0.00	(4,343.13)
Legal YMCA	1,000.00	0.00	0.00	0.00	1,000.00
Accounting & Auditing	23,000.00	18,300.00	0.00	0.00	4,700.00
Coffeen Park Taxes	2,500.00	2,361.69	0.00	0.00	138.31
Airport Park Taxes	1,100.00	1,100.61	0.00	0.00	(0.61)
Deferit Expense	0.00	7,773.50	0.00	0.00	(7,773.50)
Fees Expense	500.00	185.20	0.00	0.00	314.80
Grant Expense - Federal ARPA	0.00	292,000.00	0.00	0.00	(292,000.00)
Bad Debt--RLF	190,000.00	0.00	0.00	0.00	190,000.00
Bad Debt--Micro	35,000.00	0.00	0.00	0.00	35,000.00
RLF Program Expense	43,422.00	39,803.50	3,618.50	3,618.50	3,618.50
Microenterprise Program Exp	24,087.00	22,079.75	2,007.25	2,007.25	2,007.25
RLF Audit Expense	800.00	0.00	0.00	0.00	800.00
Building Depreciation- 146 Ars	109,166.00	97,829.93	8,893.63	8,893.63	11,336.07
146 Arsenal Gas	0.00	796.93	0.00	0.00	(796.93)
Miscellaneous - Unrestricted	1,200.00	0.00	0.00	0.00	1,200.00
Total Operations	1,213,015.00	1,201,454.35	77,595.14	80,592.90	11,560.65
Total Revenue	1,213,015.00	552,297.93	17,475.62	8,904.51	660,717.07
Total Expenses	1,213,015.00	1,201,454.35	77,595.14	80,592.90	11,560.65
Net Income Over Expenditures	\$ 0.00	(649,156.42)	\$ (60,119.52)	(71,688.39)	649,156.42

For Inter-5-I Use Only

JCIDA BALANCE SHEET

<u>Current Assets</u>	IDA	<u>10/31/2024</u>	<u>11/30/2024</u>
General Checking		\$ 1,065,236.40	\$ 786,038.21
Savings Account		258,953.19	258,953.19
PILOT Checking		8,832.04	0.00
Microenterprise Account		119,051.09	102,543.35
City Loan Account		39,515.28	41,015.28
Revolving Loan Fund Account		2,053,812.05	2,068,172.63
PILOT Monies Receivable		58,642.68	16,340.18
Miscellaneous Receivable		71,540.80	71,840.80
RLF Loans Receivable		2,269,657.09	2,267,600.97
Microenterprise Loans Rec.		101,895.19	78,898.34
Want Economic Growth Rec		250,000.00	249,750.00
Allowance for Bad Debt-RLF		(190,000.00)	(190,000.00)
Allow. for Bad Debts-MICRO		(35,000.00)	(35,000.00)
Prepaid Expense		24,901.09	22,678.29
Total Current Assets		<u>\$ 6,097,036.90</u>	<u>\$ 5,738,831.24</u>

Property and Equipment

Accum Depr - Building	(1,282,912.42)	(1,291,806.05)
Accum Depr. Equipment	(52,269.66)	(52,269.66)
Accumulated Depreciation Sidm	(57,034.32)	(58,392.28)
 Total Property and Equipment	 (1,392,216.40)	 (1,402,467.99)

Other Assets

IT Server	6,050.00	6,050.00
Equipment	13,366.00	13,366.00
Corp. Park Improvements	209,995.14	209,995.14
Airport Property	884,326.02	884,326.02
Intangible Asset	53,195.00	53,195.00
WIP Airport	427,810.28	586,088.91
WIP Intersection	244,973.52	244,973.52
Woolworth Building	505,000.00	505,000.00
Rail Siding CCIP	244,434.00	244,434.00
Land 146 Arsenal	126,577.50	126,577.50
146 Ars Building Improvements	3,264,556.08	3,264,556.08
Total Other Assets	5,980,283.54	6,138,562.17
 Total Assets	 <u>\$ 10,685,104.04</u>	 <u>\$ 10,474,925.42</u>

JCIDA BALANCE SHEET

LIABILITIES AND CAPITAL

Current Liabilities

Accounts Payable - Unrestrict	\$ 128,527.06	\$ 27,520.46
PILOT Monies Payable	58,646.68	16,344.18
RLF Loan Payable	700,000.00	700,000.00
Due RLF	4,250.00	0.00
Dus SHLDC	1,000.00	0.00
Due HUD - RLF Interest	1,207.87	1,207.87
Due HUD - MICRO Interest	6.49	6.49
Due HUD - CITY Loan Interest	11.10	11.10
ARPA Airport Sewer	916,000.00	916,000.00
Car Freshner Signage	11,000.00	11,000.00
Total Current Liabilities	\$ 1,820,649.20	\$ 1,672,090.10

Long-Term Liabilities

Due NYS/IAP L.T.	180,159.78	180,159.78
Total Long-Term Liabilities	180,159.78	180,159.78

