

Jefferson County Civic Facility Development Corporation
800 Starbuck Avenue, Suite 800
Watertown, New York 13601
Telephone: (315) 782-5865 or (800) 553-4111 Facsimile (315) 782-7915

Notice of Annual Board Meeting

Date: February 19, 2026

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

From: Chairman Robert Aliasso

Re: Notice of Annual Board of Directors Meeting

The Jefferson County Civic Facility Development Corporation will hold its annual board meeting on **Thursday, March 5, 2026 at 8:45 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=R0t4VjRPdGJBZDJrL2JQYVVVjKytDdz09>
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
Jay Matteson
Dorena Kimball
Robin Stephenson
Dr. Gregory A. Gardner
Rob Aiken
Dr. Dawn Robinson
Charles Capone
Ryan Piche
Justin S. Miller, Esq.
Stephen Maier, Esq.
Media

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ANNUAL BOARD MEETING AGENDA
Thursday, March 5, 2026 – 8:45 a.m.

- I. Call to Order**
- II. Minutes – January 8, 2026**
- III. Annual Meeting Resolution No. 03.05.2026.01 – including acceptance of Audit (JCIDA) and PARIS Reports, Ratification of Mission Statement, Property Disposition, Investment and Procurement Policies, Election of Officers/Board Committee Positions and Appointment of Staff**
- IV. Treasurer’s Reports – January 31, 2026, February 28, 2026**
- V. Committee Reports**
- VI. Unfinished Business**
- VII. New Business**
- VIII. Adjournment**



**Jefferson County Civic Facility Development Corporation
Board Meeting Minutes
January 8, 2026**

The Jefferson County Civic Facility Development Corporation held its board meeting on Thursday, January 8, 2026 in the board room at 800 Starbuck Avenue, Watertown, NY.

Present: Robert E. Aliasso, Jr., Lisa L’Huillier, William Johnson, Paul Warneck, John Condino

Excused: W. Edward Walldroff, David Converse

Absent: None

Also Present: Marshall Weir, Jay Matteson, Dorena Kimball, Peggy Sampson, Robin Stephenson, Rob Aiken, Dr. Dawn Robinson, Ryan Piche (Jefferson County Administrator), Nancy Dutton, Craig Fox (Watertown Daily Times)

Zoom: Justin Miller, Esq. (Harris Beach)

- I. Call to Order:** Chairman Aliasso called the meeting to order at 9:41 a.m.
- II. Minutes:** Minutes of the meeting held on December 4, 2025 were presented. A motion to approve the minutes as presented was made by Ms. L’Huillier, seconded by Mr. Warneck. All in favor. Carried.
- III. Treasurer’s Report:** Mr. Warneck reviewed the financials for the income statement and balance sheet for the period ending December 31, 2025. A motion was made by Mr. Warneck to accept the financial report as presented, seconded by Mr. Johnson. All in favor. Carried.
- IV. Committee Reports:**
 - a. Audit Committee** – The JCCFDC will be included in the 2025 JCIDA Audit.
 - b. Nominating Committee**
 - i. Resolution No. 01.08.2026.01 to Elect Officers for 2026 CY** – The Nominating Committee met on December 12, 2025 to recommend the following slate of officers: Chairman – Robert E. Aliasso, Jr., Vice Chairman – Hon. William W. Johnson, Treasurer – Paul J. Warneck, and Secretary – W. Edward Walldroff. A motion was made by Ms. L’Huillier to approve the resolution, seconded by Mr. Condino. All in favor. Carried.
 - c. Governance Committee**
 - i. Resolution No. 01.08.2026.02 for Annual Internal Policy and Procedure Review** – The Governance Committee met on December 12, 2025 to review the proposed bylaws, the mission statement/performance measurements, the disposition of real property guidelines, the proposed investment policy with internal controls, and the procurement policy. A motion was made by Mr. Condino to approve the resolution, seconded by Mr. Warneck. All in favor. Carried.

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**Jefferson County Civic Facility Development Corporation
Board Meeting Minutes
January 8, 2026**

- ii. **Summary Results of Confidential Evaluation of Board Performance** – The Governance Committee reviewed the results of the board evaluations. The results will be sent to the ABO. A strategic planning session will be held within the next several months to improve areas of concern.

V. Unfinished Business:

1. **Resolution No. 01.08.2026.03 for Granting Bank Account Access to the CFO** – A motion was made by Mr. Warneck to approve the resolution, seconded by Mr. Johnson. All in favor. Carried.

VI. New Business:

1. **Proposed Committee Structure** – A motion was made by Mr. Condino to approve the structure, seconded by Ms. L'Huillier. All in favor. Carried.

- VII. Adjournment:** With no further business before the board, a motion to adjourn was made by Mr. Warneck, seconded by Mr. Condino. All in favor. The meeting was adjourned at 9:49 a.m.

Respectfully submitted,

Peggy Sampson

ANNUAL MEETING RESOLUTION

An annual meeting of the Jefferson County Civic Facility Development Corporation was convened on March 5, 2026 at 8:45 a.m.

