

ST. LAWRENCE COUNTY PROPERTY DEVELOPMENT CORPORATION
 Resolution No. PDC-24-03-07
 March 26, 2024

ACCEPTING FY2023 SLC-PDC AUDIT

WHEREAS, on September 15, 2021 the SLCIDA appointed, on behalf of the SLCIDA, the SLCIDA-Local Development Corporation, the SLCIDA-Civic Development Corporation, and the St. Lawrence County Property Development Corporation (collectively, the “Entities”), Pinto, Mucenski, Hooper, VanHouse & Co. as the independent audit firm for the fiscal years 2021 through 2025, and

WHEREAS, the firm has prepared and provided the following report (attached):

St. Lawrence County Industrial Property Development Corporation
 Financial Statements for the Years Ended December 31, 2023 and 2022

NOW, THEREFORE, BE IT RESOLVED that the St. Lawrence County Property Development Corporation accepts said report and authorizes that payment be made to Pinto, Mucenski, Hooper, VanHouse & Co. in accordance with the terms set forth in the agreement for audit services, and

BE IT FURTHER RESOLVED that the SLC-PDC shall cause this report to be forwarded to:

- St. Lawrence County Treasurer
- St. Lawrence County Legislative Chairman
- New York State Department of Economic Development
- New York State Office of the Comptroller, Bureau of Municipal Research and Statistics
- New York State Authorities Budget Office

Move:	LaBaff			
Second:	Morrill			
VOTE	AYE	NAY	ABSTAIN	ABSENT
Blevins	X			
Hall	X			
LaBaff	X			
McMahon				X
Morrill	X			
Reagen	X			
Staples	X			

I HEREBY CERTIFY that I have compared this copy of this Resolution with the original record in this office, and that the same is a correct transcript thereof and of the whole of said original record.

/s/

Lori Sibley
 March 26, 2024

**ST. LAWRENCE COUNTY
PROPERTY DEVELOPMENT CORPORATION**

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
YEARS ENDED DECEMBER 31, 2023 AND 2022**

ST. LAWRENCE COUNTY PROPERTY DEVELOPMENT CORPORATION

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
St. Lawrence County Property Development Corporation

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of St. Lawrence County Property Development Corporation (SLCPDC) (a nonprofit organization), a component unit of St. Lawrence County, New York, which comprise the statements of financial position as of December 31, 2023 and 2022, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of SLCPDC as of December 31, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the SLCPDC 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 opinions.

Responsibilities of Management for the Financial Statements

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 SLCPDC's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's 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 auditor's 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 generally accepted auditing standards and *Government Auditing Standards* 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 generally accepted auditing standards and *Government Auditing Standards*, 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 SLCPDC'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 SLCPDC'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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 26, 2024, on our consideration of the SLCPDC'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 the SLCPDC's 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 SLCPDC's internal control over financial reporting and compliance.


Prato Mucenski Hooper Van House & Co.
Certified Public Accountants, P.C.

March 26, 2024

ST. LAWRENCE COUNTY PROPERTY DEVELOPMENT CORPORATION

**STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2023 AND 2022**

	<u>12/31/2023</u>	<u>12/31/2022</u>
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 67,063	\$ 94,773
Restricted Cash for Debt Collateral	100,000	100,000
Other Receivables	-	2,349
Prepaid Insurance	<u>-</u>	<u>12,553</u>
Total Current Assets	167,063	209,675
FIXED ASSETS		
Building Improvements - Net	1,195,365	-
Construction in Progress	<u>-</u>	<u>1,286,698</u>
Total Fixed Assets	<u>1,195,365</u>	<u>1,286,698</u>
TOTAL ASSETS	<u>\$ 1,362,428</u>	<u>\$ 1,496,373</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts Payable	\$ 829	\$ 73,200
Due to Affiliates	-	4,320
Notes Payable - Current Portion	<u>504,577</u>	<u>504,577</u>
Total Current Liabilities	505,406	582,097
LONG-TERM LIABILITIES		
Notes Payable - Net of Current Portion	<u>86,269</u>	<u>90,846</u>
TOTAL LIABILITIES	591,675	672,943
NET ASSETS		
Without Donor Restrictions	<u>770,753</u>	<u>823,430</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,362,428</u>	<u>\$ 1,496,373</u>

The accompanying notes are an integral part of these financial statements.