Total Liabilities 2,000,808.98 1,852,249.88

Capital

General Fund Bal - Unrestrict.	3,704,602.38	3,704,602.38
Fund Bal - RLF Restricted	4,109,139.27	4,109,139.27
Fund Bal - Micro Restricted	190,659.76	190,659.76
Fund Bal - City Restricted	287,870.22	287,870.22
Cap. Impr. Convergys	979,560.33	979,560.33
Net Income	(587,536.90)	(649,156.42)
Total Capital	8,684,295.06	8,622,675.54

Total Liabilities & Capital 10,685,104.04 10,474,925.42

Jefferson County IDA
Balance Sheet
November 30, 2024

ASSETS

Current Assets		
General Checking	\$	786,038.21
Savings Account		258,953.19
Microenterprise Account		102,543.35
City Loan Account		41,015.28
Revolving Loan Fund Account		2,068,172.63
PILOT Monies Receivable		16,340.18
Miscellaneous Receivable		71,840.80
RLF Loans Receivable		2,267,600.97
Microenterprise Loans Rec.		78,898.34
Watn. Economic Growth Fund Rec		249,750.00
Allowance for Bad Debt-RLF		(190,000.00)
Allow. for Bad Debts-MICRO		(35,000.00)
Prepaid Expense		22,678.29
		<hr/>
Total Current Assets		5,738,831.24
Property and Equipment		
Accum Depr - Building	(1,291,806.05)	
Accum Depr. Equipment	(52,269.66)	
Accumulated Depreciation Sidin	(58,392.28)	
		<hr/>
Total Property and Equipment		(1,402,467.99)
Other Assets		
IT Server	6,050.00	
Equipment	13,366.00	
Corp. Park Improvements	209,995.14	
Airport Property	884,326.02	
Intangible Asset	53,195.00	
WIP Airport	586,088.91	
WIP Intersection	244,973.52	
Woolworth Building	505,000.00	
Rail Siding CCIP	244,434.00	
Land 146 Arsenal	126,577.50	
146 Ars Building Improvements	3,264,556.08	
		<hr/>
Total Other Assets		6,138,562.17
		<hr/>
Total Assets	\$	<u><u>10,474,925.42</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable - Unrestrict	\$	27,520.46
PILOT Monies Payable		16,344.18
RLF Loan Payable		700,000.00
Due HUD - RLF Interest		1,207.87
Due HUD - MICRO Interest		6.49
Due HUD - CITY Loan Interest		11.10
ARPA Airport Sewer		916,000.00
Car Freshner Signage		11,000.00
		<hr/>
Total Current Liabilities		1,672,090.10
Long-Term Liabilities		
Due NYS/IAP L.T.		180,159.78

Unaudited - For Management Purposes Only

Jefferson County IDA
Balance Sheet
November 30, 2024

Total Long-Term Liabilities		<u>180,159.78</u>
Total Liabilities		1,852,249.88
Capital		
General Fund Bal - Unrestrict.	3,704,602.38	
Fund Bal - RLF Restricted	4,109,139.27	
Fund Bal - Micro Restricted	190,659.76	
Fund Bal - City Restricted	287,870.22	
Cap. Impr. Convergys	979,560.33	
Net Income	<u>(649,156.42)</u>	
Total Capital		<u>8,622,675.54</u>
Total Liabilities & Capital		<u>\$ 10,474,925.42</u>

**Jefferson County IDA
Micro Loans Receivable
As of Nov 30, 2024**

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

Customer	Amount Due
COLLEEN'S CHERRY TREE INN	19,683.95 2 MONTHS
CLAYTON ISLAND TOURS, LLC	28,602.75
PAINFULL ACRES	8,289.07 6 MONTHS
PINK KETTLE, LLC	12,344.30
TASTE OF DESIGN	8,486.56
THERARTPY	3,650.77
WILLOWBROOK ENTERPRISE, INC.	17,840.94
	98,898.34

Jefferson County IDA
Revolving Loan Fund Receivables
As of Nov 30, 2024

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

Customer	Amount Due
CONVALT ENERGY, LLC	<u>850,000.00</u>
CONVALT ENERGY, LLC	<u>850,000.00</u> DEFAULT
JEFFERSON COUNTY INDUSTRIAL	<u>700,000.00</u>
JEFFERSON COUNTY INDUSTRIAL	<u>700,000.00</u>
LCO DESTINY, LLC	<u>207,045.62</u>
LCO DESTINY, LLC	<u>207,045.62</u> DEMAND LETTER
MARZANO EXCAVATING, LLC	<u>115,779.62</u>
MARZANO EXCAVATING, LLC	<u>115,779.62</u>
SACKETS HARBOR BREW PUB, LLC	<u>146,866.34</u>
SACKETS HARBOR BREW PUB, LLC	<u>146,866.34</u>
THREE MILE BAY VENTURES, LLC	<u>247,819.39</u>
THREE MILE BAY VENTURES, LLC	<u>247,819.39</u>
	<u><u>2,267,510.97</u></u>