The following resolution was duly offered and seconded, to wit:

Resolution No. 03.05.2026.01

ANNUAL MEETING RESOLUTIONS OF THE JEFFERSON COUNTY CIVIC FACILITY DEVELOPMENT CORPORATION (THE "CORPORATION"), INCLUDING (i) ACCEPTANCE OF ANNUAL AUDIT; (ii) RATIFICATION OF CERTAIN POLICIES, STANDARDS AND PROCEDURES RELATING TO THE PUBLIC AUTHORITIES ACCOUNTABILITY ACT OF 2005, AS AMENDED BY CHAPTER 506 OF THE LAWS OF 2009 OF THE STATE OF NEW YORK, (iii) ELECTION OF BOARD OFFICERS; (iii) APPOINTING BOARD COMMITTEE POSITIONS; (iv) APPOINTMENT OF CORPORATION STAFF; AND (v) RELATED MATTERS

WHEREAS, pursuant to the Public Authorities Accountability Act of 2005 ("PAAA"), which was signed into law on January 13, 2006 as Chapter 766 of the Laws of 2005, and Chapter 506 of the Laws of 2009 enacting the Public Authority Reform Act of 2009 ("PARA"), the Corporation desires to undertake certain required annual policy reviews and readoption; and

WHEREAS, the Corporation further desires to review and approve the annual audit of the Corporation, along with certain other annual meeting matters.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE JEFFERSON COUNTY CIVIC FACILITY DEVELOPMENT CORPORATION AS FOLLOWS:

Section 1. Pursuant to PAAA and PARA, on January 8, 2026, the Corporation reviewed the Mission Statement and Performance Measures and the Corporation hereby determined that no changes were required to the Mission Statement and Performance Measures and that the same is hereby approved.

Section 2. Pursuant to PAAA and PARA, on January 8, 2026, the Corporation reviewed the Disposition of Real Property Guidelines and the Procurement Policy, and the Corporation hereby determined that no changes were required and that the same is hereby approved. The Corporation amended the Investment Policy with Internal Controls on January 8, 2026 and the same is hereby approved.

Section 3. The Corporation has reviewed JCIDA's Independent Auditor's Report for the year ended December 31, 2025, as prepared by Bowers & Company CPAs PLLC in the form presented at the meeting, and such audit is hereby approved.

Section 4. The Corporation hereby authorizes and approves the 2025 Annual Report to be filed with (i) the New York State Authority Budget Office via the Public Authorities Reporting Information System, and (ii) the appropriate local officials.

Section 5. **Annual Officer Election.** Upon motion, second and board roll call vote, the following individuals are duly appointed to serve in the respective Officer Positions in accordance with the By-laws of the Corporation for the period January 1, 2026 through December 31, 2026:

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

All Members of the Corporation shall participate in such required annual and continuing training as may be required to remain informed of best practices, regulatory and statutory changes relating to the effective oversight of the management and financial activities of public authorities and to adhere to the highest standards of responsible governance. Further, each Member shall execute (i) a Certification of No Conflict of Interest (ii) an Acknowledgement of Fiduciary Duties and Responsibilities.

Section 6. **Audit and Finance Committee.** Pursuant to subdivision 4 of Section 2824 of the PAL, and in accordance with the By-laws of the Corporation, on January 8, 2026 the following Members were nominated and confirmed to serve on the Audit and Finance Committee of the Corporation for the period January 1, 2026 through December 31, 2026: Paul Warneck, David Converse, Charles Capone, Robert Aiken, and Robert E. Aliasso, Jr.

The Audit and Finance Committee shall perform the functions as described in the By-Laws.

Section 7. **Governance Committee.** Pursuant to subdivision 7 of Section 2824 of the PAL, and in accordance with the By-laws of the Corporation, on January 8, 2026 the following Members are nominated and confirmed to serve on the Governance Committee of the Corporation for the period January 1, 2026 through December 31, 2026: W. Edward Walldroff, William Johnson, Paul Warneck.

The Governance Committee shall perform the functions as described in the By-Laws.

Section 8. **Appointment of Staff.** Pursuant to and in accordance with the By-laws of the Corporation, the Members of the Corporation hereby ratify the appointment of the following individuals to serve as at will employees in the following appointed positions:

Frank M. Weir, Chief Executive Officer
Dorena L. Kimball, Chief Financial Officer
Jay M. Matteson, Agricultural Coordinator & Deputy CEO
Robin E. Stephenson, Director of Business Development
Peggy S. Sampson, Executive Assistant

Section 9. That the proper officers of the Corporation are hereby authorized, empowered and directed to do all things, and acts and to execute all documents as may be necessary, or advisable and proper, to carry on the business of the Corporation, for and on behalf of the Corporation.

Section 10. This Resolution shall take effect immediately.

The question of the adoption of the foregoing resolutions was duly put to vote on roll call, which resulted as follows:

	Yea	Nay	Absent	Abstain
David J. Converse	[]	[]	[]	[]
John Condino	[]	[]	[]	[]
Robert E. Aliasso, Jr.	[]	[]	[]	[]
W. Edward Walldroff	[]	[]	[]	[]
Paul Warneck	[]	[]	[]	[]
William Johnson	[]	[]	[]	[]
Lisa L'Huillier	[]	[]	[]	[]

The Resolutions were thereupon duly adopted.

STATE OF NEW YORK)
COUNTY OF JEFFERSON) SS:

I, W. Edward Walldroff, the undersigned Secretary of the Jefferson County Civic Facility Development Corporation, DO HEREBY CERTIFY:

That I have compared the annexed extract of minutes of the meeting of the Jefferson County Civic Facility Development Corporation (the "Corporation"), including the resolution contained therein, held on March 5, 2026, with the original thereof on file in my office, and that the same is a true and correct copy of the proceedings of the Corporation and of such resolution set forth therein and of the whole of said original insofar as the same related to the subject matters therein referred to.

