

**YATES COUNTY**  
**INDUSTRIAL DEVELOPMENT AGENCY**  
*(A Component Unit of Yates County, New York)*  
*Basic Financial Statements, Required*  
*Supplementary Information, Supplementary Information,*  
*and Other Information for the Years Ended December 31, 2021*  
*and 2020 and Independent Auditors' Reports*



**YATES COUNTY INDUSTRIAL DEVELOPMENT AGENCY**  
**(A COMPONENT UNIT OF YATES COUNTY, NEW YORK)**

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**Years Ended December 31, 2021 and 2020**

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Certified Public Accountants

## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors  
Yates County Industrial Development Agency:

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of the Yates County Industrial Development Agency (the "Agency"), a component unit of Yates County, New York, as of December 31, 2021, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Agency as of December 31, 2021, and the changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Other Matter***

The financial statements of the Agency for the year ended December 31, 2020, before the restatement described in Note 2, were audited by another auditor who expressed an unmodified opinion on those statements on March 26, 2021. As part of our audit of the December 31, 2021 financial statements, we also audited the adjustment described in Note 2 that were applied to restate 2020 financial statements. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the 2020 financial statements of the entity other than with respect to the adjustments and, accordingly, we do not express an opinion or any other form of assurance on the 2020 financial statements as a whole.

#### ***Responsibilities of Management for the Financial Statements***

The Agency's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and

fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for one year after the date that the financial statements are issued.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and other Required Supplementary Information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing

standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Agency's basic financial statements. The Supplementary Information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Supplementary Information, as listed in the table of contents, is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information, as listed in the table of contents, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information. The other information comprises the Schedule of Bond Indebtedness and Related Project Reporting Information in Appendix A but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 16, 2022 on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

*Drescher & Malecki LLP*

March 16, 2022





**YATES COUNTY INDUSTRIAL DEVELOPMENT AGENCY**  
**(A COMPONENT UNIT OF YATES COUNTY, NEW YORK)**  
**Management's Discussion and Analysis**  
**Years Ended December 31, 2021 and 2020**

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As management of the Yates County Industrial Development Agency (the "Agency"), we offer readers of the Agency's financial statements this narrative overview and analysis of the financial activities of the Agency, including the Finger Lakes Horizon Economic Development Corporation (the "Corporation"), for the years ended December 31, 2021 and 2020. This document should be read in conjunction with additional information that we have furnished in the Agency's financial statements which follow this narrative.

**Financial Highlights**

- The assets and deferred outflows of resources of the Agency exceeded the liabilities and deferred inflows of resources at December 31, 2021 and 2020 by \$8,667,723 and \$8,197,880, respectively.
- The Agency's net position increased by \$469,843 and \$288,371 during the years ended December 31, 2021 and 2020, respectively.
- During the year ending December 31, 2021, the Agency issued \$1,000,477 in notes receivable compared to \$730,523 in the year ending December 31, 2020. At December 31, 2021 notes receivable outstanding were \$2,908,851 as compared to \$2,396,093 at December 31, 2020

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Agency's basic financial statements. The Agency's basic financial statements comprise of two components: 1) the Agency's financial statements and, 2) notes to those financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Basic financial statements**—The financial statements are prepared using the accrual basis of accounting. The financial statements include:

The *statements of net position* present information on all of the Agency's assets, liabilities, and deferred outflows/inflows of resources, with the differences reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Agency is improving or deteriorating.

The *statements of revenue, expenses, and change in net position* present information showing how the Agency's net position changed during the most recent fiscal years. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

The *statements of cash flows* present the cash provided and used during 2021 and 2020 and how it affects the cash balances at December 31, 2021 and 2020.

The financial statements can be found on pages 9-11 of this report.

**Notes to the Financial Statements**—The notes provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes to the financial statements can be found on pages 12-23 of this report.

**Other information**—In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the Agency’s net pension liability. Required Supplementary Information can be found on pages 24-25 of this report.

The combining statements are presented as supplementary information immediately following the Required Supplementary Information in the Supplementary Information section on pages 26-28 of this report.

Finally, the Schedule of Bond Indebtedness and Related Project Reporting Information (Appendix A) can be found on page 31 of this report.

### Financial Analysis

The *statements of net position* and the *statements of revenues, expenses, and changes in net position* can assist in determining whether the Agency’s financial position has improved or deteriorated from the prior year. The *statements of cash flows* provide information about the cash receipts, cash payments, and net change in cash resulting from the operating, investing and capital financing activities of the Agency during the year. These statements help users assess the Agency’s ability to generate net cash flows, its ability to meet obligations as they come due, and its need for external financing. Condensed financial highlights of these statements are presented below.

**Table 1—Condensed Statements of Net Position**

	December 31,		
	2021	2020	2019 (restated)
Assets:			
Current assets	\$ 4,164,365	\$ 5,096,441	\$ 5,078,460
Noncurrent assets	<u>4,601,596</u>	<u>3,222,449</u>	<u>2,886,520</u>
Total assets	<u>8,765,961</u>	<u>8,318,890</u>	<u>7,964,980</u>
Deferred outflows of resources	<u>253,626</u>	<u>220,877</u>	<u>81,221</u>
Liabilities:			
Current liabilities	13,439	18,459	5,249
Noncurrent liabilities	<u>11,502</u>	<u>300,252</u>	<u>86,846</u>
Total liabilities	<u>24,941</u>	<u>318,711</u>	<u>92,095</u>
Deferred inflows of resources	<u>326,923</u>	<u>23,176</u>	<u>44,597</u>
Net position:	<u>\$ 8,667,723</u>	<u>\$ 8,197,880</u>	<u>\$ 7,909,509</u>

The largest portion of the Agency’s current assets are cash and cash equivalents, including restricted cash and cash equivalents and certificates of deposit of \$3,523,184, \$4,562,138, and \$4,568,142 at December 31, 2021, 2020, and 2019, respectively.

The largest portion of the Agency’s noncurrent assets are the noncurrent portion of notes receivable of \$2,420,491, \$2,003,432, and \$1,528,600 at December 31, 2021, 2020, and 2019, respectively.

The Agency reported total liabilities of \$24,941, \$318,711, and \$92,095 at December 31, 2021, 2020, and 2019, respectively.

**Agency activities**—Agency activities increased net position by \$469,843, \$288,371 and \$299,076 for the years ended December 31, 2021, 2020 and 2019. Condensed versions of the statements of revenues, expenses, and changes in net position are presented in Table 2 below.

**Table 2— Condensed Statements of Revenues, Expenses, and Changes in Net Position**

	Year Ended December 31,		
	2021	2020	2019 (restated)
Operating revenues	\$ 1,453,672	\$ 1,368,172	\$ 982,955
Operating expenses	986,386	1,071,213	819,634
Operating income	467,286	296,959	163,321
Nonoperating revenues (expenses)	2,557	(8,588)	135,755
Change in net position	469,843	288,371	299,076
Net position—beginning	8,197,880	7,909,509	7,550,563
Restatement	-	-	59,870
Net position—ending	<u>\$ 8,667,723</u>	<u>\$ 8,197,880</u>	<u>\$ 7,909,509</u>

Operating revenues primarily represent agency fees, rental of real property, and grant revenues. The Agency leases several office, manufacturing, and storage spaces to various organizations under the terms of cancelable operating lease agreements. The Agency’s total operating revenues were \$1,453,672, \$1,368,172 and \$982,955 for the years ending December 31, 2021, 2020 and 2019, respectively.

Operating expenses primarily consist of administration, including salaries and benefits paid to employees, operating and maintenance, contractual and depreciation. Total operating expenses were \$986,386, \$1,071,213 and \$819,634 for the years ending December 31, 2021, 2020 and 2019, respectively.

**Cash flows**—Agency cash and cash equivalents decreased by \$1,040,217 and \$14,465 for the years ended December 31, 2021 and 2020, respectively, while cash and cash equivalents increased by \$1,059,439 during the year ended December 31, 2019. Key elements of these changes are presented below in Table 3:

**Table 3—Condensed Statements of Cash Flows**

	Year Ended December 31,		
	2021	2020	2019
Cash flows from:			
Operating activities	\$ 21,469	\$ 22,001	\$ 207,264
Capital and related financing activities	(1,076,301)	(57,005)	731,505
Investing activities	14,615	20,539	120,670
Net (decrease) increase	(1,040,217)	(14,465)	1,059,439
Cash and cash equivalents—beginning	<u>4,137,564</u>	<u>4,152,029</u>	<u>3,092,590</u>
Cash and cash equivalents—ending	<u>\$ 3,097,347</u>	<u>\$ 4,137,564</u>	<u>\$ 4,152,029</u>

The increases and decreases in cash and cash equivalents primarily reflect the results of capital and related financing activities.

#### **Capital Assets and Debt Administration**

**Capital assets**—The Agency’s investment in capital assets as of December 31, 2021, 2020 and 2019 amounts to \$2,164,953, \$1,219,017, \$1,290,596 (net of accumulated depreciation), respectively. This investment in capital assets includes land, construction in progress, land improvements, buildings and improvements, machinery and equipment and infrastructure.

Capital assets net of depreciation for the governmental activities at the years ended December 31, 2021, 2020 and 2019 are presented in Table 4 below:

**Table 4—Summary of Capital Assets (Net of Depreciation)**

	December 31,		
	2021	2020	2019
Land	\$ 1,174,477	\$ 104,477	\$ 104,477
Buildings and improvements	985,517	1,108,276	1,182,406
Equipment and furniture	<u>4,959</u>	<u>6,264</u>	<u>3,713</u>
Total	<u>\$ 2,164,953</u>	<u>\$ 1,219,017</u>	<u>\$ 1,290,596</u>

Additional information on the Agency’s capital assets can be found in Note 6 to the financial statements.

#### **Debt Administration**

The Agency has not issued any debt instruments.

## **Economic Factors**

At the end of 2021, there were 27 tenants at the Keuka Business Park. As the primary source of revenue for the Agency, maintain a strong tenant base is critical for financial solvency.

Portions of the Keuka Business Park facility range from 25-50 years of age and require significant attention to annual maintenance and upkeep. As the facility ages, capital improvements will be required for roofs, surfacing parking areas, climate control components and other energy efficiency measures. It is critical that the Agency balance lease revenues and capital improvement expenses to best maintain the facility. A Facilities Capital Plan is updated annually in an attempt to anticipate future needs.

There are approximately 16 developable acres remaining in the Agency-owned Horizon Business Park (the "Park"). All revenues from the sale of property at the Park are available for Agency operating expenses.

The Agency manages five separate loan funds and remains active in issuing loans. During 2021 the Agency issued eight loans totaling \$575,000 compared to nine loans totaling \$730,523 in 2020 and five loans totaling \$574,000 in 2019. The Agency uses stringent credit analysis of loan applicants, requires security agreements with loan clients to protect Agency investments, and continues to take an aggressive stance to recover loan proceeds from delinquent accounts. Management believes that the trend of issuing loans will continue throughout 2022.

In 2021 and 2020, the Agency entered into grant agreements with New York State Housing Trust Fund Corporation and the Village of Penn Yan and reported revenue from the grants totaling \$457,873.15. The Agency received \$44,787.50 from the New York State Housing Trust Fund Corporation. The grants focus on the revitalization of downtown Penn Yan through loan funds and direct grants.

The Agency begins 2022 in the strong financial position due to the ability to reserve funds and manage those funds. Keuka Business Park is near capacity, the Agency expects rental activity to remain strong. Funding available through New York State, the Village of Penn Yan, and the United States Department of Agriculture, combined with the Agency's own resources, has provided a needed stimulus to Yates County. Also, the efforts of the Agency's management have resulted in the Agency influencing major positive economic funding from local government. Management continues to have an optimistic outlook for the Agency and its ability to assist in the enhancement and diversity of the economy of Yates County by acting in support of projects in Yates County that create and/or retain jobs and/or promote private sector investment.

## **Requests for Information**

Questions regarding this report or requests for additional information should be directed to the Chief Executive Officer of the Yates County Industrial Development Agency, 1 Keuka Business Park Suite 100, Penn Yan, New York 14527.



# FINANCIAL STATEMENTS





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**YATES COUNTY INDUSTRIAL DEVELOPMENT AGENCY**  
**(A COMPONENT UNIT OF YATES COUNTY, NEW YORK)**  
**Statements of Net Position**  
**December 31, 2021 and 2020**

	<u>2021</u>	<u>2020</u> <u>(restated)</u>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 1,342,936	\$ 2,331,024
Restricted cash and cash equivalents	1,754,411	1,806,540
Certificates of deposit	425,837	424,574
Grants receivable	53,500	53,500
Accounts receivable	36,926	8,076
Prepaid items	24,912	13,110
Mortgages receivable	53,635	66,956
Current portion of notes receivable	488,360	392,661
Total current assets	<u>4,180,517</u>	<u>5,096,441</u>
Noncurrent assets:		
Notes receivable, net of current portion	2,420,491	2,003,432
Capital assets not being depreciated	1,174,477	104,477
Capital assets being depreciated, net of depreciation	990,476	1,114,540
Total noncurrent assets	<u>4,585,444</u>	<u>3,222,449</u>
Total assets	<u>8,765,961</u>	<u>8,318,890</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows—relating to pensions	253,626	220,877
Total deferred outflows of resources	<u>253,626</u>	<u>220,877</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	13,439	18,409
Unearned revenue	-	50
Total current liabilities	<u>13,439</u>	<u>18,459</u>
Noncurrent liabilities:		
Compensated absences	10,432	9,329
Net pension liability	1,070	290,923
Total noncurrent liabilities	<u>11,502</u>	<u>300,252</u>
Total liabilities	<u>24,941</u>	<u>318,711</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows—relating to pensions	326,923	23,176
Total deferred inflows of resources	<u>326,923</u>	<u>23,176</u>
<b>NET POSITION</b>		
Net investment in capital assets	2,164,953	1,219,017
Restricted	2,181,847	2,180,446
Unrestricted	4,320,923	4,798,417
Total net position	<u>\$ 8,667,723</u>	<u>\$ 8,197,880</u>

The notes to the financial statements are an integral part of these statements.

**YATES COUNTY INDUSTRIAL DEVELOPMENT AGENCY**  
**(A COMPONENT UNIT OF YATES COUNTY, NEW YORK)**  
**Statements of Revenues, Expenses, and Changes in Net Position**  
**Years Ended December 31, 2021 and 2020**

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	<u>2021</u>	<u>2020</u>
Operating revenues:		
Bond service fees	\$ 451,838	\$ 542,794
Rental of real property	429,058	390,240
Grant revenue	416,386	367,994
Program income	88,169	32,237
Other income	<u>68,221</u>	<u>34,907</u>
Total operating revenues	<u>1,453,672</u>	<u>1,368,172</u>
Operating expenses		
Administration	433,083	568,408
Operating and maintenance	114,482	86,736
Contractual	308,456	287,485
Depreciation	<u>130,365</u>	<u>128,584</u>
Total operating expenses	<u>986,386</u>	<u>1,071,213</u>
Operating income	467,286	296,959
Nonoperating revenues (expense):		
Interest income	2,557	9,384
Provision for bad debts	<u>-</u>	<u>(17,972)</u>
Total nonoperating revenues (expense)	<u>2,557</u>	<u>(8,588)</u>
Change in net position	469,843	288,371
Net position—beginning, as restated	<u>8,197,880</u>	<u>7,909,509</u>
Net position—ending	<u>\$ 8,667,723</u>	<u>\$ 8,197,880</u>

The notes to the financial statements are an integral part of these statements.

**YATES COUNTY INDUSTRIAL DEVELOPMENT AGENCY**  
**(A COMPONENT UNIT OF YATES COUNTY, NEW YORK)**  
**Statements of Cash Flows**  
**Years Ended December 31, 2021 and 2020**

	<b>2021</b>	<b>2020</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from providing services	\$ 1,424,822	\$ 1,323,575
Payments for other than personal services	(440,585)	(443,617)
Payments for personal service and benefits	(450,010)	(448,794)
Collection of notes receivable	487,719	321,360
Issuance of notes receivable	<u>(1,000,477)</u>	<u>(730,523)</u>
Net cash provided by operating activities	<u>21,469</u>	<u>22,001</u>
 <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Purchase of capital assets	<u>(1,076,301)</u>	<u>(57,005)</u>
Net cash (used for) capital and related financing activities	<u>(1,076,301)</u>	<u>(57,005)</u>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of certificates of deposits	(1,263)	(8,461)
Collection of mortgage receivable	13,321	19,617
Interest income	<u>2,557</u>	<u>9,383</u>
Net cash provided by investing activities	<u>14,615</u>	<u>20,539</u>
 Net (decrease) in cash and cash equivalents	(1,040,217)	(14,465)
 Cash and cash equivalents, includes restricted—beginning	<u>4,137,564</u>	<u>4,152,029</u>
Cash and cash equivalents, includes restricted—ending	<u>\$ 3,097,347</u>	<u>\$ 4,137,564</u>
 <b>Reconciliation of operating income to net cash provided by operating activities:</b>		
Operating income	\$ 467,286	\$ 296,959
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	\$ 130,365	\$ 128,584
(Increase) in grants receivable	-	(53,500)
(Increase) decrease in accounts receivable	(28,850)	2,805
(Increase) in prepaid items	(11,802)	(9,224)
(Increase) in notes receivable	(512,758)	(409,163)
(Increase) in deferred outflows—relating to pensions	(32,749)	(139,656)
(Decrease) increase in accounts payable	(4,970)	13,210
(Decrease) in unearned revenue	(50)	-
Increase in compensated absences	1,103	-
(Decrease) increase in net pension liability	(289,853)	213,407
Increase (decrease) in deferred inflows—relating to pensions	<u>303,747</u>	<u>(21,421)</u>
Total adjustments	<u>(445,817)</u>	<u>(274,958)</u>
Net cash provided by for operating activities	<u>\$ 21,469</u>	<u>\$ 22,001</u>

The notes to the financial statements are an integral part of these statements.

**YATES COUNTY INDUSTRIAL DEVELOPMENT AGENCY**  
**(A COMPONENT UNIT OF YATES COUNTY, NEW YORK)**  
**Notes to the Financial Statements**  
**Years Ended December 31, 2021 and 2020**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Yates County Industrial Development Agency (the “Agency”) d/b/a the Finger Lakes Economic Development Center was created in 1975 by the Yates County Legislature for the purpose of encouraging economic growth in Yates County (the “County”). The Agency, although established by the Yates County Legislature, is a separate entity and operates independently of the County. It carries out its mandate by creating projects that offer incentives to attract, retain and expand business in the County. These incentives include low interest financing and property tax exemptions. The Agency is a public benefit organization that is subject to the Public Authority Accountability Act of 2005.

***Financial Reporting Entity***

The Agency is a component of the Yates County, New York. The County provides an annual operating appropriation to the Agency each year. The Agency reports one blended component unit, the Finger Lakes Horizon Economic Development Corporation (the “Corporation”). The Agency is the sole member of the Corporation and four of the Corporation’s seven Board members are the officers of the Agency, who are appointed by the Yates County Legislature.