Jefferson County IDA
Watn. Economic Growth Fund
As of Nov 30, 2024

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

Customer	Amount Due
HALE'S BUS GARAGE, LLC	<u>249,750.00</u>
	<u>249,750.00</u>

**Jefferson County IDA
Miscellaneous Receivables
As of Nov 30, 2024**

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/CM	0 - 30	31 - 60	61 - 90	Over 90 days	Amount Due
CONVALT	3669				27,486.30	27,486.30
CONVALT ENERGY. LLC	3911				11,230.50	11,230.50
					38,716.80	38,716.80
DROUIN DISTRIBUTION DROIN DISTRIBUTION LTD	7-10-2021	300.00				300.00
613-299-5633						
DROUIN DISTRIBUTION DROIN DISTRIBUTION LTD		300.00				300.00
THREE MILE BAY THREE MILE BAY VENTURES, LLC	7-10-2020	41,400.00				41,400.00
THREE MILE BAY THREE MILE BAY VENTURES, LLC		41,400.00				41,400.00
Report Total		41,700.00			38,716.80	80,416.80

Jefferson County IDA
Cash Disbursements Journal
For the Period From Nov 1, 2024 to Nov 30, 2024

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
11/2/24	8132	200001 100001	Invoice: 24-114 BERNIER, CARR & ASSOCIATES, P.C.	7,087.69	7,087.69
11/2/24	8133	200001 100001	Invoice: 8993877 HARRIS BEACH	1,500.00	1,500.00
11/2/24	8134	200001 100001	Invoice: ADMIN9 JEFF COUNTY LDC	59,475.00	59,475.00
11/9/24	8135	200001 100001	Invoice: CONVBALT AUG & SEPT JEFFERSON COUNTY INDUSTRIAL	4,250.00	4,250.00
11/9/24	8137	200001 100001	Invoice: CONVALT OCTOBER JEFFERSON COUNTY INDUSTRIAL	2,125.00	2,125.00
11/9/24	8138	200001 100001	Invoice: CONVALT 11-24 JEFFERSON COUNTY INDUSTRIAL	2,125.00	2,125.00
11/9/24	8139	200001 100001	Invoice: CONVALT SACKETS HARBOR LDC	1,000.00	1,000.00
11/9/24	8140	200001 100001	Invoice: CONVALT OCT SACKETS HARBOR LDC	500.00	500.00
11/9/24	8141	200001 100001	Invoice: CONVALT 11-24 SACKETS HARBOR LDC	500.00	500.00
11/11/24	8142	200001 100001	Invoice: 3112-1 NORTH COUNTRY CONTRACTORS	134,065.69	134,065.69
11/25/24	8143	200001 100001	Invoice: 24-1205 BERNIER, CARR & ASSOCIATES, P.C.	17,156.85	17,156.85
11/25/24	8144	200001 100001	Invoice: APP FEE 302 GLOBE LLC	2,500.00	2,500.00
11/25/24	8145	200001 100001	Invoice: 8997389 HARRIS BEACH	1,500.00	1,500.00
11/25/24	8146	200001 100001	Invoice: ADMIN10 JEFF COUNTY LDC	59,475.00	59,475.00
11/25/24	8147	200001 100001	Invoice: OVERPAYMENT CLAYTON NORTHWEST BANK - SUSAN RISSEL	4.00	4.00
11/25/24	8148	200001 100001	Invoice: 12224 SELICTIVE INSURANCE CO	20.00	20.00
	Total			293,284.23	293,284.23

**Jefferson County IDA
Unrestricted Aged Payables
As of Nov 30, 2024**

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

Vendor	Invoice/CM #	Date	Net To Pay
JEFFERSON COUNTY INDUSTRIAL	MICRO ADMIN	6/1/24	2,007.25
	RLF ADMIN24-	6/1/24	3,618.50
	MICRO ADMIN	7/1/24	2,007.25
	RLF ADMIN24-	7/1/24	3,618.50
	MICRO ADMIN	8/1/24	2,007.25
	RLF ADMIN24-	8/1/24	3,618.50
	CK19927	8/26/24	565.35
	MICRO ADMIN	9/1/24	2,007.25
	RLF ADMIN24-	9/1/24	3,618.50
	MICRO ADMIN	10/1/24	2,007.25
	RLF ADMIN24-	10/1/24	3,618.50
	MICRO ADMIN	11/1/24	2,007.25
	RLF ADMIN24-	11/1/24	3,618.50
JEFFERSON COUNTY INDUSTRIAL			34,319.85
JEFF COUNTY LDC	ADMIN11	11/1/24	59,475.00
JEFF COUNTY LDC			59,475.00
NORTH COUNTRY CONTRACTORS	3112-1	11/11/24	7,056.09
NORTH COUNTRY CONTRACTORS			7,056.09
SACKETS HARBOR LDC	CK 19927	8/26/24	424.02
SACKETS HARBOR LDC			424.02
			101,274.96

**Jefferson County Industrial Development Agency
Building and Grounds Ad hoc Committee Meeting Minutes
November 14, 2024**

Present: John Condino, David Converse, Rob Aiken, Lisa L’Huillier

Absent: Greg Gardner

Also Present: Marshall Weir, Jay Matteson, Lyle Eaton, Robin Stephenson, Peggy Sampson, Paul Warneck, William Johnson

Zoom: Justin Miller, Esq.