I FURTHER CERTIFY, that all members of said Corporation had due notice of said meeting, that the meeting was in all respects duly held and that, pursuant to Article 7 of the Public Officers Law (Open Meetings Law), said meeting was open to the general public, and that public notice of the time and place of said meeting was duly given in accordance with such Article 7.

I FURTHER CERTIFY, that there was a quorum of the members of the Corporation present throughout said meeting.

I FURTHER CERTIFY, that as of the date hereof, the attached resolution is in full force and effect and has not been amended, repealed or modified.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Corporation this ____ day of _____, 2026.

W. Edward Walldroff, Secretary

Authority Mission Statement and Performance Measurements

Name of Public Authority: Jefferson County Civic Facility Development Corporation (JCCFDC)

Public Authority's Mission Statement:

Advance the job opportunities, health, general prosperity and economic welfare of the people of the County and to improve their recreation opportunities, prosperity and standard of living.

Date Adopted: May 3, 2012, Review: March 5, 2026

List of Performance Goals:

Results (1/1/25 – 12/31/25):

1. Job Creation	1. 71.60
2. Job Retention	2. 1943.81
3. Capital Investment Leveraged	3. No new activity

Additional questions:

- 1. Have the board members acknowledged that they have read and understood the mission of the public authority?**

Yes, the Board of Directors of the JCCFDC have read and understand the mission statement that was adopted on May 3, 2012.

- 2. Who has the power to appoint the management of the public authority?**

The Board of Directors has the power to appoint the management of the JCCFDC.

- 3. If the Board appoints management, do you have a policy you follow when appointing the management of the public authority?**

The JCCFDC's bylaws give the Board of Directors authority to appoint management. They establish a process for removal of officers and for filling vacancies resulting from resignation or other reasons.

- 4. Briefly describe the role of the Board and the role of management in the implementation of the mission.**

The role of the Board of Directors regarding the implementation of the JCCFDC's mission is to provide oversight, input, policy setting and validation that serve to fulfill measurements and results. The Board annually reviews and approves the Corporation's mission.

The role of management in the implementation of the mission is to collaborate with the Board of Directors using established programs, policies, and activities as directed by the Board of Directors.

5. Has the Board acknowledged that they have read and understood the responses to each of these questions?

Yes, the Board of Directors acknowledged their understanding of the responses to each of these questions in public session.

Annual Report for Jefferson County Civic Facility Development Corporation

Fiscal Year Ending: 12/31/2025

Run Date: 02/27/2026
 Status: UNSUBMITTED
 Certified Date: N/A

Governance Information (Authority-Related)

Question	Response	URL (if Applicable)
1. Has the Authority prepared its annual report on operations and accomplishments for the reporting period as required by section 2800 of PAL?	Yes	https://jcida.com/wp-content/uploads/2026/02/2025-JCCFDC-Annual-Reportparis.pdf
2. As required by section 2800(9) of PAL, did the Authority prepare an assessment of the effectiveness of its internal controls?	Yes	https://jcida.com/wp-content/uploads/2026/02/JCCFDC-Internal-Control-Assessment-2025.pdf
3. Has the lead audit partner for the independent audit firm changed in the last five years in accordance with section 2802(4) of PAL?	Yes	N/A
4. Does the independent auditor provide non-audit services to the Authority?	No	N/A
5. Does the Authority have an organization chart?	Yes	https://jcida.com/wp-content/uploads/2021/02/JCCFDC-Organizational-Chart.pdf
6. Are any Authority staff also employed by another government agency?	No	N/A
7. Has the Authority posted their mission statement to their website?	Yes	https://jcida.com/wp-content/uploads/2025/06/JCCFDC-Mission-Statement-010523-reviewed-010225.pdf
8. Has the Authority's mission statement been revised and adopted during the reporting period?	No	N/A
9. Attach the Authority's measurement report, as required by section 2824-a of PAL and provide the URL.		https://jcida.com/wp-content/uploads/2026/02/JCCFDC-Authority-Mission-Statement-Performance-Measurements-2025.pdf

Annual Report for Jefferson County Civic Facility Development Corporation

Run Date: 02/27/2026
 Status: UNSUBMITTED
 Certified Date: N/A

Fiscal Year Ending: 12/31/2025

Governance Information (Board-Related)

Question	Response	URL (If Applicable)
1. Has the Board established a Governance Committee in accordance with Section 2824(7) of PAL?	Yes	N/A
2. Has the Board established an Audit Committee in accordance with Section 2824(4) of PAL?	Yes	N/A
3. Has the Board established a Finance Committee in accordance with Section 2824(8) of PAL?	Yes	N/A
4. Provide a URL link where a list of Board committees can be found (including the name of the committee and the date established):		https://jcida.com/about-us/jccfdc/
5. Does the majority of the Board meet the independence requirements of Section 2825(2) of PAL?	Yes	N/A
6. Provide a URL link to the minutes of the Board and committee meetings held during the covered fiscal year		https://jcida.com/about-us/jccfdc/
7. Has the Board adopted bylaws and made them available to Board members and staff?	Yes	https://jcida.com/wp-content/uploads/2025/06/JCCFDC-By-Laws-010925.pdf
8. Has the Board adopted a code of ethics for Board members and staff?	Yes	https://jcida.com/wp-content/uploads/2025/06/JCCFDC-CODE-OF-ETHICS-100120.pdf
9. Does the Board review and monitor the Authority's implementation of financial and management controls?	Yes	N/A
10. Does the Board execute direct oversight of the CEO and management in accordance with Section 2824(1) of PAL?	Yes	N/A
11. Has the Board adopted policies for the following in accordance with Section 2824(1) of PAL?		
Salary and Compensation	Yes	N/A
Time and Attendance	Yes	N/A
Whistleblower Protection	Yes	N/A
Defense and Indemnification of Board Members	Yes	N/A
12. Has the Board adopted a policy prohibiting the extension of credit to Board members and staff in accordance with Section 2824(5) of PAL?	Yes	N/A
13. Are the Authority's Board members, officers, and staff required to submit financial disclosure forms in accordance with Section 2825(3) of PAL?	Yes	N/A
14. Was a performance evaluation of the board completed?	Yes	N/A
15. Was compensation paid by the Authority made in accordance with employee or union contracts?	No	N/A
16. Has the board adopted a conditional/additional compensation policy governing all employees?	No	