***Basis of Presentation***

The financial statements of the Agency have been prepared in conformity with accounting principles generally accepted in the United States of America. The basic financial statements of the Agency have been prepared in conformity with accounting principles generally accepted in the United States of America applied to governmental units. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Agency’s accounting policies are described below. The Agency reports the following funds:

- *Operating Fund*—The Operating Fund is used to account for the general operating activities of the Agency, including Entrepreneur and Emergency loan funds.
- *Revolving Loan Fund*—The Revolving Loan Fund represents restricted amounts to be used for making loans to existing and potential new industries located or locating operations in the County.
- *Grow Agriculture Industry Now! (“GAIN”) Loan Fund*—The GAIN Fund represents restricted amounts to be used for making loans to support creation, retention, and expansion opportunities for the region’s farmers and agricultural related businesses with the County.

Significant inter-agency transactions have been eliminated in the financial statements.

### ***Basis of Accounting***

The accounts of the Agency are maintained on the accrual basis of accounting. As such, revenues are recognized in the period in which they are earned and expenses are recognized in the period in which they are incurred.

### ***Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position***

***Cash, Cash Equivalents and Investments***—The Agency’s cash, cash equivalents and investments consist of cash on hand, demand deposits, time deposits and short-term, highly liquid investments which are readily convertible to known amounts of cash and have a maturity date within 90 days or less from the date of acquisition. The Agency had no investments at December 31, 2021 and 2020; however, when the Agency does have investments they are recorded at fair value in accordance with the Governmental Accounting Standards Board (“GASB”).

***Grants Receivable***—The Agency received government grants for programs relating to the Village of Penn Yan’s revitalization program. Grants receivable consist of revenues earned as of December 31, 2021, but not yet received.

***Accounts Receivable***—Accounts receivable consists primarily of amounts due from customers for the rental of facilities. Amounts for which no payments have been received for several years are considered delinquent and when customary collection efforts are exhausted, the account is written off.

***Prepaid Items***—Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The cost of prepaid items is recorded as expenses when consumed rather than when purchased.

***Mortgages Receivable***—Represents mortgage payments owed to the Agency related to a building sold to an unrelated third party.

***Due From Affiliated Agencies***—Represents temporary loans between the Agency and its affiliated agencies.

***Notes Receivable***—The Agency operates a loan fund for the purpose of making operating and capital loans to existing and potential new industries located or locating operations in Yates County. These loans are made to create and retain jobs and expand the tax base.

***Capital Assets***—Land, property and equipment purchased by the Agency is stated at cost, including interest capitalized over construction, where applicable. Depreciation is provided on the straight-line basis over the estimated useful lives of the assets, which range from three to forty years.

***Unearned Revenue***—Certain cash receipts have not met the revenue recognition criteria financial statement purposes. At December 31, 2021 and December 31, 2020, the Agency reported unearned revenues of \$0 and \$50, respectively.

***Deferred Outflows/Inflows of Resources***—In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. At December 31, 2021, the Agency has one item that qualifies for reporting in this category. This item represents the effect of the net change in the Agency’s proportion of the collective net pension liability, the difference during the measurement period between the Agency’s contributions and its proportionate share of the total contribution to the pension systems not included in the pension expense, and any contributions to the pension system made subsequent to the measurement date.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. At December 31, 2021, the Agency has one item that qualifies for reporting in this category. This item represents the effect of the net change in the Agency’s proportion of the collective net pension liability and the difference during the measurement periods between the Agency’s contributions and its proportionate share of total contributions to the pension system not included in pension expense and is reported on the government-wide statements.

### ***Revenues and Expenses***

***Revenues***—The Agency receives agency fees from Empire Pipeline which, as part of an agreement with the County, is paying approximately \$250,000 per year for fifteen years, commencing in 2009, of an economic development fund. A portion of the payments are remitted to affected towns and the balances is being managed by the Agency. The Agency also earns income from government grants and interest on notes receivable, loan application fees related to the issuance of operating and capital loans to existing and potential industries located in the County, and late fees related to payments made on notes receivable balances. Grant revenue received from government agencies is recognized as eligible expenses are incurred for cost-reimbursing grants.

***Expenses***—Expenses are recorded on the accrual basis of accounting. Operating expenses consist of program expenses incurred in connection with the Agency’s programs.

***Income Taxes***—The Agency is not subject to federal or state income taxes, nor is it required to file federal or state income tax returns, therefore, no provision for income taxes is reflected in the financial statements.

***Compensated Absences***—Agency employees are granted annual vacation leave which may be carried into a subsequent year. In the event of termination, or upon retirement, certain employees are entitled to payment for accumulated vacation leave. Financial information regarding compensated absences is included in Note 8.

***Pensions***—The Agency is mandated by New York State law to participate in the New York State Local Employees’ Retirement System. For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plan, and changes thereof, have been determined on the same basis as they are reported by the respective defined benefit pension plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due

and payable in accordance with the benefit terms. Investments are reported at fair value. More information regarding pensions is included in Note 7.

### **Other**

**Estimates**—The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period and the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

**Adoption of New Accounting Pronouncements**—During the year ended December 31, 2021, the Agency implemented GASB Statements No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*; No. 91, *Conduit Debt Obligations*, No. 92, *Omnibus 2020*; No. 93, *Replacement of Interbank Offered Rates*; No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a suppression of GASB Statement No. 32*; and No. 98, *The Annual Comprehensive Financial Report*. GASB Statement No. 89 enhances the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for certain interest costs. GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. GASB Statement No. 92 enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. GASB Statement No. 93 addresses those and other accounting and financial reporting implications that result from the replacement of an interbank offered rate (“IBOR”). GASB Statement No. 97 increases the consistency and comparability related to the reporting of fiduciary units, mitigates costs associated with the reporting of certain defined contribution plans and enhances the relevance, consistency and comparability of the accounting and reporting for Internal Revenue Code Section 457 deferred compensation plans. GASB Statement No. 98 establishes the term annual comprehensive financial report and its acronym ACFR, which replaces the acronym for comprehensive annual financial report. The implementation of GASB Statements No. 89, 91, 92, 93, 97, and 98 did not have a material impact on the Agency’s financial position or results from operations.

**Future Impacts of Accounting Pronouncements**—The Agency has not completed the process of evaluating the impact that will result from adopting GASB Statements No. 87, *Leases*, effective for the year ending December 31, 2022, No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*; and No. 96, *Subscription-Based Information Technology Arrangements*, effective for the year ending December 31, 2023. The Agency is, therefore, unable to disclose the impact that adopting GASB Statements No. 87, 94, and 96 will have on its financial position and results of operations when such statements are adopted.

**Reclassifications**—Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.



## 2. RESTATEMENT OF NET POSITION

During the year ending December 31, 2021, the Agency's blended component unit, the Finger Lakes Horizon Economic Development Corporation (the "Corporation") reevaluated the balances of its notes receivable. As a result, beginning net position of the Agency as of December 31, 2019 was restated as follows:

Net position, December 31, 2019—as previously stated	\$ 7,849,639
Restatement of loans receivable	<u>59,870</u>
Net position, December 31, 2019—as restated	<u><u>\$ 7,909,509</u></u>

## 3. CASH, CASH EQUIVALENTS AND INVESTMENTS

The Agency's investment policies are governed by New York State statutes. There were no investments at December 31, 2021 or 2020. All deposits are carried at fair value. Collateral is required for demand deposits and certificates of deposits for all deposits not covered by federal deposit insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and school districts.

Total cash and cash equivalents, including restricted cash, reported by the Agency at December 31, 2021 and 2020 is presented below:

	December 31, 2021	December 31, 2020
Petty cash (uncollateralized)	\$ 99	\$ 99
Deposits	3,097,248	4,137,465
Certificates of deposit	<u>425,837</u>	<u>424,574</u>
Total	<u><u>\$ 3,523,184</u></u>	<u><u>\$ 4,562,138</u></u>

**Deposits**—All Deposits are carried at fair value and are classified by custodial credit risk at December 31, 2021 and 2020 as follows:

	December 31, 2021		December 31, 2020	
	Bank Balance	Carrying Amount	Bank Balance	Carrying Amount
Insured (FDIC)	\$1,250,000	\$1,250,000	\$1,000,000	\$1,000,000
Uninsured:				
Collateral held by pledging bank's agent in the Corporation's name	<u>2,338,283</u>	<u>2,273,085</u>	<u>3,562,039</u>	<u>3,562,039</u>
Total deposits	<u><u>\$3,588,283</u></u>	<u><u>\$3,523,085</u></u>	<u><u>\$4,562,039</u></u>	<u><u>\$4,562,039</u></u>

**Custodial Credit Risk—Deposits**—Custodial credit risk is the risk that in the event of a bank failure, the Agency's deposits may not be returned to it. As noted above, by State statute all deposits in excess of FDIC insurance coverage must be collateralized. At December 31, 2021 and 2020, all the Agency's deposits were either FDIC insured or collateralized with securities held by the pledging bank's agent in the Agency's name.

#### 4. RECEIVABLES

**Grants Receivable**—The Agency received government grants for programs relating to the Village of Penn Yan’s revitalization program. Grants receivable consist of revenues earned as of December 31, 2021, but not yet received. Grants receivable at December 31, 2021 and 2020 total \$53,500 and \$53,500, respectively.

**Accounts Receivable**—At December 31, 2021 and 2020 accounts receivable total \$106,936 and \$78,086, respectively. These balances are show net of an allowance for doubtful accounts balance of \$70,010 at December 31, 2021 and 2020.

**Mortgages Receivable**—During 2015, the Agency sold a building to an unrelated third party and holds the mortgage for this property, with principal maturities of the mortgage receivable bearing interest at a rate of 6.0%. The balance of the mortgage receivable at December 31, 2021 and 2020 was \$53,635 and \$66,956, respectively.

#### 5. NOTES RECEIVABLE

Principal maturities of notes receivable from various Yates County businesses, bearing interest at rates ranging from 1.0 percent to 4.4 percent and maturing at various dates through 2033 were as follows at December 31, 2021:

Year Ending December 31,	Amount
2022	\$ 488,360
2023	395,800
2024	366,747
2025	622,836
2026	216,541
2027 - 2031	726,031
2032 and beyond	150,000
Total	<u>\$ 2,966,315</u>
Less: allowance for doubtful accounts	<u>(57,464)</u>
Total, net allowance	<u><u>\$ 2,908,851</u></u>

## 6. CAPITAL ASSETS

Capital asset activity for the Agency for the years ending December 31, 2021 and 2020 is as follows:

	Balance 1/1/2021	Increases	Decreases	Balance 12/31/2021
Capital assets, not being depreciated:				
Land	\$ 104,477	\$ 1,070,000	\$ -	\$ 1,174,477
Total capital assets not being depreciated	<u>104,477</u>	<u>1,070,000</u>	<u>-</u>	<u>1,174,477</u>
Capital assets, being depreciated:				
Buildings and improvements	4,524,695	6,041	-	4,530,736
Equipment and furniture	<u>190,249</u>	<u>260</u>	<u>-</u>	<u>190,509</u>
Total capital assets being depreciated	<u>4,714,944</u>	<u>6,301</u>	<u>-</u>	<u>4,721,245</u>
Less accumulated depreciation for:				
Buildings and improvements	(3,416,419)	(128,800)	-	(3,545,219)
Equipment and furniture	<u>(183,985)</u>	<u>(1,565)</u>	<u>-</u>	<u>(185,550)</u>
Total accumulated depreciation	<u>(3,600,404)</u>	<u>(130,365)</u>	<u>-</u>	<u>(3,730,769)</u>
Total capital assets, being depreciated, net	<u>1,114,540</u>	<u>(124,064)</u>	<u>-</u>	<u>990,476</u>
Total capital assets, net	<u>\$ 1,219,017</u>	<u>\$ 945,936</u>	<u>\$ -</u>	<u>\$ 2,164,953</u>
	Balance 1/1/2020	Increases	Decreases	Balance 12/31/2020
Capital assets, not being depreciated:				
Land	\$ 104,477	\$ -	\$ -	\$ 104,477
Total capital assets not being depreciated	<u>104,477</u>	<u>-</u>	<u>-</u>	<u>104,477</u>
Capital assets, being depreciated:				
Buildings and improvements	4,471,430	53,265	-	4,524,695
Equipment and furniture	<u>186,509</u>	<u>3,740</u>	<u>-</u>	<u>190,249</u>
Total capital assets being depreciated	<u>4,657,939</u>	<u>57,005</u>	<u>-</u>	<u>4,714,944</u>
Less accumulated depreciation for:				
Buildings and improvements	(3,289,024)	(127,395)	-	(3,416,419)
Equipment and furniture	<u>(182,796)</u>	<u>(1,189)</u>	<u>-</u>	<u>(183,985)</u>
Total accumulated depreciation	<u>(3,471,820)</u>	<u>(128,584)</u>	<u>-</u>	<u>(3,600,404)</u>
Total capital assets, being depreciated, net	<u>1,186,119</u>	<u>(71,579)</u>	<u>-</u>	<u>1,114,540</u>
Total capital assets, net	<u>\$ 1,290,596</u>	<u>\$ (71,579)</u>	<u>\$ -</u>	<u>\$ 1,219,017</u>

During the year ending December 31, 2021, the Agency purchase a piece of land totaling \$1,070,000 to be used for future development.

## 7. PENSION OBLIGATIONS

**Employees' Retirement System**—The Agency participates in the New York State and Local Employees' Retirement System ("ERS"), a cost-sharing multiple employer retirement system (the "System"). The System provides retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (the "Fund"), which was established to hold all assets and record changes in fiduciary net position allocated to the System. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. System benefits are established under the provisions of the New York State Retirement and Social Security Law ("NYSRSSL"). Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The System is included in the State's financial report as a pension trust fund. That report, including information with regards to benefits provided, may be found at [www.osc.state.ny.us/retire/publications/index.php](http://www.osc.state.ny.us/retire/publications/index.php) or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

The System is noncontributory, except for employees who joined the ERS after July 27, 1976 who contribute three percent (3%) of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010, who generally contribute three percent (3%) to three and one half percent (3.5%) of their salary for their entire length of service. In addition, employee contribution rates under ERS Tier VI vary based on a sliding salary scale. The Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the System's fiscal year ending March 31.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**—At December 31, 2021, the Agency reported the following liability for its proportionate share of the net pension liability for ERS. The net pension liability was measured as of March 31, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of April 1, 2020, with update procedures used to roll forward the total pension liability to the measurement date. The Agency's proportion of the net pension liability was based on a projection of the Agency's long-term share of contributions to the Systems relative to the projected contributions of all participating members, actuarially determined. This information was provided by the System in a report provided to the Agency.

	<u>ERS</u>
Measurement date	March 31, 2021
Net pension liability	\$ 1,070
Agency's portion of the Plan's total net pension liability	0.0010741%

For the year ended December 31, 2021, the Agency recognized ERS pension expense of \$19,322 for governmental activities. At December 31, 2021, the Agency reported deferred outflows of resources and deferred inflows of resources related to pensions as presented on the following page.

	ERS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ 13,062	\$ -
Changes in assumptions	196,651	3,709
Net difference between projected and actual earnings on pension plan investments	-	307,230
Changes in proportion and differences between the Agency's contributions and proportionate share of contributions	5,739	15,984
Agency contributions subsequent to the measurement date	<u>38,174</u>	<u>-</u>
Total	<u>\$ 253,626</u>	<u>\$ 326,923</u>

The Agency's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as shown below.

Year Ending December 31,	ERS
2022	\$ (21,979)
2023	(9,149)
2024	(19,781)
2025	(60,562)

**Actuarial Assumptions**—The total pension liability as of the measurement date was determined by using actuarial valuations as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date. The actuarial valuations used the actuarial assumptions presented below:

	ERS
Measurement date	March 31, 2021
Actuarial valuation date	April 1, 2020
Interest rate	5.90%
Salary scale	4.40%
Decrement tables	April 1, 2015- March 31, 2020
Inflation rate	2.7%
Cost-of-living adjustments	1.4%

Annuitant mortality rates are based on April 1, 2015 – March 31, 2020 System's experience with adjustments for mortality improvements based on Society of Actuaries' Scale MP-2020. The actuarial assumptions used in the April 1, 2020 valuation are based on the results of an actuarial experience study for the period April 1, 2015 – March 31, 2020.

The long-term rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by each the target asset allocation percentage and by adding expected inflation. Best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation are summarized in the table below.

Measurement date	ERS	
	Target Allocation	Long-Term Expected Real Rate of Return
	March 31, 2021	
Asset class:		
Domestic equities	32.0 %	4.1 %
International equities	15.0	6.3
Private equity	10.0	6.8
Real estate	9.0	5.0
Opportunistic/absolute return strategy	3.0	4.5
Credit	4.0	3.6
Real assets	3.0	6.0
Fixed income	23.0	0.0
Cash	1.0	0.5
Total	<u>100.0 %</u>	

**Discount Rate**—The discount rate used to calculate the total pension liability was 5.9%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the Systems’ fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption**—The chart below presents the Agency’s proportionate share of the net pension liability calculated using the discount rate of 5.9%, as well as what the Agency’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (4.9%) or one percentage-point higher (6.9%) than the current assumption.

ERS	1% Decrease (4.9%)	Current Assumption (5.9%)	1% Increase (6.9%)
Employer's proportionate share of the net pension liability/(asset)	\$ 296,859	\$ 1,070	\$ (271,717)

**Pension Plan Fiduciary Net Position**—The components of the current-year net pension liability of the employers as of the respective valuation dates, were as follows:

	<u>(Dollars in Thousands)</u>
Valuation date	April 1, 2020
Employers' total pension liability	\$ 220,680,157
Plan fiduciary net position	<u>220,580,583</u>
Employers' net pension liability	<u>\$ 99,574</u>
System fiduciary net position as a percentage of total pension liability	100.0%

## 8. LONG-TERM LIABILITIES

The Agency's outstanding long-term liabilities include compensated absences and the net pension liability. A summary of changes in the Agency's long-term liabilities at December 31, 2021 is presented below:

	<u>Balance</u> <u>1/1/2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2021</u>
<b>Governmental activities:</b>				
Compensated absences	\$ 9,329	\$ 1,103	\$ -	\$ 10,432
Net pension liability*	<u>290,923</u>	<u>-</u>	<u>289,853</u>	<u>1,070</u>
Total governmental activities	<u>\$ 300,252</u>	<u>\$ 1,103</u>	<u>\$ 289,853</u>	<u>\$ 11,502</u>

\*Reductions to the net pension liability are shown net of additions.

**Compensated Absences**—As part of compensation, employees earn vacation days in varying amounts. A limited number of unused vacation days can be carried over to the subsequent year. In the event of termination or retirement, employees are entitled to payment for accumulated vacation leave, subject to certain maximum limitations. Estimated vacation leave is recorded as an expense when earned. At December 31, 2021, the Agency's compensated absences balance is \$10,432.

**Net Pension Liability**—The Agency reports a liability for its proportionate share of the net pension liability for the Employees' Retirement System. The net pension liability is estimated to be \$1,070 at December 31, 2021.

