ONONDAGA CIVIC DEVELOPMENT CORPORATION
335 MONTGOMERY STREET FLOOR 2M, SYRACUSE, NY 13202
PHONE: 315.435.3770 • FAX: 315.435.3669 • ONGOVED.COM

OCDC Audit Committee Agenda
March 7, 2023

8:30A.M. Call to Order

1. **Approval of Minutes: Approve of the October 13, 2022 Audit Committee Meeting Minutes**

Action Items

1. **Review and Discuss 2022 Fiscal Year Audit**

   Committee Action Requested:
   a. Board approval of the 2022 Audit of the Corporation.

   Representative: Mike Lisson, Auditor, Grossman St. Amour CPAs

ADJOURN

ONONDAGA CIVIC DEVELOPMENT CORPORATION
Audit Committee Meeting
October 13, 2022

An Audit Committee meeting of the Onondaga Civic Development Corporation was held on Thursday, October 13, 2022 at 333 West Washington Street, Syracuse, New York, 13202, in the large conference room on the first floor.

Michael LaFlair called the meeting to order at 8:31 am with the following:

PRESENT:
Michael LaFlair
Kevin Kuehner

ABSENT:
Alison Miller

ALSO PRESENT:
Robert M. Petrovich, President/CEO
Nancy Lowery, Secretary
Nate Stevens, Treasurer
Karen Doster, Recording Secretary
Emma Powlin, Harris Beach
Alexis Rodriguez, Office of Economic Development
Matt Pelligra, Office of Economic Development
Mike Lisson, Grossman St. Amour, PLLC
Brianah Lane, Grossman St. Amour, PLLC

APPROVAL OF AUDIT COMMITTEE MEETING MINUTES – MARCH 7, 2022

Upon a motion by Kevin Kuehner, seconded by Michael LaFlair, the OCDC Audit Committee approved the meeting minutes of March 7, 2022. Motion was carried unanimously.

PRESENTATION OF THE 2022 ONONDAGA CIVIC DEVELOPMENT CORPORATION PRE-AUDIT

Mike Lisson stated he is going to review the highlights and changes to the previous years. He stated Brianah Lane is with him who works closely with him on the audit. He stated not a lot of major changes coming down the pipeline from accounting and auditing standards for OCDC. He stated it will be consistent with prior years. He stated OCDC does file the Form 990 with the IRS and the CHAR 500 to the State of New York. He stated the CHAR 500 has to be filed electronically versus paper filing and that went into place mid-September. He stated he will work with Alexis Rodriguez to make sure she gets set up properly with that. He stated they

expect the audit to go extremely well. He stated the activity for the past year has been light so he expects the audit to have a quick turnaround.

SELF-EVALUATION OF THE COMMITTEE

Upon a motion by Kevin Kuehner, seconded by Michael LaFlair, the OCDC Audit Committee approved a resolution to transmit the summary evaluation without comment to the Governance Committee for review and recommendation to the Board. Motion was carried unanimously.

REVIEW COMMITTEE CHARTER

Nancy Lowery stated there were no changes or updates to the charter.

Upon a motion by Kevin Kuehner, seconded by Michael LaFlair, the OCDC Audit Committee approved a resolution to transmit the Committee Charter without comment to the Governance Committee for review and recommendation to the Board. Motion was carried unanimously.

REVIEW COMMITTEE DRAFT ANNUAL REPORT (2022 FISCAL YEAR)

Nancy Lowery stated gave a brief review of the Annual Report for fiscal year 2022. She stated after approval it will be transferred to the Governance Committee.

Upon a motion by Kevin Kuehner, seconded by Michael LaFlair, the OCDC Audit Committee approves a resolution to transmit the Draft 2022 Annual Report to the Governance Committee for review and recommendation to the Board. Motion was carried unanimously.

ADJOURN

Upon a motion by Kevin Kuehner, seconded by Michael LaFlair, the OCDC Audit Committee adjourned the meeting at 8:37 am. Motion was carried unanimously.

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Nancy Lowery, Secretary

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Nancy Lowery, Secretary

grossman st. amour
CERTIFIED PUBLIC ACCOUNTANTS PLLC

Onondaga Civic Development Corporation

Annual Meeting
March 7, 2023
Mike Lisson, CPA, CITP Partner

110 West Fayette Street, Suite 900
Syracuse, New York 13202
315.424.1120 • www.gsacpas.com

Agenda

- REQUIRED COMMUNICATIONS
- ANNUAL FINANCIAL INFORMATION
  - FINANCIAL STATEMENTS
  - INVESTMENT POLICY COMPLIANCE
  - REPORT ON INTERNAL CONTROL & OTHER COMPLIANCE
- OTHER INFORMATION

Required Communications

- **Required by Generally Accepted Governmental Auditing Standards (GAGAS)**
- **AU-C Section 260, The Auditor's Communication with Those Charged with Governance**
- **Those Charged with Governance**
  - Responsible for overseeing strategic direction of entity
  - Responsible for obligations related to accountability
  - Oversees the financial reporting process, including internal controls

Required Communications (continued)

- **Auditor's Responsibilities with Regard to the Financial Statement Audit**
  - We form and express an opinion on your financial statements. Does not relieve management or the board of their responsibilities
  - Further described in the annual engagement letter

- **Planned Scope and Timing of the Audit**
  - Communicated on October 13, 2022
    - We carried out our audit consistent with the planned scope and timing previously communicated
  - Significant Risks Identified:
    - Revenue Recognition

    A significant risk for our audit purposes are risks relating to amounts or disclosures in the financial statements that require special audit consideration because of the likelihood and magnitude of the potential misstatement. We consider certain factors to determine whether a risk is a significant risk.

Required Communications (continued)

- **Qualitative aspects of significant accounting practices**
  - The notes to financials describes significant accounting practices
    - Significant accounting policies (note 1)
    - Loans receivable and loan loss reserve (note 2)
    - Conduit debt obligations (note 6)
      - Net increase of $9.0m ($15.6m of issuances, $6.6m bond payments), significant activity included:
        - LeMoyne College (2022) - $15.6m
  - Significant estimates
    - Depreciable lives (5 to 39 years)
    - Loan loss reserve - $35,288 (note 2)
  - Financials and notes are fairly consistent with prior year and are fairly presented.