Annual Report for Jefferson County Civic Facility Development Corporation

Fiscal Year Ending: 12/31/2025

Run Date: 02/27/2026
 Status: UNSUBMITTED
 Certified Date: N/A

Board of Directors Listing

Name	Aliasso, Jr., Robert E	Nominated By	Local
Chair of the Board	Yes	Appointed By	Local
If yes, Chair Designated by	Elected by Board	Confirmed by Senate?	N/A
Term Start Date	12/12/2023	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2027	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

Name	Condino, John J	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	11/15/2022	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2026	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

Annual Report for Jefferson County Civic Facility Development Corporation

Fiscal Year Ending: 12/31/2025

Run Date: 02/27/2026
 Status: UNSUBMITTED
 Certified Date: N/A

Name	Converse, David J	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	11/15/2022	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2026	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

Name	Johnson, William W	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	11/12/2025	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2026	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	Yes
Designee Name		Ex-Officio	

Annual Report for Jefferson County Civic Facility Development Corporation

Fiscal Year Ending: 12/31/2025

 Run Date: 02/27/2026
 Status: UNSUBMITTED
 Certified Date: N/A

Name	L'Huillier, Lisa	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	11/12/2024	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2028	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	Yes
Designee Name		Ex-Officio	

Name	Walldroff, W. Edward	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	11/15/2022	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2026	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

Annual Report for Jefferson County Civic Facility Development Corporation

Fiscal Year Ending: 12/31/2025

Run Date: 02/27/2026
 Status: UNSUBMITTED
 Certified Date: N/A

Name	Warneck, Paul J	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	11/12/2024	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2028	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

Annual Report for Jefferson County Civic Facility Development Corporation

Run Date: 02/27/2026
 Status: UNSUBMITTED
 Certified Date: N/A

Fiscal Year Ending: 12/31/2025

Staff Listing

Name	Title	Group	Department/ Subsidiary	Union Name	Bargaining Unit	Full Time/ Part Time	Exempt	Base Annualized Salary	Actual salary paid to the individual	Overtime paid by Authority	Performance Bonus	Extra Pay	Other Compensati on/Allowanc es/Adjustme nts	Total Compensati on paid by Authority	Individual also paid by another entity to perform the work of the Authority	If yes, is the payment made by a State or local governme nt
Eaton, Lyle V	CFO	Managerial				FT	Yes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Yes	No
Kimball, Dorena L	Incoming CFO	Operational				FT	Yes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Yes	No
Matteson, Jay M	Agricultural Coordinator/De puty CEO	Executive				FT	Yes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Yes	No
Sampson, Peggy S	Executive Assistant	Administrative and Clerical				FT	Yes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Yes	No
Stephenson, Robin	Director of Business Development	Administrative and Clerical				FT	Yes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Yes	No
Weir, F. Marshall	CEO	Executive				FT	Yes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Yes	No

Annual Report for Jefferson County Civic Facility Development Corporation

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Certified Date: N/A

Fiscal Year Ending: 12/31/2025

Benefit Information

During the fiscal year, did the Authority continue to pay for any of the above mentioned benefits for former staff or individuals affiliated With the Authority after those individuals left the Authority?	No
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Board Members

Name	Title	Severance Package	Payment for Unused Leave	Club Memberships	Use of Corporate Credit Cards	Personal Loans	Auto	Transportation	Housing Allowance	Spousal / Dependent Life Insurance	Tuition Assistance	Multi-Year Employment	None of these Benefits	Other
Aliasso, Jr., Robert E	Board of Directors												X	
Condino, John J	Board of Directors												X	
Converse, David J	Board of Directors												X	
Johnson, William W	Board of Directors												X	
L'Huilier, Lisa	Board of Directors												X	
Walldroff, W. Edward	Board of Directors												X	
Warneck, Paul J	Board of Directors												X	

Staff

Name	Title	Severance Package	Payment for Unused Leave	Club Memberships	Use of Corporate Credit Cards	Personal Loans	Auto	Transportation	Housing Allowance	Spousal / Dependent Life Insurance	Tuition Assistance	Multi-Year Employment	None of these Benefits	Other
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Annual Report for Jefferson County Civic Facility Development Corporation

Fiscal Year Ending: 12/31/2025

Run Date: 02/27/2026
 Status: UNSUBMITTED
 Certified Date: N/A

Subsidiary/Component Unit Verification

Is the list of subsidiaries, as assembled by the Office of the State Comptroller, correct?	Yes
Are there other subsidiaries or component units of the Authority that are active, not included in the PARIS reports submitted by this Authority and not independently filing reports in PARIS?	No

