



ECONOMIC DEVELOPMENT & PLANNING | INDUSTRIAL DEVELOPMENT AGENCY | LOCAL DEVELOPMENT CORPORATION

Tioga County Industrial Development Agency
March 4, 2025 – 4:30 pm
Ronald E Dougherty County Office Building
56 Main Street, Owego, NY 13827
Legislative Conference Room, 1st Floor
Agenda

Call to Order and Introductions:

Attendance: IDA Board Members

1. Roll Call: J. Ward, B. Evanek, M. Sauerbrey, T. Monell, E. Knolles, K. Gillette, Barbara Case, R. Ciotoli
2. Excused:
3. Guests: J. Meagher, C. Yelverton, B. Woodburn, M. Schnabl, Lisa Williams

Privilege of the Floor:

Approval of Minutes:

- A. February 4, 2026, Regular Meeting

Financials: January/February

- A. Balance Sheet
- B. Profit & Loss
- C. Transaction Detail

New Business:

- A. ARC IIJA Funds- Infrastructure Investment and Jobs Act
- B. Depot Rd. Property

Old Business:

- A. 2025 Audit
- B. IDA Property Survey Quote
- C. Southern Tier Economic Development Coalition
- D. HUD Funds
- E. Tractor Supply

Committee Reports:

- A. Public Authority Accountability Act (PAAA)
 1. Audit Committee Report: E. Knolles (Chair), J. Ward, B. Evanek
 - a. Audit is in progress
 2. Governance Committee: J. Ward (Chair), E. Knolles, B. Case



- a. Meeting is scheduled for Policy Review
3. Finance Committee: J. Ward (Chair), K. Gillette, B. Case
4. Loan Committee: J. Ward, K. Dougherty, D. Barton, E. Knolles, B. Evanek, J. Lavo.
 - a. Façade Loan Application received- underwriting is in process
5. Railroad Committee: R. Ciotoli, K. Gillette, T. Monell
6. Public Relations Committee: B. Woodburn, R. Ciotoli, T. Monell

PILOT Updates:

- A. Sales Tax Exemptions Update:
 1. Best Bev LLC - \$2,628,331.53 (December)/Authorized \$5,200,000
 - a. Waiting on updated Sales Tax Tracking Sheet before the tax exemption can be closed out. J. Meagher sent letter to Best Bev
 2. Arteast Café LLC - \$18,865 (January)/ Authorized \$24,000
- B. Suneast Solar Pilot – Closing is complete. Construction has begun.
- C. Lockheed Martin PILOT – Closing in process
- D. 2026 Town and County - All PILOT payments have been received.
- E. CNYOG PILOT- expired Feb. 2026
- F. Midwestern PILOT- expired Feb. 2026

Project/Grant Updates:

- A. USDA RBDG and ARC Grant – Lounsberry Pre-engineering Study
 1. Final report complete.
 2. Requesting 2nd ARC reimbursement
 3. Received USDA reimbursement
- B. USDA IRP Loan Application –
 1. The IDA was awarded \$299,000 in IRP Funds.
 2. IRP Loan Letter of Conditions package to be issued by USDA
- C. USDA RBDG Equipment Lease program

Motion to move into Executive Session pursuant to Public Officers Law Section 105 –

Next Regular Meeting: Wednesday April 1, 2026, at 4:30 PM in the Legislative Conference room.

Motion to Adjourn the meeting



**Tioga County Industrial Development Agency
February 4, 2025 – 4:30 pm
Ronald E Dougherty County Office Building
56 Main Street, Owego, NY 13827
Legislative Conference Room, 1st Floor
Minutes**

Call to Order and Introductions: 4:34 pm

Attendance: IDA Board Members

1. Roll Call: J. Ward, B. Evanek, T. Monell, E. Knolles, K. Gillette, B. Case, R. Ciotoli
2. Excused:
3. Guests: J. Meagher, C. Yelverton, B. Woodburn, M. Schnabl, Cheyenne Steria, Luke Grasmeyer, Megan Schnabl, Sara Zulbasky-Peer, Matt Freeze, Abby Orto, Andrew Fried with WBNG12 News

Privilege of the Floor:

- A. Cheyenne Steria with MRB Group. Cheyenne presented proposed changes to the Universal Tax Exemption Policy. The proposed changes included modifying the policy to allow applicants to apply for a PILOT, Sales Tax Exemption and Mortgage Recording Tax Exemption as before or be offered/apply for just one or any combination. It was recommended to add the TCIDA Solar Policy language into the UTEP. Additional changes included basic administrative type changes, such as including an effective/revision date, referencing the administrative fee and how amendments can be made.
- B. Luke Grasmeyer with Hunt Engineering. The final preliminary engineering study was completed and included geotechnical work. L. Grasmeyer highlighted that Smith Creek did not have good stormwater infiltration testing results and could damper a future development with significant impervious surfaces. Additional infiltration testing across the site is necessary to see if there is soil that percolates.