**Line of Credit**—The Agency has an annually renewable line-of-credit direct borrowing agreement with a bank that allows for borrowings up to \$100,000. Amounts borrowed bear interest at the prime rate. The agreement has a provision in it that in an event of default, the timing of repayment of outstanding amounts become due immediately. During 2021 and 2020, the Agency had no activity on the line-of-credit and there were no amounts outstanding. No interest was paid in 2021 or 2020.

## **9. CONDUIT FINANCING**

In connection with its efforts to promote economic growth in the County, the Agency has issued Industrial Revenue Bonds to provide assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to private-sector entities served by the bond issuance. The Agency is not obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

The terms of these transactions generally provide for reductions in property taxes paid by the recipients of the financing in return for commitments to provide jobs and other economic benefits for the County.

During the year ending December 31, 2021, the bonds matured. Therefore, the bonds outstanding related to projects with which the Agency was involved was \$0 and \$946,326 at December 31, 2021 and 2020, respectively.

## **10. AFFILIATED AGENCIES**

The Yates County Capital Resource Corporation (the “CRC”) was formed under the New York State Corporation Law to facilitate the financing of projects for non-profit organizations within the County and is a public benefit organization that is subject to the Public Authority Accountability Act of 2005. The County is the sole member of the CRC and officers of the Agency are members of the board of the CRC. The CRC was funded by the fees received from the issuance of a bond and their assets, liabilities, and activities are not included in the Agency’s financial statements. The CRC paid the Agency \$1,420 and \$1,652 in loan management fees during the years ending December 31, 2021 and 2020, respectively.

## **11. SUBSEQUENT EVENTS**

Management has evaluated subsequent events through March 16, 2022, which is the date the financial statements are available for issuance, and have determined there are no subsequent events that require disclosure under generally accepted accounting principles.

\* \* \* \* \*



## REQUIRED SUPPLEMENTARY INFORMATION



**YATES COUNTY INDUSTRIAL DEVELOPMENT AGENCY**  
**(A COMPONENT UNIT OF YATES COUNTY, NEW YORK)**  
**Schedule of the Agency's Proportionate Share of the Net Pension Liability**  
**Last Seven Fiscal Years\***

	<b>Year Ended December 31,</b>						
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Measurement date	March 31, 2021	March 31, 2020	March 31, 2019	March 31, 2018	March 31, 2017	March 31, 2016	March 31, 2015
Agency's proportion of the net pension liability	0.0010741%	0.001099%	0.001094%	0.000851%	0.0008273%	0.000885%	0.000807%
Agency's proportionate share of the net pension liability	<u>\$ 1,070</u>	<u>\$ 290,923</u>	<u>\$ 77,513</u>	<u>\$ 77,724</u>	<u>\$ 77,724</u>	<u>\$ 141,985</u>	<u>\$ 27,264</u>
Agency's covered payroll	\$ 353,933	\$ 259,097	\$ 231,690	\$ 254,748	\$ 236,454	\$ 217,922	\$ 195,915
Agency's proportionate share of the net pension liability as a percentage of its covered payroll	0.3%	112.3%	33.5%	30.5%	32.9%	65.2%	13.9%
Plan fiduciary net position as a percentage of the total pension liability	100.0%	86.4%	96.3%	98.2%	94.7%	90.7%	97.9%

\*Information prior to the year ended December 31, 2015 is not available.

**YATES COUNTY INDUSTRIAL DEVELOPMENT AGENCY**  
**(A COMPONENT UNIT OF YATES COUNTY, NEW YORK)**  
**Schedule of the Agency's Contributions**  
**Last Seven Fiscal Years\***

	<b>Year Ended December 31,</b>						
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Contractually required contribution	\$ 48,186	\$ 34,956	\$ 31,439	\$ 26,484	\$ 25,565	\$ 25,565	\$ 25,604
Contributions in relation to the contractually required contribution	<u>(48,186)</u>	<u>(34,956)</u>	<u>(31,439)</u>	<u>(26,484)</u>	<u>(25,565)</u>	<u>(25,565)</u>	<u>(25,604)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Agency's covered payroll	\$ 298,823	\$ 259,097	\$ 231,690	\$ 254,748	\$ 236,454	\$ 217,922	\$ 195,915
Contributions as a percentage of covered payroll	16.1%	13.5%	13.6%	10.4%	10.8%	11.7%	13.1%

\*Information prior to the year ended December 31, 2014 is not available.

## SUPPLEMENTARY INFORMATION



**YATES COUNTY INDUSTRIAL DEVELOPMENT AGENCY**  
**(A COMPONENT UNIT OF YATES COUNTY, NEW YORK)**  
**Combining Statement of Net Position**  
**December 31, 2021**

	Yates County Industrial Development Agency			Finger Lakes Horizon Economic	Total	
	Operating Fund	Revolving Loan Fund	GAIN Loan Fund	Total IDA		Development Center
<b>ASSETS</b>						
Current assets:						
Cash and cash equivalents	\$ 461,852	\$ -	\$ -	\$ 461,852	\$ 881,084	\$ 1,342,936
Restricted cash and cash equivalents	1,587,837	114,981	51,593	1,754,411	-	1,754,411
Certificates of deposit	425,837	-	-	425,837	-	425,837
Grants receivable	-	-	-	-	53,500	53,500
Accounts receivable	36,926	-	-	36,926	-	36,926
Prepaid items	24,912	-	-	24,912	-	24,912
Mortgages receivable	53,635	-	-	53,635	-	53,635
Current portion of notes receivable	172,957	50,479	28,820	252,256	236,104	488,360
Total current assets	<u>2,763,956</u>	<u>165,460</u>	<u>80,413</u>	<u>3,009,829</u>	<u>1,170,688</u>	<u>4,180,517</u>
Noncurrent assets:						
Notes receivable, net of current portion	885,703	220,789	127,348	1,233,840	1,186,651	2,420,491
Capital assets not being depreciated	1,174,477	-	-	1,174,477	-	1,174,477
Capital assets being depreciated, net of depreciation	990,476	-	-	990,476	-	990,476
Total noncurrent assets	<u>3,050,656</u>	<u>220,789</u>	<u>127,348</u>	<u>3,398,793</u>	<u>1,186,651</u>	<u>4,585,444</u>
Total assets	<u>5,814,612</u>	<u>386,249</u>	<u>207,761</u>	<u>6,408,622</u>	<u>2,357,339</u>	<u>8,765,961</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred outflows—relating to pensions	253,626	-	-	253,626	-	253,626
Total deferred outflows of resources	<u>253,626</u>	<u>-</u>	<u>-</u>	<u>253,626</u>	<u>-</u>	<u>253,626</u>
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable	8,062	-	-	8,062	5,377	13,439
Total current liabilities	<u>8,062</u>	<u>-</u>	<u>-</u>	<u>8,062</u>	<u>5,377</u>	<u>13,439</u>
Noncurrent liabilities:						
Compensated absences	10,432	-	-	10,432	-	10,432
Net pension liability	1,070	-	-	1,070	-	1,070
Total noncurrent liabilities	<u>11,502</u>	<u>-</u>	<u>-</u>	<u>11,502</u>	<u>-</u>	<u>11,502</u>
Total liabilities	<u>19,564</u>	<u>-</u>	<u>-</u>	<u>19,564</u>	<u>5,377</u>	<u>24,941</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflows—relating to pensions	326,923	-	-	326,923	-	326,923
Total deferred inflows of resources	<u>326,923</u>	<u>-</u>	<u>-</u>	<u>326,923</u>	<u>-</u>	<u>326,923</u>
<b>NET POSITION</b>						
Net investment in capital assets	2,164,953	-	-	2,164,953	-	2,164,953
Restricted	1,587,837	386,249	207,761	2,181,847	-	2,181,847
Unrestricted	1,968,961	-	-	1,968,961	2,351,962	4,320,923
Total net position	<u>\$ 5,721,751</u>	<u>\$ 386,249</u>	<u>\$ 207,761</u>	<u>\$ 6,315,761</u>	<u>\$ 2,351,962</u>	<u>\$ 8,667,723</u>

**YATES COUNTY INDUSTRIAL DEVELOPMENT AGENCY**  
**(A COMPONENT UNIT OF YATES COUNTY, NEW YORK)**  
**Combining Statement of Revenues, Expenses, and Changes in Net Position**  
**Years Ended December 31, 2021**

	Yates County Industrial Development Agency			Finger Lakes Horizon Economic Development Center		Total
	Operating Fund	Revolving Loan Fund	GAIN Loan Fund	Total IDA	Center	
Operating revenues:						
Bond service fees	\$ 200,548	\$ -	\$ -	\$ 200,548	\$ 251,290	\$ 451,838
Rental of real property	429,058	-	-	429,058	-	429,058
Grant revenue	8,700	-	-	8,700	407,686	416,386
Program income	48,335	9,981	1,619	59,935	28,234	88,169
Other income	<u>68,221</u>	<u>-</u>	<u>-</u>	<u>68,221</u>	<u>-</u>	<u>68,221</u>
Total operating revenues	<u>754,862</u>	<u>9,981</u>	<u>1,619</u>	<u>766,462</u>	<u>687,210</u>	<u>1,453,672</u>
Operating expenses						
Administration	432,258	-	-	432,258	825	433,083
Operating and maintenance	114,482	-	-	114,482	-	114,482
Contractual	78,943	-	-	78,943	229,513	308,456
Depreciation	<u>130,365</u>	<u>-</u>	<u>-</u>	<u>130,365</u>	<u>-</u>	<u>130,365</u>
Total operating expenses	<u>756,048</u>	<u>-</u>	<u>-</u>	<u>756,048</u>	<u>230,338</u>	<u>986,386</u>
Operating (loss) income	(1,186)	9,981	1,619	10,414	456,872	467,286
Nonoperating revenues (expense):						
Interest income	2,506	11	40	2,557	-	2,557
Interfund management fee	<u>10,250</u>	<u>(10,250)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total nonoperating revenues (expense)	<u>12,756</u>	<u>(10,239)</u>	<u>40</u>	<u>2,557</u>	<u>-</u>	<u>2,557</u>
Change in net position	11,570	(258)	1,659	12,971	456,872	469,843
Net position—beginning, as restated	<u>5,710,181</u>	<u>386,507</u>	<u>206,102</u>	<u>6,302,790</u>	<u>1,895,090</u>	<u>8,197,880</u>
Net position—ending	<u>\$ 5,721,751</u>	<u>\$ 386,249</u>	<u>\$ 207,761</u>	<u>\$ 6,315,761</u>	<u>\$ 2,351,962</u>	<u>\$ 8,667,723</u>



**YATES COUNTY INDUSTRIAL DEVELOPMENT AGENCY**  
**(A COMPONENT UNIT OF YATES COUNTY, NEW YORK)**  
**Combining Statement of Cash Flows**  
**Years Ended December 31, 2021**

	Yates County Industrial Development Agency				Finger Lakes Horizon Economic Development Center	Total
	Operating Fund	Revolving Loan Fund	GAIN Loan Fund	Total IDA		
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from providing services	\$ 658,112	\$ 9,981	\$ 1,619	\$ 669,712	\$ 755,110	\$ 1,424,822
Payments for other than personal services	(215,624)	-	-	(215,624)	(224,961)	(440,585)
Payments for personal service and benefits	(450,010)	-	-	(450,010)	-	(450,010)
Collection of notes receivable	143,899	68,750	22,720	235,369	252,350	487,719
Issuance of notes receivable	(200,000)	(100,000)	(45,000)	(345,000)	(655,477)	(1,000,477)
Net cash provided by (used for) operating activities	<u>(63,623)</u>	<u>(21,269)</u>	<u>(20,661)</u>	<u>(105,553)</u>	<u>127,022</u>	<u>21,469</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Purchase of capital assets	(1,076,301)	-	-	(1,076,301)	-	(1,076,301)
Net cash (used for) capital and related financing activities	<u>(1,076,301)</u>	<u>-</u>	<u>-</u>	<u>(1,076,301)</u>	<u>-</u>	<u>(1,076,301)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Purchase of certificates of deposits	(1,263)	-	-	(1,263)	-	(1,263)
Payments (to) from affiliated agencies	10,250	(10,250)	-	-	-	-
Collection of mortgage receivable	13,321	-	-	13,321	-	13,321
Interest income	2,506	11	40	2,557	-	2,557
Net cash provided by (used for) investing activities	<u>24,814</u>	<u>(10,239)</u>	<u>40</u>	<u>14,615</u>	<u>-</u>	<u>14,615</u>
Net increase (decrease) in cash and cash equivalents	(1,115,110)	(31,508)	(20,621)	(1,167,239)	127,022	(1,040,217)
Cash and cash equivalents—beginning	3,164,799	146,489	72,214	3,383,502	754,062	4,137,564
Cash and cash equivalents—ending	<u>\$ 2,049,689</u>	<u>\$ 114,981</u>	<u>\$ 51,593</u>	<u>\$ 2,216,263</u>	<u>\$ 881,084</u>	<u>\$ 3,097,347</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</b>						
Operating income (loss)	\$ (1,186)	\$ 9,981	\$ 1,619	\$ 10,414	\$ 456,872	\$ 467,286
Adjustments to reconcile operating income to net cash provided by (used for) operating activities:						
Depreciation expense	\$ 130,365	\$ -	\$ -	\$ 130,365	\$ -	\$ 130,365
(Increase) in accounts receivable	(28,850)	-	-	(28,850)	-	(28,850)
(Decrease) increase in due from/to affiliated agencies	(67,900)	-	-	(67,900)	67,900	-
(Increase) in prepaid items	(11,802)	-	-	(11,802)	-	(11,802)
(Increase) in notes receivable	(56,101)	(31,250)	(22,280)	(109,631)	(403,127)	(512,758)
(Increase) in deferred outflows—relating to pensions	(32,749)	-	-	(32,749)	-	(32,749)
(Decrease) in accounts payable	(10,347)	-	-	(10,347)	5,377	(4,970)
(Decrease) in unearned revenue	(50)	-	-	(50)	-	(50)
Increase in compensated absences	1,103	-	-	1,103	-	1,103
(Decrease) in net pension liability	(289,853)	-	-	(289,853)	-	(289,853)
Increase in deferred inflows—relating to pensions	303,747	-	-	303,747	-	303,747
Total adjustments	<u>(62,437)</u>	<u>(31,250)</u>	<u>(22,280)</u>	<u>(115,967)</u>	<u>(329,850)</u>	<u>(445,817)</u>
Net cash provided by (used) for operating activities	<u>\$ (63,623)</u>	<u>\$ (21,269)</u>	<u>\$ (20,661)</u>	<u>\$ (105,553)</u>	<u>\$ 127,022</u>	<u>\$ 21,469</u>

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Certified Public Accountants

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors  
Yates County Industrial Development Agency:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Yates County Industrial Development Agency (the "Agency"), a component unit of the Yates County, New York, which comprise the statement of net position as of December 31, 2021, the related statements of revenues, expenses, and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements, and have issued our report thereon dated March 16, 2022.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Agency's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Drescher & Malecki LLP*

March 16, 2022

**YATES COUNTY INDUSTRIAL DEVELOPMENT AGENCY**  
**(A COMPONENT UNIT OF YATES COUNTY, NEW YORK)**  
**Schedule of Bond Indebtedness and Related Project Reporting Information**  
**Appendix A**  
**For the Year Ended December 31, 2021**

Project Name	Original Issuance	Issue Date	Maturity Date	Balance 1/1/2021	Issuances	Payments	Balance 12/31/2021
Soldiers and Sailors Hospital	\$ 9,050,000	June 1999	September 2021	\$ 507,032	\$ -	\$ 507,032	\$ -
Soldiers and Sailors Hospital	\$ 4,590,000	December 2000	September 2021	439,297	-	439,297	-
				<u>\$ 946,329</u>	<u>\$ -</u>	<u>\$ 946,329</u>	<u>\$ -</u>

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## OTHER INFORMATION





Annual Report for Yates County Industrial Development Agency

Fiscal Year Ending: 12/31/2021

Run Date: 03/31/2022  
 Status: UNSUBMITTED  
 Certified Date: N/A

**IDA Projects**

General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	22013			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	135 Seneca Street	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$2,880.69	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$7,856.49	
Original Project Code		School Property Tax Exemption	\$4,650.25	
Project Purpose Category	Construction	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$565,720.00	Total Exemptions	\$15,387.43	
Benefited Project Amount	\$565,720.00	Total Exemptions Net of RPTL Section 485-b	\$1,916.18	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$0.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$2,083.80	\$2,083.80
Not For Profit	No	Local PILOT	\$5,683.14	\$5,683.14
Date Project approved	1/16/2013	School District PILOT	\$3,788.14	\$3,788.14
Did IDA took Title to Property	Yes	Total PILOT	\$11,555.08	\$11,555.08
Date IDA Took Title to Property	2/25/2013	Net Exemptions	\$3,832.35	
Year Financial Assistance is Planned to End	2023	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	30.00	
Address Line1	135 Seneca Street	Original Estimate of Jobs to be Created	0.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	30.00	
City	PENN YAN	Annualized Salary Range of Jobs to be Created	18,720.00	To: 31,200.00
State	NY	Original Estimate of Jobs to be Retained	30.00	
Zip - Plus4	14527	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	26,000.00	
Province/Region		Current # of FTEs	43.20	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	13.20	
Applicant Name	Birkett Mills	Project Status		
Address Line1	163 Main Street			
Address Line2				
City	PENN YAN	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14527	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

Annual Report for Yates County Industrial Development Agency

Fiscal Year Ending: 12/31/2021

Run Date: 03/31/2022  
 Status: UNSUBMITTED  
 Certified Date: N/A

General Project Information		Project Tax Exemptions & PILOT		Payment Information	
<b>Project Code</b>	570116-05				
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00		
<b>Project Name</b>	4M Rebuilt, LLC	<b>Local Sales Tax Exemption</b>	\$0.00		
		<b>County Real Property Tax Exemption</b>	\$5,567.92		
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$14,460.21		
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$8,517.30		
<b>Project Purpose Category</b>	Construction	<b>Mortgage Recording Tax Exemption</b>	\$0.00		
<b>Total Project Amount</b>	\$773,000.00	<b>Total Exemptions</b>	\$28,545.43		
<b>Benefited Project Amount</b>	\$773,000.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$9,865.16		
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>			
<b>Annual Lease Payment</b>	\$0.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>	
<b>Federal Tax Status of Bonds</b>			<b>County PILOT</b>	\$1,670.38	\$1,670.38
<b>Not For Profit</b>			<b>Local PILOT</b>	\$5,939.73	\$5,939.73
<b>Date Project approved</b>	8/17/2016		<b>School District PILOT</b>	\$3,406.92	\$3,406.92
<b>Did IDA took Title to Property</b>	Yes		<b>Total PILOT</b>	\$11,017.03	\$11,017.03
<b>Date IDA Took Title to Property</b>	6/17/2016		<b>Net Exemptions</b>	\$17,528.40	
<b>Year Financial Assistance is Planned to End</b>	2027	<b>Project Employment Information</b>			
<b>Notes</b>					
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	7.50		
<b>Address Line1</b>	124 Horizon Business Park	<b>Original Estimate of Jobs to be Created</b>	3.00		
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	35,000.00		
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>	30,000.00	<b>To: 90,000.00</b>	
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	6.00		
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	65,000.00		
<b>Province/Region</b>		<b>Current # of FTEs</b>	8.80		
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00		
<b>Applicant Information</b>		<b>Net Employment Change</b>	1.30		
<b>Applicant Name</b>	4M Rebuilt, LLC				
<b>Address Line1</b>	124 Horizon Business Park	<b>Project Status</b>			
<b>Address Line2</b>					
<b>City</b>	PENN YAN	<b>Current Year Is Last Year for Reporting</b>			
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>			
<b>Zip - Plus4</b>	14527	<b>IDA Does Not Hold Title to the Property</b>			
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>			
<b>Country</b>	USA				