Name of Subsidiary/Component Unit	Status
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Request Subsidiary/Component Unit Change

Name of Subsidiary/Component Unit	Status	Requested Changes
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Request Add Subsidiaries/Component Units

Name of Subsidiary/Component Unit	Establishment Date	Purpose of Subsidiary/Component Unit
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Request Delete Subsidiaries/Component Units

Name of Subsidiary/Component Unit	Termination Date	Reason for Termination	Proof of Termination Document Name
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Summary Financial Information

SUMMARY STATEMENT OF NET ASSETS

		Amount
Assets		
Current Assets		
	Cash and cash equivalents	\$0.00
	Investments	\$0.00
	Receivables, net	\$0.00
	Other assets	\$0.00
	Total current assets	\$0.00
Noncurrent Assets		
	Restricted cash and investments	\$0.00
	Long-term receivables, net	\$0.00
	Other assets	\$0.00
	Capital Assets	
		Land and other nondepreciable property \$0.00
		Buildings and equipment \$0.00
		Infrastructure \$0.00
		Accumulated depreciation \$0.00
		Net Capital Assets \$0.00
	Total noncurrent assets	\$0.00
Total assets		\$0.00
Liabilities		
Current Liabilities		
	Accounts payable	\$0.00
	Pension contribution payable	\$0.00
	Other post-employment benefits	\$0.00
	Accrued liabilities	\$0.00
	Deferred revenues	\$0.00
	Bonds and notes payable	\$0.00
	Other long-term obligations due within one year	\$0.00
	Total current liabilities	\$0.00
Noncurrent Liabilities		

Annual Report for Jefferson County Civic Facility Development Corporation

Run Date: 02/27/2026
Status: UNSUBMITTED
Certified Date: N/A

Fiscal Year Ending: 12/31/2025

	Pension contribution payable		\$0.00
	Other post-employment benefits		\$0.00
	Bonds and notes payable		\$0.00
	Long term leases		\$0.00
	Other long-term obligations		\$0.00
	Total noncurrent liabilities		\$0.00
Total liabilities			\$0.00
Net Asset (Deficit)			
Net Assets			
	Invested in capital assets, net of related debt		\$0.00
	Restricted		\$0.00
	Unrestricted		\$0.00
	Total net assets		\$0.00

SUMMARY STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET ASSETS

		Amount
Operating Revenues		
	Charges for services	\$0.00
	Rental and financing income	\$0.00
	Other operating revenues	\$0.00
	Total operating revenue	\$0.00
Operating Expenses		
	Salaries and wages	\$0.00
	Other employee benefits	\$0.00
	Professional services contracts	\$0.00
	Supplies and materials	\$0.00
	Depreciation and amortization	\$0.00
	Other operating expenses	\$0.00
	Total operating expenses	\$0.00
Operating income (loss)		\$0.00
Nonoperating Revenues		
	Investment earnings	\$0.00
	State subsidies/grants	\$0.00
	Federal subsidies/grants	\$0.00
	Municipal subsidies/grants	\$0.00
	Public authority subsidies	\$0.00

Annual Report for Jefferson County Civic Facility Development Corporation

Fiscal Year Ending: 12/31/2025

 Run Date: 02/27/2026
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	Other nonoperating revenues		\$0.00
	Total nonoperating revenue		\$0.00
Nonoperating Expenses			
	Interest and other financing charges		\$0.00
	Subsidies to other public authorities		\$0.00
	Grants and donations		\$0.00
	Other nonoperating expenses		\$0.00
	Total nonoperating expenses		\$0.00
	Income (loss) before contributions		\$0.00
Capital contributions			\$0.00
Change in net assets			\$0.00
Net assets (deficit) beginning of year			\$30,976.00
Other net assets changes			\$0.00
Net assets (deficit) at end of year			\$0.00

Annual Report for Jefferson County Civic Facility Development Corporation

Fiscal Year Ending: 12/31/2025

Run Date: 02/27/2026

Status: UNSUBMITTED

Certified Date: N/A

Current Debt

Question		Response
1.	Did the Authority have any outstanding debt, including conduit debt, at any point during the reporting period?	Yes
2.	If yes, has the Authority issued any debt during the reporting period?	No

New Debt Issuances

Annual Report for Jefferson County Civic Facility Development Corporation

Fiscal Year Ending: 12/31/2025

Run Date: 02/27/2026
 Status: UNSUBMITTED
 Certified Date: N/A

Schedule of Authority Debt

Type of Debt			Statutory Authorization(\$)	Outstanding Start of Fiscal Year(\$)	New Debt Issuances(\$)	Debt Retired (\$)	Outstanding End of Fiscal Year(\$)
State Obligation	State Guaranteed						
State Obligation	State Supported						
State Obligation	State Contingent Obligation						
State Obligation	State Moral Obligation						
Other State-Funded	Other State-Funded						
Authority Debt - General Obligation	Authority Debt - General Obligation						
Authority Debt - Revenue	Authority Debt - Revenue						
Authority Debt - Other	Authority Debt - Other						
Conduit		Conduit Debt	0.00	117,904,744.00	0.00	3,506,103.00	114,398,641.00
Conduit		Conduit Debt - Pilot Increment Financing					
TOTALS			0.00	117,904,744.00	0.00	3,506,103.00	114,398,641.00

Annual Report for Jefferson County Civic Facility Development Corporation

Fiscal Year Ending: 12/31/2025

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Status: UNSUBMITTED
Certified Date: N/A

Real Property Acquisition/Disposal List

This Authority has indicated that it had no real property acquisitions or disposals during the reporting period.