Approval of Minutes:

- A. January 7, 2026, Regular Meeting
- B. January 7, 2026, Annual Meeting

Motion to approve January 7, 2026, meeting minutes for the Regular Meeting and Annual Meeting, as written (T.Monell, E. Knolles)

**Aye: 7 Abstain: 0
Nay: 0 Carried**



Financials: December/January

- A. Balance Sheet
- B. Profit & Loss
- C. Transaction Detail
- D. Railroad Income Report

Motion to acknowledge financials as written (B. Evanek, K. Gillette)

**Aye: 7 Abstain: 0
Nay: 0 Carried**

New Business:

- A. Final Lounsberry Pre-engineering Study Report- Luke Grasmeyer with Hunt Engineering presented on the topic.
- B. Lease Invoices
 - a. Wunder Lease- An updated lease was provided by J. Meagher's office. The lease is for storage on IDA property that is located near the railroad, however the original lease does not include the whole parcel. A survey is necessary to evaluate the property. The board agreed to issue an RFP.
- C. Factual Data- M. Schnabl and C. Yelverton gained access to accounts.
- D. NYS Authorities Budget Office updated guidance on Appropriate Use of Executive Session. Boards are required to state the reason for executive session and must be one of the 8 ABO approved reasons.
- E. Insurance Policies- Crime & Fidelity Bond Renewal, General Liability, Property, and Board Directors Insurance. ED&P team is reviewing insurance to ensure that all IDA properties are listed on policy.

Old Business:

- A. FEMA Reimbursement- Halloween Storm, Monkey Run Creek. Supporting documentation was provided by FEMA for the reimbursement received. The reimbursement is from the Halloween Storm of 2019.
- B. Administrative Coordinator for TCIDA and TCPDC. The position was filled and has a start date of February 9th. C. Yelverton will continue to be the contact for board meetings.
- C. Tractor Supply- Veolia was not agreeable to the proposed design of the water system and will need to be modified. Alternative options for water are being discussed.
- D. NYS OPRHP EPF Grant Award- TCIDA was awarded \$450,000 for a Preliminary



Engineering study for a Rail-with-Trail located along the Owego Hartford Railroad. Study will include environmental site studies, right of way investigations, ground surveys, bridge investigations, preliminary design, and public engagement. The board was provided with letters of support and concerns received regarding the rail-with-trail preliminary engineering study. The board discussed the concerns that were expressed and agreed to move forward with the study.

- E. FAST NY- The IDA has approximately \$23,000 remaining in USDA funds. B. Woodburn discussed using the remaining funds for a utility site plan for the Lounsberry site.

Committee Reports:

- A. Public Authority Accountability Act (PAAA)
 - 1. Audit Committee Report: E. Knolles (Chair), J. Ward, B. Evaneck
 - a. Audit in progress
 - 2. Governance Committee: J. Ward (Chair), E. Knolles, B. Case
 - 3. Finance Committee: J. Ward (Chair), K. Gillette, B. Case
 - 4. Loan Committee: J. Ward, K. Dougherty, D. Barton, E. Knolles, B. Evaneck, J. Lavo.
 - a. Annual visits to loan recipients – 1 remaining
 - b. Façade Loan Application received- underwriting can be completed now that Factual Data account is accessible.
 - c. Equipment Lease Application was received however the applicant has not provided the requested documentation or responded.
 - d. Loan committee meeting will be scheduled for February.
 - 5. Railroad Committee: R. Ciotoli, K. Gillette, T. Monell
 - 6. Public Relations Committee: B. Woodburn, R. Ciotoli, T. Monell

PILOT Updates:

- A. Sales Tax Exemptions Update:
 - 1. Best Bev LLC - \$2,628,331.53 (December)/Authorized \$5,200,000
 - a. Waiting on updated Sales Tax Tracking Sheet before the tax exemption can be closed out. J. Meagher sent letter to Best Bev
 - b. Best Bev has not responded to letters from J. Meagher's office or ED&P staff. Broome County IDA does not require sales tax tracking sheets and is a requirement TCIDA has. The state also does not require the tracking sheets. The board discussed options to move forward with the matter.
 - 2. Arteast Café LLC - \$18,865 December/ Authorized \$24,000
 - 3. Suneast Solar PILOT – Closing is complete. Construction has begun.
- B. Lockheed Martin PILOT – Closing in process
- C. 2026 Town and County - PILOT invoices have been sent out
- D. 2026 Fire Tax – Tax bills have been sent to companies



- E. 2025 PILOT surveys sent out
- F. Kindermorgan PILOT expiration is in February. OACSD has sent out information on how Kindermorgan going back on the tax roll will affect the tax levy.

Project/Grant Updates:

- A. USDA RBDG and ARC Grant – Lounsberry Pre-engineering Study
 - 1. Final report complete.
 - 2. Requesting 2nd ARC reimbursement
- B. USDA IRP Loan Application –
 - 1. The IDA was awarded \$299,000 in IRP Funds.
 - 2. IRP Loan Letter of Conditions package to be issued by USDA
- C. USDA RBDG Equipment Lease program
 - 1. Received one applicant. Waiting on more documentation.

Motion to move into Executive Session pursuant to Public Officers Law Section 105 –

Next Regular Meeting: Wednesday March 4, 2026, at 4:30 PM in the Legislative Conference room.

Motion to Adjourn the meeting (B. Case) at 5:18 pm

Balance Sheet - updated report

Tioga County Industrial Development Agency

As of January 31, 2026

DISTRIBUTION ACCOUNT	TOTAL		
	AS OF JANUARY 31, 2026	AS OF JANUARY 31, 2025 (PY)	\$ CHANGE (PY)
Assets			
Current Assets			
Bank Accounts			
1000 CCTC- CDs			
1001 Land Acquisition (150)	608,234.28	583,460.67	24,773.61
1002 Site Dev 2487 (previously 0847)	111,623.80	107,026.96	4,596.84
Total for 1000 CCTC- CDs	\$719,858.08	\$690,487.63	\$29,370.45
1003 CD Cap Improvement TSB 1484	351,348.55		351,348.55
1004 CD Site Dev Com Bank 156	111,487.71	107,203.02	4,284.69
1005 CD Site Dev Com Bank 158	111,531.89	107,203.03	4,328.86
1006 Restricted Cash Accounts			
1007 USDA Funds			
1008 CCTC- Loan Loss Reserve	40,529.07	40,516.95	12.12
1009 TSB- IRP 2016 (Formerly IRP 4)	99,739.21	94,017.58	5,721.63
1010 TSB- RBEG	121,990.59	98,437.13	23,553.46
Total for 1007 USDA Funds	\$262,258.87	\$232,971.66	\$29,287.21
Community- Facade Improvement (deleted)	0.00	247,895.70	-247,895.70
COVID-19 (deleted)	0.00	354.54	-354.54
Total for 1006 Restricted Cash Accounts	\$262,258.87	\$481,221.90	-\$218,963.03
1011 Temporarily Restricted Cash Acc			
1012 TSB- PILOTS (Previously OG)	142,588.34	452,498.74	-309,910.40
Community- BestBuy PILOT Acct. (deleted)	0.00	369.98	-369.98
TSB-Crown Cork and Seal (deleted)	0.00	95.67	-95.67
Total for 1011 Temporarily Restricted Cash Acc	\$142,588.34	\$452,964.39	-\$310,376.05
1013 Unrestricted Cash Accounts			
1014 TSB ICS	1,156,419.41	0.00	1,156,419.41
1015 TSB- Checking	443,675.99	731,227.45	-287,551.46
1016 TSB- General Fund	25,884.23	25,843.18	41.05
Total for 1013 Unrestricted Cash Accounts	\$1,625,979.63	\$757,070.63	\$868,909.00
1017 TSB- Commercial Facade Loan Program	228,848.46		228,848.46
CD Cap Improvement Com Bank (deleted)	0.00	342,638.69	-342,638.69
Total for Bank Accounts	\$3,553,901.53	\$2,938,789.29	\$615,112.24