- **Difficulties encountered in performing the audit**
  - None. Management was well prepared and was extremely helpful in assisting and preparing information for the audit

Required Communications
(continued)

- **Uncorrected and corrected misstatements**
  - There were no uncorrected misstatements that were not recorded by management
  - Minor entries related to depreciation expense, accrual of professional fees and finalization of OED expense with Onondaga County were recorded during the course of the audit

Required Communications (continued)

- **Disagreements with management**
  - None to report
- **Management Representations**
  - Letter dated March 7, 2023
- **Management Consultations with Other Independent Accountants**
  - No consultations have been noted
- **Compliance with All Ethics Requirements regarding independence**
  - Appropriate safeguards applied to eliminate/reduce identified threats to independence, primarily related to non-audit services provided. Non-audit services include:
    - Preparation of the financial statements (deemed a "significant threat")
    - Tax return preparation – Form 990 and NYS Char500
- **Other Audit Findings or Issues**
  - None to report

Annual Financial Information

Financial Statements

- Unmodified ("clean") audit opinion (pgs 1-3)
  - Report on required supplementary information (RSI)
  - Other information
- Management's Discussion and Analysis (pgs 4-6)
- Statements of Net Position (pg 7)
- Statements of Revenues, Expenses & Changes in Net Position(pg 8)
- Statements of Cash Flows (pg 9)
- Notes to financial statements (pgs 10-17)
- Supplemental Information (combining information) (pgs 18-23)

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Annual Financial Information
Net Position Summary

Net Position	2022	2021	2020
Cash and cash equivalents	$ 1,460,130	$ 1,229,518	$ 1,226,252
Accounts receivable and prepaid rent	9,700	13,515	15,815
Loans receivable, net	-	246,436	154,354
Capital assets, net	9,060	11,975	14,923
Total assets	$ 1,478,890	$ 1,501,444	$ 1,411,344
Due to Onondaga County Office of Economic Development	$ 97,525	$ 110,460	$ 70,961
Accounts payable	462	2,603	4,418
Total liabilities	$ 97,987	$ 113,063	$ 75,379
Net position	$ 1,380,903	$ 1,388,381	$ 1,335,965

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Annual Financial Information
Change in Net Position Summary, Revenues

Change in Net Position

	2022	2021	2020
Revenue and other support:			
Project fees	$ 58,481	$ 132,500	$ 747,613
Application fees	-	500	1,000
Interest income	311	313	271
Rental income	47,342	61,880	113,134
Sale of property	410,734	151,521	34,600
Other income - pass through	22,470	3,529	3,428
Miscellaneous	1,820	427	-
Total revenue and other support	541,158	350,670	900,046

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Annual Financial Information
Change in Net Position Summary, Expenses

Expenses:	2022	2021	2020
Service contracts	56,854	26,365	135,000
Loan forgiveness	250,000	-	-
Onondaga County Office of Economic Development	97,525	110,523	128,858
Rent, parking, utilities	108,254	113,200	122,281
Professional services	13,055	21,696	31,556
Marketing	-	-	-
Insurance	1,857	1,857	1,865
Repairs, maintenance and site preparation	10,205	11,240	20,173
Depreciation	2,915	2,948	2,367
Travel, meetings and conferences	-	730	41
Office expenses	7,481	8,331	7,786
Miscellaneous	490	1,364	667
Total expenses	548,636	298,254	450,594
Change in net position	(7,478)	52,416	449,452
Net position at beginning of year	1,388,381	1,335,965	886,513
Net position at end of year	$ 1,380,903	$ 1,388,381	$ 1,335,965

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Annual Financial Information
Financial Highlights

- OCDC primarily receives revenues from project and application fees. During 2022 there was one project fee:
  - $58,481 from LeMoyne College

- OCDC also received monies related to its management of the Hancock Airpark two parcel sales resulted in income of $410,734.

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Annual Financial Information
Financial Highlights (continued)

- **Service Contracts**

  $56,854 of service contracts
  - $46,354 Research Foundation of SUNY, SUNY ESF
  - $5,500 Syracuse-Onondaga Planning Agency
  - $5,000 Priscilla Mahar Animal Welfare Foundation

- **Forgivenss of loan**
  - $250,000 forgiven for Academy at Syracuse Studios, met loan requirements for forgiveness

- **Rental Income – totals $47,342**
  - Entire amount from OCIDA (related entity)

- **Onondaga County Office of Economic Development – Decreased $12,998 to $97,525**
  - Allocation of economic development office expenses to the organization

Annual Other Reporting

- Investment Policy Compliance
  - Required by NYS Public Authorities Law section 2925
  - No non-compliance matters noted or identified
- Report on Internal Control over Financial Reporting and on Compliance and Other Matters
  - No material weaknesses or non-compliance matters noted
- Other Regulatory filings
  - IRS Form 990 (return of organization exempt from income tax)
  - NYS CHAR 500 (annual filing for charitable organizations)

ONONDAGA CIVIC DEVELOPMENT CORPORATION

(A component unit of the County of Onondaga, New York)

FINANCIAL STATEMENTS

December 31, 2022 and 2021

ONONDAGA CIVIC DEVELOPMENT CORPORATION
Table of Contents
December 31, 2022 and 2021

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Combining Statement of Activities and Changes in Net Position	
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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Onondaga Civic Development Corporation
Syracuse, New York

Report on the Audit of the Financial Statements

We have audited the financial statements of the Onondaga Civic Development Corporation (the Corporation), a component unit of the County of Onondaga, New York, as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the Corporation's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Corporation, as of December 31, 2022 and 2021, and the changes in its financial position and its cash flows thereof for the years 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Corporation 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.

Responsibilities of Management for the Financial Statements

The Corporation's management is responsible for the preparation and fair presentation of these 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 Corporation's ability to continue as a going concern for one year beyond the financial statement date.

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 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 Corporation'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 Corporation'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 on pages 4 through 6 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 an opinion on the financial statements that collectively comprise the Corporation's basic financial statements. The combining statement of net position, combining statement of activities and changes in net position and combining statement of cash flows-proprietary fund are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining statement of net position as of December 31, 2022 and 2021, combining statement of activities and changes in net position and combining statement of cash flows-proprietary fund for the years ended December 31, 2022 and 2021 are the responsibility of management and was derived from and relates 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 combining statement of net position as of December 31, 2022 and 2021, combining statement of activities and changes in net position and combining statement of cash flows-proprietary fund for the year ended December 31, 2022 and 2021 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 7, 2023, on our consideration of the Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulation, contracts, and grant agreements and other matters. The purpose of that report is 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 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 Corporation's internal control over financial reporting and compliance.

Syracuse, New York
March 7, 2023

As management of the Onondaga Civic Development Corporation ("OCDC"), we offer readers of this Corporation's financial statements this narrative overview and analysis of the financial activities of the Corporation for the fiscal years ended December 31, 2022 and 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the financial statements.

FINANCIAL HIGHLIGHTS

- OCDC primarily receives revenues from project and application fees. During 2022 there were one project fee of $58,481 from LeMoyne College. OCDC also received monies related to its management of the Hancock Airpark whereby income from parcel sales resulted in income of $410,734.

- The Corporation had three service agreement payments with various organizations in Onondaga County totaling $56,854 in 2022. A Service agreement payment of $5,000 were made to the Priscilla Mahar Animal Welfare Foundation, $5,500 to Onondaga County (Syracuse-Onondaga Planning Agency) and $46,354 to the Research Foundation for the State University of New York on behalf of the State University of New York College of Environmental Science and Forestry.