Annual Report for Yates County Industrial Development Agency

Fiscal Year Ending: 12/31/2021

Run Date: 03/31/2022  
 Status: UNSUBMITTED  
 Certified Date: N/A

General Project Information		Project Tax Exemptions & PILOT	Payment Information	
<b>Project Code</b>	20132			
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00	
<b>Project Name</b>	Abandon Brewing Company, LLC	<b>Local Sales Tax Exemption</b>	\$0.00	
		<b>County Real Property Tax Exemption</b>	\$4,306.19	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$1,489.85	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$6,134.44	
<b>Project Purpose Category</b>	Construction	<b>Mortgage Recording Tax Exemption</b>	\$0.00	
<b>Total Project Amount</b>	\$670,134.00	<b>Total Exemptions</b>	\$11,930.48	
<b>Benefited Project Amount</b>	\$670,134.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$840.34	
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>		
<b>Annual Lease Payment</b>	\$0.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>		<b>County PILOT</b>	\$3,563.98	\$3,563.98
<b>Not For Profit</b>	No	<b>Local PILOT</b>	\$1,233.06	\$1,233.06
<b>Date Project approved</b>	12/21/2012	<b>School District PILOT</b>	\$5,452.75	\$5,452.75
<b>Did IDA took Title to Property</b>	Yes	<b>Total PILOT</b>	\$10,249.79	\$10,249.79
<b>Date IDA Took Title to Property</b>	2/28/2013	<b>Net Exemptions</b>	\$1,680.69	
<b>Year Financial Assistance is Planned to End</b>	2023	<b>Project Employment Information</b>		
<b>Notes</b>				
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	0.00	
<b>Address Line1</b>	2994 Merritt Hill Rd.	<b>Original Estimate of Jobs to be Created</b>	5.00	
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	27,500.00	
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>	10,000.00	To: 30,000.00
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	0.00	
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	0.00	
<b>Province/Region</b>		<b>Current # of FTEs</b>	1.70	
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00	
<b>Applicant Information</b>		<b>Net Employment Change</b>	1.70	
<b>Applicant Name</b>	Garry Sperrick			
<b>Address Line1</b>	2994 Merritt Hill Road	<b>Project Status</b>		
<b>Address Line2</b>				
<b>City</b>	PENN YAN	<b>Current Year Is Last Year for Reporting</b>		
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>		
<b>Zip - Plus4</b>	14527	<b>IDA Does Not Hold Title to the Property</b>		
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>		
<b>Country</b>	USA			

Annual Report for Yates County Industrial Development Agency

Fiscal Year Ending: 12/31/2021

Run Date: 03/31/2022  
 Status: UNSUBMITTED  
 Certified Date: N/A

General Project Information		Project Tax Exemptions & PILOT		Payment Information	
<b>Project Code</b>	570116-04				
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$60.00		
<b>Project Name</b>	B25 Studios Inc.	<b>Local Sales Tax Exemption</b>	\$60.00		
		<b>County Real Property Tax Exemption</b>	\$1,810.29		
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$3,565.28		
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$2,031.43		
<b>Project Purpose Category</b>	Construction	<b>Mortgage Recording Tax Exemption</b>	\$0.00		
<b>Total Project Amount</b>	\$157,300.00	<b>Total Exemptions</b>	\$7,527.00		
<b>Benefited Project Amount</b>	\$157,300.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$1,813.07		
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>			
<b>Annual Lease Payment</b>	\$0.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>	
<b>Federal Tax Status of Bonds</b>			<b>County PILOT</b>	\$543.09	\$543.09
<b>Not For Profit</b>			<b>Local PILOT</b>	\$1,931.17	\$1,931.17
<b>Date Project approved</b>	5/18/2016		<b>School District PILOT</b>	\$812.57	\$812.57
<b>Did IDA took Title to Property</b>	No		<b>Total PILOT</b>	\$3,286.83	\$3,286.83
<b>Date IDA Took Title to Property</b>			<b>Net Exemptions</b>	\$4,240.17	
<b>Year Financial Assistance is Planned to End</b>	2027	<b>Project Employment Information</b>			
<b>Notes</b>					
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	0.00		
<b>Address Line1</b>	108 Horizon Business Park	<b>Original Estimate of Jobs to be Created</b>	1.00		
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	40,000.00		
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>	30,000.00	<b>To: 50,000.00</b>	
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	0.00		
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	30,000.00		
<b>Province/Region</b>		<b>Current # of FTEs</b>	0.30		
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00		
<b>Applicant Information</b>		<b>Net Employment Change</b>	0.30		
<b>Applicant Name</b>	Ken Buschner				
<b>Address Line1</b>	594 E. Lake Road	<b>Project Status</b>			
<b>Address Line2</b>					
<b>City</b>	PENN YAN	<b>Current Year Is Last Year for Reporting</b>			
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>			
<b>Zip - Plus4</b>	14527	<b>IDA Does Not Hold Title to the Property</b>			
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>			
<b>Country</b>	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
<b>Project Code</b>	4102011			
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00	
<b>Project Name</b>	BWF Holdings, LLC	<b>Local Sales Tax Exemption</b>	\$0.00	
		<b>County Real Property Tax Exemption</b>	\$6,612.92	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$3,403.69	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$11,586.19	
<b>Project Purpose Category</b>	Construction	<b>Mortgage Recording Tax Exemption</b>	\$0.00	
<b>Total Project Amount</b>	\$2,210,000.00	<b>Total Exemptions</b>	\$21,602.80	
<b>Benefited Project Amount</b>	\$2,210,000.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$2,361.79	
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>		
<b>Annual Lease Payment</b>	\$0.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>		<b>County PILOT</b>	\$5,428.89	\$5,428.89
<b>Not For Profit</b>		<b>Local PILOT</b>	\$2,794.27	\$2,794.27
<b>Date Project approved</b>	5/18/2011	<b>School District PILOT</b>	\$10,432.04	\$10,432.04
<b>Did IDA took Title to Property</b>	Yes	<b>Total PILOT</b>	\$18,655.20	\$18,655.20
<b>Date IDA Took Title to Property</b>	10/5/2011	<b>Net Exemptions</b>	\$2,947.60	
<b>Year Financial Assistance is Planned to End</b>	2022	<b>Project Employment Information</b>		
<b>Notes</b>	Business has been sold.			
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	0.00	
<b>Address Line1</b>	5428 Route 14	<b>Original Estimate of Jobs to be Created</b>	3.00	
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	25,000.00	
<b>City</b>	DUNDEE	<b>Annualized Salary Range of Jobs to be Created</b>	20,000.00	To: 25,000.00
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	0.00	
<b>Zip - Plus4</b>	14837	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	0.00	
<b>Province/Region</b>		<b>Current # of FTEs</b>	0.00	
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00	
<b>Applicant Information</b>		<b>Net Employment Change</b>	0.00	
<b>Applicant Name</b>	BWF Holdings, LLC			
<b>Address Line1</b>	22 Castle Street	<b>Project Status</b>		
<b>Address Line2</b>				
<b>City</b>	GENEVA	<b>Current Year Is Last Year for Reporting</b>		
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>		
<b>Zip - Plus4</b>	14456	<b>IDA Does Not Hold Title to the Property</b>		
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>		
<b>Country</b>	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
<b>Project Code</b>	5701-18-02			
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00	
<b>Project Name</b>	Benton Ridge Trusses, LLC	<b>Local Sales Tax Exemption</b>	\$0.00	
		<b>County Real Property Tax Exemption</b>	\$3,284.49	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$2,204.04	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$2,070.48	
<b>Project Purpose Category</b>	Manufacturing	<b>Mortgage Recording Tax Exemption</b>	\$0.00	
<b>Total Project Amount</b>	\$1,195,000.00	<b>Total Exemptions</b>	\$7,559.01	
<b>Benefited Project Amount</b>	\$1,018,800.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$3,627.70	
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>		
<b>Annual Lease Payment</b>	\$0.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>		<b>County PILOT</b>	\$491.58	\$491.58
<b>Not For Profit</b>		<b>Local PILOT</b>	\$329.87	\$329.87
<b>Date Project approved</b>	4/20/2018	<b>School District PILOT</b>	\$1,221.77	\$1,221.77
<b>Did IDA took Title to Property</b>	Yes	<b>Total PILOT</b>	\$2,043.22	\$2,043.22
<b>Date IDA Took Title to Property</b>	4/20/2018	<b>Net Exemptions</b>	\$5,515.79	
<b>Year Financial Assistance is Planned to End</b>	2033	<b>Project Employment Information</b>		
<b>Notes</b>				
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	0.00	
<b>Address Line1</b>	2331 Havens Corners Road	<b>Original Estimate of Jobs to be Created</b>	11.00	
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	45,000.00	
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>	45,000.00	To: 100,000.00
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	0.00	
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	0.00	
<b>Province/Region</b>		<b>Current # of FTEs</b>	15.40	
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00	
<b>Applicant Information</b>		<b>Net Employment Change</b>	15.40	
<b>Applicant Name</b>	Benton Ridge Trusses, LLC			
<b>Address Line1</b>	2331 Havens Corners Road	<b>Project Status</b>		
<b>Address Line2</b>				
<b>City</b>	PENN YAN	<b>Current Year Is Last Year for Reporting</b>		
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>		
<b>Zip - Plus4</b>	14527	<b>IDA Does Not Hold Title to the Property</b>		
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>		
<b>Country</b>	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
<b>Project Code</b>	122012			
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00	
<b>Project Name</b>	Birkett Properties, LLC	<b>Local Sales Tax Exemption</b>	\$0.00	
		<b>County Real Property Tax Exemption</b>	\$4,985.11	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$24,118.86	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$14,880.80	
<b>Project Purpose Category</b>	Construction	<b>Mortgage Recording Tax Exemption</b>	\$0.00	
<b>Total Project Amount</b>	\$6,206,385.00	<b>Total Exemptions</b>	\$43,984.77	
<b>Benefited Project Amount</b>	\$6,206,385.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$12,225.85	
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>		
<b>Annual Lease Payment</b>	\$0.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>		<b>County PILOT</b>	\$3,744.48	\$3,744.48
<b>Not For Profit</b>	No	<b>Local PILOT</b>	\$10,212.29	\$10,212.29
<b>Date Project approved</b>	10/19/2011	<b>School District PILOT</b>	\$10,828.03	\$10,828.03
<b>Did IDA took Title to Property</b>	Yes	<b>Total PILOT</b>	\$24,784.80	\$24,784.80
<b>Date IDA Took Title to Property</b>	12/31/2012	<b>Net Exemptions</b>	\$19,199.97	
<b>Year Financial Assistance is Planned to End</b>	2023	<b>Project Employment Information</b>		
<b>Notes</b>	There are two part time employees that are under another company for payroll.			
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	0.00	
<b>Address Line1</b>	120-130 Water Street	<b>Original Estimate of Jobs to be Created</b>	0.00	
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	0.00	
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>	0.00	To: 0.00
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	0.00	
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	0.00	
<b>Province/Region</b>		<b>Current # of FTEs</b>	0.00	
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00	
<b>Applicant Information</b>		<b>Net Employment Change</b>	0.00	
<b>Applicant Name</b>	Birkett Properties, LLC			
<b>Address Line1</b>	Box214	<b>Project Status</b>		
<b>Address Line2</b>				
<b>City</b>	GORHAM	<b>Current Year Is Last Year for Reporting</b>		
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>		
<b>Zip - Plus4</b>	14461	<b>IDA Does Not Hold Title to the Property</b>		
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>		
<b>Country</b>	USA			



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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
<b>Project Code</b>	5701-17-03				
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00		
<b>Project Name</b>	Branchport Properties, LLC	<b>Local Sales Tax Exemption</b>	\$0.00		
		<b>County Real Property Tax Exemption</b>	\$5,852.35		
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$6,372.80		
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$3,220.91		
<b>Project Purpose Category</b>	Construction	<b>Mortgage Recording Tax Exemption</b>	\$0.00		
<b>Total Project Amount</b>	\$1,300,000.00	<b>Total Exemptions</b>	\$15,446.06		
<b>Benefited Project Amount</b>	\$1,300,000.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$0.00		
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>			
<b>Annual Lease Payment</b>	\$0.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>	
<b>Federal Tax Status of Bonds</b>			<b>County PILOT</b>	\$1,665.83	\$1,665.83
<b>Not For Profit</b>	No		<b>Local PILOT</b>	\$5,844.10	\$5,844.10
<b>Date Project approved</b>	8/2/2017		<b>School District PILOT</b>	\$1,567.97	\$1,567.97
<b>Did IDA took Title to Property</b>	Yes		<b>Total PILOT</b>	\$9,077.90	\$9,077.90
<b>Date IDA Took Title to Property</b>	9/22/2017		<b>Net Exemptions</b>	\$6,368.16	
<b>Year Financial Assistance is Planned to End</b>	2028	<b>Project Employment Information</b>			
<b>Notes</b>	PILOT is not in place yet. Branchport Properties, LLC which is the real estate entity that in turn leases to Finger Lakes Premier Properties. Jobs are attributed Finger Lakes Premier Properties.				
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	43.00		
<b>Address Line1</b>	103 Horizon Park Drive	<b>Original Estimate of Jobs to be Created</b>	7.00		
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	30,000.00		
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>	30,000.00	To: 60,000.00	
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	43.00		
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	30,000.00		
<b>Province/Region</b>		<b>Current # of FTEs</b>	95.00		
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00		
<b>Applicant Information</b>		<b>Net Employment Change</b>	52.00		
<b>Applicant Name</b>	Branchport Properties, LLC				
<b>Address Line1</b>	142 Lake Street	<b>Project Status</b>			
<b>Address Line2</b>					
<b>City</b>	PENN YAN	<b>Current Year Is Last Year for Reporting</b>			
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>			
<b>Zip - Plus4</b>	14527	<b>IDA Does Not Hold Title to the Property</b>			
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>			
<b>Country</b>	USA				



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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
<b>Project Code</b>	20133				
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00		
<b>Project Name</b>	Climbing Bines Hop Farm	<b>Local Sales Tax Exemption</b>	\$0.00		
		<b>County Real Property Tax Exemption</b>	\$4,985.11		
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$24,118.86		
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$14,880.80		
<b>Project Purpose Category</b>	Construction	<b>Mortgage Recording Tax Exemption</b>	\$0.00		
<b>Total Project Amount</b>	\$300,000.00	<b>Total Exemptions</b>	\$43,984.77		
<b>Benefited Project Amount</b>	\$300,000.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$12,225.85		
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>			
<b>Annual Lease Payment</b>	\$0.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>	
<b>Federal Tax Status of Bonds</b>			<b>County PILOT</b>	\$758.62	\$758.62
<b>Not For Profit</b>	No		<b>Local PILOT</b>	\$375.35	\$375.35
<b>Date Project approved</b>	12/21/2012		<b>School District PILOT</b>	\$1,261.40	\$1,261.40
<b>Did IDA took Title to Property</b>	Yes		<b>Total PILOT</b>	\$2,395.37	\$2,395.37
<b>Date IDA Took Title to Property</b>	3/14/2013		<b>Net Exemptions</b>	\$41,589.40	
<b>Year Financial Assistance is Planned to End</b>	2024	<b>Project Employment Information</b>			
<b>Notes</b>					
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	0.00		
<b>Address Line1</b>	511 Hansen Point ROad	<b>Original Estimate of Jobs to be Created</b>	6.00		
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	20,100.00		
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>	10,000.00	<b>To: 35,000.00</b>	
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	0.00		
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	30,000.00		
<b>Province/Region</b>		<b>Current # of FTEs</b>	5.10		
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00		
<b>Applicant Information</b>		<b>Net Employment Change</b>	5.10		
<b>Applicant Name</b>	Climbing Bines Hop Farm	<b>Project Status</b>			
<b>Address Line1</b>	515 Hansen Point Road				
<b>Address Line2</b>					
<b>City</b>	PENN YAN	<b>Current Year Is Last Year for Reporting</b>			
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>			
<b>Zip - Plus4</b>	14527	<b>IDA Does Not Hold Title to the Property</b>			
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>			
<b>Country</b>	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
<b>Project Code</b>	570116-02				
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00		
<b>Project Name</b>	Dresden Commons	<b>Local Sales Tax Exemption</b>	\$0.00		
		<b>County Real Property Tax Exemption</b>	\$596.71		
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$1,314.80		
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$984.00		
<b>Project Purpose Category</b>	Construction	<b>Mortgage Recording Tax Exemption</b>	\$0.00		
<b>Total Project Amount</b>	\$205,000.00	<b>Total Exemptions</b>	\$2,895.51		
<b>Benefited Project Amount</b>	\$200,000.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$1,922.93		
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>			
<b>Annual Lease Payment</b>	\$0.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>	
<b>Federal Tax Status of Bonds</b>			<b>County PILOT</b>	\$0.00	\$0.00
<b>Not For Profit</b>	No		<b>Local PILOT</b>	\$0.00	\$0.00
<b>Date Project approved</b>	9/16/2015		<b>School District PILOT</b>	\$0.00	\$0.00
<b>Did IDA took Title to Property</b>	Yes		<b>Total PILOT</b>	\$0.00	\$0.00
<b>Date IDA Took Title to Property</b>	5/19/2016		<b>Net Exemptions</b>	\$2,895.51	
<b>Year Financial Assistance is Planned to End</b>	2030	<b>Project Employment Information</b>			
<b>Notes</b>					
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	29.00		
<b>Address Line1</b>	89 Main Street	<b>Original Estimate of Jobs to be Created</b>	3.00		
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	39,000.00		
<b>City</b>	DRESDEN	<b>Annualized Salary Range of Jobs to be Created</b>	23,000.00	<b>To: 52,000.00</b>	
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	29.00		
<b>Zip - Plus4</b>	14441	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	39,000.00		
<b>Province/Region</b>		<b>Current # of FTEs</b>	43.40		
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00		
<b>Applicant Information</b>		<b>Net Employment Change</b>	14.40		
<b>Applicant Name</b>	Dresden Commons				
<b>Address Line1</b>	89 Main Streett	<b>Project Status</b>			
<b>Address Line2</b>					
<b>City</b>	DRESDEN	<b>Current Year Is Last Year for Reporting</b>			
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>			
<b>Zip - Plus4</b>	14441	<b>IDA Does Not Hold Title to the Property</b>			
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>			
<b>Country</b>	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
<b>Project Code</b>	57010707A			
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00	
<b>Project Name</b>	Empire Pipeline	<b>Local Sales Tax Exemption</b>	\$0.00	
		<b>County Real Property Tax Exemption</b>	\$328,492.18	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$536,802.43	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$542,516.79	
<b>Project Purpose Category</b>	Services	<b>Mortgage Recording Tax Exemption</b>	\$0.00	
<b>Total Project Amount</b>	\$35,600,000.00	<b>Total Exemptions</b>	\$1,407,811.40	
<b>Benefited Project Amount</b>	\$35,600,000.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$124,932.90	
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>		
<b>Annual Lease Payment</b>	\$0.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>		<b>County PILOT</b>	\$221,356.96	\$221,356.96
<b>Not For Profit</b>	No	<b>Local PILOT</b>	\$122,377.33	\$122,377.33
<b>Date Project approved</b>	4/18/2007	<b>School District PILOT</b>	\$365,585.72	\$365,585.72
<b>Did IDA took Title to Property</b>	Yes	<b>Total PILOT</b>	\$709,320.01	\$709,320.01
<b>Date IDA Took Title to Property</b>	7/26/2007	<b>Net Exemptions</b>	\$698,491.39	
<b>Year Financial Assistance is Planned to End</b>	2034	<b>Project Employment Information</b>		
<b>Notes</b>	"Acquisition, construction & equipping on land 24" pipe for natural gas pipeline." Pipeline not completed until after taxable status date. There was no base value, PILOT used as mechanism to set assessed value across multiple counties. PILOT was used at request of and agreement with company and municipalities to remove property from equalization process and potential litigation proceedings.			
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	0.00	
<b>Address Line1</b>	6363 Main Street	<b>Original Estimate of Jobs to be Created</b>	0.00	
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	0.00	
<b>City</b>	WILLIAMSVILLE	<b>Annualized Salary Range of Jobs to be Created</b>	0.00 To: 0.00	
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	0.00	
<b>Zip - Plus4</b>	14221	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	0.00	
<b>Province/Region</b>		<b>Current # of FTEs</b>	0.00	
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00	
<b>Applicant Information</b>		<b>Net Employment Change</b>	0.00	
<b>Applicant Name</b>	Empire State Pipeline			
<b>Address Line1</b>	6363 State Pipeline	<b>Project Status</b>		
<b>Address Line2</b>				
<b>City</b>	WILLIAMSVILLE	<b>Current Year Is Last Year for Reporting</b>		
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>		
<b>Zip - Plus4</b>	14221	<b>IDA Does Not Hold Title to the Property</b>		
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>		
<b>Country</b>	USA			