Annual Report for Jefferson County Civic Facility Development Corporation

Fiscal Year Ending: 12/31/2025

Run Date: 02/27/2026
Status: UNSUBMITTED
Certified Date: N/A

Personal Property

This Authority has indicated that it had no personal property disposals during the reporting period.

Annual Report for Jefferson County Civic Facility Development Corporation

Fiscal Year Ending: 12/31/2025

 Run Date: 02/27/2026
 Status: UNSUBMITTED
 Certified Date: N/A

Property Documents

Question	Response	URL (if Applicable)
1. In accordance with Section 2896(3) of PAL, the Authority is required to prepare a report at least annually of all real property of the Authority. Has this report been prepared?	Yes	https://jcida.com/wp-content/uploads/2025/06/JCCFDC-Property-Report-2025.pdf
2. Has the Authority prepared policies, procedures, or guidelines regarding the use, awarding, monitoring, and reporting of contracts for the acquisition and disposal of property?	Yes	https://jcida.com/about-us/jccfdc/
3. In accordance with Section 2896(1) of PAL, has the Authority named a contracting officer who shall be responsible for the Authority's compliance with and enforcement of such guidelines?	Yes	N/A

Annual Report for Jefferson County Civic Facility Development Corporation

Fiscal Year Ending: 12/31/2025

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Grant Information

This Authority has indicated that it did not award any grants during the reporting period.

Annual Report for Jefferson County Civic Facility Development Corporation

Fiscal Year Ending: 12/31/2025

Run Date: 02/27/2026

Status: UNSUBMITTED

Certified Date: N/A

Loan Information

This Authority has indicated that it did not have any outstanding loans during the reporting period.

Annual Report for Jefferson County Civic Facility Development Corporation

Fiscal Year Ending: 12/31/2025

Run Date: 02/27/2026
Status: UNSUBMITTED
Certified Date: N/A

Bond Information

Name of Recipient of Bond Proceeds	Jefferson FSA Auxiliary, LLC	Bond Interest Rate	4.18
Address Line1	1220 Coffeen Street	Last Year Bonds Expected to be Retired	2045
Address Line2		Amount of Bond Principal Retired during the Reporting Year	5150001
City	WATERTOWN	Amount of Bond Principal Retired Prior to Reporting Year	5291595
State	NY	Current Amount of Bonds Outstanding	\$12,083,404.00
Postal Code	13601	Purpose of Project Requiring the Bond Issuance	Residential Property Construction/Acquisition/Rehabilitation/Improvement
Plus4		Was the Bond Issuance Expected to Result in New Jobs Being Created?	Yes
Province/Region		If yes, How Many Jobs Were Planned to be Created?	13
Country	United States	If yes, How Many Jobs Have Been Created to Date?	1
Amount of Bonds Issued	\$22,525,000.00	Have the Bonds Been Fully Retired?	No
Date Bonds Issued	6/27/2013		

Name of Recipient of Bond Proceeds	Samaritan Medical Center	Bond Interest Rate	4.25
Address Line1	830 Washington Street	Last Year Bonds Expected to be Retired	2047
Address Line2		Amount of Bond Principal Retired during the Reporting Year	2095000
City	WATERTOWN	Amount of Bond Principal Retired Prior to Reporting Year	12495000
State	NY	Current Amount of Bonds Outstanding	\$78,580,000.00
Postal Code	13601	Purpose of Project Requiring the Bond Issuance	Commercial Property Construction/Acquisition/Revitalization/Improvement
Plus4		Was the Bond Issuance Expected to Result in New Jobs Being Created?	Yes
Province/Region		If yes, How Many Jobs Were Planned to be Created?	25
Country	United States	If yes, How Many Jobs Have Been Created to Date?	1701
Amount of Bonds Issued	\$93,170,000.00	Have the Bonds Been Fully Retired?	No
Date Bonds Issued	11/1/2017		

Annual Report for Jefferson County Civic Facility Development Corporation

Run Date: 02/27/2026
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 Certified Date: N/A

Fiscal Year Ending: 12/31/2025

Name of Recipient of Bond Proceeds	Samaritan Senior Village, Inc.	Bond Interest Rate	4.25
Address Line1	830 Washington Street	Last Year Bonds Expected to be Retired	2042
Address Line2		Amount of Bond Principal Retired during the Reporting Year	896103
City	WATERTOWN	Amount of Bond Principal Retired Prior to Reporting Year	8148661
State	NY	Current Amount of Bonds Outstanding	\$19,100,236.00
Postal Code	13601	Purpose of Project Requiring the Bond Issuance	Business Expansion/Startup
Plus4		Was the Bond Issuance Expected to Result in New Jobs Being Created?	Yes
Province/Region		If yes, How Many Jobs Were Planned to be Created?	0
Country	United States	If yes, How Many Jobs Have Been Created to Date?	241
Amount of Bonds Issued	\$28,145,000.00	Have the Bonds Been Fully Retired?	No
Date Bonds Issued	10/18/2012		