- The Corporations net position (decreased)/increased by $(7,478) and $52,416 in 2022 and 2021, respectively. The decrease in 2022 from primary operations was primarily due to project fees received in 2022 offset by a forgiving loan of $250,000 that met the forgiveness requirement. In addition, the Hancock Airpark's net position increased $393,784 primarily due to parcel sales at the Airpark totaling $410,734.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Corporation's basic financial statements. The Corporation's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-wide financial statements – The government-wide financial statements are designed to provide readers with a broad overview of the Corporation's finances, in a manner similar to a private-sector business. The Statement of Net Position presents information on all of the Corporation's assets and liabilities, with the difference between the two 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 Corporation is improving or deteriorating.

The Statement of Activities presents information showing how the Corporation's net position changed during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods. Both of the government-wide financial statements report only business-type (proprietary) activities, since none of the Corporation's activities are considered to be governmental activities supported primarily by taxes.

Fund financial statements – A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Corporation, like other component units of state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Corporation does not have any finance-related legal requirements for funds, as such maintains its books and records consistent with other proprietary funds, which is on a basis consistent with business-type activities. The Corporation's financial statements are considered a proprietary fund (enterprise fund) which is the same information as presented within the Statements of Net Position and Statements of Activities.

Notes to the financial statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide financial statements. The notes to the financial statements can be found on pages 10 through 17 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the Corporation's financial position. In the case of the OCDC, assets exceeded liabilities by $1,380,903 and $1,388,381 as of December 31, 2022 and 2021, respectively. This net position balance primarily represents cash and cash equivalents of $1,460,130 whereby $549,083 may be used by the Corporation for future economic development needs as more fully described in the Corporations mission statement and $911,047 may be used for the Hancock Airpark operations. The Corporation's only fund is treated as a proprietary (business-type) fund.

The following are summarized versions of the government-wide financial statements for past three years:

Net Position

	2022	2021	2020
Cash and cash equivalents	$ 1,460,130	$ 1,229,518	$ 1,226,252
Accounts receivable and prepaid rent	9,700	13,515	15,815
Loans receivable, net	-	246,436	154,354
Capital assets, net	9,060	11,975	14,923
Total assets	$ 1,478,890	$ 1,501,444	$ 1,411,344
Due to Onondaga County Office of Economic Development	$ 97,525	$ 110,460	$ 70,961
Accounts payable	462	2,603	4,418
Total liabilities	$ 97,987	$ 113,063	$ 75,379
Net position	$ 1,380,903	$ 1,388,381	$ 1,335,965

Change in Net Position

	2022	2021	2020
Revenue and other support:			
Project fees	$ 58,481	$ 132,500	$ 747,613
Application fees	-	500	1,000
Interest income	311	313	271
Rental income	47,342	61,880	113,134
Sale of property	410,734	151,521	34,600
Other income - pass through	22,470	3,529	3,428
Miscellaneous	1,820	427	-
Total revenue and other support	541,158	350,670	900,046
Expenses:			
Service contracts	56,854	26,365	135,000
Loan forgiveness	250,000	-	-
Onondaga County Office of Economic Development	97,525	110,523	128,858
Rent, parking, utilities	108,254	113,200	122,281
Professional services	13,055	21,696	31,556
Marketing	-	-	-
Insurance	1,857	1,857	1,865
Repairs, maintenance and site preparation	10,205	11,240	20,173
Depreciation	2,915	2,948	2,367
Travel, meetings and conferences	-	730	41
Office expenses	7,481	8,331	7,786
Miscellaneous	490	1,364	667
Total expenses	548,636	298,254	450,594
Change in net position	(7,478)	52,416	449,452
Net position at beginning of year	1,388,381	1,335,965	886,513
Net position at end of year	$ 1,380,903	$ 1,388,381	$ 1,335,965

REQUEST FOR INFORMATION

This financial report is designed to provide readers with a general overview of the Corporation's finances. If you have questions about this report or need additional information, contact the Corporation's board at the Onondaga Civic Development Corporation, 335 Montgomery Street, 2nd Floor, Syracuse, New York 13202.

ONONDAGA CIVIC DEVELOPMENT CORPORATION

Statements of Net Position

	2022	2021
Current assets:		
Cash and cash equivalents	**$ 1,460,130**	$ 1,229,518
Accounts receivable	**9,700**	13,431
Loans receivable, net	**-**	220,800
Prepaid rent	**-**	84
Total current assets	**1,469,830**	1,463,833
Loans receivable, net	**-**	25,636
Capital assets, net	**9,060**	11,975
Total assets	**$ 1,478,890**	$ 1,501,444
LIABILITIES AND NET POSITION		
Current liabilities:		
Due to Onondaga Office of Economic Development	**$ 97,525**	$ 110,460
Accounts payable	**462**	2,603
Total liabilities	**97,987**	113,063
Net position		
Net investment in capital assets	**9,060**	11,975
Restricted for contracts	**-**	1,500
Restricted for Hancock Airpark	**910,585**	516,801
Unrestricted	**461,258**	858,105
Total net position	**1,380,903**	1,388,381
	$ 1,478,890	$ 1,501,444

The accompanying notes are an integral part of the financial statements

ONONDAGA CIVIC DEVELOPMENT CORPORATION

Statements of Activities and Changes in Net Position

	Years ended December 31,	
	2022	2021
Revenue and other support:		
Project fees	**$ 58,481**	$ 132,500
Application fees	**-**	500
Interest income	**311**	313
Rental income	**47,342**	61,880
Sale of property	**410,734**	151,521
Other income - pass through	**22,470**	3,529
Miscellaneous	**1,820**	427
Total revenue and other support	**541,158**	350,670
Expenses:		
Service contracts	**56,854**	26,365
Loan forgiveness	**250,000**	-
Onondaga County Office of Economic Development	**97,525**	110,523
Rent, parking, utilities	**108,254**	113,200
Professional services	**13,055**	21,696
Insurance	**1,857**	1,857
Repairs, maintenance and site preparation	**10,205**	11,240
Depreciation	**2,915**	2,948
Travel, meetings and conferences	**-**	730
Office expenses	**7,481**	8,331
Miscellaneous	**490**	1,364
Total expenses	**548,636**	298,254
Change in net position	**(7,478)**	52,416
Net position at beginning of year	**1,388,381**	1,335,965
Net position at end of year	**$ 1,380,903**	$ 1,388,381

