

**COUNTIES OF WARREN AND WASHINGTON
CIVIC DEVELOPMENT CORPORATION**

5 Warren Street, Suite 210
Glens Falls, New York 12801

Tel. (518) 792-1312

The October Board meeting of the Counties of Warren and Washington Civic Development Corporation was held on Monday, December 21, 2020, from 5:28 – 5:34 p.m. via Zoom. The following were:

PRESENT:	Dave O'Brien	Chairman
	Craig Leggett	Vice Chairman
	Ginny Sullivan	Member
	Dan Bruno	Member
	Lester Losaw	CFO
	Nick Caimano	Member
	Mike Wild	At-Large Member
	Michael Bittel	Sec/Treasurer
	Brian Campbell	Park Chair
	Mike Grasso	Member

ABSENT:	Bruce Ferguson	Member
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The following were also present:

Kara Lais, Esq.	FitzGerald Morris Baker Firth, PC
Minutes were taken by:	Alie Weaver, Office Administrator

Approval of Minutes: Mr. Caimano made a motion to approve the November CDC minutes from the November 16, 2020 Board Meeting. Mr. Bittel seconded and all voice-voted in favor.

Approval of Accounts Payable: Mr. Caimano made a motion to approve the November CDC Accounts Payable and Mr. Campbell seconded. All voted in favor by roll call vote.

Old Business:

Regulatory Member Training – Mrs. Weaver stated that the member training record was included in the meeting packets again and made note that Mr. Losaw and Mr. Leggett had completed his ABO training since the last Board meeting.

New Business:

2021 Meeting Schedules and Holidays – Mr. O'Brien stated that the meeting and holiday schedules for 2021 was included in the meeting packets. Mr. Campbell made a motion to approve the schedules and Mr. Bittel seconded. All voted in favor by voice vote.

WDR Letter of Engagement – Mrs. Weaver presented the letter of engagement from WDR for them to prepare and submit the CDC Form 990 for 2019. Mr. Leggett made a motion to approve this letter and Mr. Caimano seconded. All vote in favor by voice vote.

Adjournment: There being no other business, Mr. O'Brien adjourned the meeting at 5:34 p.m.

**2020 WWIDA/WWCDC Compliance Training in
Sexual Harassment, Workplace Violence, Haz Comm Right To Know, ABO**

Member	Sexual Harassment	Workplace Violence	ABO Webinar
Nick Caimano	10/19/2020	10/19/2020	8/24/2018
Allie Weaver	9/30/2020	9/30/2020	8/2/2019
Glinny Sullivan	9/28/2020	9/28/2020	4/11/2018
Dave O'Brien	10/6/2020	10/6/2020	10/23/2019
Craig Leggett	11/16/2020	11/16/2020	Expired 9/14/19
Bruce Ferguson	Expired 11/5/19	Expired 11/5/19	
Mike Wild			8/15/2018
Michael Bittel	Expired 2/26/20		
Brian Campbell	Expired 10/8/2019	Expired 10/8/2019	Expired 2/3/15
Mike Grasso	9/29/2020	9/29/2020	10/16/2020
Dan Bruno			
Lester Losaw			12/9/2020

**Sexual Harassment and Workplace Violence Prevention is required annually
ABO Webinar completion is required every three years.**

COUNTIES OF WARREN & WASHINGTON
Industrial Development Agency and
Civic Development Corporation

**EXECUTIVE and PARK COMMITTEE MEETING SCHEDULE
2021**

Unless otherwise specified, all IDA Executive/Park Committee Meetings will take place on Wednesday at 9:00 a.m. at FitzGerald Morris Baker Firth, PC (FMBF) at 68 Warren Street, Glens Falls, New York.

Executive Committee Meetings of the Civic Development Corporation will be held on an as needed basis. When held they will be on the same date and will immediately follow the IDA's Committee meeting.

Date	Location	Held or Not Held
January 6, 2021	FMBF	
February 3, 2021	FMBF	
March 3, 2021	FMBF	
April 7, 2021	FMBF	
May 5, 2021	FMBF	
June 2, 2021	FMBF	
July 7, 2021	FMBF	
August 4, 2021	FMBF	
September 8, 2021	FMBF	
October 6, 2021	FMBF	
November 3, 2021	FMBF	
December 8, 2021	FMBF	

**COUNTIES OF WARREN & WASHINGTON
INDUSTRIAL DEVELOPMENT AGENCY and
CIVIC DEVELOPEMMENT CORPORATION**

2021 BOARD MEETING SCHEDULE

*Unless otherwise specified, all IDA Board Meetings will take place on the **third Monday*** of each month at **4:00 p.m.** in either:*

Warren County - Committee Room 2nd Floor

Washington County- Board of Supervisors' Chambers Bldg B

And/Or by Zoom.