Balance Sheet - updated report

Tioga County Industrial Development Agency

As of January 31, 2026

DISTRIBUTION ACCOUNT	TOTAL		
	AS OF JANUARY 31, 2026	AS OF JANUARY 31, 2025 (PY)	\$ CHANGE (PY)
Other Current Assets			
1201 Accounts Receivable 1300.01	63,936.50	42,453.05	21,483.45
1202 Allowance for Doubtful Accounts	0.00	-35,000.00	35,000.00
1205 Facade Loan Program			
1206 Loan Rec 2024-01	18,055.54		18,055.54
Total for 1205 Facade Loan Program	\$18,055.54	\$0.00	\$18,055.54
1210 IRP 4	\$0.00	\$0.00	\$0.00
1211 IRP 4 2023-01-A	50,249.15	55,507.20	-5,258.05
1212 Loan Rec - 2019 - 06A	37,855.49	49,112.52	-11,257.03
1213 Loan Rec 2017-01-A	2,797.76	6,099.21	-3,301.45
1214 Loan Rec 2017-04-A	20,746.96	23,419.77	-2,672.81
1215 Loan Rec 2018-01-A	41,475.85	45,838.99	-4,363.14
1216 Loan Rec 2019-07-A	28,619.25	30,910.39	-2,291.14
1217 Loan Rec 2021-01-A	44,482.54	52,957.76	-8,475.22
1218 Loan Rec 2021-02-A	1,704.40	5,049.89	-3,345.49
Total for 1210 IRP 4	\$227,931.40	\$268,895.73	-\$40,964.33
1230 Prepaid Expenses	1,022.50	0.00	1,022.50
1250 RBEG			
1251 Loan Rec - RBEG 2019 -06	30,284.38	39,290.18	-9,005.80
1252 RBEG 2023-01-A	80,398.44	88,811.40	-8,412.96
Total for 1250 RBEG	\$110,682.82	\$128,101.58	-\$17,418.76
Total for Other Current Assets	\$421,628.76	\$404,450.36	\$17,178.40
Total for Current Assets	\$3,975,530.29	\$3,343,239.65	\$632,290.64
Fixed Assets			
1500 Equipment	0.00	0.00	0.00
1501 Land 434	376,800.36	376,800.36	0.00
1502 Land- Cavataio	2,500.00	2,500.00	0.00
1503 Land-general	601,707.05	601,707.05	0.00
1504 Land-Louns	\$143,812.53	\$143,812.53	\$0.00
1505 Berry	3,199.80	2,452.20	747.60
1506 Hess	259,561.43	259,561.43	0.00
1507 Lopke	8,993.03	8,993.03	0.00
1508 Town of Nichols	20,000.00	20,000.00	0.00
Total for 1504 Land-Louns	\$435,566.79	\$434,819.19	\$747.60
1509 Land-Rizzuto	78,395.16	78,395.16	0.00
1510 Railroad Improvements	2,077,650.50	2,077,650.50	0.00
1600 Accumulated Depreciation	-1,340,806.96	-1,308,664.24	-32,142.72

Balance Sheet - updated report

Tioga County Industrial Development Agency

As of January 31, 2026

DISTRIBUTION ACCOUNT	TOTAL		
	AS OF JANUARY 31, 2026	AS OF JANUARY 31, 2025 (PY)	\$ CHANGE (PY)
Asset WWTP	0.00	0.00	0.00
Total for Fixed Assets	\$2,231,812.90	\$2,263,208.02	-\$31,395.12
Total for Assets	\$6,207,343.19	\$5,606,447.67	\$600,895.52
Liabilities and Equity			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 Accounts Payable	0.00	0.00	0.00
Total for Accounts Payable	\$0.00	\$0.00	\$0.00
Other Current Liabilities			
21000 Payroll Liabilities	0.00	0.00	0.00
22000 Accrued Expenses	0.00	0.00	0.00
23000 Bond Discount	0.00	0.00	0.00
23001 Interest Payable	0.00	0.00	0.00
23020 PILOT Payments			
23021 CNYOG	0.00	0.00	0.00
23022 Crown Cork and Seal	299,971.46	300,000.00	-28.54
23023 Gateway Owego, LLC	2,200.00	2,100.00	100.00
23024 Midwestern Pet Foods, Inc.	0.00	0.00	0.00
23025 Nichols Cross Dock	123,657.54	106,971.20	16,686.34
23026 Owego Gardens	16,727.99	16,674.99	53.00
23027 Tioga Downs Racetrack	0.00	0.00	0.00
V&S New York Galvanizing (deleted)	0.00	26,721.20	-26,721.20
Total for 23020 PILOT Payments	\$442,556.99	\$452,467.39	-\$9,910.40
Total for Other Current Liabilities	\$442,556.99	\$452,467.39	-\$9,910.40
Total for Current Liabilities	\$442,556.99	\$452,467.39	-\$9,910.40
Long-term Liabilities			
24000 Tioga County HUD Prog - Principal	0.00	0.00	0.00
24001 Loan Pay- IRP 1	14,519.81	22,553.42	-8,033.61
24002 Loan Pay- IRP 2	55,116.17	66,787.30	-11,671.13
24003 Loan Pay- IRP 3	138,881.10	138,881.10	0.00
24004 Loan Pay- IRP 4	149,882.61	171,034.68	-21,152.07
Total for Long-term Liabilities	\$358,399.69	\$399,256.50	-\$40,856.81
Total for Liabilities	\$800,956.68	\$851,723.89	-\$50,767.21
Equity			
3000 Opening Bal Equity	0.00	0.00	0.00
3001 Board Designated Funds	1,406,302.63	1,406,302.63	0.00
1110 Retained Earnings	3,994,141.61	3,416,211.07	577,930.54