ST. LAWRENCE COUNTY PROPERTY DEVELOPMENT CORPORATION

**STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

	<u>12/31/2023</u>	<u>12/31/2022</u>
SUPPORT AND REVENUE		
Grant Income	\$ -	\$ 200,000
Miscellaneous Income	-	100
Rental Income	-	5,734
Interest Income - Banks	2,902	323
Total Support and Revenue	<u>2,902</u>	<u>206,157</u>
 EXPENSES		
Program Services		
Depreciation	30,650	-
Property Related Expenses	1,000	109,407
Total Program	<u>31,650</u>	<u>109,407</u>
Management and General		
Accounting Fees	4,328	4,250
Administration	14,467	14,352
D & O Insurance	-	619
Legal Fees	2,608	1,684
Interest Expense	942	1,442
Office Expense	1,584	322
Total Management and General	<u>23,929</u>	<u>22,669</u>
Total Expenses	<u>55,579</u>	<u>132,076</u>
 CHANGE IN NET ASSETS	 (52,677)	 74,081
Net Assets - Beginning of Year	<u>823,430</u>	<u>749,349</u>
 Net Assets - End of Year	 <u>\$ 770,753</u>	 <u>\$ 823,430</u>

The accompanying notes are an integral part of these financial statements.

ST. LAWRENCE COUNTY PROPERTY DEVELOPMENT CORPORATION

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

	<u>12/31/2023</u>	<u>12/31/2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Interest	\$ 2,902	\$ 323
Cash Received from Grantors and Contributors	-	343,198
Cash Received from Others	2,349	4,392
Cash Paid to Suppliers for Goods and Services	<u>(24,064)</u>	<u>(143,113)</u>
Net Cash Provided (Used) By Operating Activities	<u>(18,813)</u>	<u>204,800</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash Paid for Construction in Progress	<u>-</u>	<u>(109,691)</u>
Net Cash Provided (Used) By Investing Activities	<u>-</u>	<u>(109,691)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal Payments on Notes Payable	(4,577)	(4,577)
Payments made on Due to Affiliates	<u>(4,320)</u>	<u>-</u>
Net Cash Provided (Used) By Financing Activities	<u>(8,897)</u>	<u>(4,577)</u>
NET INCREASE (DECREASE) IN CASH, CASH EQUIVALENTS, AND RESTRICTED CASH	(27,710)	90,532
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH - Beginning of Year	<u>194,773</u>	<u>104,241</u>
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH - END OF YEAR	<u><u>\$ 167,063</u></u>	<u><u>\$ 194,773</u></u>

**RECONCILIATION OF CASH, CASH EQUIVALENTS, AND RESTRICTED CASH
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

The following table provides a reconciliation of cash, cash equivalents, and restricted cash reported within the statement of financial position that sum to the total of the same such amounts shown in the statement of cash flows.

	<u>12/31/2023</u>	<u>12/31/2022</u>
Cash and Cash Equivalents	\$ 67,063	\$ 94,773
Restricted Cash for Debt Collateral	<u>100,000</u>	<u>100,000</u>
Total cash, cash equivalents, and restricted cash shown in the statement of cash flows	<u><u>\$ 167,063</u></u>	<u><u>\$ 194,773</u></u>

The accompanying notes are an integral part of these financial statements.

ST. LAWRENCE COUNTY PROPERTY DEVELOPMENT CORPORATION

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting and Reporting Entity

The financial statements of the St. Lawrence County Property Development Corporation (SLCPDC) have been prepared on the accrual basis. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

The SLCPDC is considered a component unit of the financial reporting entity known as County of St. Lawrence, New York based upon criteria set forth by GASB Statement No. 14, *the Financial Reporting Entity*, as amended.