The accompanying notes are an integral part of the financial statements

ONONDAGA CIVIC DEVELOPMENT CORPORATION

Statements of Cash Flows - Proprietary Fund

	Years ended December 31,	
	2022	2021
Cash flows from operating activities:		
Inflows -		
Project fees	**$ 58,481**	$ 132,500
Application fees	**-**	500
Interest received	**311**	313
Rental payments	**51,073**	64,281
Sale of property	**410,734**	151,521
Other - pass through	**3,558**	3,428
Miscellaneous	**1,820**	427
Outflows -		
Service contracts	**(56,854)**	(26,365)
Onondaga County Office of Economic Development	**(110,460)**	(70,961)
Rent, parking, utilities	**(108,254)**	(113,200)
Professional services	**(13,055)**	(19,513)
Other services	**(22,090)**	(27,583)
Net cash provided by operating activities*	**215,264**	95,348
Cash flows from capital activities:		
Cash flows from financing activities:		
Inflows -		
Loan payments received - Light 4 Life	**-**	21,493
Loan payments received - Sly Tech	**11,848**	11,525
Loan payments received - Town of Skaneateles	**-**	106,400
Loan payments received - COVID-19 bridge loans	**3,500**	18,500
Outflows -		
Loan issued - Syracuse Studios	**-**	(250,000)
Net cash used in financing activities	**15,348**	(92,082)
Net increase in cash and cash equivalents	**230,612**	3,266
Cash - Beginning of year	**1,229,518**	1,226,252
Cash - End of year	**$ 1,460,130**	$ 1,229,518
***Reconciliation of change in net position to net cash provided by operating activities:**		
Change in net position:	**$ (7,478)**	$ 52,416
Loan forgiveness	**250,000**	$ -
Loan loss reserves	**(18,828)**	
Depreciation	**2,915**	2,948
Changes in operating assets and liabilities:		
Accounts receivable	**3,731**	2,300
Due to Onondaga Economic Development	**(12,935)**	39,562
Due to Onondaga County Industrial Development Agency	**-**	-
Accounts payable	**(2,141)**	(1,878)
Net cash provided by operating activities	**$ 215,264**	$ 95,348

The accompanying notes are an integral part of the financial statements

1. Summary of Significant Accounting Policies

Nature of Operations

The Onondaga Civic Development Corporation ("OCDC" / "Corporation") was organized to stimulate economic growth and/or lessen the burdens of government through facilitating investments that will promote job creation/retention, improve the quality of life of Onondaga County citizens, generate prosperity, and/or encourage economic vibrancy for Onondaga County as a whole, by using available incentives including the issuance of negotiable bonds for Onondaga County's non-profit organizations as set forth more fully in Section 1411(a) of the Not-for-Profit Laws of the State of New York.

OCDC is a special-purpose governmental entity, a financing authority, which is a separate legal entity governed by a board of directors. OCDC is considered a public authority and is subject to rules and regulations of the New York State Public Authorities Act of 2009. The Corporation must provide various reports to New York State officials on a frequent basis. Failure to follow public authority regulations or to provide accurate and timely information to the New York State officials could impair the ability for the Corporation to act under the public authority laws of the State of New York.

Basis of Presentation

OCDC is considered a governmental entity for accounting and financial reporting purposes. The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. OCDC is considered a component unit of the County of Onondaga, New York and is presented as a discrete component unit in the County of Onondaga, New York's financial statements.

Governance

OCDC is managed by a Board of Directors which establishes the general policies governing the organization. The Board of Directors is comprised of six voting directors whereby three are appointed by the chairman of the Onondaga County Legislature, three are appointed by the Onondaga County Executive and one additional director jointly appointed by the Onondaga County Legislature and County Executive all subject to confirmation by the Onondaga County Legislature.

Annual Budgets

OCDC is required to provide to the New York State authorities budget office an annual budget on operations and capital construction setting forth the estimated receipts and expenditures for the next fiscal year and the current fiscal year. This budget is submitted to the authority's budget office and can be found on the Corporation's website at http://www.ongoved.com/non-profit/ocdc.

Concentration of Credit Risk

Financial instruments that potentially subject the Corporation to concentration of credit risk consist principally of cash and cash equivalents. The Corporation places its temporary cash investments with limited financial institutions and at various times these investments exceed the Federal Deposit Insurance Corporation limits.

1. Summary of Significant Accounting Policies (continued)

Cash and Cash Equivalents

The Corporation considers all short-term investments purchased with an original maturity of three months or less to be cash equivalents.

All deposits of the Corporation, including certificates of deposit and special time deposits in excess of the amount insured under the Federal Deposit Insurance Act (FDIC) shall be secured by eligible collateral. Eligible collateral is defined as consisting of any one, or combination, of the following: (a) pledge of eligible securities with an aggregate market value as provided by General Municipal Law equal to the aggregate amount of deposits or (b) by an eligible surety bond payable to the Corporation for an amount equal to 100% of the aggregate amount of deposits and the agreed upon interest, if any, executed by an insurance company authorized to do business in New York State, whose claims-paying ability is rated in the highest rating category by at least two nationally recognized statistical rating organizations. The Corporation has an excess amount of $728,802 and $487,983 held in two separate banks in excess of the FDIC insured amounts as of December 31, 2022 and 2021, respectively. This excess amount is collateralized by securities held by the pledging financial institution.

Property and Equipment

Property is recorded at cost at the date of acquisition if purchased or fair market value at the date of donation in the case of gifts. Depreciation is recorded on the straight-line method over the estimated useful lives of the assets.

Income Taxes

The Corporation is a not-for-profit corporation exempt from taxation under Section 501(c)(3) of the Internal Revenue Code, and has been classified as an organization that is not a private foundation under Section 509(a) of the Code. The Corporation also believes that none of its activities are subject to unrelated business income tax, therefore no provision for such income tax has been made in the financial statements for the years ended December 31, 2022 and 2021.

Revenue Recognition

The Corporation recognizes project fee revenue related to a bond closing at the time of the bond closing. All project fees are considered to be operating revenues.

Service Contracts

The Corporation enters into contractual agreements with various entities through its Economic Growth Support Fund. All service contracts are approved by the Board of Directors and must comply with the Corporations guidelines for such service contracts. These service contracts have service conditions that must be met for payment.

1. Summary of Significant Accounting Policies (continued)

Risks and Uncertainties

Investment securities (including cash equivalents) are exposed to various risks, such as interest rate, market, and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risk in the near term would materially affect the amounts reported in the Statements of Financial Position and the Statements of Activities.

2. Loan Receivable and Loan Loss Reserve

The Corporation has loan receivables from third parties.

The reserve for loan loss is management's estimate of losses inherent in the loan portfolio and is recorded as a reserve. Management performs periodic evaluations of the adequacy of the reserve. The reserve is based on past loan loss experience, past delinquency rates and subsequent recoveries.

A summary of the outstanding loans are as follows:

	2022	2021
Syracuse Studios	$ -	$ 250,000
Sly Tech	13,788	25,636
COVID-19 bridge loans	21,500	25,000
Reserve for loan loss	(35,288)	(54,200)
Total, net	$ -	$ 246,436
Due within one year, net	$ -	$ 220,800
Noncurrent portion, net	-	25,636
Total	$ -	$ 246,436

The Corporation issued a loan to Syracuse Studios of $250,000, whereby based on meeting certain conditions of the loan, the loan would be forgiven by the Corporation. As of December 31, 2022, Syracuse Studios had met those conditions and the loan was forgiven and recognized as an expense in these financial statements.