Annual Report for Jefferson County Civic Facility Development Corporation

Fiscal Year Ending: 12/31/2025

Run Date: 02/27/2026

Status: UNSUBMITTED

Certified Date: N/A

Additional Comments

Procurement Report for Jefferson County Civic Facility Development Corporation

Fiscal Year Ending: 12/31/2025

Run Date: 02/27/2026
 Status: UNSUBMITTED
 Certified Date : N/A

Procurement Information:

Question	Response	URL (If Applicable)
1. Does the Authority have procurement guidelines?	Yes	https://jcida.com/wp-content/uploads/2025/06/JCCFDC-Procurement-Policy-010225.pdf
2. Are the procurement guidelines reviewed annually, amended if needed, and approved by the Board?	Yes	
3. Does the Authority allow for exceptions to the procurement guidelines?	No	
4. Does the Authority assign credit cards to employees for travel and/or business purchases?	No	
5. Does the Authority require prospective bidders to sign a non-collusion agreement?	No	
6. Does the Authority incorporate a summary of its procurement policies and prohibitions in its solicitation of proposals, bid documents, or specifications for procurement contracts?	No	
7. Did the Authority designate a person or persons to serve as the authorized contact on a specific procurement, in accordance with Section 139-j(2)(a) of the State Finance Law, "The Procurement Lobbying Act"?	Yes	
8. Did the Authority determine that a vendor had impermissible contact during a procurement or attempted to influence the procurement during the reporting period, in accordance with Section 139-j(10) of the State Finance Law?	No	
8a. If Yes, was a record made of this impermissible contact?		
9. Does the Authority have a process to review and investigate allegations of impermissible contact during a procurement, and to impose sanctions in instances where violations have occurred, in accordance with Section 139-j(9) of the State Finance Law?	No	

Procurement Report for Jefferson County Civic Facility Development Corporation

Fiscal Year Ending: 12/31/2025

Run Date: 02/27/2026
Status: UNSUBMITTED
Certified Date : N/A

Procurement Transactions Listing:

The Authority has indicated that it had no procurement transactions during the reporting period.

Additional Comments

Investment Report for Jefferson County Civic Facility Development Corporation

Fiscal Year Ending: 12/31/2025

Run Date : 02/27/2026
 Status: UNSUBMITTED
 Certified Date: N/A

Investment Information

Question		Response	URL (If Applicable)
1.	Has the Authority prepared an Annual Investment Report for the reporting period as required by Section 2925 (6) of PAL?	Yes	https://jcida.com/wp-content/uploads/2026/02/JCCFDC-ANNUAL-INVESTMENT-REPORT-YE-2025.pdf
2.	Are the Authority's investment guidelines reviewed and approved annually?	Yes	
3.	Did the Authority have an independent audit of investments as required by Section 2925(3)(f) of PAL?	No	
4.	Has the Authority's independent auditor issued a management letter to the Authority in connection with its annual audit of investments?	No	

Additional Comments

Certified Financial Audit for Jefferson County Civic Facility Development Corporation

Fiscal Year Ending: 12/31/2025

 Run Date: 02/27/2026
 Status: UNSUBMITTED
 Certified Date : N/A

Financial Documents

Question	Response
1. Attach the independent audit of the Authority's financial statements.	N/A

URL (If Applicable)	Attachments
https://jcida.com/wp-content/uploads/2026/02/JCIDA-Audited-Financial-Stmts-2025.pdf	Attachment Included

Question	Response
2. Has the Authority's independent auditor issued a management letter to the Authority in connection with its audit of the Authority's financial statements?	No

URL (If Applicable)	Attachments

Question	Response
3. Has the Authority's independent auditor issued a Report on Internal Controls Over Financial Reporting to the Authority?	Yes

URL (If Applicable)	Attachments
https://jcida.com/wp-content/uploads/2026/02/IDA-Auditor-Report-on-Internal-Controls-2025.pdf	Attachment Included

Question	Response
4. Attach any other communication required or allowed by government auditing standards issued by the Comptroller General of the United States to be issued by the Authority's independent auditor in connection with its annual audit of the Authority's financial statements.	

URL (If Applicable)	Attachments

Additional Comments

JEFFERSON CO CIVIC FACILITY DEV CORP
Income Statement
For the One Month Ending January 31, 2026

	Current Month		Year to Date	
Revenues				
Fee Income	\$ 0.00	0.00	\$ 0.00	0.00
Interest Income	0.00	0.00	0.00	0.00
Other Income	0.00	0.00	0.00	0.00
Finance Charge Income	0.00	0.00	0.00	0.00
Shipping Charges Reimbursed	0.00	0.00	0.00	0.00
Fee Discounts	0.00	0.00	0.00	0.00
Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Cost of Sales				
Cost of Sales	0.00	0.00	0.00	0.00
Cost of Sales-Salaries and Wag	0.00	0.00	0.00	0.00
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expenses				
Advertising Expense	0.00	0.00	0.00	0.00
Bad Debt Expense	0.00	0.00	0.00	0.00
Bank Charges	0.00	0.00	0.00	0.00
Depreciation Expense	0.00	0.00	0.00	0.00
Dues and Subscriptions Exp	0.00	0.00	0.00	0.00
Insurance Expense	0.00	0.00	0.00	0.00
Interest Expense	0.00	0.00	0.00	0.00
Legal and Professional Expense	0.00	0.00	0.00	0.00
Licenses Expense	0.00	0.00	0.00	0.00
Maintenance Expense	0.00	0.00	0.00	0.00
Meals and Entertainment Exp	0.00	0.00	0.00	0.00
Office Expense	0.00	0.00	0.00	0.00
Postage Expense	0.00	0.00	0.00	0.00
Rent or Lease Expense	0.00	0.00	0.00	0.00
Repairs Expense	0.00	0.00	0.00	0.00
Supplies Expense	0.00	0.00	0.00	0.00
Telephone Expense	0.00	0.00	0.00	0.00
Travel Expense	0.00	0.00	0.00	0.00
Wages Expense	0.00	0.00	0.00	0.00
Utilities Expense	0.00	0.00	0.00	0.00
Other Expense	0.00	0.00	0.00	0.00
Transfer Cash	0.00	0.00	0.00	0.00
Purchase Disc-Expense Items	0.00	0.00	0.00	0.00
Gain/Loss on Sale of Assets	0.00	0.00	0.00	0.00
Total Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income	\$ <u>0.00</u>	<u>0.00</u>	\$ <u>0.00</u>	<u>0.00</u>