Financial Statement Presentation

The SLCPDC has adopted *FASB ASC 958-205*. Under this standard, the SLCPDC is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. As directed by this statement, the SLCPDC has arranged its financial statements to present the two classes of net assets required, as applicable.

Contributions

The SLCPDC has also adopted *FASB ASC 958-605*. In accordance with this standard, contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions depending on the existence or nature of any donor restrictions.

Nature of Operations

The SLCPDC is a Not-For-Profit Local Development Corporation formed pursuant to Section 1411 of the Not-For-Profit Corporation Law of the State of New York as defined in subparagraph (a)(5) of Section 102 of the Law. The SLCPDC was formed on July 12, 2018.

The purposes for which the SLCPDC was formed is to operate exclusively for charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, to relieve and reduce unemployment, promote and provide for additional and maximum employment, improve and maintain job opportunities, lessen the burdens of government, and act in the public interest.

Use of 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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

ST. LAWRENCE COUNTY PROPERTY DEVELOPMENT CORPORATION

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

For the purposes of reporting cash flows, cash and cash equivalents include cash on hand, amounts due from banks, and savings instruments with a maturity of less than six months.

Income Taxes

The SLCPDC is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and is also duly established under Section 102 of the Not-For-Profit Corporation Law of the State of New York.

Accounting principles generally accepted in the United States of America require management to evaluate all significant tax positions. As of December 31, 2023, the SLCPDC does not believe that it has taken any positions that would require the recording of any tax liability or tax benefit.

Capital Assets

Capital assets are reported at actual cost. Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the financial statements are as follows:

	<u>Capitalization Threshold</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
Buildings	\$ 5,000	Straight Line (SL)	40 years
Building Improvements	2,500	SL	10 years

Allocation of Functional Expenses

The financial statements do not report any categories of expenses that are attributable to more than one program or supporting functions. Therefore, an allocation of functional expenses is not required.

ST. LAWRENCE COUNTY PROPERTY DEVELOPMENT CORPORATION

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Adoption of New Accounting Pronouncement

In June 2016, the FASB issued guidance (FASB ASC 326) which significantly changed how entities will measure credit losses for most financial assets and certain other instruments that aren't measured at fair value through net income. The most significant change in this standard is a shift from the incurred model to the expected loss model. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing an entity's exposure to credit risk and the measurement of credit losses. The SLCPDC does not currently hold financial assets that are subject to the guidance in FASB ASC 326.

The SLCPDC adopted the standard effective January 1, 2023. There is no current impact on adopting the policy.

NOTE 2 - LIQUIDITY AND AVAILABILITY

Financial assets available within one year of the balance sheet date are as follows:

	<u>12/31/2023</u>	<u>12/31/2022</u>
Cash and cash equivalents	\$ 67,063	\$ 94,773
Other receivables	<u>-</u>	<u>2,349</u>
	<u>\$ 67,063</u>	<u>\$ 97,122</u>

NOTE 3 - CONTRIBUTIONS RECEIVABLE

As of December 31, 2023, the SLC PDC does not have any contributions receivable. During 2022, \$ 143,098 was received in support of the former Newell Building improvement project.

NOTE 4 - FIXED ASSET

Fixed assets at December 31, 2023 and 2022 consisted of:

	<u>2023</u>	<u>2022</u>
Paterson Street - Building and Improvements	\$ 1,226,015	\$ -
Construction in Progress	-	1,286,698
Less: Accumulated Depreciation	<u>(30,650)</u>	<u>-</u>
	<u>\$ 1,195,365</u>	<u>\$ 1,286,698</u>

Depreciation expense charges to operations for the years ended December 31, 2023 was \$ 30,650.