The COVID-19 bridge loans matured on April 1, 2021. Loans were interest free loans for the duration of the loans. As of December 31, 2022, all four remaining loans, totaling $21,500 were past due.

3. Capital assets

Capital asset balances and activity for the year ended December 31, 2022 were as follows:

Governmental activities:	Beginning Balance	Additions	Disposals	Ending Balance
Capital assets that are depreciated:				
Furniture and equipment	$ 70,115	$ -	$ -	$ 70,115
Total depreciable historical cost	70,115	-	-	70,115
Less accumulated depreciation:				
Furniture and equipment	(58,140)	(2,915)	-	(61,055)
Total accumulated depreciation	(58,140)	(2,915)	-	(61,055)
Total historical cost, net	$ 14,923	$ (2,915)	$ -	$ 9,060

Depreciation of $2,915 and $2,948 was expensed in 2022 and 2021, respectively.

4. Investments

The Corporation has a written investment policy. This investment policy allows the Corporation to invest in a variety of appropriate investment vehicles, including but not limited to special time deposits, certificates of deposits, obligations of the United States of America, obligations guaranteed by agencies of the United States of America and obligations of the State of New York. All investments held on behalf of the Corporation shall be held in the custody of a bank or trust company and shall be held pursuant to a written custodial agreement. As of December 31, 2022 and 2021, all of the assets of the Corporation are invested within either a general checking account or a money market account which are considered cash and cash equivalents for financial statement reporting.

Investments are reported at fair value. The Corporation's investments are typically money market investments which are short-term, highly liquid debt instruments, including commercial paper, banker's acceptances, and U.S. Treasury and agency obligations. As of December 31, 2022, the Corporation's investments of $317,755 were entirely held at one financial institution and were entirely money market funds. The money market investment is not rated by one of the independent rating agencies.

5. Lease Arrangement – Hancock Airpark

The Corporation entered into an economic development lease agreement with the County of Onondaga (a related party) related to property located in the Towns of Cicero and Dewitt, New York, also known as Hancock Airpark. Hancock Airpark is a 425 acre industrial and office park adjacent to the Hancock International Airport. The lease agreement was entered into to promote the economic development of the Airpark by the Corporation for approximately 50 acres of the Airpark.

The lease agreement allows for the Corporation to lease or sell property within the Airpark to third party commercial users of such property based on terms and conditions in the lease arrangement. Net proceeds are restricted to be used for Airpark operations as defined by the agreement. The Corporation sold two parcels totaling $410,734 in 2022.

The Corporation may also enter into subleases of the property with third party commercial users. All rentals received from such subleases are also restricted to be used for Airpark operations as defined by the agreement. As of December 31, 2022, there are no subleases for property.

The lease agreement has been renewed through December 31, 2023. The Corporation has options to renew the lease for two additional 5-year terms with a 30-day notice to the County of Onondaga. There are no required rental payments by the Corporation. Upon termination of the lease, the Corporation shall transfer to the County all net proceeds (restricted net position) remaining. In addition, upon the initial lease agreement, the County transferred monies totaling $85,821 to the Corporation which is restricted for purposes of operating the Airpark as defined by the agreement.

6. Conduit Debt Obligations

OCDC has the ability to issue bonds which are deemed to be limited obligations of the Corporation. These bonds are considered to be limited obligations as the payments for such bonds are pledged from a source outside the Corporation which has the obligation to pay the principal and interest of such bonds. These bonds are paid solely from the net revenues and other funds of the Corporation pledged under terms of each individual bond indenture agreement. Since the Corporation does not have any obligation to repay the principal and interest of such bonds, the bonds are not reflected on the Statement of Net Position as long-term debt. As of December 31, 2022 and 2021, the Corporation has issued bonds with an aggregate principal amount outstanding of $535,785,297 and $526,746,303, respectively. A summary of the conduit debt issued through the Corporation is as follows:

Issuance Description	Date of Issuance	Principal at Issuance	Interest Rate(s)	Maturity Date
Revenue Bonds, Series 2014 (Jewish Home of Central New York, Inc.)	11/4/2014	20,410,000	1.75% to 5.50%	3/1/2034
Tax-Exempt Multi-modal Revenue Bonds, Series 2014 (YMCA of Greater Syracuse, Inc. Project)	7/15/2014	17,000,000	Variable	1/1/2041
OCDC Revenue Bonds Series 2015, (Le Moyne College Project)	7/30/2015	15,000,000	5.00%	7/1/2045
OCDC Tax Exempt Bonds Series 2015A, (Onondaga Community College Housing Development)	9/16/2015	25,090,000	2-5%	10/1/2040
Revenue Refunding Bonds, Series 2018 (Le Moyne College Project)	3/8/2018	12,945,000	5.00%	5/31/2043
Tax-Exempt Revenue Refunding Bonds, Series 2019A (Crouse Health Hospital, Inc. Project)	3/13/2019	22,915,000	4.44%	1/1/1935
Taxable Revenue Refunding Bonds, Series 2019C (Crouse Health Hospital, Inc. Project)	3/13/2019	5,485,000	6.37%	1/1/2027
Tax-Exempt Revenue Bonds, Series 2019A (MESA of N.Y., Inc. Project)	10/16/2019	2,430,000	Variable	10/1/2044
Tax-Exempt Revenue Bonds, Series 2019B (MESA of N.Y., Inc. Project)	10/16/2019	1,620,000	Variable	10/1/2044
Taxable Revenue Bonds, Series 2019C (MESA of N.Y., Inc. Project)	10/16/2019	4,170,000	Variable	10/1/2044
Taxable Revenue Bonds, Series 2019D (MESA of N.Y., Inc. Project)	10/16/2019	2,780,000	Variable	10/1/2044
Revenue Refunding Bonds, Series 2020B (Le Moyne College Project)	2/27/2020	18,780,000	4% to 5%	7/1/2040
Revenue Bonds Series 2020A (Syracuse University Project)	6/16/2020	114,945,000	5.00%	12/1/2035
Revenue Bonds Series 2020B (Syracuse University Project)	6/16/2020	224,410,000	2.768% to 3.068%	12/1/2055
Taxable Revenue Refunding Bonds Series 2020 (Upstate Properties Development, Inc. Project)	8/5/2020	30,875,000	.915% to 3.158%	12/1/2041
Revenue Refunding Bonds, Series 2021A (Onondaga Free Library Project)	8/18/2021	1,880,000	4.00%	3/1/2037
Taxable Revenue Refunding Bonds, Series 2021B (Onondaga Free Library Project)	8/18/2021	190,000	.75% to 2.15%	3/1/2023
Revenue Bonds, Series 2021 (Le Moyne College Project)	11/4/2021	15,000,000	4% to 5%	7/1/2051
Revenue Refunding Bonds, Series 2022 (Le Moyne College Project)	4/1/2022	15,595,000	4% to 5%	7/1/2042
		$ 551,520,000		