Balance Sheet - updated report

Tioga County Industrial Development Agency

As of January 31, 2026

DISTRIBUTION ACCOUNT	TOTAL		
	AS OF JANUARY 31, 2026	AS OF JANUARY 31, 2025 (PY)	\$ CHANGE (PY)
Net Income	5,942.27	-67,789.92	73,732.19
Total for Equity	\$5,406,386.51	\$4,754,723.78	\$651,662.73
Total for Liabilities and Equity	\$6,207,343.19	\$5,606,447.67	\$600,895.52

Profit and Loss correct

Tioga County Industrial Development Agency

January 1-31, 2026

DISTRIBUTION ACCOUNT	TOTAL		
	JAN 1 - JAN 31 2026	JAN 1 - JAN 31 2025 (PY)	\$ CHANGE (PY)
Income			
4110 Grants			
4113 Workforce Coordinator	10,350.17		10,350.17
4111 DRI-HCR		68,345.56	-68,345.56
Total for 4110 Grants	\$10,350.17	\$68,345.56	-\$57,995.39
4160 RJ Corman	927.10		927.10
4600 Leases/Licenses	555.00	530.00	25.00
4700 Interest Income- All Accounts	755.22	204.72	550.50
4920 Loan Interest Income	1,568.11	1,481.24	86.87
Total for Income	\$14,155.60	\$70,561.52	-\$56,405.92
Cost of Goods Sold			
Gross Profit	\$14,155.60	\$70,561.52	-\$56,405.92
Expenses			
6120 Bank Service Charges	15.00	15.00	0.00
6270 Professional Fees	4,671.25	18,547.11	-13,875.86
6360 Marketing & Advertising	2,968.18	2,968.18	0.00
6550 Office Supplies	559.90	559.90	0.00
6210 Grant Expense		\$3,800.00	-\$3,800.00
DRI-HCR		68,345.56	-68,345.56
Total for 6210 Grant Expense		\$72,145.56	-\$72,145.56
6240 Miscellaneous		-4,710.60	4,710.60
6600 Property Taxes		774.71	-774.71
6998 Bad Debts		48,051.58	-48,051.58
Total for Expenses	\$8,214.33	\$138,351.44	-\$130,137.11
Net Operating Income	\$5,941.27	-\$67,789.92	\$73,731.19
Other Income			
7010 Interest Income	1.00		1.00
Total for Other Income	\$1.00		\$1.00
Other Expenses			
Net Other Income	\$1.00		\$1.00
Net Income	\$5,942.27	-\$67,789.92	\$73,732.19

Transaction List by Date - Correct
Tioga County Industrial Development Agency
 January 1-31, 2026