Please check the Announcement and Agenda on our Website for further location information of each meeting as state mandates due to COVID are subject to change.

*CDC (Civic Development Corporation) Board Meetings will be held on an **"as needed"** basis. When needed, they will be scheduled to immediately follow the IDA meetings on the same dates below.*

January 19, 2021 (Tuesday) *	
February 16, 2021 (Tuesday) * **	
March 15, 2021	
April 19, 2021	
May 17, 2021	
June 21, 2021	
July 19, 2021	
August 16, 2021	
September 20, 2021	
October 18, 2021	
November 15, 2021	
December 20, 2021	

* Note Exceptions in January and February due to Federal holidays
(Martin Luther King Day and Presidents Day)

** February Meeting –Includes Annual Meeting

COUNTIES OF WARREN & WASHINGTON
Industrial Development Agency and
Civic Development Corporation

Office will be closed on these days

2021 Holiday Schedule

January 1st New Year's Day

January 18th Martin Luther King Jr. Day

February 15th President's Day

May 31st Memorial Day

July 5th Independence Day

September 6th Labor Day

October 11th Columbus Day

November 11th Veterans' Day

November 25th and 26th Thanksgiving Day

December 23rd Christmas Day



CPAs & Business Advisors

WHITEMORE, DOWEN
& RICCIARDELLI, LLP

333 Aviation Road, Bldg B
Queensbury, NY 12804
Ph: (518)792-0918
Fax: (518)743-0882
www.wdr CPA.com

December 2, 2020

Counties of Warren and Washington
Civic Development Corporation
Attn: Alie Weaver
5 Warren Street, Suite 210
Glens Falls, NY 12801

Dear Alie:

We appreciate the opportunity to provide Counties of Warren and Washington Civic Development Corporation with the professional services described below. This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. We will perform our services in accordance with the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants and U.S. Treasury Circular 230. It is our duty to perform services with the same standard of care that a reasonable income tax preparer would exercise in this type of engagement. It is your responsibility to safeguard your assets and maintain accurate records pertaining to transactions. We will not hold your property in trust for you, or otherwise accept fiduciary duties in the performance of the engagement. The engagement between you and our firm will be governed by the terms of this Agreement.

By sending you this engagement letter we have assumed that you are the person responsible for the tax matters of the organization. If this is not a correct assumption, please furnish us with the name of the individual with whom this work should be coordinated.

Scope of Engagement

Our firm will prepare the following federal and state returns for the year ended **December 31, 2019**:

Form 990/990-EZ Return of Organization Exempt from Income Tax

This firm is responsible for preparing only the returns listed above. Please note that if your organization has a filing requirement in a given state but does not file the required return, it is possible that the nonfiling could have adverse ramifications.

If your organization has any activity in states other than those specifically listed, you are responsible for providing our firm all information necessary to prepare any additional applicable state(s) returns such as the identity of all states in which Counties of Warren and Washington Civic Development Corporation has activity and the extent of activity in each relevant state. Any additional state returns prepared will be done as a separate engagement.

We will prepare the above referenced tax returns solely for filing with the Internal Revenue Service ("IRS") and state and local tax authorities as identified above. Our work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

You agree to indemnify and hold our firm and its partners/members, employees, agents or assigns (collectively, "firm," "we," "us," or "our") harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

Our engagement does not include any procedures designed to detect errors, fraud, or theft. Therefore, our engagement cannot be relied upon to disclose such matters. In addition, we are not responsible for identifying or communicating deficiencies in your internal controls. You are responsible for developing and implementing internal controls applicable to your operations.

This engagement is limited to the professional services outlined above.

Fees and Billing

Our fee for trial balance work, including adjustments; **financial statements (separate engagement letter to be signed)**; and tax preparation will be \$600. We will hold our fee to the fee quote unless some unexpected circumstances arise while performing this year's work that we were not aware of. If this happens, we will discuss the fee modification with you before proceeding any further with the work. If you do not hear otherwise, then you can anticipate that the fee quote stands as presented.