6. Conduit Debt Obligations (continued)

A summary of the conduit debt activity for the year is as follows:

Issuance Description	Principal at 12/31/2021	Issuances	Principal Payments	Principal at 12/31/2022
Revenue Bonds, Series 2014 (Jewish Home of Central New York, Inc.)	16,975,000	-	-	16,975,000
Tax-Exempt Multi-modal Revenue Bonds, Series 2014 (YMCA of Greater Syracuse, Inc. Project)	12,946,511	-	(600,000)	12,346,511
OCDC Revenue Bonds Series 2015, (LeMoyne College Project)	15,000,000	-	(335,000)	14,665,000
OCDC Tax Exempt Bonds Series 2015A, (Onondaga Community College Housing Development)	22,420,000	-	(745,000)	21,675,000
Tax-Exempt Revenue Bonds (Dig Safely New York, Inc. Project) Series 2018	5,499,792	-	(236,006)	5,263,786
Revenue Refunding Bonds, Series 2018 (LeMoyne College Project)	12,115,000	-	(315,000)	11,800,000
Tax-Exempt Revenue Refunding Bonds, Series 2019A (Crouse Health Hospital, Inc. Project)	21,115,000	-	(1,380,000)	19,735,000
Taxable Revenue Refunding Bonds, Series 2019C (Crouse Health Hospital, Inc. Project)	5,485,000	-	-	5,485,000
Tax-Exempt Revenue Bonds, Series 2019A (MESA of N.Y., Inc. Project)	2,430,000	-	(155,000)	2,275,000
Tax-Exempt Revenue Bonds, Series 2019B (MESA of N.Y., Inc. Project)	1,620,000	-	(155,000)	1,465,000
Taxable Revenue Bonds, Series 2019C (MESA of N.Y., Inc. Project)	4,170,000	-	(305,000)	3,865,000
Taxable Revenue Bonds, Series 2019D (MESA of N.Y., Inc. Project)	2,780,000	-	(205,000)	2,575,000
Revenue Refunding Bonds, Series 2020B (Le Moyne College Project)	18,580,000	-	(200,000)	18,380,000
Revenue Bonds Series 2020A (Syracuse University Project)	114,945,000	-	-	114,945,000
Revenue Bonds Series 2020B (Syracuse University Project)	224,410,000	-	-	224,410,000
Taxable Revenue Refunding Bonds Series 2020 (Upstate Properties Development, Inc. Project)	29,185,000	-	(1,205,000)	27,980,000
Revenue Refunding Bonds, Series 2021A (Onondaga Free Library Project)	1,880,000	-	(85,000)	1,795,000
Taxable Revenue Refunding Bonds, Series 2021B (Onondaga Free Library Project)	190,000	-	(20,000)	170,000
Revenue Bonds, Series 2021 (Le Moyne College Project)	15,000,000	-	-	15,000,000
Revenue Refunding Bonds, Series 2022 (Le Moyne College Project)	-	15,595,000	(615,000)	14,980,000
	$ 526,746,303	$ 15,595,000	$ (6,556,006)	$ 535,785,297

7. Related Party Transactions

The Corporation has entered into an agreement with Onondaga County Office of Economic Development to provide staffing and other support costs for all of the Corporation's activities. The contract totaled $97,525 and $110,523 in 2022 and 2021, respectively. This contract is all-inclusive for employee salaries and related fringe benefits; as such no salaries or benefits are recorded individually on the financial statements of the Corporation. Under terms of the contract, Onondaga County Office of Economic Development is the legally responsible entity to make such fringe benefit and salary payments. In addition, agreements with both Onondaga County and the Onondaga County Industrial Development Agency allows for marketing related expenses to be evenly allocated amount the Corporation and these two related entities.

The Onondaga County Industrial Development Agency (OCIDA), a related party, entered into an agreement with the Corporation to fund a portion of the Corporation's former lease based on an allocation determined by the two entities. The amount funded by OCIDA was $38,408 and $56,080, for the years ended December 31, 2022 and 2021, respectively.

8. Subsequent Events

In preparing financial statements, management of the Corporation has evaluated events and transactions for potential recognition or disclosure through March 7, 2023, the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

ONONDAGA CIVIC DEVELOPMENT CORPORATION
Combining Statement of Net Position
December 31, 2022

	Primary Operations	Hancock Airpark	Total
Current assets:			
Cash and cash equivalents	$ 549,083	$ 911,047	$ 1,460,130
Accounts receivable	9,700	-	9,700
Loans receivable, net	-	-	-
Prepaid rent	-	-	-
Total current assets	558,783	911,047	1,469,830
Loans receivable, net	-	-	-
Capital assets, net	9,060	-	9,060
Total assets	$ 567,843	$ 911,047	$ 1,478,890
Current liabilities:			
Due to Onondaga Office of Economic Development	$ 97,525	$ -	$ 97,525
Accounts payable	-	462	462
Total liabilities	97,525	462	97,987
Net position			
Net investment in capital assets	9,060	-	9,060
Restricted for contracts	-	-	-
Restricted for Hancock Park	-	910,585	910,585
Unrestricted	461,258	-	461,258
Total net position	470,318	910,585	1,380,903
	$ 567,843	$ 911,047	$ 1,478,890

ONONDAGA CIVIC DEVELOPMENT CORPORATION
Combining Statement of Net Position
December 31, 2021

	Primary Operations	Hancock Airpark	Total
Current assets:			
Cash and cash equivalents	$ 710,198	$ 519,320	$ 1,229,518
Accounts receivable	13,431	-	13,431
Loans receivable, net	220,800	-	220,800
Prepaid rent	-	84	84
Total current assets	944,429	519,404	1,463,833
Loans receivable, net	25,636	-	25,636
Capital assets, net	11,975	-	11,975
Total assets	$ 982,040	$ 519,404	$ 1,501,444
Current liabilities:			
Due to Onondaga Office of Economic Development	110,460	$ -	$ 110,460
Accounts payable	-	2,603	2,603
Total liabilities	110,460	2,603	113,063
Net position			
Net investment in capital assets	11,975	-	11,975
Restricted for contracts	1,500	-	1,500
Restricted for Hancock Park	-	516,801	516,801
Unrestricted	858,105	-	858,105
Total net position	871,580	516,801	1,388,381
	$ 982,040	$ 519,404	$ 1,501,444

ONONDAGA CIVIC DEVELOPMENT CORPORATION
Combining Statement of Activities and Changes in Net Position
For the Year Ended December 31, 2022