I. Call to Order: Chair Condino called the meeting to order at 1:33 p.m.

II. Discuss:

1. Business Complex Infrastructure Project –

a. Goal Setting – Mr. Condino said the first thing we need to do in order to move forward with the property is to see what we have and what we need and how we move forward with the property. He said that we need to take an inventory of the asset. He said we will need to contact the contractors to find out what was done in site work, and then get an update on the water and sewer utilities. The site already has water. He said the sewer lines are being run on the property and will be available next year. He said that he will schedule a meeting with County Officials, his company Barton & Loguidice and Mr. Weir to discuss the Hounsfield project for final financing, etc. He indicated that it should be ready to go out to bid by the end of the year. He said the sewer will be connected to the Brownville treatment plant and does come with some limitations. He said the capacity allocation may be approximately 15,000 gallons per day. He said we need to keep in mind that there is not much capacity to treat commercial waste when deciding what businesses might go on the site. He said we also need to talk about power to the site and should look at the study that was completed. He asked Mr. Johnson to facilitate a meeting with Jerry Hanlin from National Grid.

Mr. Warneck said that we should know what the capacity limits are for water and sewer and what we will need for power for the 80-acre site. Mr. Johnson said it will need three-phase power which is not available. Mr. Warneck asked if Brownville has any plans for upgrading their treatment plant. Mr. Condino said they were recently funded to make upgrades.

Mr. Aiken joined the meeting.

**Jefferson County Industrial Development Agency
Building and Grounds Ad hoc Committee Meeting Minutes
November 14, 2024**

Mr. Converse pointed out that there are two sites – the 80-acre site and the Evans property near the front of the airport. He said that we should look at them as two separate sites. Mr. Condino said the inventory should be on both parcels. Mr. Condino said the agency may want to start looking at adjacent properties. Mr. Weir said that the all-in costs are going to go up with the infrastructure improvements on the 80-acre site. Mr. Converse said that we should make sure we have the initial studies (environmental, archeological, etc.) well-categorized. Mr. Condino commented that most studies are good for 5 years. Mr. Condino reiterated that we should inventory the whole site and look at adjacent properties.

Mr. Warneck acknowledged that Mr. Eaton put together a cost per acre, but he said that at some point in time, we will have to determine what it is worth today as one parcel or two parcels. He said that if we sell off lots then we would need an appraisal.

Mr. Warneck asked if the contract with Strategic Development Specialists (SDS) had been signed. Mr. Weir said that it's in process and he and Attorney Miller are working with them to finalize it. Mr. Warneck said that he thought they would be the ones to tell us the need to be multi-parcel or one big parcel if we are looking to market this for MICRON spin-offs. Mr. Weir said that he has heard that what they refer to as a super project is 90 acres.

Attorney Miller said that there are grant programs available such as FastNY for soft costs and beyond. He said it allows agencies that control 40 or more acres to apply for grant funding for soft cost studies and plans but also hard costs to buy more land or build roads, etc. to support business attraction. He said that the program is undersubscribed. He said that a strategic thought is we could have SDS develop an application that is tailored to the attraction for businesses coming and that could bring the dollars we need to pay for studies or infrastructure costs. Mr. Weir said that he did fill out and submit an application to that grant program for this piece of property a few months ago for \$5M for infrastructure costs. Attorney Miller said the application can be amended and with the support of SDS may help prioritize it. Mr. Matteson asked Attorney Miller if multiple applications can be submitted for multiple sites. He said yes.

Mr. Converse asked if we will get periodical reports from SDS for what they will do for Jefferson County. Mr. Weir said yes.

Mr. Weir said that we will gather all the information - all the capacities and figure out where we are with the power study. He said that in terms of goal setting, ideally, we have a number of different types of businesses and different industries that could go into the site and build up a small corporate

**Jefferson County Industrial Development Agency
Building and Grounds Ad hoc Committee Meeting Minutes
November 14, 2024**

park there like our original plan. He said that as soon as the LDA expired he received a phone call that night for a potential project for the site. He asked if the board would entertain the possibility of a distribution center at the site. He said at this point we should be willing to look at a lot of different things. He said that he would love to have a project get up and move on the site that may buy some land from us to offset some of the costs we have incurred. Mr. Converse said the original vision for the park would help enhance the use of the airport.

Mr. Aiken asked Mr. Weir and Mr. Matteson their initial thoughts for the park. Mr. Weir said that all of the leads he has heard so far are for a distribution center. He said that he could envision putting one distribution center there depending on the type and then reevaluate. Mr. Aiken asked if there will be covenants in place like there are for the Corporate Park. Mr. Matteson asked if there is any reason that we can't be selective without covenants in place at first. He said that he agrees with Mr. Weir about warehouse and distribution; he said that one would be beneficial to help us pay some bills but then we can attract some industries that have higher paying jobs (defense, cross border, research and development, etc.). Mr. Weir asked Attorney Miller from a legal standpoint if we could allow it one time and if we would be beholden to allow it again in terms of preference for industry. Attorney Miller said not necessarily because we are acting like a land developer and in that regard, we'd be looking for quality of jobs and capital investment which are all the things we look at as an economic development organization. He said that we won't have a problem with treating one industry differently than another, it's a function of logistics for planning and building on the site. He said the first one in will form how the rest rolls out. Mr. Warneck said that we need to know what is allowed in the current zoning. Mr. Condino asked how many parcels will be on the site and whether a master plan was created. Mr. Weir said that BCA created a plan; they had visual pieces that were on our website and a video about our vision. Mr. Warneck said the county site says that the Convalt site is made up of three parcels. Mr. Condino said that one of our goals is to get a business on that site as soon as we can if it is appropriate.