DATE	TRANSACTION TYPE	NAME	MEMO/DESCRIPTION	ACCOUNT FULL NAME	AMOUNT
01/05/2026	Deposit		HTFCPYMT CUSTODIA - 1990 CCD	4110 Grants:4111 DRI-HCR	131,724.68
01/06/2026	Deposit	Patrick Elston	TRANSFER TIOGA ST BANK XXXX0348 TRACE # XXXX0008 26/01/06 TRANSFER TIOGA ST BANK XXXXXX0348 TRACE # XXXXXXXX0000008 26/01/06		321.55
01/07/2026	Check	Arteast Cafe LLC	DRI Reimbursement	4110 Grants:4111 DRI-HCR	-98,954.63
01/07/2026	Check	NAVO Properties LLC	DRI final Reimbursement	4110 Grants:4111 DRI-HCR	-32,770.05
01/09/2026	Deposit	Broad Street Barber Shop	TRANSFER TIOGA ST BANK XXXX0348 TRACE # XXXX0046 26/01/09 TRANSFER TIOGA ST BANK XXXXXX0348 TRACE # XXXXXXXX0000046 26/01/09		559.08
01/16/2026	Deposit		INTEREST ADDED BACK	4700 Interest Income- All Accounts	340.34
01/16/2026	Deposit		DEPOSIT		1,482.10
01/16/2026	Deposit		INTEREST ADDED BACK	4700 Interest Income- All Accounts	354.10
01/16/2026	Deposit	Nichols Cross Dock, LLC	DEPOSIT- 2026 PILOT pymt	23020 PILOT Payments:23025 Nichols Cross Dock	123,657.54
01/20/2026	Check	Deluge Media	TCIDA-Deluge Contract 2026	6360 Marketing & Advertising	-2,968.18
01/20/2026	Check	Thomas, Collison & Meagher	September-November legal services		-5,875.00
01/20/2026	Check	MRB Group DPC	CBA Tool	6270 Professional Fees	-71.25
01/20/2026	Check	Bowers CPAs & Advisors		22000 Accrued Expenses	-500.00
01/20/2026	Check	Zoom Video Communications Inc	INV231754001 12/16/2023-12/15/2024	6550 Office Supplies	-559.90
01/23/2026	Check	Thomas, Collison & Meagher	December 2025 legal fees	22000 Accrued Expenses	-1,950.00
01/26/2026	Check	Tioga County Treasurer	Voided - 2026 Fire tax	6600 Property Taxes	0.00
01/27/2026	Deposit	Gateway Owego LLC	DEPOSIT-2026 PILOT pymt	23020 PILOT Payments:23023 Gateway Owego, LLC	2,200.00
01/27/2026	Deposit		DEPOSIT		3,302.82
01/28/2026	Expense		WIRE TRANSFER FEE	6120 Bank Service Charges	-15.00
01/28/2026	Deposit		WIRE TRANSFER CREDIT CROWN CORK AND SEAL USA INC WV XXXX0034 090 XXXX0030 W02 WIRE TRANSFER CREDIT CROWN CORK AND SEAL USA INC WV 90034 090 10030 W02	23020 PILOT Payments:23022 Crown Cork and Seal	300,000.00
01/29/2026	Deposit		MISC PAY GSA TREAS 310 CCD RMRIVARC22C20731P7PI10350. 17 MISC PAY GSA TREAS 310 CCD RMR*IV*ARC22C20731P7*PI*10350. 17\	4110 Grants:4113 Workforce Coordinator	10,350.17
01/30/2026	Check	Megan Schnabl	January 2026 Professional Services	6270 Professional	-1,500.00

Transaction List by Date - Correct
Tioga County Industrial Development Agency
 January 1-31, 2026

DATE	TRANSACTION TYPE	NAME	MEMO/DESCRIPTION	ACCOUNT FULL NAME	AMOUNT
01/30/2026	Deposit		INTEREST	Fees 7010 Interest Income	1.00
01/30/2026	Deposit	HeaHea Retreat	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/01/30 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/01/30		1,072.92
01/30/2026	Deposit	Pristine Vision, LLC	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/01/30 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/01/30		809.96
01/30/2026	Deposit	HeaHea Retreat	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/01/30 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/01/30		670.57
01/30/2026	Deposit	Pristine Vision, LLC	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/01/30 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/01/30		1,012.45
01/30/2026	Deposit	R&C Auto	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/01/30 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/01/30		306.00
01/31/2026	Check	Casey Yelverton	January 2026 Professional Services	6270 Professional Fees	-1,200.00
01/31/2026	Check	Brittany Woodburn	January 2026 professional services	6270 Professional Fees	-1,900.00
01/31/2026	Deposit		INTEREST DEPOSIT	4700 Interest Income- All Accounts	40.55
01/31/2026	Deposit		INTEREST DEPOSIT	4700 Interest Income- All Accounts	3.29
01/31/2026	Deposit		INTEREST DEPOSIT	4700 Interest Income- All Accounts	15.32
01/31/2026	Deposit		INTEREST DEPOSIT	4700 Interest Income- All Accounts	1.62
TOTAL					\$429,962.05