All invoices are due and payable upon presentation. A service charge of 1½% per month (18% APR) will be charged for any invoices remaining unpaid thirty days after presentation. Any accounts referred to our counsel for collection, whether or not litigation is required, shall have added all costs and expenses of collection including, but not limited to, our actual attorney's fees.

Your Responsibilities

You will provide us with a trial balance and other supporting data needed to prepare your tax returns. You must provide us with accurate and complete information. Income from all sources, including those outside of the U.S., is required.

We rely upon the accuracy and completeness of both the information you provide in the trial balance and other supporting data you provide in rendering professional services to you.

On June 21, 2018, the U.S. Supreme Court reversed the long-standing physical presence nexus standard in *South Dakota v. Wayfair, Inc. et. al.* This decision significantly changes the landscape of sales and use tax compliance, especially for online sellers. If you wish to understand the impact of the decision on your Management is responsible for determining your state and local tax filing obligations with any state or local tax authorities, including, but not limited to income, payroll, franchise, sales, use, and property taxes. Please advise us if you need assistance with this. If it comes to our attention that you may have an obligation to file additional income tax returns, we will notify you of this in writing and ask you to contact us. If you ask us to prepare these returns, we will confirm this in a letter and detail the additional charges for this service.

As part of your filing obligations, you may be required to make certain information disclosures related to your foreign investments. You are responsible for informing us of all foreign assets owned directly or indirectly, including but not limited to financial accounts with foreign institutions and ownership of any foreign entities, regardless of amount.

If we believe you have additional filing requirements, we will discuss them with you prior to completing your tax return.

Failure to timely file the required forms may result in substantial civil and/or criminal penalties. By your signature below, you agree to provide us with complete and accurate information regarding any foreign

investments that you have a direct or indirect interest in, or over which you have signature authority, during the above referenced tax year.

The foreign reporting requirements are very complex. If you have any questions regarding the application of the reporting requirements for your foreign interests or activities, please ask us. We assume no liability for penalties associated with the failure to file or untimely filing of any of these forms.

You are responsible for complying with the tax filing requirements of any other country. You acknowledge and agree that we have no responsibility to raise these issues with you and that foreign filing obligations are not within the scope of this engagement.

You should retain all documents that provide evidence and support for your reported income and deductions on your returns. You are responsible for the adequacy and accuracy of all such documents. You may need to provide these documents to a taxing authority to substantiate the accuracy and completeness of your returns.

The original filing due date of your income tax returns is **May 15, 2020**. It may become necessary to apply for an extension of the filing deadline if there are unresolved tax issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis.

Unless we are otherwise advised in writing, you confirm that expenses such as meals, travel, entertainment, vehicle use, gifts, and related expenses are supported by necessary records required by the Internal Revenue Service. At your request, we are available to answer your questions and advise you on the types of records required.

Management has final responsibility for your income tax returns. We will provide you with a copy of your income tax returns and accompanying schedules and statements for review prior to filing with the IRS and state and local tax authorities (as applicable). You agree to review and examine them carefully for accuracy and completeness.

You will be required to verify and sign a completed Form 8879-EO, *IRS e-file Signature Authorization for an Exempt Organization*, and any similar state and local equivalent authorization forms before your returns can be filed electronically.

Our Responsibilities

We will use our judgment to resolve questions in your favor where a tax law is unclear if there is reasonable justification for doing so. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities, we will explain the possible positions that may be taken on your return. We will follow whatever position you request, so long as it is consistent with current code and regulations and their interpretations. If the IRS or state tax authorities should later contest the position taken, there may be an assessment of additional tax, interest, and penalties. We assume no liability for such additional tax, interest, and penalties or other fees and assessments.

This engagement does not include responding to inquiries or tax notices by any governmental agency or tax authority. If your return is selected for audit or examination or you receive any tax notices requesting additional information regarding your returns, you may request that we assist you in responding to such inquiry. In that event, we would be pleased to discuss providing assistance to you under the terms of a separate engagement letter for that specific purpose.

Penalties and Interest Charges

Federal, state and local taxing authorities impose various penalties and interest charges for non-compliance with tax law, including for example, failure to file or late filing of tax returns and underpayment of taxes. You as the taxpayer remain responsible for the payment of all taxes, penalties, and interest charges imposed by taxing authorities.

We rely on the accuracy and completeness of the information you provide to us in connection with the preparation of your tax returns. Failure to disclose or inadequate disclosure of income or tax positions may result in the imposition of penalties and interest charges.