ST. LAWRENCE COUNTY PROPERTY DEVELOPMENT CORPORATION

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 5 - LONG-TERM DEBT

Long-term debt consists of the following:

	<u>2023</u>	<u>2022</u>
Development Authority of the North Country – Promissory Note dated July 1, 2021 for \$ 100,000, with interest at 1.00% and annual payments of \$ 5,542 for a term of 20 years; secured by collateral consisting of a \$ 100,000 certificate of deposit under a Security Agreement	\$ 90,846	\$ 95,423
St. Lawrence County Industrial Development Agency - Civic Development Corporation – Bridge Loan approved at April 20, 2021 SLCPCD board meeting for \$ 500,000, with interest at 0.00% and a balloon payment after 24 months	<u>500,000</u>	<u>500,000</u>
Total Mortgage Payable	590,846	595,423
Less Current Portion	<u>504,577</u>	<u>504,577</u>
Mortgage Payable, Net of Current Portion.....	<u>\$ 86,269</u>	<u>\$ 90,846</u>

Remaining principal payments on the debt are as follows:

2024	\$ 504,577
2025	4,675
2026	4,722
2027	4,770
2028	4,818
Thereafter	<u>67,284</u>
	<u>\$ 590,846</u>

Interest was paid in the amount of \$ 488 and accrued in the amount of \$ 454 for the year ended December 31, 2023.

NOTE 6 - RISKS AND CONTINGENCIES

There exists a ten-year grant recapture rider under the terms of a grant award of \$ 100,000 received in 2021. The recapture rider amortizes evenly over ten years beginning in 2022. Any possible recapture would take place upon the sale of the Paterson Street property. It is possible that the recapture rider could be transferred to a new owner. Management feels that the recapture provisions are highly unlikely to occur. Therefore, there is no liability recorded on these financial statements. The recapture amount at December 31, 2023 was \$ 80,000.

At December 31, 2023 the SLCPCD’s cash and cash equivalents and certificate of deposit were covered by FDIC insurance.

ST. LAWRENCE COUNTY PROPERTY DEVELOPMENT CORPORATION

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 7 - SUBSEQUENT EVENTS

Management has reviewed and evaluated all subsequent events and transactions from January 1, 2024 through March 26, 2024, the date the financial statements were available to be issued, for possible disclosure and, or, recognition in the financial statements. There were no events or transactions, except as noted below, that existed which would provide additional pertinent information about conditions at the balance sheet date which are required to be recognized or disclosed in the accompanying financial statements.

On February 27, 2024, the SLCIDA-CDC board of directors approved board resolution CDC-24-02-01 to convert the SLCPDC loan as described in Note 5 for economic development project at the 100 Paterson Street facility to a grant of \$ 500,000 from the SLCIDA-CDC for the purposes of defraying property development expenses.

NOTE 8 - RELATED-PARTY TRANSACTIONS

The SLCPDC is related to the St. Lawrence County Industrial Development Agency – Local Development Corporation (SLCIDA-LDC) through common board membership and officers. There were no financial transaction between the SLCPDC and SLCIDA-LDC during the years 203 and 2022.

The SLCPDC is related to the St. Lawrence County Industrial Development Agency – Civic Development Corporation (SLCIDA-CDC) through common board membership and officers. The SLCIDA-CDC loaned the SLCPDC \$ 500,000 in 2021 as more fully described in Note 5. This loan was converted to a grant in 2024 as described in note 7. The SLCIDA-CDC awarded SLCPDC a grant in the amount of \$ 200,000 in 2022.



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INDEPENDENT AUDITOR'S 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
St. Lawrence County Property Development Corporation

We have audited, in accordance with the 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 the St. Lawrence County Property Development Corporation (SLCPDC) (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 26, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered SLCPDC'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 SLCPDC's internal control. Accordingly, we do not express an opinion on the effectiveness of the SLCPDC'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.

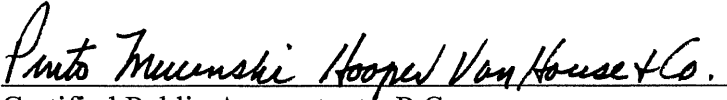
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the SLCPDC'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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Prato Mucenski Hooper Van House & Co.
Certified Public Accountants, P.C.

March 26, 2024