Transaction List by Date - Correct
Tioga County Industrial Development Agency
February 1-28, 2026

DATE	TRANSACTION TYPE	NAME	MEMO/DESCRIPTION	ACCOUNT FULL NAME	AMOUNT
02/04/2026	Deposit		DEPOSIT		2,747,894.79
02/04/2026	Deposit		DEPOSIT	4160 RJ Corman	721.80
02/04/2026	Deposit	Jessica Jobbman	DEPOSIT		250.00
02/06/2026	Deposit	Patrick Elston	TRANSFER TIOGA ST BANK XXXX0348		321.55
			TRANSFER 26/02/06 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/02/06		
02/10/2026	Deposit	Broad Street Barber Shop	TRANSFER TIOGA ST BANK XXXX0348		559.08
			TRANSFER 26/02/10 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/02/10		
02/12/2026	Transfer		TRANSFER FROM X1070 TO X3411	1011 Temporarily Restricted Cash Acc:1012 TSB-PILOTS (Previously OG)	-300,000.00
02/13/2026	Deposit	Coughlin and Gerhart LLP	DEPOSIT	1205 Facade Loan Program:1206 Loan Rec 2024-01	277.78
02/13/2026	Deposit	At Your Door Mobile Dog Grooming	DEPOSIT		286.18
02/13/2026	Deposit	Southern Tier Network, Inc.	DEPOSIT-2026 lease	4600 Leases/Licenses	262.60
02/17/2026	Deposit		INTEREST ADDED BACK	4700 Interest Income- All Accounts	355.22
02/17/2026	Deposit		INTEREST ADDED BACK	4700 Interest Income- All Accounts	341.38
02/20/2026	Check	Tioga County Treasurer	2026 Fire tax	6600 Property Taxes	-784.97
02/20/2026	Deposit	Owego Gardens - Home Leasing	DEPOSIT	23020 PILOT Payments:23026 Owego Gardens	49,346.00
02/20/2026	Deposit	Belles Blue LLC	DEPOSIT		754.16
02/20/2026	Deposit	Engelbert Farms Organic, LLC	DEPOSIT-2026 lease	4600 Leases/Licenses	450.00
02/20/2026	Deposit	First Light	DEPOSIT-2026 lease	4600 Leases/Licenses	1,372.53
02/25/2026	Deposit	USDA	MISC PAY RD TREAS 310 CCD	4110 Grants:4112 Lounsberry Industrial Area Expansion Study	63,936.50
02/28/2026	Check	Megan Schnabl	February 2026 Professional Services	6270 Professional Fees	-1,500.00
02/28/2026	Check	Brittany Woodburn	February 2026 professional services	6270 Professional Fees	-1,900.00
02/28/2026	Check	Casey Yelverton	February 2026 Professional Services	6270 Professional Fees	-1,200.00
02/28/2026	Check	Town of Owego	2025 PILOT payment correction	23020 PILOT Payments:23026 Owego Gardens	-1.24
02/28/2026	Check	Town of Nichols	2025 Pilot Payment correction	23020 PILOT Payments:23022 Crown Cork and Seal	-2.11
02/28/2026	Check	Village of Owego	2025 PILOT payment correction	23020 PILOT Payments:23026 Owego Gardens	-17.26
02/28/2026	Check	Owego Apalachin Central School District	2025 PILOT payment correction	23020 PILOT Payments:23026 Owego Gardens	-13.73
TOTAL					\$2,561,710.26

NEW YORK SOUTHERN TIER ECONOMIC DEVELOPMENT COALITION

POSITIONING AND PROMOTING THE SOUTHERN TIER ON A NATIONAL PLATFORM AS A PREMIER DESTINATION FOR BUSINESS INVESTMENT

The Southern Tier economic development entities are forming a coalition to coordinate actions and investments to increase the region's visibility and competitive position on a national platform. The overall objective is to attract investment in new business development by promoting the Southern Tier region's world class sites and economic development assets.