JEFFERSON CO CIVIC FACILITY DEV CORP
Balance Sheet
January 31, 2026

ASSETS

Current Assets		
Regular Checking Account	\$	38,476.22
Accounts Receivable		2,250.00
		40,726.22
Total Current Assets		
		40,726.22
Property and Equipment		
		0.00
Total Property and Equipment		
		0.00
Other Assets		
		0.00
Total Other Assets		
		0.00
Total Assets		
	\$	40,726.22

LIABILITIES AND CAPITAL

Current Liabilities		
		0.00
Total Current Liabilities		
		0.00
Long-Term Liabilities		
		0.00
Total Long-Term Liabilities		
		0.00
Total Liabilities		
		0.00
Capital		
Retained Earnings	\$	40,726.22
Net Income		0.00
		40,726.22
Total Capital		
		40,726.22
Total Liabilities & Capital		
	\$	40,726.22

JEFFERSON CO CIVIC FACILITY DEV CORP
Income Statement
For the Two Months Ending February 28, 2026

	Current Month		Year to Date	
Revenues				
Fee Income	\$ 0.00	0.00	\$ 0.00	0.00
Interest Income	0.00	0.00	0.00	0.00
Other Income	0.00	0.00	0.00	0.00
Finance Charge Income	0.00	0.00	0.00	0.00
Shipping Charges Reimbursed	0.00	0.00	0.00	0.00
Fee Discounts	0.00	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	0.00	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>
Cost of Sales				
Cost of Sales	0.00	0.00	0.00	0.00
Cost of Sales-Salaries and Wag	0.00	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cost of Sales	0.00	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>
Gross Profit	0.00	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>
Expenses				
Advertising Expense	0.00	0.00	0.00	0.00
Bad Debt Expense	0.00	0.00	0.00	0.00
Bank Charges	0.00	0.00	0.00	0.00
Depreciation Expense	0.00	0.00	0.00	0.00
Dues and Subscriptions Exp	0.00	0.00	0.00	0.00
Insurance Expense	0.00	0.00	0.00	0.00
Interest Expense	0.00	0.00	0.00	0.00
Legal and Professional Expense	0.00	0.00	0.00	0.00
Licenses Expense	0.00	0.00	0.00	0.00
Maintenance Expense	0.00	0.00	0.00	0.00
Meals and Entertainment Exp	0.00	0.00	0.00	0.00
Office Expense	0.00	0.00	0.00	0.00
Postage Expense	0.00	0.00	0.00	0.00
Rent or Lease Expense	0.00	0.00	0.00	0.00
Repairs Expense	0.00	0.00	0.00	0.00
Supplies Expense	0.00	0.00	0.00	0.00
Telephone Expense	0.00	0.00	0.00	0.00
Travel Expense	0.00	0.00	0.00	0.00
Wages Expense	0.00	0.00	0.00	0.00
Utilities Expense	0.00	0.00	0.00	0.00
Other Expense	0.00	0.00	0.00	0.00
Transfer Cash	0.00	0.00	0.00	0.00
Purchase Disc-Expense Items	0.00	0.00	0.00	0.00
Gain/Loss on Sale of Assets	0.00	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenses	0.00	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>
Net Income	\$ 0.00	0.00	\$ 0.00	0.00
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

JEFFERSON CO CIVIC FACILITY DEV CORP

Balance Sheet
February 28, 2026

ASSETS

Current Assets		
Regular Checking Account	\$	38,476.22
Accounts Receivable		2,250.00
		<hr/>
Total Current Assets		40,726.22
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>40,726.22</u>

LIABILITIES AND CAPITAL

Current Liabilities		<hr/>
Total Current Liabilities		0.00
Long-Term Liabilities		<hr/>
Total Long-Term Liabilities		0.00
		<hr/>
Total Liabilities		0.00
Capital		
Retained Earnings	\$	40,726.22
Net Income		0.00
		<hr/>
Total Capital		40,726.22
		<hr/>
Total Liabilities & Capital	\$	<u>40,726.22</u>

Jefferson County Civic Facility Develop. Corp.
 800 Starbuck Avenue, Suite 800
 Watertown, NY 13601
 (315-782-5865)

2026 Board Attendance

Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Aliasso, Robert	P	No Mtg.										
Condino, John	P	No Mtg.										
Converse, David	E	No Mtg.										
Johnson, William	P	No Mtg.										
L'Huilier, Lisa	P	No Mtg.										
Waldroff, W. Edward	E	No Mtg.										
Warneck, Paul	P	No Mtg.										
Totals:	5	-										
P - Present												
E - Excused												
A - Absent												