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
<b>Project Code</b>	57019501				
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>		\$0.00	
<b>Project Name</b>	Finger Lakes Railway Corporation	<b>Local Sales Tax Exemption</b>		\$0.00	
		<b>County Real Property Tax Exemption</b>		\$20,031.91	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>		\$9,299.07	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>		\$33,387.20	
<b>Project Purpose Category</b>	Transportation, Communication, Electric, Gas and Sanitary Services	<b>Mortgage Recording Tax Exemption</b>		\$0.00	
<b>Total Project Amount</b>	\$591,744.00	<b>Total Exemptions</b>		\$62,718.18	
<b>Benefited Project Amount</b>	\$591,744.00	<b>Total Exemptions Net of RPTL Section 485-b</b>		\$12,133.00	
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>			
<b>Annual Lease Payment</b>	\$1,000.00			<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>				<b>County PILOT</b>	\$15,342.69
<b>Not For Profit</b>	No			<b>Local PILOT</b>	\$9,679.22
<b>Date Project approved</b>	7/11/1995			<b>School District PILOT</b>	\$25,564.27
<b>Did IDA took Title to Property</b>	Yes			<b>Total PILOT</b>	\$50,586.18
<b>Date IDA Took Title to Property</b>	7/1/1995			<b>Net Exemptions</b>	\$12,132.00
<b>Year Financial Assistance is Planned to End</b>	2025	<b>Project Employment Information</b>			
<b>Notes</b>	Acquisition of 23 miles of railroad line and improvements located in Yates County from Conrail. Interagency agreement is in place with 6 total counties. The PILOT agreement has been renegotiated with Finger Lakes Railway in 2016.				
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>		0.00	
<b>Address Line1</b>	68 Border City Road	<b>Original Estimate of Jobs to be Created</b>		0.00	
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>		27,500.00	
<b>City</b>	GENEVA	<b>Annualized Salary Range of Jobs to be Created</b>		27,500.00	To: 50,000.00
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>		0.00	
<b>Zip - Plus4</b>	14456	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>		27,500.00	
<b>Province/Region</b>		<b>Current # of FTEs</b>		38.10	
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>		11.10	
<b>Applicant Information</b>		<b>Net Employment Change</b>		38.10	
<b>Applicant Name</b>	Finger Lakes Railway Corporation	<b>Project Status</b>			
<b>Address Line1</b>	PO Box 1750				
<b>Address Line2</b>					
<b>City</b>	CLINTON	<b>Current Year Is Last Year for Reporting</b>			
<b>State</b>	OK	<b>There is no Debt Outstanding for this Project</b>			
<b>Zip - Plus4</b>	73601	<b>IDA Does Not Hold Title to the Property</b>			
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>			
<b>Country</b>	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
<b>Project Code</b>	012012			
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00	
<b>Project Name</b>	Glenora Corners Grocery, LLC	<b>Local Sales Tax Exemption</b>	\$0.00	
		<b>County Real Property Tax Exemption</b>	\$2,456.23	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$1,264.23	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$4,148.94	
<b>Project Purpose Category</b>	Retail Trade	<b>Mortgage Recording Tax Exemption</b>	\$0.00	
<b>Total Project Amount</b>	\$908,000.00	<b>Total Exemptions</b>	\$7,869.40	
<b>Benefited Project Amount</b>	\$603,000.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$341.75	
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>		
<b>Annual Lease Payment</b>	\$1.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>		<b>County PILOT</b>	\$2,166.52	\$2,166.52
<b>Not For Profit</b>	No	<b>Local PILOT</b>	\$1,115.11	\$1,115.11
<b>Date Project approved</b>	2/22/2012	<b>School District PILOT</b>	\$3,753.51	\$3,753.51
<b>Did IDA took Title to Property</b>	Yes	<b>Total PILOT</b>	\$7,035.14	\$7,035.14
<b>Date IDA Took Title to Property</b>	2/22/2012	<b>Net Exemptions</b>	\$834.26	
<b>Year Financial Assistance is Planned to End</b>	2022	<b>Project Employment Information</b>		
<b>Notes</b>	Business has been sold.			
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	0.00	
<b>Address Line1</b>	5430 State Route 14	<b>Original Estimate of Jobs to be Created</b>	5.00	
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	10,000.00	
<b>City</b>	DUNDEE	<b>Annualized Salary Range of Jobs to be Created</b>	6,000.00	<b>To: 19,000.00</b>
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	0.00	
<b>Zip - Plus4</b>	14837	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	0.00	
<b>Province/Region</b>		<b>Current # of FTEs</b>	0.00	
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00	
<b>Applicant Information</b>		<b>Net Employment Change</b>	0.00	
<b>Applicant Name</b>	Dave Bunnell			
<b>Address Line1</b>	22 Castle Street	<b>Project Status</b>		
<b>Address Line2</b>				
<b>City</b>	GENEVA	<b>Current Year Is Last Year for Reporting</b>	Yes	
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>	Yes	
<b>Zip - Plus4</b>	14456	<b>IDA Does Not Hold Title to the Property</b>	Yes	
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>	Yes	
<b>Country</b>	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
<b>Project Code</b>	5707-17-01			
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00	
<b>Project Name</b>	Gordon Randall Properties, LLC	<b>Local Sales Tax Exemption</b>	\$0.00	
		<b>County Real Property Tax Exemption</b>	\$4,453.25	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$12,118.45	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$7,188.80	
<b>Project Purpose Category</b>	Manufacturing	<b>Mortgage Recording Tax Exemption</b>	\$0.00	
<b>Total Project Amount</b>	\$570,000.00	<b>Total Exemptions</b>	\$23,760.50	
<b>Benefited Project Amount</b>	\$490,000.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$16,357.27	
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>		
<b>Annual Lease Payment</b>	\$0.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>		<b>County PILOT</b>	\$0.00	\$0.00
<b>Not For Profit</b>	No	<b>Local PILOT</b>	\$0.00	\$0.00
<b>Date Project approved</b>	11/20/2016	<b>School District PILOT</b>	\$0.00	\$0.00
<b>Did IDA took Title to Property</b>	Yes	<b>Total PILOT</b>	\$0.00	\$0.00
<b>Date IDA Took Title to Property</b>	1/12/2017	<b>Net Exemptions</b>	\$23,760.50	
<b>Year Financial Assistance is Planned to End</b>	2032	<b>Project Employment Information</b>		
<b>Notes</b>	Property was sold at end of of 2021 to neighboring company for their expansion plans. PILOT will be transferred to new owner and reported as new project for 2022.			
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	0.00	
<b>Address Line1</b>	126 Horizon Park Drive	<b>Original Estimate of Jobs to be Created</b>	6.00	
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	40,000.00	
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>	40,000.00	<b>To: 40,000.00</b>
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	0.00	
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	40,000.00	
<b>Province/Region</b>		<b>Current # of FTEs</b>	0.00	
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00	
<b>Applicant Information</b>		<b>Net Employment Change</b>	0.00	
<b>Applicant Name</b>	Gordon Randall Properties, LLC			
<b>Address Line1</b>	15363 W. Lake Road	<b>Project Status</b>		
<b>Address Line2</b>				
<b>City</b>	BRANCHPORT	<b>Current Year Is Last Year for Reporting</b>	Yes	
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>	Yes	
<b>Zip - Plus4</b>	14418	<b>IDA Does Not Hold Title to the Property</b>	Yes	
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>	Yes	
<b>Country</b>	USA			



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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
<b>Project Code</b>	57011606R			
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00	
<b>Project Name</b>	Greenidge Generation, LLC	<b>Local Sales Tax Exemption</b>	\$0.00	
		<b>County Real Property Tax Exemption</b>	\$72,769.25	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$36,005.03	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$118,627.46	
<b>Project Purpose Category</b>	Transportation, Communication, Electric, Gas and Sanitary Services	<b>Mortgage Recording Tax Exemption</b>	\$0.00	
<b>Total Project Amount</b>	\$7,025,000.00	<b>Total Exemptions</b>	\$227,401.74	
<b>Benefited Project Amount</b>	\$7,025,000.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$52,681.40	
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>		
<b>Annual Lease Payment</b>	\$0.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>		<b>County PILOT</b>	\$641,203.00	\$641,203.00
<b>Not For Profit</b>	No	<b>Local PILOT</b>	\$307,323.00	\$307,323.00
<b>Date Project approved</b>	8/17/2016	<b>School District PILOT</b>	\$995,114.00	\$995,114.00
<b>Did IDA took Title to Property</b>	Yes	<b>Total PILOT</b>	\$1,943,640.00	\$1,943,640.00
<b>Date IDA Took Title to Property</b>	11/11/2016	<b>Net Exemptions</b>	-\$1,716,238.26	
<b>Year Financial Assistance is Planned to End</b>	2031	<b>Project Employment Information</b>		
<b>Notes</b>	The reason for the large negative net exemption is due to the structure of the PILOT. Greenidge Generation makes an additional PILOT payment based on their "net generation revenue" from the power plant. The plant's net generation revenue was great enough this year that they were able to share a substantial amount back to the community. Absent of the additional payment the net exemption would have been \$81,698.74.			
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	2.00	
<b>Address Line1</b>	592 Plant Road	<b>Original Estimate of Jobs to be Created</b>	8.00	
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	80,000.00	
<b>City</b>	DRESDEN	<b>Annualized Salary Range of Jobs to be Created</b>	52,000.00	To: 140,000.00
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	2.00	
<b>Zip - Plus4</b>	14441	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	79,388.00	
<b>Province/Region</b>		<b>Current # of FTEs</b>	27.90	
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00	
<b>Applicant Information</b>		<b>Net Employment Change</b>	25.90	
<b>Applicant Name</b>	Greenidge Generation			
<b>Address Line1</b>	592 Plant Road	<b>Project Status</b>		
<b>Address Line2</b>				
<b>City</b>	DRESDEN	<b>Current Year Is Last Year for Reporting</b>		
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>		
<b>Zip - Plus4</b>	14441	<b>IDA Does Not Hold Title to the Property</b>		
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>		
<b>Country</b>	USA			

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
<b>Project Code</b>	5701-19-05A				
<b>Project Type</b>	Tax Exemptions	<b>State Sales Tax Exemption</b>		\$901,779.50	
<b>Project Name</b>	Greenidge Generation, LLC - Data Center	<b>Local Sales Tax Exemption</b>		\$901,779.50	
		<b>County Real Property Tax Exemption</b>			
<b>Project Part of Another Phase or Multi Phase</b>	Yes	<b>Local Property Tax Exemption</b>			
<b>Original Project Code</b>	57011606R	<b>School Property Tax Exemption</b>			
<b>Project Purpose Category</b>	Construction	<b>Mortgage Recording Tax Exemption</b>		\$0.00	
<b>Total Project Amount</b>	\$34,352,259.00	<b>Total Exemptions</b>		\$1,803,559.00	
<b>Benefited Project Amount</b>	\$33,932,259.00	<b>Total Exemptions Net of RPTL Section 485-b</b>			
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>			
<b>Annual Lease Payment</b>				<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>		<b>County PILOT</b>			
<b>Not For Profit</b>		<b>Local PILOT</b>			
<b>Date Project approved</b>	10/16/2019	<b>School District PILOT</b>			
<b>Did IDA took Title to Property</b>	Yes	<b>Total PILOT</b>		\$0.00	\$0.00
<b>Date IDA Took Title to Property</b>	10/16/2019	<b>Net Exemptions</b>		\$1,803,559.00	
<b>Year Financial Assistance is Planned to End</b>	2022	<b>Project Employment Information</b>			
<b>Notes</b>	Job numbers are included in the Greenidge Generation LLC (Project code 57011606R) figures.				
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>		0.00	
<b>Address Line1</b>	590 Plant Road	<b>Original Estimate of Jobs to be Created</b>		0.00	
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>		94,300.00	
<b>City</b>	DRESDEN	<b>Annualized Salary Range of Jobs to be Created</b>		60,000.00	To: 120,000.00
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>		0.00	
<b>Zip - Plus4</b>	14441	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>		0.00	
<b>Province/Region</b>		<b>Current # of FTEs</b>		0.00	
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>		0.00	
<b>Applicant Information</b>		<b>Net Employment Change</b>		0.00	
<b>Applicant Name</b>	Greenidge Generation, LLC	<b>Project Status</b>			
<b>Address Line1</b>	590 Plant Road				
<b>Address Line2</b>					
<b>City</b>	DRESDEN	<b>Current Year Is Last Year for Reporting</b>			
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>			
<b>Zip - Plus4</b>	14441	<b>IDA Does Not Hold Title to the Property</b>			
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>			
<b>Country</b>	USA				



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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
<b>Project Code</b>	570116-07				
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00		
<b>Project Name</b>	Greenidge Pipeline, LLC	<b>Local Sales Tax Exemption</b>	\$0.00		
		<b>County Real Property Tax Exemption</b>	\$24,256.42		
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$12,001.68		
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$40,000.00		
<b>Project Purpose Category</b>	Transportation, Communication, Electric, Gas and Sanitary Services	<b>Mortgage Recording Tax Exemption</b>	\$0.00		
<b>Total Project Amount</b>	\$9,335,000.00	<b>Total Exemptions</b>	\$76,258.10		
<b>Benefited Project Amount</b>	\$9,335,000.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$55,380.66		
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>			
<b>Annual Lease Payment</b>	\$0.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>	
<b>Federal Tax Status of Bonds</b>					
<b>Not For Profit</b>	No	<b>County PILOT</b>	\$0.00	\$0.00	
<b>Date Project approved</b>	8/17/2016	<b>Local PILOT</b>	\$0.00	\$0.00	
<b>Did IDA took Title to Property</b>	Yes	<b>School District PILOT</b>	\$0.00	\$0.00	
<b>Date IDA Took Title to Property</b>	11/11/2016	<b>Total PILOT</b>	\$0.00	\$0.00	
<b>Year Financial Assistance is Planned to End</b>	2031	<b>Net Exemptions</b>	\$76,258.10		
		<b>Project Employment Information</b>			
<b>Notes</b>					
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	0.00		
<b>Address Line1</b>	590 Plant Road	<b>Original Estimate of Jobs to be Created</b>	0.00		
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	0.00		
<b>City</b>	DRESDEN	<b>Annualized Salary Range of Jobs to be Created</b>	0.00	<b>To: 0.00</b>	
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	0.00		
<b>Zip - Plus4</b>	14441	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	0.00		
<b>Province/Region</b>		<b>Current # of FTEs</b>	0.00		
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00		
<b>Applicant Information</b>		<b>Net Employment Change</b>	0.00		
<b>Applicant Name</b>	Greenidge Pipeline, LLC				
<b>Address Line1</b>	590 Plant Road	<b>Project Status</b>			
<b>Address Line2</b>					
<b>City</b>	PENN YAN	<b>Current Year Is Last Year for Reporting</b>			
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>			
<b>Zip - Plus4</b>	14527	<b>IDA Does Not Hold Title to the Property</b>			
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>			
<b>Country</b>	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
<b>Project Code</b>	112014			
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00	
<b>Project Name</b>	Indus Elm Street, LLC	<b>Local Sales Tax Exemption</b>	\$0.00	
		<b>County Real Property Tax Exemption</b>	\$18,193.85	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$49,619.96	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$29,370.00	
<b>Project Purpose Category</b>	Other Categories	<b>Mortgage Recording Tax Exemption</b>	\$0.00	
<b>Total Project Amount</b>	\$5,400,000.00	<b>Total Exemptions</b>	\$97,183.81	
<b>Benefited Project Amount</b>	\$4,955,000.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$17,823.92	
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>		
<b>Annual Lease Payment</b>	\$1.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>		<b>County PILOT</b>	\$10,309.85	\$10,309.85
<b>Not For Profit</b>		<b>Local PILOT</b>	\$28,117.97	\$28,117.97
<b>Date Project approved</b>	7/16/2014	<b>School District PILOT</b>	\$19,188.40	\$19,188.40
<b>Did IDA took Title to Property</b>	Yes	<b>Total PILOT</b>	\$57,616.22	\$57,616.22
<b>Date IDA Took Title to Property</b>	11/18/2014	<b>Net Exemptions</b>	\$39,567.59	
<b>Year Financial Assistance is Planned to End</b>	2025	<b>Project Employment Information</b>		
<b>Notes</b>	Construction of a Microtel. This is currently under construction so there are no employees yet. PILOT does not go into affect until 2016.			
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	0.00	
<b>Address Line1</b>	124 Elm Street	<b>Original Estimate of Jobs to be Created</b>	20.00	
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	20,000.00	
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>	18,750.00	To: 45,000.00
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	0.00	
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	0.00	
<b>Province/Region</b>		<b>Current # of FTEs</b>	6.30	
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00	
<b>Applicant Information</b>		<b>Net Employment Change</b>	6.30	
<b>Applicant Name</b>	Indus Elm Street, LLC	<b>Project Status</b>		
<b>Address Line1</b>	1080 Pittsford-Victor Road			
<b>Address Line2</b>				
<b>City</b>	PITTSFORD	<b>Current Year Is Last Year for Reporting</b>		
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>		
<b>Zip - Plus4</b>	14534	<b>IDA Does Not Hold Title to the Property</b>		
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>		
<b>Country</b>	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
<b>Project Code</b>	57011502			
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00	
<b>Project Name</b>	JAVA Gourmet. Inc.	<b>Local Sales Tax Exemption</b>	\$0.00	
		<b>County Real Property Tax Exemption</b>	\$2,495.52	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$863.40	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$3,713.00	
<b>Project Purpose Category</b>	Other Categories	<b>Mortgage Recording Tax Exemption</b>	\$0.00	
<b>Total Project Amount</b>	\$280,000.00	<b>Total Exemptions</b>	\$7,071.92	
<b>Benefited Project Amount</b>	\$280,000.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$2,051.87	
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>		
<b>Annual Lease Payment</b>	\$0.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>		<b>County PILOT</b>	\$1,153.62	\$1,153.62
<b>Not For Profit</b>	No	<b>Local PILOT</b>	\$399.13	\$399.13
<b>Date Project approved</b>	11/18/2015	<b>School District PILOT</b>	\$2,381.96	\$2,381.96
<b>Did IDA took Title to Property</b>	Yes	<b>Total PILOT</b>	\$3,934.71	\$3,934.71
<b>Date IDA Took Title to Property</b>	12/21/2015	<b>Net Exemptions</b>	\$3,137.21	
<b>Year Financial Assistance is Planned to End</b>	2026	<b>Project Employment Information</b>		
<b>Notes</b>				
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	2.00	
<b>Address Line1</b>	2808 State Route 54A	<b>Original Estimate of Jobs to be Created</b>	0.00	
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	0.00	
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>	25,000.00	To: 25,000.00
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	2.00	
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	25,000.00	
<b>Province/Region</b>		<b>Current # of FTEs</b>	2.10	
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00	
<b>Applicant Information</b>		<b>Net Employment Change</b>	0.10	
<b>Applicant Name</b>	Brian & Susan Friguilette			
<b>Address Line1</b>	2792 State Route 54A	<b>Project Status</b>		
<b>Address Line2</b>				
<b>City</b>	PENN YAN	<b>Current Year Is Last Year for Reporting</b>		
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>		
<b>Zip - Plus4</b>	14527	<b>IDA Does Not Hold Title to the Property</b>		
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>		
<b>Country</b>	USA			