Mr. Aiken asked where we go from here right now. Mr. Condino said that we will take inventory of the asset (power, sewer, water, site work that has been done) including the Evans property and also look at adjacent properties and possibly get a first option on them. Mr. Weir said that we have a 'one sheet' where we can put all the information together and look into marketing it. Mr. Condino said the next step is to see what potential there is for some development on the site and continue to work with SDS.

**Jefferson County Industrial Development Agency
Building and Grounds Ad hoc Committee Meeting Minutes
November 14, 2024**

Mr. Converse said that when all the information is pulled together, we should look at the wetlands that have already been delineated to make sure they didn't grow because it could affect the footprint of developable acreage.

Mr. Weir recommended going into executive session to discuss the update and vendor update agenda items.

Executive Session

At 2:13 p.m., a motion was made by Mr. Converse to enter into executive session to discuss potential litigation, seconded by Mr. Warneck. All in favor. Committee Members, Board Members, Staff, and Counsel remained.

At 2:38 p.m., Mr. Converse motioned to leave the executive session, seconded by Ms. L'Huillier. All in favor. No action was taken.

Mr. Converse asked if there are any height restrictions because of the airport. Mr. Condino said yes. Mr. Warneck said there is an airport protection zone. Mr. Converse said that he was referring to outside the protection zone. Mr. Condino said that we need to be cognizant of the airport and the runways. He said that he views this more as a business park than an industrial park. Mr. Warneck said that he thinks of it like Purcell's Park which has associated businesses. Mr. Converse said the site could be part of our Foreign Trade Zone. Mr. Warneck commented that our Corporate Park is turning into more warehousing than manufacturing and said that it is a trend we have to think about.

To recap, Mr. Weir will locate the power study and create the 'one sheet' for inventory assets. Mr. Johnson will reach out to Jerry Hanlin at National Grid regarding power. Mr. Condino will put a meeting together on the Town of Hounsfield sewer project.

Mr. Warneck asked if we are putting together a list or a database of available sites while we are thinking about MICRON. Mr. Weir said yes. He said it will also include recreational assets.

- III. Adjournment:** With no further business before the committee, Ms. L'Huillier made a motion to adjourn the meeting, seconded by Mr. Aiken. The meeting was adjourned at 2:45 p.m.

Respectfully submitted,

Peggy Sampson

**Jefferson County Industrial Development Agency
Nominating Committee Meeting Minutes
November 14, 2024**

The Jefferson County Industrial Development Agency held a nominating committee meeting on Thursday, November 14, 2024.

Present: Lisa L'Huillier (Chair), William Johnson

Absent: W. Edward Walldroff

Also Present: Marshall Weir, Peggy Sampson, Jay Matteson, Rob Aiken

- I. **Call to Order:** Chairwoman L'Huillier called the meeting to order at 8:19 a.m.
- II. **JCLDC Board vacancies** – Chairwoman L'Huillier said the JCLDC Nominating Committee recommended Charles Capone from Watertown Savings Bank to fill Christine Powers's term with an expiration date of 12/31/27 and Dawn Robinson from Jefferson Community College to fill Kent Burto's term with an expiration date of 12/31/26.

A motion was made by Mr. Johnson to send the recommendations to the full board, seconded by Ms. L'Huillier.

- III. **Nominate Officers for 2025 CY** – Chairwoman L'Huillier indicated that the committee is recommending the current slate of officers to serve another year. They are as follows:

Chairman	Robert E. Aliasso, Jr.
Vice Chairman	William Johnson
Treasurer	Paul Warneck
Secretary	W. Edward Walldroff

A motion was made by Ms. L'Huillier to recommend the current slate of officers to the full board of directors, seconded by Mr. Johnson.

- IV. **Adjournment:** With no further business before the committee, a motion to adjourn the meeting was made by Mr. Johnson, seconded by Ms. L'Huillier. The meeting was adjourned at 8:22 a.m.

Respectfully submitted,
Peggy Sampson

JEFFERSON COUNTY INDUSTRIAL DEVELOPMENT AGENCY
Resolution Number 12.05.2024.01
to Appoint JCLDC Board Members

WHEREAS, as initial member of the Corporation, the JCIDA shall appoint additional Directors to the JCLDC Board, and

WHEREAS, Kent Burto resigned leaving an unexpired term of 12/31/26 and Christine Powers resigned leaving an unexpired term of 12/31/27, and

WHEREAS, the Nominating Committee met on November 14, 2024 and recommended the appointment of Dawn Robinson to fill Mr. Burto's term and Charles Capone to fill Ms. Powers's term effective immediately, and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Jefferson County Industrial Development Agency that it herein approves the recommendation as set forth in this Resolution, and be it further,

RESOLVED, that the Chairman, Vice Chairman, Secretary, and/or Chief Executive Officer are authorized and directed to execute any and all documents necessary to carry out the purposes of this Resolution.