The law also imposes substantial penalties on taxpayers and preparers for failure to disclose "reportable transactions." Reportable transactions are potentially abusive transactions identified by the IRS whose primary purpose is tax avoidance. You agree to advise us of any reportable transactions identified under tax law and regulations. You agree that it is solely your decision to disclose any reportable transactions in the returns that we prepare for you.

Termination and Other Terms

You agree that any dispute that may arise regarding the meaning, performance or enforcement of this engagement or any prior engagement that we have performed for you, will, prior to resorting to litigation, be submitted to mediation, and that the parties will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. Any mediation initiated as a result of this engagement shall be administered within the county of Warren, New York State, by Mediation Matters Inc., according to its mediation rules, and any ensuing litigation shall be conducted within said county, according to New York law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

Any litigation arising out of this engagement must be filed within two years from the completion of the engagement, notwithstanding any statutory provision to the contrary. Our liability relating to the performance of the services rendered under this letter is limited solely to direct damage sustained by you. In no event shall we be liable for the consequential, special, incidental, or punitive loss, damage or expense caused to you or any third party (including without limitation, lost profits, opportunity costs, etc.). The provisions set forth in this paragraph shall survive the completion of the engagement.

Notwithstanding anything contained herein both accountant and client agree that regardless of where this Agreement is physically signed this Agreement shall have been deemed to have been entered into at our office located in Warren County, New York, and such location, shall be the exclusive jurisdiction for resolving disputes related to this Agreement. This Agreement shall be interpreted and governed in accordance with the Laws of New York.

We reserve the right to withdraw from this engagement without completing the returns if you fail to comply with the terms of this engagement letter. If any portion of this agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this engagement letter.

If the tax services and terms outlined above are in accordance with your understanding of our engagement, please sign and date the enclosed copy of this letter in the space provided and return it in the envelope provided. It is our policy to initiate services after we receive the signed copy of this engagement letter from you.

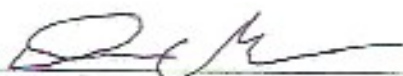
We appreciate this opportunity to work with you. We would be pleased to discuss this letter with you at any time.

Very truly yours,

Colin D. Combs, CPA, CFE

Colin D. Combs, CPA, CFE

Accepted by:



Title:

Chairman

Date:

12-21-2020

Comments or additional requests:

eng19tx

Short Form

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-1150

2018Department of the Treasury
Internal Revenue Service

- Do not enter social security numbers on this form as it may be made public.
- Go to www.irs.gov/Form990EZ for instructions and the latest information.

Open to Public
Inspection

A For the 2018 calendar year, or tax year beginning , 2018, and ending ,

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C
COUNTIES OF WARREN AND WASHINGTON CIVIC
DEVELOPMENT CORPORATION
5 WARREN ST #210
GLENS FALLS, NY 12801

D Employer identification number

38-3853734

E Telephonic number

(518) 793-1312

F Group Exemption
NumberG Accounting Method: ☐ Cash ☒ Accrual Other (specify) ▶I Website: WWW.WARREN-WASHINGTONIDA.COMJ Tax-exempt status (check only one) — ☒ 501(c)(3) ☐ 501(c)() (insert no.) ☐ 4947(a)(1) or ☐ 527

H Check ☒ if the organization is not
required to attach Schedule B
(Form 990, 990-EZ, or 990-PF).

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total
assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 2,000.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I. ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	2,000.
	3	Membership dues and assessments	3	
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events:		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
6c	Less: direct expenses from gaming and fundraising events	6c		
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less: cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	2,000.	
Expenses	10	Grants and similar amounts paid (list in Schedule O) SEE SCHEDULE O	10	45,000.
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	4,100.
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O) SEE SCHEDULE O	16	517.
17	Total expenses. Add lines 10 through 16	17	49,617.	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-47,617.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	72,143.
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	24,526.

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2018)

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in SEE SCHEDULE O the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V. ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O.		X
34 Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions.		X
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
b If 'Yes' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O.		
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III.		X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N.		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions.	37a	0.
b Did the organization file Form 1120-POL for this year?	37b	X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved.	38b	N/A
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9.	39a	N/A
b Gross receipts, included on line 9, for public use of club facilities.	39b	N/A
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:		
section 4911 <input type="checkbox"/> 0.; section 4912 <input type="checkbox"/> 0.; section 4955 <input type="checkbox"/> 0.		
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I.	40b	X
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.		0.
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization.		0.
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T.	40c	X
41 List the states with which a copy of this return is filed.	NONE	