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
<b>Project Code</b>	570116-001				
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00		
<b>Project Name</b>	Kan-Pak, LLC	<b>Local Sales Tax Exemption</b>	\$0.00		
		<b>County Real Property Tax Exemption</b>	\$39,512.79		
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$108,034.34		
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$63,961.01		
<b>Project Purpose Category</b>	Manufacturing	<b>Mortgage Recording Tax Exemption</b>	\$0.00		
<b>Total Project Amount</b>	\$246,000.00	<b>Total Exemptions</b>	\$211,508.14		
<b>Benefited Project Amount</b>	\$246,000.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$4,800.34		
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>			
<b>Annual Lease Payment</b>	\$0.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>	
<b>Federal Tax Status of Bonds</b>			<b>County PILOT</b>	\$38,312.00	\$38,312.00
<b>Not For Profit</b>			<b>Local PILOT</b>	\$104,488.05	\$104,488.05
<b>Date Project approved</b>	11/18/2015		<b>School District PILOT</b>	\$61,846.37	\$61,846.37
<b>Did IDA took Title to Property</b>	Yes		<b>Total PILOT</b>	\$204,646.42	\$204,646.42
<b>Date IDA Took Title to Property</b>	2/29/2016		<b>Net Exemptions</b>	\$6,861.72	
<b>Year Financial Assistance is Planned to End</b>	2031	<b>Project Employment Information</b>			
<b>Notes</b>					
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	66.00		
<b>Address Line1</b>	105 Horizon Park Drive	<b>Original Estimate of Jobs to be Created</b>	40.00		
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	30,000.00		
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>	28,000.00	<b>To: 70,000.00</b>	
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	66.00		
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	30,000.00		
<b>Province/Region</b>		<b>Current # of FTEs</b>	197.00		
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00		
<b>Applicant Information</b>		<b>Net Employment Change</b>	131.00		
<b>Applicant Name</b>	Kan-Pak, LLC				
<b>Address Line1</b>	105 Horizon Business Prk	<b>Project Status</b>			
<b>Address Line2</b>					
<b>City</b>	PENN YAN	<b>Current Year Is Last Year for Reporting</b>			
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>			
<b>Zip - Plus4</b>	14527	<b>IDA Does Not Hold Title to the Property</b>			
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>			
<b>Country</b>	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
<b>Project Code</b>	570116-03			
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00	
<b>Project Name</b>	Keuka Commons, LLC	<b>Local Sales Tax Exemption</b>	\$0.00	
		<b>County Real Property Tax Exemption</b>	\$44,856.17	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$15,519.29	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$66,740.00	
<b>Project Purpose Category</b>	Construction	<b>Mortgage Recording Tax Exemption</b>	\$0.00	
<b>Total Project Amount</b>	\$4,920,000.00	<b>Total Exemptions</b>	\$127,115.46	
<b>Benefited Project Amount</b>	\$4,920,000.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$38,824.34	
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>		
<b>Annual Lease Payment</b>	\$0.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>		<b>County PILOT</b>	\$19,032.28	\$19,032.28
<b>Not For Profit</b>	No	<b>Local PILOT</b>	\$6,584.77	\$6,584.77
<b>Date Project approved</b>	10/21/2015	<b>School District PILOT</b>	\$34,721.25	\$34,721.25
<b>Did IDA took Title to Property</b>	Yes	<b>Total PILOT</b>	\$60,338.30	\$60,338.30
<b>Date IDA Took Title to Property</b>	2/29/2016	<b>Net Exemptions</b>	\$66,777.16	
<b>Year Financial Assistance is Planned to End</b>	2026	<b>Project Employment Information</b>		
<b>Notes</b>	The 2020 jobs figures for this project have been impacted by COVID-19.			
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	66.00	
<b>Address Line1</b>	506 Assembly Avenue	<b>Original Estimate of Jobs to be Created</b>	20.00	
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	45,000.00	
<b>City</b>	KEUKA PARK	<b>Annualized Salary Range of Jobs to be Created</b>	38,000.00	To: 70,000.00
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	66.00	
<b>Zip - Plus4</b>	14478	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	45,000.00	
<b>Province/Region</b>		<b>Current # of FTEs</b>	57.90	
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00	
<b>Applicant Information</b>		<b>Net Employment Change</b>	-8.10	
<b>Applicant Name</b>	Keuka Commons, LLC			
<b>Address Line1</b>	4 Centre Drive	<b>Project Status</b>		
<b>Address Line2</b>				
<b>City</b>	ORCHARD PARK	<b>Current Year Is Last Year for Reporting</b>	Yes	
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>	Yes	
<b>Zip - Plus4</b>	14127	<b>IDA Does Not Hold Title to the Property</b>	Yes	
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>	Yes	
<b>Country</b>	USA			

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
<b>Project Code</b>	5701-18-04				
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00		
<b>Project Name</b>	Keuka Gardens Associates, LLC	<b>Local Sales Tax Exemption</b>	\$0.00		
		<b>County Real Property Tax Exemption</b>	\$10,188.55		
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$27,787.18		
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$16,447.20		
<b>Project Purpose Category</b>	Other Categories	<b>Mortgage Recording Tax Exemption</b>	\$0.00		
<b>Total Project Amount</b>	\$9,431,215.00	<b>Total Exemptions</b>	\$54,422.93		
<b>Benefited Project Amount</b>	\$7,041,839.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$25,368.75		
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>			
<b>Annual Lease Payment</b>	\$0.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>	
<b>Federal Tax Status of Bonds</b>			<b>County PILOT</b>	\$2,463.10	\$2,463.10
<b>Not For Profit</b>	No		<b>Local PILOT</b>	\$6,373.90	\$6,373.90
<b>Date Project approved</b>	10/12/2018		<b>School District PILOT</b>	\$4,015.00	\$4,015.00
<b>Did IDA took Title to Property</b>	Yes		<b>Total PILOT</b>	\$12,852.00	\$12,852.00
<b>Date IDA Took Title to Property</b>	10/12/2018		<b>Net Exemptions</b>	\$41,570.93	
<b>Year Financial Assistance is Planned to End</b>	2039	<b>Project Employment Information</b>			
<b>Notes</b>					
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	0.00		
<b>Address Line1</b>	199 Brown Street Extension	<b>Original Estimate of Jobs to be Created</b>	3.00		
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	25,000.00		
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>	25,000.00	<b>To: 29,000.00</b>	
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	0.00		
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	0.00		
<b>Province/Region</b>		<b>Current # of FTEs</b>	1.40		
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00		
<b>Applicant Information</b>		<b>Net Employment Change</b>	1.40		
<b>Applicant Name</b>	Home Leasing, LLC	<b>Project Status</b>			
<b>Address Line1</b>	180 Clinton Square				
<b>Address Line2</b>					
<b>City</b>	ROCHESTER	<b>Current Year Is Last Year for Reporting</b>			
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>			
<b>Zip - Plus4</b>	14604	<b>IDA Does Not Hold Title to the Property</b>			
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>			
<b>Country</b>	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
<b>Project Code</b>	5701-20-01			
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00	
<b>Project Name</b>	Keuka Lake Hotel Conference Center	<b>Local Sales Tax Exemption</b>	\$0.00	
		<b>County Real Property Tax Exemption</b>	\$23,470.06	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$63,936.42	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$51,103.80	
<b>Project Purpose Category</b>	Construction	<b>Mortgage Recording Tax Exemption</b>	\$0.00	
<b>Total Project Amount</b>	\$3,391,800.00	<b>Total Exemptions</b>	\$138,510.28	
<b>Benefited Project Amount</b>	\$580,954.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$40,857.10	
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>		
<b>Annual Lease Payment</b>	\$1.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>		<b>County PILOT</b>	\$626.39	\$626.39
<b>Not For Profit</b>	No	<b>Local PILOT</b>	\$37,991.32	\$37,991.32
<b>Date Project approved</b>	2/28/2020	<b>School District PILOT</b>	\$30,544.80	\$30,544.80
<b>Did IDA took Title to Property</b>	Yes	<b>Total PILOT</b>	\$69,162.51	\$69,162.51
<b>Date IDA Took Title to Property</b>	2/28/2020	<b>Net Exemptions</b>	\$69,347.77	
<b>Year Financial Assistance is Planned to End</b>	2032	<b>Project Employment Information</b>		
<b>Notes</b>				
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	0.00	
<b>Address Line1</b>	110 Mace Street	<b>Original Estimate of Jobs to be Created</b>	30.00	
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	26,384.00	
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>	24,000.00	To: 50,000.00
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	0.00	
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	0.00	
<b>Province/Region</b>		<b>Current # of FTEs</b>	31.40	
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00	
<b>Applicant Information</b>		<b>Net Employment Change</b>	31.40	
<b>Applicant Name</b>	Christopher Iversen			
<b>Address Line1</b>	PO Box 214	<b>Project Status</b>		
<b>Address Line2</b>				
<b>City</b>	GORHAM	<b>Current Year Is Last Year for Reporting</b>		
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>		
<b>Zip - Plus4</b>	14461	<b>IDA Does Not Hold Title to the Property</b>		
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>		
<b>Country</b>	USA			



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 Certified Date: N/A

General Project Information		Project Tax Exemptions & PILOT		Payment Information	
<b>Project Code</b>	57011501				
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>		\$0.00	
<b>Project Name</b>	Keuka Lake Hotel, LLC	<b>Local Sales Tax Exemption</b>		\$0.00	
		<b>County Real Property Tax Exemption</b>		\$0.00	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>		\$0.00	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>		\$0.00	
<b>Project Purpose Category</b>	Other Categories	<b>Mortgage Recording Tax Exemption</b>		\$0.00	
<b>Total Project Amount</b>	\$9,480,000.00	<b>Total Exemptions</b>		\$0.00	
<b>Benefited Project Amount</b>	\$9,480,000.00	<b>Total Exemptions Net of RPTL Section 485-b</b>		\$0.00	
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>			
<b>Annual Lease Payment</b>	\$0.00		<b>Actual Payment Made</b>		<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>			<b>County PILOT</b>	\$0.00	\$0.00
<b>Not For Profit</b>	No		<b>Local PILOT</b>	\$0.00	\$0.00
<b>Date Project approved</b>	11/20/2013		<b>School District PILOT</b>	\$0.00	\$0.00
<b>Did IDA took Title to Property</b>	Yes		<b>Total PILOT</b>	\$0.00	\$0.00
<b>Date IDA Took Title to Property</b>	9/16/2015		<b>Net Exemptions</b>	\$0.00	
<b>Year Financial Assistance is Planned to End</b>	2027		<b>Project Employment Information</b>		
<b>Notes</b>	This project has been combined with the Keuka Lake Hotel Conference Center Project (5701-20-01). All information to be reported via that project.				
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	0.00		
<b>Address Line1</b>	10 Mace Street	<b>Original Estimate of Jobs to be Created</b>	15.00		
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	19,100.00		
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>	14,900.00	<b>To: 55,900.00</b>	
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	0.00		
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	19,100.00		
<b>Province/Region</b>		<b>Current # of FTEs</b>	0.00		
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00		
<b>Applicant Information</b>		<b>Net Employment Change</b>	0.00		
<b>Applicant Name</b>	Keuka Lake Hotel, LLC				
<b>Address Line1</b>	4661 Dewey Avenue	<b>Project Status</b>			
<b>Address Line2</b>					
<b>City</b>	GORHAM	<b>Current Year Is Last Year for Reporting</b>	Yes		
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>	Yes		
<b>Zip - Plus4</b>	14461	<b>IDA Does Not Hold Title to the Property</b>	Yes		
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>	Yes		
<b>Country</b>	USA				



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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
<b>Project Code</b>	5701-17-02				
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00		
<b>Project Name</b>	Keuka Outlet Development, LLC	<b>Local Sales Tax Exemption</b>	\$0.00		
		<b>County Real Property Tax Exemption</b>	\$1,424.58		
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$3,885.24		
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$2,442.64		
<b>Project Purpose Category</b>	Other Categories	<b>Mortgage Recording Tax Exemption</b>	\$0.00		
<b>Total Project Amount</b>	\$18,580,000.00	<b>Total Exemptions</b>	\$7,752.46		
<b>Benefited Project Amount</b>	\$17,564,000.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$7,752.46		
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>			
<b>Annual Lease Payment</b>	\$0.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>	
<b>Federal Tax Status of Bonds</b>			<b>County PILOT</b>	\$0.00	\$0.00
<b>Not For Profit</b>	No		<b>Local PILOT</b>	\$0.00	\$0.00
<b>Date Project approved</b>	6/21/2017		<b>School District PILOT</b>	\$0.00	\$0.00
<b>Did IDA took Title to Property</b>	Yes		<b>Total PILOT</b>	\$0.00	\$0.00
<b>Date IDA Took Title to Property</b>	6/28/2017		<b>Net Exemptions</b>	\$7,752.46	
<b>Year Financial Assistance is Planned to End</b>	2029	<b>Project Employment Information</b>			
<b>Notes</b>	This is a upper scale condo development. Construction has not begun. Site work is still ongoing. The original estimate of jobs to be created is 1.25.				
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	0.00		
<b>Address Line1</b>	15 Waddell Avenue	<b>Original Estimate of Jobs to be Created</b>	0.00		
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	0.00		
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>	0.00	<b>To: 0.00</b>	
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	0.00		
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	0.00		
<b>Province/Region</b>		<b>Current # of FTEs</b>	0.00		
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	20.00		
<b>Applicant Information</b>		<b>Net Employment Change</b>	0.00		
<b>Applicant Name</b>	Keuka Outlet Development				
<b>Address Line1</b>	PO Box 214	<b>Project Status</b>			
<b>Address Line2</b>					
<b>City</b>	GORHAM	<b>Current Year Is Last Year for Reporting</b>			
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>			
<b>Zip - Plus4</b>	14461	<b>IDA Does Not Hold Title to the Property</b>			
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>			
<b>Country</b>	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
<b>Project Code</b>	5701-19-01			
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00	
<b>Project Name</b>	Keuka Shores	<b>Local Sales Tax Exemption</b>	\$0.00	
		<b>County Real Property Tax Exemption</b>	\$173.45	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$473.04	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$279.99	
<b>Project Purpose Category</b>	Construction	<b>Mortgage Recording Tax Exemption</b>	\$0.00	
<b>Total Project Amount</b>	\$14,271,687.00	<b>Total Exemptions</b>	\$926.48	
<b>Benefited Project Amount</b>	\$1,021,439.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$0.00	
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>		
<b>Annual Lease Payment</b>	\$1.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>		<b>County PILOT</b>	\$2,445.87	\$2,445.87
<b>Not For Profit</b>	No	<b>Local PILOT</b>	\$1,045.30	\$1,045.30
<b>Date Project approved</b>	1/16/2019	<b>School District PILOT</b>	\$0.00	\$0.00
<b>Did IDA took Title to Property</b>	Yes	<b>Total PILOT</b>	\$3,491.17	\$3,491.17
<b>Date IDA Took Title to Property</b>	7/31/2019	<b>Net Exemptions</b>	-\$2,564.69	
<b>Year Financial Assistance is Planned to End</b>	2029	<b>Project Employment Information</b>		
<b>Notes</b>				
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	0.00	
<b>Address Line1</b>	1 State Road 54	<b>Original Estimate of Jobs to be Created</b>	2.00	
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	45,000.00	
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>	40,000.00	To: 50,000.00
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	0.00	
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	0.00	
<b>Province/Region</b>		<b>Current # of FTEs</b>	0.00	
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00	
<b>Applicant Information</b>		<b>Net Employment Change</b>	0.00	
<b>Applicant Name</b>	Carol Genecco			
<b>Address Line1</b>	229 Lake Street	<b>Project Status</b>		
<b>Address Line2</b>				
<b>City</b>	PENN YAN	<b>Current Year Is Last Year for Reporting</b>		
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>		
<b>Zip - Plus4</b>	14527	<b>IDA Does Not Hold Title to the Property</b>		
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>		
<b>Country</b>	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
<b>Project Code</b>	32013			
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00	
<b>Project Name</b>	Lake Street Wines & Spirits	<b>Local Sales Tax Exemption</b>	\$0.00	
		<b>County Real Property Tax Exemption</b>	\$0.00	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$0.00	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$0.00	
<b>Project Purpose Category</b>	Construction	<b>Mortgage Recording Tax Exemption</b>	\$0.00	
<b>Total Project Amount</b>	\$400,000.00	<b>Total Exemptions</b>	\$0.00	
<b>Benefited Project Amount</b>	\$400,000.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$0.00	
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>		
<b>Annual Lease Payment</b>	\$0.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>		<b>County PILOT</b>	\$0.00	\$0.00
<b>Not For Profit</b>	No	<b>Local PILOT</b>	\$0.00	\$0.00
<b>Date Project approved</b>	12/21/2012	<b>School District PILOT</b>	\$0.00	\$0.00
<b>Did IDA took Title to Property</b>	Yes	<b>Total PILOT</b>	\$0.00	\$0.00
<b>Date IDA Took Title to Property</b>	3/28/2013	<b>Net Exemptions</b>	\$0.00	
<b>Year Financial Assistance is Planned to End</b>	2024	<b>Project Employment Information</b>		
<b>Notes</b>	PILOT was terminated at end of 2020 due to changes in client's business location.			
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	5.00	
<b>Address Line1</b>	132 Water Street	<b>Original Estimate of Jobs to be Created</b>	1.50	
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	10,000.00	
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>	10,000.00	To: 25,000.00
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	5.00	
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	15,000.00	
<b>Province/Region</b>		<b>Current # of FTEs</b>	2.70	
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00	
<b>Applicant Information</b>		<b>Net Employment Change</b>	-2.30	
<b>Applicant Name</b>	Ray & Sandi Spencer	<b>Project Status</b>		
<b>Address Line1</b>	3156 Williams Hill Road			
<b>Address Line2</b>				
<b>City</b>	KEUKA PARK	<b>Current Year Is Last Year for Reporting</b>	Yes	
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>	Yes	
<b>Zip - Plus4</b>	14478	<b>IDA Does Not Hold Title to the Property</b>	Yes	
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>	Yes	
<b>Country</b>	USA			