This resolution shall take effect immediately.

W. Edward Walldroff
Secretary

JEFFERSON COUNTY INDUSTRIAL DEVELOPMENT AGENCY
Resolution Number 12.05.2024.02
For Election of Officers

WHEREAS, the Nominating Committee met on November 14, 2024 and recommended the following slate of officers for the 2025 calendar year:

Chairman	Robert E. Aliasso, Jr.
Vice Chairman	Hon. William W. Johnson
Treasurer	Paul J. Warneck
Secretary	W. Edward Walldroff, and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Jefferson County Industrial Development Agency that it herein approves the slate of officers as set forth in this Resolution, and be it further,

RESOLVED, that the Chairman, Vice Chairman, Secretary, and/or Chief Executive Officer are authorized and directed to execute any and all documents necessary to carry out the purposes of this Resolution.

W. Edward Walldroff
Secretary



THOMAS P. DiNAPOLI
STATE COMPTROLLER

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER
110 STATE STREET
ALBANY, NEW YORK 12236

ROBIN L. LOIS, CPA
DEPUTY COMPTROLLER
DIVISION OF LOCAL GOVERNMENT
AND SCHOOL ACCOUNTABILITY
Tel: (518) 474-4037 Fax: (518) 486-6479

November 2024

Marshall Weir, Chief Executive Officer
Jefferson County Industrial Development Agency
800 Starbuck Avenue, Suite 800
Watertown, NY 13601

Report Number: 2020M-70-F

Dear Mr. Weir and Members of the Board of Directors:

One of the Office of the State Comptroller's (OSC's) primary objectives is to identify areas where industrial development agency officials can improve their operations and provide guidance and services that will assist them in making those improvements. OSC also works to develop and promote short-term and long-term strategies to enable and encourage agency officials to reduce costs, improve service delivery and to account for and protect their agency's assets. In accordance with these objectives, we conducted an audit of the Jefferson County Industrial Development Agency (JCIDA) to assess whether the Board of Directors (Board) ensured adequate procedures were in place to appropriately evaluate projects prior to approval and subsequently monitored the performance of businesses that received financial benefits. As a result of our audit, we issued a report, dated October 2, 2020, identifying certain conditions and opportunities for Agency management's review and consideration.

To further our policy of providing assistance to local governments, we revisited JCIDA in July 2024 to review the progress in implementing our recommendations. Our follow-up review was limited to interviews with JCIDA officials and personnel and inspection of certain documents related to the issues identified in our report. As part of our review, we selected seven of 24 projects (29 percent) that were approved after the issuance of our original report. We also reviewed JCIDA's corrective action plan (CAP), which was included as an Appendix in the audit report. Based on our limited procedures, the JCIDA has demonstrated minimal progress implementing corrective action. Of the five audit recommendations, one recommendation was fully implemented, two recommendations were partially implemented and two recommendations were not implemented.

Recommendation 1 – Project Application

The Board should develop procedures to ensure that capital investment and current employment information provided on project applications is supported by adequate documentation.

Status of Corrective Action: Not Implemented

Observations/Findings: The Board did not develop procedures to ensure that capital investment and current employment information provided on project applications was supported by adequate documentation. The JCIDA's CAP indicated that documentation of employment numbers (e.g., NYS-45's¹ or internal payroll reports) would be requested as part of the application to confirm the number of existing jobs reported. The CAP also stated documentation, such as contractor estimates, would be required as part of the application for assistance to confirm capital investment.

We reviewed the application files for seven projects that indicated the applicants would make capital investments totaling \$47.2 million on the projects. No supporting documentation, such as construction budgets or contractor estimates, was submitted by three of the applicants, whose combined capital investments totaled \$31.1 million, to verify the reasonableness of these investment goals. Two of the applicants provided sufficient supporting documentation and two applicants only provided partial documentation for their planned capital investments.

In addition, five applicants reported that they had a total of 124 current full-time and four part-time employees at the proposed project locations which included employees that would be relocated to the project locations. However, none of these applicants provided supporting documentation to allow JCIDA staff to verify these reported employment figures.

The Chief Executive Officer (CEO) and Chief Fiscal Officer (CFO) were unable to provide reasonable explanations why the corrective action indicated in the JCIDA's CAP was not followed. When material application information related to investment or current employment information is not verified, there is a risk that information is inaccurate and that applicants may obtain exemptions they are not entitled to receive. Furthermore, when existing job information reflected in the project application is not verified, the baseline information necessary to measure future job creation and retention could be incorrect.

Recommendation 2 – Cost Benefit Analysis (CBA)

The Board should ensure CBAs adequately compare project costs to benefits and are completed before projects are approved.