	Primary Operations	Hancock Airpark	Total
Revenue and other support:			
Project fees	$ 58,481	$ -	$ 58,481
Application fees	-	-	-
Interest income	311	-	311
Rental income	47,342	-	47,342
Sale of property	-	410,734	410,734
Other income	22,470	-	22,470
Miscellaneous income	-	1,820	1,820
Total revenue and other support	128,604	412,554	541,158
Expenses:			
Service contracts	56,854	-	56,854
Loan forgiveness	250,000	-	250,000
Onondaga County Office of Economic Development	97,525	-	97,525
Rent, parking, utilities	107,794	460	108,254
Professional services	5,874	7,181	13,055
Insurance	1,857	-	1,857
Repairs, maintenance and site preparation	-	10,205	10,205
Depreciation	2,915	-	2,915
Travel, meetings and conferences	-	-	-
Office expenses	7,047	434	7,481
Miscellaneous	-	490	490
Total expenses	529,866	18,770	548,636
Change in net position	(401,262)	393,784	(7,478)
Net position at beginning of year	871,580	516,801	1,388,381
Net position at end of year	$ 470,318	$ 910,585	$ 1,380,903

ONONDAGA CIVIC DEVELOPMENT CORPORATION
Combining Statement of Activities and Changes in Net Position
For the Year Ended December 31, 2021

	Primary Operations	Hancock Airpark	Total
Revenue and other support:			
Project fees	$ 132,500	$ -	$ 132,500
Application fees	500	-	500
Interest income	313	-	313
Rental income	56,080	5,800	61,880
Sale of property	11,422	140,099	151,521
Other income	3,529	-	3,529
Miscellaneous income	78	349	427
Total revenue and other support	204,422	146,248	350,670
Expenses:			
Service contracts	26,365	-	26,365
Onondaga County Office of Economic Development	110,523	-	110,523
Rent, parking, utilities	112,160	1,040	113,200
Professional services	9,610	12,086	21,696
Insurance	1,857	-	1,857
Repairs, maintenance and site preparation	-	11,240	11,240
Depreciation	2,948	-	2,948
Travel, meetings and conferences	730	-	730
Office expenses	8,328	3	8,331
Miscellaneous	-	1,364	1,364
Total expenses	272,521	25,733	298,254
Change in net position	(68,099)	120,515	52,416
Net position at beginning of year	939,679	396,286	1,335,965
Net position at end of year	$ 871,580	$ 516,801	$ 1,388,381

ONONDAGA CIVIC DEVELOPMENT CORPORATION
Combining Statement of Cash Flows – Proprietary fund
For the Year Ended December 31, 2022

	Primary Operations	Hancock Airpark	Total
Cash flows from operating activities:			
Inflows -			
Project fees	$ 58,481	$ -	$ 58,481
Interest received	311	-	311
Rental payments	51,073	-	51,073
Sale of property	-	410,734	410,734
Other - pass through	3,558	-	3,558
Miscellaneous	-	1,820	1,820
Outflows -			
Service contracts	(56,854)	-	(56,854)
Onondaga County Office of Economic Development	(110,460)	-	(110,460)
Rent, parking, utilities	(107,794)	(460)	(108,254)
Professional services	(5,874)	(7,181)	(13,055)
Other services	(8,904)	(13,186)	(22,090)
Net cash provided by operating activities*	(176,463)	391,727	215,264
Cash flows from financing activities:			
Inflows -			
Loan payments received - Sly Tech	11,848	-	11,848
Loan payments received - COVID-19 bridge loans	3,500	-	3,500
Net cash provided by financing activities	15,348	-	15,348
Net increase in cash and cash equivalents	(161,115)	391,727	230,612
Cash - Beginning of year	710,198	519,320	1,229,518
Cash - End of year	$ 549,083	$ 911,047	$ 1,460,130
***Reconciliation of change in net position to net cash provided by operating activities:**			
Change in net position:	$ (401,262)	$ 393,784	$ (7,478)
Loan forgiveness	250,000	-	250,000
Loan loss reserve	(18,912)	-	(18,912)
Depreciation	2,915	-	2,915
Changes in operating assets and liabilities:			
Accounts receivable	3,731	-	3,731
Due to Onondaga Economic Development	(12,935)	-	(12,935)
Accounts payable and deposits	-	(2,057)	(2,057)
Net cash provided by operating activities	$ (176,463)	$ 391,727	$ 215,264

ONONDAGA CIVIC DEVELOPMENT CORPORATION
Combining Statement of Cash Flows – Proprietary fund
For the Year Ended December 31, 2021

	Primary Operations	Hancock Airpark	Total
Cash flows from operating activities:			
Inflows -			
Project fees	$ 132,500	$ -	$ 132,500
Application fees	500	-	500
Interest received	313	-	313
Rental payments	58,481	5,800	64,281
Sale of property	11,422	140,099	151,521
Other - pass through	3,428	-	3,428
Miscellaneous	78	349	427
Outflows -			
Service contracts	(26,365)	-	(26,365)
Onondaga County Office of Economic Development	(70,961)	-	(70,961)
Rent, parking, utilities	(112,160)	(1,040)	(113,200)
Professional services	(10,030)	(9,483)	(19,513)
Other services	(10,915)	(16,668)	(27,583)
Net cash provided by operating activities*	(23,709)	119,057	95,348
Cash flows from financing activities:			
Inflows -			
Loan payments received - Light 4 Life	21,493	-	21,493
Loan payments received - Sly Tech	11,525	-	11,525
Loan Payments received - Town of Skaneateles	106,400	-	106,400
Loan Payments received - COVID-19 bridge loans	18,500	-	18,500
Outflows -			
Loan issued - Syracuse Studios	(250,000)	-	(250,000)
Net cash provided by financing activities	(92,082)	-	(92,082)
Net increase in cash and cash equivalents	(115,791)	119,057	3,266
Cash - Beginning of year	825,989	400,263	1,226,252
Cash - End of year	$ 710,198	$ 519,320	$ 1,229,518
***Reconciliation of change in net position to net cash provided by operating activities:**			
Change in net position:	$ (68,099)	$ 120,515	$ 52,416
Depreciation	2,948	-	2,948
Changes in operating assets and liabilities:			
Accounts receivable	2,300	-	2,300
Due to Onondaga Economic Development	39,562	-	39,562
Accounts payable and deposits	(420)	(1,458)	(1,878)
Net cash provided by operating activities	$ (23,709)	$ 119,057	$ 95,348

grossman st. amour
CERTIFIED PUBLIC ACCOUNTANTS PLLC

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*

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Onondaga Civic Development Corporation
Syracuse, New York

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 the business-type activities of Onondaga Civic Development Corporation, a component unit of the County of Onondaga, New York as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Onondaga Civic Development Corporation's basic financial statements, and have issued our report thereon dated March 7, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Onondaga Civic Development Corporation's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Onondaga Civic Development Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Onondaga Civic Development Corporation'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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting 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 Onondaga Civic Development Corporation'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 determination of financial statement amounts. 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.