42a The organization's books are in care of ALIE WEAVER Telephone no. (518) 792-1312
 Located at 5 WARREN ST. SUITE 210 GLENS FALLS NY ZIP + 4 12801

	Yes	No
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country.	42b	X
c At any time during the calendar year, did the organization maintain an office outside the United States? If 'Yes,' enter the name of the foreign country.	42c	X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here ☐ N/A
 and enter the amount of tax-exempt interest received or accrued during the tax year. ☐ 43 ☐ N/A

	Yes	No
44a Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ.	44a	X
b Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ.	44b	X
c Did the organization receive any payments for indoor tanning services during the year?	44c	X
d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	X
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions.	45b	X

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.

	Yes	No
46		X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI. ☐

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II.

	Yes	No
47		X

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.

48		X
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a	X	
-----	---	--

b If 'Yes,' was the related organization a section 527 organization?

49b		X
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50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Form W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over \$100,000.

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000.

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A.

☒ Yes ☐ No

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

Sign Here

Signature of officer

Date

DAVE O'BRIEN

CHAIRMAN

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

COLIN D. COMBS, CPA

COLIN D. COMBS, CPA

P00968109

Firm's name: WHITTEMORE, DOWEN & RICCIARDELLI, LLP

Firm's address: 333 AVIATION RD BLDG B

QUEENSBURY, NY 12804

Firm's EIN: 82-0548504

Phone no. (518) 792-0918

May the IRS discuss this return with the preparer shown above? See instructions.

☒ Yes ☐ No

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization: **COUNTIES OF WARREN AND WASHINGTON CIVIC
DEVELOPMENT CORPORATION**

Employer identification number:
38-3853734

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 ☐ A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 ☐ A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 ☐ A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 ☐ An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 12 ☒ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a ☒ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
 - b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
 - c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
 - d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
 - e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations: 2
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A) COUNTY OF WARREN NY	14-6002576	6	X		0.	0.
COUNTY OF WASHINGTON NY	14-6602635	6	X		0.	0.
(B)						
(C)						
(D)						
(E)						
Total					0.	0.

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

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

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	%
16a 33-1/3% support test—2018. If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
b 33-1/3% support test—2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions... ▶ <input type="checkbox"/>		

BAA

Schedule A (Form 990 or 990-EZ) 2018

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

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

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

- 19a **33-1/3% support tests—2018.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization. ☐
- b **33-1/3% support tests—2017.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization. ☐
- 20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ☐

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

- 11 Has the organization accepted a gift or contribution from any of the following persons?
- a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?
- b A family member of a person described in (a) above?
- c A 35% controlled entity of a person described in (a) or (b) above? If 'Yes' to a, b, or c, provide detail in Part VI.

	Yes	No
11a		X
11b		X
11c		X

Section B. Type I Supporting Organizations

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

	Yes	No
1	X	
2		X

Section C. Type II Supporting Organizations

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

	Yes	No
1		

Section D. All Type III Supporting Organizations

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

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If 'Yes,' then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If 'Yes,' explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

3 Parent of Supported Organizations. Answer (a) and (b) below.

- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.
- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If 'Yes,' describe in Part VI the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

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

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

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

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

Section C – Distributable Amount		Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1
2	Enter 85% of line 1.	2
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3
4	Enter greater of line 2 or line 3.	4
5	Income tax imposed in prior year	5
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).	

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Schedule A (Form 990 or 990-EZ) 2018

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**Section D – Distributions**

Current Year

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

Section E – Distribution Allocations (see instructions)(i)
Excess
Distributions(ii)
Underdistributions
Pre-2018(iii)
Distributable
Amount for 2018

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

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Schedule A (Form 990 or 990-EZ) 2018

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

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018Open to Public
InspectionName of the organization **COUNTIES OF WARREN AND WASHINGTON CIVIC
DEVELOPMENT CORPORATION**Employer identification number
38-3853734**FORM 990-EZ, PART I, LINE 10**
GRANTS AND SIMILAR AMOUNTS PAID IN EXCESS OF \$5,000DONEE'S NAME: **WARREN WASHINGTON IDA**
CASH AMOUNT GIVEN: \$ **45,000.****FORM 990-EZ, PART I, LINE 16**
OTHER EXPENSESAMORTIZATION.....
TOTAL \$ **517.****FORM 990-EZ, PART II, LINE 24**
OTHER ASSETS

	<u>BEGINNING</u>	<u>ENDING</u>
ORGANIZATIONAL COSTS.....	\$ 4,656.	\$ 4,138.
TOTAL	\$ 4,656.	\$ 4,138.