Status of Corrective Action: Partially Implemented

Observations/Findings: The Board did not ensure CBAs adequately compared project costs to benefits and that CBAs are completed before projects are approved. The JCIDA's CAP acknowledged that the JCIDA should more clearly document the basis for project approval to demonstrate its consideration for qualitative impacts, both pro and con, that are not included in their existing quantitative analysis. The CAP indicated this would be done by adding a sheet of paper to the project file summarizing both the quantitative and qualitative factors considered in that approval.

¹ The New York State (NYS)-45 is the Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return filed by employers with the NYS Department of Taxation and Finance and the NYS Department of Labor.

A CBA was not completed for one of the seven projects reviewed. This applicant requested assistance in the form of a \$22,000 sales tax abatement. The CFO told us a CBA was not completed for this project because the company was only asking for a sales tax abatement and CBAs were not completed for projects that only request this type of assistance. However, by not having a CBA for this project, JCIDA officials cannot demonstrate that the sales tax abatement provided was in the taxpayers' best interest.

Additionally, the six project files that had completed CBAs did not include any documentation showing officials considered the possible negative impact of the proposed project on local businesses or calculated any associated indirect community costs. The CFO told us that the JCIDA only evaluates the positive benefits of a proposed project. However, by considering each project's indirect costs along with the benefits, the Board would have a more accurate picture of the financial impact on the community when it is evaluating whether to approve the projects.

Recommendation 3 – Project Agreements

The Board should ensure project goals, along with recapture provisions, are incorporated into project agreements.

Status of Corrective Action: Fully Implemented

Observations/Findings: Project agreements for the seven projects reviewed included project goals (i.e., capital investment and job creation/retention) and recapture provisions.

Recommendation 4 – Application and Administrative Fees

The Board should adopt policies and procedures to ensure application and administration fees are properly calculated and billed in accordance with JCIDA's fee schedule.

Status of Corrective Action: Partially Implemented

Observations/Findings: The Board did not adopt written policies and procedures to ensure application and administration fees were properly calculated and billed in accordance with JCIDA's fee schedule. The JCIDA's CAP stated that a worksheet used to calculate project fees will be included in the project file and will be made part of the project review materials presented to the Board. The CAP stated that any approved deviations from the normal fee calculation will be clearly explained on the worksheet.

JCIDA's fee schedule establishes an application fee, and for projects that are approved, an administration fee. An application fee of \$2,500 is due to JCIDA when the project application is submitted. Although the fee is non-refundable, it is credited towards the administrative fee if a project is approved with a payment in lieu of taxes (PILOT) agreement.

We reviewed all application and administrative fees paid by the companies representing the seven projects and found the following:

- Six projects had a calculation worksheet included in the project file. However, only three of these worksheets were presented to the Board for review. The administrative fee charged for one project that had no worksheet on file was incorrect. Based on the fee schedule, the JCIDA should have charged \$5,506; however, only \$2,605 was billed and collected for this project. As a result, the JCIDA did not receive \$2,901 of additional revenue. The CFO told us that a calculation worksheet was not used for this project because the project owner only requested a sales tax abatement. In addition, there was no indication that the Board approved a deviation from the fee schedule. Had JCIDA officials prepared a calculation worksheet for this project and submitted it to the Board, this error may have been identified and corrected.
- One project owner did not pay the required administrative fee totaling \$41,400 to JCIDA. According to the JCIDA fee schedule, the fee was due at closing in June 2023. However, officials did not ensure the project owner made the required payment upon closing. The project owner subsequently received a sales tax abatement (savings), totaling \$162,492, for the project. Officials informed the Board on August 1, 2024 that the fee is overdue. The Board provided the project owner with an extension until December 2024 to make the payment.
- One project owner was not credited with the application fee of \$2,500 at closing. The CFO stated that the application fee is normally credited back prior to the final invoice at closing. However, until our inquiry, he was unaware that the fee was not properly credited back to the project.

When fees are not accurately calculated or collected in accordance with JCIDA's fee schedules, inequities in the way different projects are charged fees could continue to occur and JCIDA may not receive the funds necessary to help support operations.

Recommendation 5 – Monitoring

The Board should develop procedures to ensure annually reported project performance information is supported by adequate documentation, provided to the Board for evaluation and compared to project goals as stated in applications.

Status of Corrective Action: Not Implemented

Observations/Findings: Annually, the JCIDA sends a questionnaire to all companies with active projects to obtain information related to assistance provided and project performance. However, JCIDA officials did not develop written policies and procedures to ensure annually reported project performance information was supported by adequate documentation.

The Board receives a report annually detailing JCIDA project information, including the job retention and creation goals stated in project applications and the current number of full-time equivalent (FTE) jobs reported by project owners. However, these reports do not include the salary information associated with the FTE jobs reported for each project. In addition, the report

shows the capital investment reported by project owners each fiscal year, but it does not show the cumulative amount of reported capital investment for all the years investments were made. This information is necessary to monitor performance and determine whether capital investment goals are being achieved.

JCIDA's CAP states that staff will ensure that reported job numbers are verified by an accompanying NYS-45 payroll tax form and/or by internal payroll reports. The CAP also stated that site visits to completed projects will be documented to verify completion of the capital investment along with other available documentation that may be available. However, we determined that JCIDA officials did not always take these steps to verify the capital investment and job numbers reported by project owners.