Function of the Southern Tier Economic Development Coalition

- Develop and execute a regional branding and marketing program designed to elevate the Southern Tier's recognition as a global leader in target sectors such as advanced manufacturing, semi-conductor packaging, transportation components and equipment, advanced photovoltaics, clean energy product manufacturing and applications, energy technology development; and emerging sectors including industry AI and quantum technology.
- Collectively and assertively promote the region's unique assets in research, innovation, and productivity in target sectors of its competitive strengths.
- Promote the region's physical assets critical to business development; specifically sites, transportation, and power infrastructure.
- Maintain consistency and accuracy of information being provided by the various organizations; as well as, leverage regional strengths, and help to align projects, investments, and strategic initiatives that promote the region's economic prosperity.
- Catalyze and promote partnerships among the private sector and research institutions.
- Ensure the information and messaging on this new organization's Southern Tier regional platform being promoted nationwide is consistent with information provided by other organizations (workforce data, new product development, municipal services, R&D breakthroughs, etc.).

Value Proposition for Stakeholders and Prospective Investors

*As a recognized premier US destination known for cutting edge R&D and innovation, **the Southern Tier Economic Development Coalition** is a one-stop vehicle for investment, manufacturing, and new product opportunities in the future of advanced manufacturing, semi-conductor packaging, clean energy product manufacturing and applications, transportation components and equipment, advanced photovoltaics, energy technology innovation and development, quantum technology, and other related sectors.*

Partner with the Southern Tier Economic Development Coalition to tap into ...

- ✓ a wide range of world-class sites across the Southern Tier region
- ✓ international corporate leadership in energy technology innovation, advanced manufacturing, transportation technology and manufacturing, semi-conductor packaging, clean energy product manufacturing and applications, transportation components and equipment, advanced photovoltaics, energy technology innovation and development, Industry AI and quantum technology
- ✓ cutting edge R&D at globally recognized academic institutions
- ✓ unparalleled pool of talent
- ✓ planned state-of-the-art training and innovation center to serve as a national destination for workforce development programs and technology innovators
- ✓ strong transportation infrastructure and power providers
- ✓ local incentives
- ✓ workforce development programs

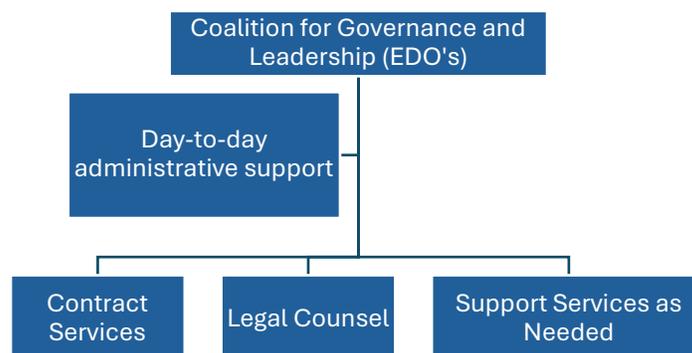
Collaboration with Regional Agencies and Partners

- ✓ This new coalition will work with private businesses, as well as, several entities across NYS and the Southern Tier Region such as Empire State Development and other state agencies, ST REDC, local municipalities, Binghamton University and Cornell University, local development districts, regional planning boards, local workforce development boards, community development organizations, local municipalities, power companies, and other organizations focused on business development.
- ✓ This collaboration will be important to maintain consistency and accuracy of information being provided by the various organizations; as well as, leveraging regional strengths, and helping to align projects, investments, and strategic initiatives that promote the region's economic prosperity. It will ensure the information and messaging on this new national platform is consistent with information provided by other organizations (workforce data, new products, municipal services, R&D breakthroughs, etc.).
- ✓ In addition, it will be important to recognize this regional initiative provides the opportunity to support and partner with the ST REDC as it directly supports four of its five pillars and also drives the REDC's efforts to enhance the region's economic landscape through strategic investments, innovative programs, and partnerships.

Key Strategic Moves to Achieve the Goal

- ✓ Focus on filling supply chain gaps, proactively integrating existing manufacturing firms into the targeted supply chains, engaging existing businesses in target sectors to pursue new product development, and leveraging R&D/new technology innovation to result in new products.
- ✓ Use multiple tools ranging from a regional website, messaging, and collateral to promote existing assets ranging from business parks and new sites to R&D and new product development.
- ✓ Coordinate target prospect identification and recruitment strategies on a regional basis.
- ✓ Accelerate infrastructure and site readiness, and pursue funding (i.e., FAST NY) for infrastructure and site development to offer "world-class sites" including power capacity, buildings, etc.
- ✓ Closely monitor and benchmark the competition.
- ✓ Increase local community understanding and support of the strategies.

Organizational Structure: Governance and Operating Structure



149.00-1-18.21

149.00-1-19.2

149.00-1-20