FORM 990-EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

PROMOTING COMMUNITY AND ECONOMIC DEVELOPMENT AND THE CREATION OF JOBS IN THE
NON-PROFIT AND FOR-PROFIT SECTORS FOR THE CITIZENS OF THE COUNTIES OF WARREN AND
WASHINGTON, NY, BY DEVELOPING AND PROVIDING PROGRAMS FOR NOT-FOR-PROFIT
INSTITUTIONS, MANUFACTURING AND INDUSTRIAL BUSINESSES AND OTHER ENTITIES TO ACCESS
LOW INTEREST TAX-EXEMPT AND NON-TAX EXEMPT FINANCING FOR THEIR ELIGIBLE PROJECTS,
AND UNDERTAKING PROJECTS AND ACTIVITIES WITH THE COUNTIES FOR THE PURPOSE OF
RELIEVING AND REDUCING UNEMPLOYMENT, BETTERING AND MAINTAINING JOB OPPORTUNITIES,
CARRYING ON SCIENTIFIC RESEARCH FOR THE PURPOSE OF AIDING THE COUNTIES BY
ATTRACTING NEW INDUSTRY OR BY ENCOURAGING THE DEVELOPMENT OF, OR RETENTION OF, AN
INDUSTRY IN THE COUNTIES, AND LESSENING THE BURDENS OF GOVERNMENT AND ACTING IN
THE PUBLIC INTEREST.

FORM 990-EZ, PART III, LINE 28 - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

THE ORGANIZATION CONTINUED TO PROMOTE AND INCREASE AWARENESS OF ITS PROGRAMS TO
BUSINESSES, NON-PROFIT ORGANIZATIONS AND ECONOMIC DEVELOPMENT AGENCIES IN
FURTHERANCE OF ITS PURPOSE TO PROMOTE COMMUNITY AND ECONOMIC DEVELOPMENT AND THE

Name of the organization
COUNTIES OF WARREN AND WASHINGTON CIVIC
DEVELOPMENT CORPORATION

Employer identification number
38-3853734

FORM 990-EZ, PART III, LINE 28 - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

CREATION OF JOBS FOR THE CITIZENS OF THE COUNTIES OF WARREN AND WASHINGTON, NY.

FORM 990-EZ, PART V - REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

(A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR
INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT?..... NO

(B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR
INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT?..... NO

2020 Confidential Evaluation of Board Performance

Criteria

Industrial Development Agency

	Somewhat	Somewhat	
Agree	Agree	Disagree	Disagree

Civic Development Corporation

	Somewhat	Somewhat	
Agree	Agree	Disagree	Disagree

- Board members have a shared understanding of the mission and purpose of the Authority
- The policies, practices and decisions of the Board are always consistent with the mission.
- Board members comprehend their role and fiduciary responsibilities and hold themselves and each other to these principles.
- The Board has adopted policies, by-laws and practices for the effective governance, management and operations of the Authority and reviews these annually.
- The Board sets clear and measurable performance goals for the Authority that contribute to accomplishing its mission.
- The decisions made by Board members are arrived at through independent judgement and deliberation, free of political influence or self-interest.
- Individual Board members communicate effectively with executive staff so as to be well informed on the status of all-important issues.
- Board members are knowledgeable about the Authority's programs, financial statements, reporting requirements and other transactions.
- The Board meets to review and approve all documents and reports prior to public release and is confident that the information being presented is accurate and complete.
- The Board knows the statutory obligations of the Authority and if the Authority is in compliance with the law.
- Board and committee meetings facilitate open, deliberate and thorough discussion, and the active participation of members.

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- 12 Board members have sufficient opportunity to research, discuss, question and prepare before decisions are made and votes taken.

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- 13 Individual Board members feel empowered to delay votes, defer agenda items, or table actions if they feel additional information or discussion is required.

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- 14 The Board exercises appropriate oversight of the CEO and other executive staff, including setting performance expectations and reviewing performance annually.

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- 15 The Board has identified the areas of most risk to the Authority and works with management to implement risk mitigation strategies before problems occur.

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- 16 Board members demonstrate leadership and vision and work respectfully with each other.

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Name of Authority: Counties of Warren and Washington Industrial Development Agency / Civic Development Corporation
5 Warren Street, Suite 210 Glens Falls, NY 12801

Date Completed: _____