Capital Investment – JCIDA's annual questionnaire requires verification of the capital investment. The verification may consist of a site visit from JCIDA personnel, or the project owner can submit a copy of the contract with the general contractor and/or other documentation that provides cost estimates of the capital investment. We reviewed the annual questionnaires submitted for six projects that were required to submit a questionnaire for the 2021 through 2023 fiscal years and found the following:

- Reported total capital investment of \$19.2 million indicated on the annual questionnaires was not supported and no site visits were conducted to verify the capital amounts reported.
- One company had two separate projects, each with its own separate capital investment goals. However, the company submitted one questionnaire for the 2021 fiscal year showing \$3 million spent for capital investments and it submitted one for the 2023 fiscal year showing \$3.3 million for capital investments. However, the questionnaires did not distinguish the capital investments for the individual projects and JCIDA officials told us that they did not follow up with the company to obtain the capital investment amounts for each project.
- Two companies reported receiving sales tax abatements totaling \$170,200, but they did not report any capital investments. The companies should have made capital investments to receive the sales tax abatements. The CFO told us officials did not notice the reporting discrepancy for one company, so they did not follow up with the company to confirm whether the capital investment occurred. He said they followed up with the other company to request the capital investment information. However, the information was never provided.

Because officials did not implement policies and procedures to verify the accuracy of the capital investments reported by companies and to follow up on discrepancies in the questionnaires, they may not recognize errors or material shortfalls in the actual amount of capital investment made by the projects. In addition, the community may not receive the intended benefits of such investments.

Job Performance – JCIDA’s annual questionnaire requires submission of the NYS-45 to verify reported job information. We reviewed 11 annual questionnaires submitted for the 2021 through 2023 fiscal years and found that the job information such as the current number of FTE jobs and annual salary reported on nine annual questionnaires (82 percent) were not sufficiently supported to allow JCIDA officials to verify the jobs reported and whether job performance goals were met.

Two annual questionnaires did not include supporting documentation to support job performance and in many instances, the supporting information provided with the annual questionnaire did not distinguish between part-time and full-time employees. Therefore, JCIDA officials were unable to confirm the number of actual FTE jobs. JCIDA officials did not request additional information from companies when needed, to verify the job numbers and salaries reported. In addition, the reported annual salary information for each project was not reported to the Board.

Without verifying reported job and salary information, and without comparing this information to both the job and salary goals as stated in the project applications, the Board’s ability to identify job performance shortfalls is diminished, and the community may not receive the intended benefits from retained or newly created jobs.

During our review, we discussed the basis for our recommendations and the operational considerations relating to these issues with JCIDA officials. We encourage JCIDA officials to continue their efforts to fully implement our recommended improvements.

Thank you for the courtesies and cooperation extended to our auditors during this review. If you have any further questions, please contact Rebecca Wilcox, Chief of Municipal Audits of our Syracuse Regional Office at (315) 428-4192.

Sincerely,

Robin L. Lois, CPA
Deputy Comptroller

FEE SCHEDULE FOR JCIDA PROJECTS

Taxable and Tax Exempt Industrial Development Revenue Bonds

Application Fee:	A non-refundable fee of \$2,500.00 5,000.00 is payable to the JCIDA at the time the application is submitted. This fee will be credited towards the total fee at closing.
Fee:	First \$10 million – 1.5% of the principal amount of the bond series. \$10 million - \$20 million – 1% of the bond series. Any amount over \$20 million – 0.5% of the bond series. Annual Fee - \$1,500.00

Lease-Leaseback Transactions

Application Fee:	A non-refundable fee of \$2,500.00 5,000.00 is payable to the JCIDA at the time the application is submitted. This fee will be credited towards the total fee at closing.
Fee:	With a PILOT: First \$10 million – 1.5% Second \$10-\$20 million - 0.5% Any amount over \$20 million - 0.25% No PILOT – 25% of the abatement value Annual Fee - \$1,000.00 1,500.00 Application for Re-Assignment of benefits to new ownership - \$2,000.00
Renewable Energy Projects:	Annual Administrative Fee - \$1,500.00

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

2024 Board Attendance

Name	Jan	Feb	Mar	Apr	May	6-Jun	27-Jun	8-Jul	Aug	5-Sep	12-Sep	Oct	Nov	Dec
Aliasso, Robert	P	P	P	P	E	E	P	P	P	P	P	P	P	
Condino, John	P	P	P	P	P	P	P	P	P	P	P	A	P	
Converse, David	P	E	P	P	P	P	P	P	P	P	P	P	P	
Johnson, William	P	P	P	P	P	P	P	P	P	P	P	P	P	
L'Huillier, Lisa	P	P	P	P	A	P	P	P	P	P	P	P	P	
Walldroff, W. Edward	P	P	P	P	P	P	P	P	P	P	P	P	P	
Warneck, Paul	P	P	E	P	P	P	P	P	P	P	P	P	P	
Totals:	7	6	6	7	5	6	7	7	7	7	7	6	7	
- Present														
- Excused														
A - Absent														