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
<b>Project Code</b>	5701-18-03				
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00		
<b>Project Name</b>	Middlesex-Yates Solar, LLC	<b>Local Sales Tax Exemption</b>	\$0.00		
		<b>County Real Property Tax Exemption</b>	\$389.32		
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$338.16		
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$826.43		
<b>Project Purpose Category</b>	Transportation, Communication, Electric, Gas and Sanitary Services	<b>Mortgage Recording Tax Exemption</b>	\$0.00		
<b>Total Project Amount</b>	\$6,495,693.00	<b>Total Exemptions</b>	\$1,553.91		
<b>Benefited Project Amount</b>	\$3,959,995.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$0.00		
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>			
<b>Annual Lease Payment</b>	\$0.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>	
<b>Federal Tax Status of Bonds</b>		<b>County PILOT</b>	\$4,524.99	\$4,524.99	
<b>Not For Profit</b>	No	<b>Local PILOT</b>	\$3,986.21	\$3,986.21	
<b>Date Project approved</b>	7/9/2018	<b>School District PILOT</b>	\$9,830.44	\$9,830.44	
<b>Did IDA took Title to Property</b>	No	<b>Total PILOT</b>	\$18,341.64	\$18,341.64	
<b>Date IDA Took Title to Property</b>		<b>Net Exemptions</b>	-\$16,787.73		
<b>Year Financial Assistance is Planned to End</b>	2039	<b>Project Employment Information</b>			
<b>Notes</b>	Project got underway in 2019 with construction throughout the year.				
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	0.00		
<b>Address Line1</b>	4450-5225 Townline Road	<b>Original Estimate of Jobs to be Created</b>	0.00		
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	0.00		
<b>City</b>	RUSHVILLE	<b>Annualized Salary Range of Jobs to be Created</b>	0.00	<b>To: 0.00</b>	
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	0.00		
<b>Zip - Plus4</b>	14544	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	0.00		
<b>Province/Region</b>		<b>Current # of FTEs</b>	0.05		
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00		
<b>Applicant Information</b>		<b>Net Employment Change</b>	0.05		
<b>Applicant Name</b>	Middlesex-Yates Solar, LLC				
<b>Address Line1</b>	315 Post Rd. W.	<b>Project Status</b>			
<b>Address Line2</b>					
<b>City</b>	WESTPORT	<b>Current Year Is Last Year for Reporting</b>			
<b>State</b>	CT	<b>There is no Debt Outstanding for this Project</b>			
<b>Zip - Plus4</b>	06880	<b>IDA Does Not Hold Title to the Property</b>			
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>			
<b>Country</b>	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
<b>Project Code</b>	5701-21-02				
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>		\$11,648.00	
<b>Project Name</b>	NY Benton 1, LLC	<b>Local Sales Tax Exemption</b>		\$11,648.00	
		<b>County Real Property Tax Exemption</b>		\$25,848.78	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>		\$17,026.44	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>		\$40,996.87	
<b>Project Purpose Category</b>	Construction	<b>Mortgage Recording Tax Exemption</b>		\$0.00	
<b>Total Project Amount</b>	\$9,154,634.00	<b>Total Exemptions</b>		\$107,168.09	
<b>Benefited Project Amount</b>	\$5,196,480.00	<b>Total Exemptions Net of RPTL Section 485-b</b>		\$26,986.26	
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>			
<b>Annual Lease Payment</b>	\$0.00			<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>				<b>County PILOT</b>	\$6,510.57
<b>Not For Profit</b>	No			<b>Local PILOT</b>	\$4,288.48
<b>Date Project approved</b>	1/14/2021			<b>School District PILOT</b>	\$10,325.95
<b>Did IDA took Title to Property</b>	Yes			<b>Total PILOT</b>	\$21,125.00
<b>Date IDA Took Title to Property</b>	1/14/2021			<b>Net Exemptions</b>	\$86,043.09
<b>Year Financial Assistance is Planned to End</b>	2030	<b>Project Employment Information</b>			
<b>Notes</b>					
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	0.00		
<b>Address Line1</b>	State Route 14A	<b>Original Estimate of Jobs to be Created</b>	0.00		
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	0.00		
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>	0.00	To: 0.00	
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	0.00		
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	0.00		
<b>Province/Region</b>		<b>Current # of FTEs</b>	0.00		
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	42.20		
<b>Applicant Information</b>		<b>Net Employment Change</b>	0.00		
<b>Applicant Name</b>	NY Benton 1, LLC				
<b>Address Line1</b>	140 East 45th Street, Suite 32-B1	<b>Project Status</b>			
<b>Address Line2</b>					
<b>City</b>	NEW YORK	<b>Current Year Is Last Year for Reporting</b>			
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>			
<b>Zip - Plus4</b>	10017	<b>IDA Does Not Hold Title to the Property</b>			
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>			
<b>Country</b>	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
<b>Project Code</b>	5701-21-01				
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>		\$0.00	
<b>Project Name</b>	Oak Hill Bulk Foods - 21	<b>Local Sales Tax Exemption</b>		\$0.00	
		<b>County Real Property Tax Exemption</b>		\$0.00	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>		\$0.00	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>		\$0.00	
<b>Project Purpose Category</b>	Construction	<b>Mortgage Recording Tax Exemption</b>		\$0.00	
<b>Total Project Amount</b>	\$272,000.00	<b>Total Exemptions</b>		\$0.00	
<b>Benefited Project Amount</b>	\$272,000.00	<b>Total Exemptions Net of RPTL Section 485-b</b>		\$0.00	
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>			
<b>Annual Lease Payment</b>	\$1.00			<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>				<b>County PILOT</b>	\$0.00
<b>Not For Profit</b>	No			<b>Local PILOT</b>	\$0.00
<b>Date Project approved</b>	12/16/2021			<b>School District PILOT</b>	\$0.00
<b>Did IDA took Title to Property</b>	Yes			<b>Total PILOT</b>	\$0.00
<b>Date IDA Took Title to Property</b>	12/21/2021			<b>Net Exemptions</b>	\$0.00
<b>Year Financial Assistance is Planned to End</b>	2032	<b>Project Employment Information</b>			
<b>Notes</b>					
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	44.70		
<b>Address Line1</b>	3173 Route 14A	<b>Original Estimate of Jobs to be Created</b>	12.00		
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	2.00		
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>	30,000.00	<b>To:</b>	35,000.00
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	44.70		
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	30,000.00		
<b>Province/Region</b>		<b>Current # of FTEs</b>	44.70		
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00		
<b>Applicant Information</b>		<b>Net Employment Change</b>	0.00		
<b>Applicant Name</b>	Oak Hill Bulk Foods Inc				
<b>Address Line1</b>	3173 Route 14A	<b>Project Status</b>			
<b>Address Line2</b>					
<b>City</b>	PENN YAN	<b>Current Year Is Last Year for Reporting</b>			
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>			
<b>Zip - Plus4</b>	14527	<b>IDA Does Not Hold Title to the Property</b>			
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>			
<b>Country</b>	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
<b>Project Code</b>	5701-17-04			
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00	
<b>Project Name</b>	Oak Hill Bulk Foods, Inc.	<b>Local Sales Tax Exemption</b>	\$0.00	
		<b>County Real Property Tax Exemption</b>	\$1,059.49	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$1,683.34	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$1,710.31	
<b>Project Purpose Category</b>	Construction	<b>Mortgage Recording Tax Exemption</b>	\$0.00	
<b>Total Project Amount</b>	\$375,000.00	<b>Total Exemptions</b>	\$4,453.14	
<b>Benefited Project Amount</b>	\$350,000.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$0.00	
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>		
<b>Annual Lease Payment</b>	\$0.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>		<b>County PILOT</b>	\$211.90	\$211.90
<b>Not For Profit</b>	No	<b>Local PILOT</b>	\$94.11	\$94.11
<b>Date Project approved</b>	2/22/2017	<b>School District PILOT</b>	\$513.09	\$513.09
<b>Did IDA took Title to Property</b>	Yes	<b>Total PILOT</b>	\$819.10	\$819.10
<b>Date IDA Took Title to Property</b>	12/27/2017	<b>Net Exemptions</b>	\$3,634.04	
<b>Year Financial Assistance is Planned to End</b>	2028	<b>Project Employment Information</b>		
<b>Notes</b>	The number of FTEs before IDA Status should be 0.			
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	25.00	
<b>Address Line1</b>	3173 Route 14A	<b>Original Estimate of Jobs to be Created</b>	10.00	
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	20,000.00	
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>	20,000.00	To: 30,000.00
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	25.00	
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	25,000.00	
<b>Province/Region</b>		<b>Current # of FTEs</b>	44.70	
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00	
<b>Applicant Information</b>		<b>Net Employment Change</b>	19.70	
<b>Applicant Name</b>	Oak Hill Bulk Foods, Inc.			
<b>Address Line1</b>	3173 Route 14A	<b>Project Status</b>		
<b>Address Line2</b>				
<b>City</b>	PENN YAN	<b>Current Year Is Last Year for Reporting</b>		
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>		
<b>Zip - Plus4</b>	14527	<b>IDA Does Not Hold Title to the Property</b>		
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>		
<b>Country</b>	USA			



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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
<b>Project Code</b>	5701-18-05			
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$9,890.15	
<b>Project Name</b>	Parker's Grille, Inc.	<b>Local Sales Tax Exemption</b>	\$9,890.15	
		<b>County Real Property Tax Exemption</b>	\$1,516.15	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$4,135.00	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$2,447.50	
<b>Project Purpose Category</b>	Other Categories	<b>Mortgage Recording Tax Exemption</b>	\$0.00	
<b>Total Project Amount</b>	\$750,000.00	<b>Total Exemptions</b>	\$27,878.95	
<b>Benefited Project Amount</b>	\$716,246.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$0.00	
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>		
<b>Annual Lease Payment</b>	\$0.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>		<b>County PILOT</b>	\$1,516.15	\$1,516.15
<b>Not For Profit</b>	No	<b>Local PILOT</b>	\$4,135.01	\$4,135.01
<b>Date Project approved</b>	12/21/2018	<b>School District PILOT</b>	\$2,447.50	\$2,447.50
<b>Did IDA took Title to Property</b>	Yes	<b>Total PILOT</b>	\$8,098.66	\$8,098.66
<b>Date IDA Took Title to Property</b>	12/21/2018	<b>Net Exemptions</b>	\$19,780.29	
<b>Year Financial Assistance is Planned to End</b>	2029	<b>Project Employment Information</b>		
<b>Notes</b>	This project did not start in 2018. It has been significantly delayed due to COVID-19 and has not yet opened for business.			
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	0.00	
<b>Address Line1</b>	11 Main Street	<b>Original Estimate of Jobs to be Created</b>	28.00	
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	23,905.00	
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>	23,905.00	To: 41,600.00
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	0.00	
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	0.00	
<b>Province/Region</b>		<b>Current # of FTEs</b>	13.40	
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00	
<b>Applicant Information</b>		<b>Net Employment Change</b>	13.40	
<b>Applicant Name</b>	Parker's Grille, Inc./Peter Mitchell	<b>Project Status</b>		
<b>Address Line1</b>	4221 Glass Factory Bay			
<b>Address Line2</b>				
<b>City</b>	GENEVA	<b>Current Year Is Last Year for Reporting</b>		
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>		
<b>Zip - Plus4</b>	14456	<b>IDA Does Not Hold Title to the Property</b>		
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>		
<b>Country</b>	USA			



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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
<b>Project Code</b>	01012011			
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00	
<b>Project Name</b>	Penn Yan Hospitality	<b>Local Sales Tax Exemption</b>	\$0.00	
		<b>County Real Property Tax Exemption</b>	\$7,230.84	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$19,720.23	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$11,672.62	
<b>Project Purpose Category</b>	Services	<b>Mortgage Recording Tax Exemption</b>	\$21,827.00	
<b>Total Project Amount</b>	\$800,838.00	<b>Total Exemptions</b>	\$60,450.69	
<b>Benefited Project Amount</b>	\$800,838.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$1,089.25	
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>		
<b>Annual Lease Payment</b>	\$0.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>		<b>County PILOT</b>	\$5,902.54	\$5,902.54
<b>Not For Profit</b>	No	<b>Local PILOT</b>	\$16,097.96	\$16,097.96
<b>Date Project approved</b>	4/21/2010	<b>School District PILOT</b>	\$9,528.36	\$9,528.36
<b>Did IDA took Title to Property</b>	Yes	<b>Total PILOT</b>	\$31,528.86	\$31,528.86
<b>Date IDA Took Title to Property</b>	1/1/2011	<b>Net Exemptions</b>	\$28,921.83	
<b>Year Financial Assistance is Planned to End</b>	2025	<b>Project Employment Information</b>		
<b>Notes</b>	Expansion of Best Western. This project participates in the Empire Zone program, so the PILOT was amended to reflect this.			
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	5.00	
<b>Address Line1</b>	142 Lake Street	<b>Original Estimate of Jobs to be Created</b>	6.00	
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	20,000.00	
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>	20,000.00	<b>To: 20,000.00</b>
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	5.00	
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	20,000.00	
<b>Province/Region</b>		<b>Current # of FTEs</b>	12.00	
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00	
<b>Applicant Information</b>		<b>Net Employment Change</b>	7.00	
<b>Applicant Name</b>	Penn Yan Hospitality Group, LLC	<b>Project Status</b>		
<b>Address Line1</b>	142 Lake Street			
<b>Address Line2</b>				
<b>City</b>	PENN YAN	<b>Current Year Is Last Year for Reporting</b>		
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>		
<b>Zip - Plus4</b>	14527	<b>IDA Does Not Hold Title to the Property</b>		
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>		
<b>Country</b>	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
<b>Project Code</b>	5701-19-03			
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00	
<b>Project Name</b>	Penn Yan Manufacturing Realty	<b>Local Sales Tax Exemption</b>	\$0.00	
		<b>County Real Property Tax Exemption</b>	\$5,315.64	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$14,497.30	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$8,580.94	
<b>Project Purpose Category</b>	Construction	<b>Mortgage Recording Tax Exemption</b>	\$0.00	
<b>Total Project Amount</b>	\$20,739,610.00	<b>Total Exemptions</b>	\$28,393.88	
<b>Benefited Project Amount</b>	\$18,352,576.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$6,065.00	
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>		
<b>Annual Lease Payment</b>	\$1.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>		<b>County PILOT</b>	\$3,385.88	\$3,385.88
<b>Not For Profit</b>	No	<b>Local PILOT</b>	\$9,234.28	\$9,234.28
<b>Date Project approved</b>	4/4/2019	<b>School District PILOT</b>	\$5,465.76	\$5,465.76
<b>Did IDA took Title to Property</b>	Yes	<b>Total PILOT</b>	\$18,085.92	\$18,085.92
<b>Date IDA Took Title to Property</b>	6/28/2019	<b>Net Exemptions</b>	\$10,307.96	
<b>Year Financial Assistance is Planned to End</b>	2035	<b>Project Employment Information</b>		
<b>Notes</b>				
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	0.00	
<b>Address Line1</b>	105 Horizon Park	<b>Original Estimate of Jobs to be Created</b>	12.00	
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	47,300.00	
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>	36,600.00	To: 78,700.00
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	0.00	
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	45,000.00	
<b>Province/Region</b>		<b>Current # of FTEs</b>	48.40	
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00	
<b>Applicant Information</b>		<b>Net Employment Change</b>	48.40	
<b>Applicant Name</b>	Penn Yan Manufacturing Realty LLC			
<b>Address Line1</b>	105 Horizon Park	<b>Project Status</b>		
<b>Address Line2</b>				
<b>City</b>	PENN YAN	<b>Current Year Is Last Year for Reporting</b>		
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>		
<b>Zip - Plus4</b>	14527	<b>IDA Does Not Hold Title to the Property</b>		
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>		
<b>Country</b>	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
<b>Project Code</b>	5701-21-03			
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00	
<b>Project Name</b>	Penn Yan Solar I, LLC	<b>Local Sales Tax Exemption</b>	\$0.00	
		<b>County Real Property Tax Exemption</b>	\$23,377.62	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$10,879.45	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$37,410.16	
<b>Project Purpose Category</b>	Construction	<b>Mortgage Recording Tax Exemption</b>	\$0.00	
<b>Total Project Amount</b>	\$7,052,000.00	<b>Total Exemptions</b>	\$71,667.23	
<b>Benefited Project Amount</b>	\$5,964,000.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$0.00	
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>		
<b>Annual Lease Payment</b>	\$40,000.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>		<b>County PILOT</b>	\$6,890.91	\$6,980.91
<b>Not For Profit</b>	No	<b>Local PILOT</b>	\$3,206.88	\$3,206.88
<b>Date Project approved</b>	2/26/2021	<b>School District PILOT</b>	\$11,027.21	\$11,027.21
<b>Did IDA took Title to Property</b>	Yes	<b>Total PILOT</b>	\$21,125.00	\$21,215.00
<b>Date IDA Took Title to Property</b>	2/26/2021	<b>Net Exemptions</b>	\$50,542.23	
<b>Year Financial Assistance is Planned to End</b>	2046	<b>Project Employment Information</b>		
<b>Notes</b>				
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	0.00	
<b>Address Line1</b>	511 Hansen Point Road	<b>Original Estimate of Jobs to be Created</b>	0.00	
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	0.00	
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>	0.00	To: 0.00
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	0.00	
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	0.00	
<b>Province/Region</b>		<b>Current # of FTEs</b>	0.00	
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	60.44	
<b>Applicant Information</b>		<b>Net Employment Change</b>	0.00	
<b>Applicant Name</b>	Penn Yan Solar I, LLC			
<b>Address Line1</b>	99 Park Avenue, Suite 1700	<b>Project Status</b>		
<b>Address Line2</b>				
<b>City</b>	NEW YORK	<b>Current Year Is Last Year for Reporting</b>		
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>		
<b>Zip - Plus4</b>	10016	<b>IDA Does Not Hold Title to the Property</b>		
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>		
<b>Country</b>	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
<b>Project Code</b>	5701-18-06			
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00	
<b>Project Name</b>	Penn Yan, LLC	<b>Local Sales Tax Exemption</b>	\$0.00	
		<b>County Real Property Tax Exemption</b>	\$0.00	
<b>Project Part of Another Phase or Multi Phase</b>	Yes	<b>Local Property Tax Exemption</b>	\$0.00	
<b>Original Project Code</b>	57010901A	<b>School Property Tax Exemption</b>	\$0.00	
<b>Project Purpose Category</b>	Other Categories	<b>Mortgage Recording Tax Exemption</b>	\$0.00	
<b>Total Project Amount</b>	\$170,550.00	<b>Total Exemptions</b>	\$0.00	
<b>Benefited Project Amount</b>	\$170,550.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$0.00	
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>		
<b>Annual Lease Payment</b>	\$0.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>		<b>County PILOT</b>	\$0.00	\$0.00
<b>Not For Profit</b>		<b>Local PILOT</b>	\$0.00	\$0.00
<b>Date Project approved</b>	2/21/2018	<b>School District PILOT</b>	\$0.00	\$0.00
<b>Did IDA took Title to Property</b>	Yes	<b>Total PILOT</b>	\$0.00	\$0.00
<b>Date IDA Took Title to Property</b>	2/21/2018	<b>Net Exemptions</b>	\$0.00	
<b>Year Financial Assistance is Planned to End</b>	2020	<b>Project Employment Information</b>		
<b>Notes</b>	There was an agreement of Municipalities in 2011 to lower the assessment to \$3,500,000 of which \$2,200,000 was moved to taxable rolls. This portion is no longer a part of the PILOT. The remaining assessment of \$1,300,000 is fully tax exempt for the duration of the agreement. This FTE's have been a challenge to report on from year to year as the property is actually a retail plaza. The original PILOT was put in place to help attract a large clothing retailer as Yates County did not have such a store that time. The FTE's were calculated by the plaza owner to show the jobs to be created by the clothing retailer plus jobs of other retailers they hoped they would attract with the clothing retailer coming in. In 2020, the clothing retailer closed all of their stores due to the pandemic which included the Penn Yan store. Even though there are other other FTE's in the plaza, we will leave the current FTE's at 0 since the FTE's before IDA status also says 0.			
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	0.00	
<b>Address Line1</b>	220 Lake Street	<b>Original Estimate of Jobs to be Created</b>	22.00	
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	22,000.00	
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>	20,000.00	To: 25,000.00
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	0.00	
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	0.00	
<b>Province/Region</b>		<b>Current # of FTEs</b>	0.00	
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00	
<b>Applicant Information</b>		<b>Net Employment Change</b>	0.00	
<b>Applicant Name</b>	Penn Yan, LLC			
<b>Address Line1</b>	1208 Route 34, Suite 19	<b>Project Status</b>		
<b>Address Line2</b>				
<b>City</b>	ABERDEEN	<b>Current Year Is Last Year for Reporting</b>	Yes	
<b>State</b>	NJ	<b>There is no Debt Outstanding for this Project</b>	Yes	
<b>Zip - Plus4</b>	07747	<b>IDA Does Not Hold Title to the Property</b>	Yes	

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<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>	Yes
<b>Country</b>	USA		

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 Status: UNSUBMITTED  
 Certified Date: N/A

General Project Information		Project Tax Exemptions & PILOT	Payment Information	
<b>Project Code</b>	5701-18-01			
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00	
<b>Project Name</b>	Plum Point Lodge on Seneca, LLC	<b>Local Sales Tax Exemption</b>	\$0.00	
		<b>County Real Property Tax Exemption</b>	\$5,758.35	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$2,557.33	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$9,873.52	
<b>Project Purpose Category</b>	Other Categories	<b>Mortgage Recording Tax Exemption</b>	\$0.00	
<b>Total Project Amount</b>	\$2,798,000.00	<b>Total Exemptions</b>	\$18,189.20	
<b>Benefited Project Amount</b>	\$2,478,000.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$2,003.53	
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>		
<b>Annual Lease Payment</b>	\$0.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>		<b>County PILOT</b>	\$4,397.45	\$4,397.45
<b>Not For Profit</b>	No	<b>Local PILOT</b>	\$1,952.94	\$1,952.94
<b>Date Project approved</b>	1/11/2018	<b>School District PILOT</b>	\$7,831.75	\$7,831.75
<b>Did IDA took Title to Property</b>	Yes	<b>Total PILOT</b>	\$14,182.14	\$14,182.14
<b>Date IDA Took Title to Property</b>	1/11/2018	<b>Net Exemptions</b>	\$4,007.06	
<b>Year Financial Assistance is Planned to End</b>	2029	<b>Project Employment Information</b>		
<b>Notes</b>				
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	0.00	
<b>Address Line1</b>	3482 Plum Point Road	<b>Original Estimate of Jobs to be Created</b>	6.00	
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	28,500.00	
<b>City</b>	HIMROD	<b>Annualized Salary Range of Jobs to be Created</b>	23,000.00	To: 60,000.00
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	0.00	
<b>Zip - Plus4</b>	14842	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	0.00	
<b>Province/Region</b>		<b>Current # of FTEs</b>	12.30	
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00	
<b>Applicant Information</b>		<b>Net Employment Change</b>	12.30	
<b>Applicant Name</b>	Rainbow Cove Resort, LLC	<b>Project Status</b>		
<b>Address Line1</b>	68 Castle Street, Suite 1C			
<b>Address Line2</b>				
<b>City</b>	GENEVA	<b>Current Year Is Last Year for Reporting</b>		
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>		
<b>Zip - Plus4</b>	14456	<b>IDA Does Not Hold Title to the Property</b>		
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>		
<b>Country</b>	USA			

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 Certified Date: N/A

General Project Information		Project Tax Exemptions & PILOT		Payment Information	
<b>Project Code</b>	5701-20-02				
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>		\$0.00	
<b>Project Name</b>	Rei Rei	<b>Local Sales Tax Exemption</b>		\$0.00	
		<b>County Real Property Tax Exemption</b>		\$0.00	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>		\$0.00	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>		\$0.00	
<b>Project Purpose Category</b>	Construction	<b>Mortgage Recording Tax Exemption</b>		\$0.00	
<b>Total Project Amount</b>	\$2,019,869.00	<b>Total Exemptions</b>		\$0.00	
<b>Benefited Project Amount</b>	\$1,890,419.00	<b>Total Exemptions Net of RPTL Section 485-b</b>		\$0.00	
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>			
<b>Annual Lease Payment</b>	\$1.00			<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>				<b>County PILOT</b>	\$0.00
<b>Not For Profit</b>				<b>Local PILOT</b>	\$0.00
<b>Date Project approved</b>	10/28/2020			<b>School District PILOT</b>	\$0.00
<b>Did IDA took Title to Property</b>	Yes			<b>Total PILOT</b>	\$0.00
<b>Date IDA Took Title to Property</b>	10/28/2020			<b>Net Exemptions</b>	\$0.00
<b>Year Financial Assistance is Planned to End</b>	2033	<b>Project Employment Information</b>			
<b>Notes</b>	The property was owned by a husband and wife team. The husband unfortunately recently passed away from COVID and as a result, there was significant difficulty in collecting data from the wife. We are working with her to collect the information. Property tax exemptions start in 2022.				
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>		0.00	
<b>Address Line1</b>	111 Liberty Street	<b>Original Estimate of Jobs to be Created</b>		0.00	
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>		0.00	
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>		0.00	To: 0.00
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>		0.00	
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>		0.00	
<b>Province/Region</b>		<b>Current # of FTEs</b>		0.00	
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>		0.00	
<b>Applicant Information</b>		<b>Net Employment Change</b>		0.00	
<b>Applicant Name</b>	Cindy Rosato				
<b>Address Line1</b>	120 Carverdale Drive	<b>Project Status</b>			
<b>Address Line2</b>					
<b>City</b>	ROCHESTER	<b>Current Year Is Last Year for Reporting</b>			
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>			
<b>Zip - Plus4</b>	14618	<b>IDA Does Not Hold Title to the Property</b>			
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>			
<b>Country</b>	USA				



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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
<b>Project Code</b>	5701-19-04			
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$71.71	
<b>Project Name</b>	Savour Finger Lakes	<b>Local Sales Tax Exemption</b>	\$71.71	
		<b>County Real Property Tax Exemption</b>	\$4,166.30	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$2,795.77	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$2,740.82	
<b>Project Purpose Category</b>	Construction	<b>Mortgage Recording Tax Exemption</b>	\$0.00	
<b>Total Project Amount</b>	\$1,126,000.00	<b>Total Exemptions</b>	\$9,846.31	
<b>Benefited Project Amount</b>	\$1,060,000.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$1,873.12	
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>		
<b>Annual Lease Payment</b>	\$1.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>			<b>County PILOT</b>	\$1,734.49
<b>Not For Profit</b>	No		<b>Local PILOT</b>	\$1,163.92
<b>Date Project approved</b>	9/18/2019		<b>School District PILOT</b>	\$2,740.82
<b>Did IDA took Title to Property</b>	Yes		<b>Total PILOT</b>	\$5,639.23
<b>Date IDA Took Title to Property</b>	11/13/2019		<b>Net Exemptions</b>	\$4,207.08
<b>Year Financial Assistance is Planned to End</b>	2031	<b>Project Employment Information</b>		
<b>Notes</b>				
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	0.00	
<b>Address Line1</b>	655 NY-14	<b>Original Estimate of Jobs to be Created</b>	9.00	
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	31,000.00	
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>	26,000.00	To: 45,000.00
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	0.00	
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	0.00	
<b>Province/Region</b>		<b>Current # of FTEs</b>	1.90	
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00	
<b>Applicant Information</b>		<b>Net Employment Change</b>	1.90	
<b>Applicant Name</b>	Antonio Arias			
<b>Address Line1</b>	3918 Rileys Run	<b>Project Status</b>		
<b>Address Line2</b>				
<b>City</b>	CANANDAIGUA	<b>Current Year Is Last Year for Reporting</b>		
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>		
<b>Zip - Plus4</b>	14424	<b>IDA Does Not Hold Title to the Property</b>		
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>		
<b>Country</b>	USA			



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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
<b>Project Code</b>	57019902A				
<b>Project Type</b>	Bonds/Notes Issuance	<b>State Sales Tax Exemption</b>		\$0.00	
<b>Project Name</b>	Soldiers & Sailors Memorial Hospital	<b>Local Sales Tax Exemption</b>		\$0.00	
		<b>County Real Property Tax Exemption</b>		\$0.00	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>		\$0.00	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>		\$0.00	
<b>Project Purpose Category</b>	Services	<b>Mortgage Recording Tax Exemption</b>		\$0.00	
<b>Total Project Amount</b>	\$9,050,000.00	<b>Total Exemptions</b>		\$0.00	
<b>Benefited Project Amount</b>	\$9,050,000.00	<b>Total Exemptions Net of RPTL Section 485-b</b>		\$0.00	
<b>Bond/Note Amount</b>	\$9,050,000.00	<b>Pilot payment Information</b>			
<b>Annual Lease Payment</b>				<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>	Tax Exempt	<b>County PILOT</b>	\$0.00	\$0.00	\$0.00
<b>Not For Profit</b>	Yes	<b>Local PILOT</b>	\$0.00	\$0.00	\$0.00
<b>Date Project approved</b>	11/28/2000	<b>School District PILOT</b>	\$0.00	\$0.00	\$0.00
<b>Did IDA took Title to Property</b>	Yes	<b>Total PILOT</b>	\$0.00	\$0.00	\$0.00
<b>Date IDA Took Title to Property</b>	12/14/2000	<b>Net Exemptions</b>	\$0.00		
<b>Year Financial Assistance is Planned to End</b>	2021	<b>Project Employment Information</b>			
<b>Notes</b>	Homestead refinancing and refurbishment of units 1 & 2.				
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	48.00		
<b>Address Line1</b>	Finger Lakes Health	<b>Original Estimate of Jobs to be Created</b>	0.00		
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	0.00		
<b>City</b>	GENEVA	<b>Annualized Salary Range of Jobs to be Created</b>	0.00	To: 0.00	
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	48.00		
<b>Zip - Plus4</b>	14456	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	29,182.55		
<b>Province/Region</b>		<b>Current # of FTEs</b>	120.40		
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00		
<b>Applicant Information</b>		<b>Net Employment Change</b>	72.40		
<b>Applicant Name</b>	Soldiers & Sailors Memorial Hospital	<b>Project Status</b>			
<b>Address Line1</b>	418 N. Main Street				
<b>Address Line2</b>					
<b>City</b>	PENN YAN	<b>Current Year Is Last Year for Reporting</b>			
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>			
<b>Zip - Plus4</b>	14527	<b>IDA Does Not Hold Title to the Property</b>			
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>			
<b>Country</b>	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
<b>Project Code</b>	57010003BR				
<b>Project Type</b>	Bonds/Notes Issuance	<b>State Sales Tax Exemption</b>		\$0.00	
<b>Project Name</b>	Soldiers & Sailors Memorial Hospital	<b>Local Sales Tax Exemption</b>		\$0.00	
		<b>County Real Property Tax Exemption</b>		\$0.00	
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>		\$0.00	
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>		\$0.00	
<b>Project Purpose Category</b>	Services	<b>Mortgage Recording Tax Exemption</b>		\$0.00	
<b>Total Project Amount</b>	\$4,590,000.00	<b>Total Exemptions</b>		\$0.00	
<b>Benefited Project Amount</b>	\$4,590,000.00	<b>Total Exemptions Net of RPTL Section 485-b</b>		\$0.00	
<b>Bond/Note Amount</b>	\$4,590,000.00	<b>Pilot payment Information</b>			
<b>Annual Lease Payment</b>				<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>
<b>Federal Tax Status of Bonds</b>	Tax Exempt	<b>County PILOT</b>	\$0.00	\$0.00	\$0.00
<b>Not For Profit</b>	Yes	<b>Local PILOT</b>	\$0.00	\$0.00	\$0.00
<b>Date Project approved</b>	5/20/1996	<b>School District PILOT</b>	\$0.00	\$0.00	\$0.00
<b>Did IDA took Title to Property</b>	Yes	<b>Total PILOT</b>	\$0.00	\$0.00	\$0.00
<b>Date IDA Took Title to Property</b>	5/30/1996	<b>Net Exemptions</b>	\$0.00		
<b>Year Financial Assistance is Planned to End</b>	2021	<b>Project Employment Information</b>			
<b>Notes</b>	Homestead Kitchen and dining room renovation. Multiple impaired unit renovation. FTE's are reported on Project 57019902A				
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	0.00		
<b>Address Line1</b>	418 N. Main Streett	<b>Original Estimate of Jobs to be Created</b>	0.00		
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	0.00		
<b>City</b>	PENN YAN	<b>Annualized Salary Range of Jobs to be Created</b>	0.00	To: 0.00	
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	0.00		
<b>Zip - Plus4</b>	14527	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	0.00		
<b>Province/Region</b>		<b>Current # of FTEs</b>	0.00		
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00		
<b>Applicant Information</b>		<b>Net Employment Change</b>	0.00		
<b>Applicant Name</b>	Finger Lakes Health	<b>Project Status</b>			
<b>Address Line1</b>	196 North Street				
<b>Address Line2</b>					
<b>City</b>	GENEVA	<b>Current Year Is Last Year for Reporting</b>	Yes		
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>	Yes		
<b>Zip - Plus4</b>	14456	<b>IDA Does Not Hold Title to the Property</b>	Yes		
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>	Yes		
<b>Country</b>	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
<b>Project Code</b>	57011003A				
<b>Project Type</b>	Lease	<b>State Sales Tax Exemption</b>	\$0.00		
<b>Project Name</b>	Winery Properties, LLC	<b>Local Sales Tax Exemption</b>	\$0.00		
		<b>County Real Property Tax Exemption</b>	\$5,605.24		
<b>Project Part of Another Phase or Multi Phase</b>	No	<b>Local Property Tax Exemption</b>	\$2,885.03		
<b>Original Project Code</b>		<b>School Property Tax Exemption</b>	\$11,034.90		
<b>Project Purpose Category</b>	Retail Trade	<b>Mortgage Recording Tax Exemption</b>	\$0.00		
<b>Total Project Amount</b>	\$2,922,375.00	<b>Total Exemptions</b>	\$19,525.17		
<b>Benefited Project Amount</b>	\$2,922,375.00	<b>Total Exemptions Net of RPTL Section 485-b</b>	\$357.55		
<b>Bond/Note Amount</b>		<b>Pilot payment Information</b>			
<b>Annual Lease Payment</b>	\$0.00		<b>Actual Payment Made</b>	<b>Payment Due Per Agreement</b>	
<b>Federal Tax Status of Bonds</b>			<b>County PILOT</b>	\$5,133.14	\$5,133.14
<b>Not For Profit</b>	No		<b>Local PILOT</b>	\$2,642.04	\$2,642.04
<b>Date Project approved</b>	7/21/2010		<b>School District PILOT</b>	\$11,034.90	\$11,034.90
<b>Did IDA took Title to Property</b>	Yes		<b>Total PILOT</b>	\$18,810.08	\$18,810.08
<b>Date IDA Took Title to Property</b>	11/30/2010		<b>Net Exemptions</b>	\$715.09	
<b>Year Financial Assistance is Planned to End</b>	2030	<b>Project Employment Information</b>			
<b>Notes</b>	Construction of a winery, hospitality, cafe and gift shop.				
<b>Location of Project</b>		<b># of FTEs before IDA Status</b>	0.00		
<b>Address Line1</b>	6148 State Route 14	<b>Original Estimate of Jobs to be Created</b>	19.00		
<b>Address Line2</b>		<b>Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)</b>	13,186.00		
<b>City</b>	DUNDEE	<b>Annualized Salary Range of Jobs to be Created</b>	5,072.00	<b>To: 40,200.00</b>	
<b>State</b>	NY	<b>Original Estimate of Jobs to be Retained</b>	0.00		
<b>Zip - Plus4</b>	14837	<b>Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)</b>	0.00		
<b>Province/Region</b>		<b>Current # of FTEs</b>	2.80		
<b>Country</b>	United States	<b># of FTE Construction Jobs during Fiscal Year</b>	0.00		
<b>Applicant Information</b>		<b>Net Employment Change</b>	2.80		
<b>Applicant Name</b>	Matthew & Sandra Downey	<b>Project Status</b>			
<b>Address Line1</b>	5236 Cazenovia Terrace				
<b>Address Line2</b>					
<b>City</b>	CAZENOVIA	<b>Current Year Is Last Year for Reporting</b>	Yes		
<b>State</b>	NY	<b>There is no Debt Outstanding for this Project</b>	Yes		
<b>Zip - Plus4</b>	13035	<b>IDA Does Not Hold Title to the Property</b>	Yes		
<b>Province/Region</b>		<b>The Project Receives No Tax Exemptions</b>	Yes		
<b>Country</b>	USA				

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