Grossman St Amour CPAs

Syracuse, New York
March 7, 2023

ONONDAGA CIVIC DEVELOPMENT CORPORATION

POSITIVE ASSURANCE REPORT OVER INVESTMENT PRACTICES

December 31, 2022

INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Directors
Onondaga Civic Development Corporation
Syracuse, New York

We have examined management's assertion, herein, that the Onondaga Civic Development Corporation's (the Corporation) compliance with the New York State Public Authorities Law section 2925 applicable to the Corporation's adoption of comprehensive investment guidelines for the year ended December 31, 2022. Management is responsible for the Corporation's assertion. Our responsibility is to express an opinion on management's assertion about the Corporation's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about the Corporation's compliance with the New York State Public Authorities Law section 2925 applicable to the Corporation's adoption of comprehensive investment guidelines. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of risks of material misstatement of management's assertion, whether due to fraud or error. In making an assessment of the risks of material misstatement, the practitioner considered and obtained an understanding of internal control relevant to the subject matter in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement. Our examination does not provide a legal determination on the Corporation's compliance with the specified requirements.

In our opinion, the Corporation complied, in all material respects, with the aforementioned requirements for the year ended December 31, 2022.

This report is intended solely for the information and use of management, the audit committee and Board of Directors, others within the Corporation, and for compliance with the New York State Public Authorities Law and is not intended to be and should not be used by anyone other than these specified parties.

Syracuse, New York
March 7, 2023

I) Designation of Depositories

The Corporation authorizes certain depository banks up to a maximum amount of $10,000,000.

Management's Assertion:

The Corporation complied with the requirement as of December 31, 2022.

II) Purchase of Investments

- The Corporation's purchase of investments policy requires that all purchased obligations shall be purchased through, delivered to and held in the custody of a bank or trust company. Any obligation held in the custody of a bank or trust company shall be held pursuant to a written custodial agreement as described in General Municipal Law (GML), §10.
- The Corporation's permitted investments include: (a) special time deposit accounts in an authorized banking depository or trust company secured in the same manner prescribed by General Municipal Law §10; (b) Certificates of Deposit; (c) obligations of the United States of America; (d) obligations guaranteed by agencies of the United States of America, where the payment of principal and interest is guaranteed by the United States of America; (e) obligations of the State of New York; (f) obligations issued pursuant to Local Finance Law §24 or §25 (RANs & TANs) of municipalities, school districts or district corporations; and (g) obligations of public benefit corporations, public housing authorities and urban renewal agencies.

Management's Assertion:

The Corporation complied with the requirement as of December 31, 2022.

III) Collateralizing Deposits

All deposits of the Corporation in excess of the amount insured under the provisions of the Federal Deposit Insurance Act shall be secured by eligible collateral. Eligible collateral consists of any one, or combination, of the following: a. by a pledge of eligible securities with an aggregate market value as provided by GML §10, equal to the aggregate amount of deposits; b. by an eligible surety bond payable to the Corporation for an amount at least equal to 100% of the aggregate amount of deposits and the agreed upon interest, if any, executed by an insurance company authorized to do business in New York State, whose claims-paying ability is rated in the highest rating category by at least two nationally recognized statistical rating organizations.

Management's Assertion:

The Corporation complied with the requirement as of December 31, 2022.

IV) Diversification

The Corporation will diversify its deposits and investments by financial institution, by investment instrument, and by maturity scheduling.

Management's Assertion:

The Corporation complied with the requirement as of December 31, 2022.

V) Standards for Qualifications of Investment Bankers, Brokers & Other Investment Advisors

The Corporation shall maintain a list of financial institutions and dealers approved for investment purposes and establish appropriate limits to the amount of investments, which can be made with each financial institution or dealer.

Management's Assertion:

The Corporation complied with the requirement as of December 31, 2022.

VI) Operations, Audit and Reporting

The treasurer, assistant treasurer or other staff member shall provide a monthly investment review to the Corporation, noting the inventory of existing investments, new investments and the selection of investment bankers, brokers, agents, dealers or auditors.

Management's Assertion:

The Corporation complied with the requirement as of December 31, 2022.

GROSSMAN ST. AMOUR CPAS PLLC
110 WEST FAYETTE STREET SUITE 900
SYRACUSE, NY 13202

ONONDAGA CIVIC DEVELOPMENT CORPORATION
335 MONTGOMERY STREET, 2ND FLOOR
SYRACUSE, NY 13202

grossman st. amour
CERTIFIED PUBLIC ACCOUNTANTS PLLC

110 West Fayette Street
Suite 900, One Lincoln Center
Syracuse, NY 13202
315.424.1120
www.gsacpas.com

March 6, 2023

Onondaga Civic Development Corporation
335 Montgomery Street 2nd floor
Syracuse, NY 13202

Dear Alexis:

Enclosed is the organization's 2022 Exempt Organization return.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-TE to us by May 15, 2023.

A copy of the return is enclosed for your files. We suggest that you retain this copy indefinitely.

Very truly yours,

Michael G. Lisson, CPA

2022 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10 990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
6	COMPUTER PARTS	05/24/17	SL	5.00		16	77.				77.	69.		8.	77.
7	FURNITURE	03/15/19	SL	7.00		16	7,017.				7,017.	2,839.		1,002.	3,841.
	* 990 PAGE 10 TOTAL OTHER						7,094.				7,094.	2,908.		1,010.	3,918.
	PROGRAM SERVICES														
1	FURNITURE & FIXTURES	03/12/11	SL	7.00		16	48,026.				48,026.	45,739.		0.	45,739.
2	IPAD 2012	03/14/12	SL	5.00		16	1,657.				1,657.	1,614.		0.	1,614.
3	CHAIR RAIL	03/13/13	SL	5.00		16	945.				945.	945.		0.	945.
4	TV-CONFERENCE ROOM	09/30/15	SL	5.00		16	1,376.				1,376.	1,376.		0.	1,376.
5	FURNITURE	04/05/17	SL	7.00		16	607.				607.	413.		87.	500.
8	COMPUTERS	05/14/20	SL	5.00		16	3,370.				3,370.	1,123.		674.	1,797.
	* 990 PAGE 10 TOTAL PROGRAM SERVICES						55,981.				55,981.	51,210.		761.	51,971.
	* GRAND TOTAL 990 PAGE 10 DEPR						63,075.				63,075.	54,118.		1,771.	55,889.

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2022 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - ONONDAGA CIVIC DEVELOPMENT CORPORATION

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
6	COMPUTER PARTS	05 24 17	SL	5.00	16	77.			77.	69.		8.
7	FURNITURE	03 15 19	SL	7.00	16	7,017.			7,017.	2,839.		1,002.
	* 990 PAGE 10 TOTAL OTHER					7,094.		0.	7,094.	2,908.		1,010.
	PROGRAM SERVICES											
1	FURNITURE & FIXTURES	03 12 11	SL	7.00	16	48,026.			48,026.	45,739.		0.
2	IPAD 2012	03 14 12	SL	5.00	16	1,657.			1,657.	1,614.		0.
3	CHAIR RAIL	03 13 13	SL	5.00	16	945.			945.	945.		0.
4	TV-CONFERENCE ROOM	09 30 15	SL	5.00	16	1,376.			1,376.	1,376.		0.
5	FURNITURE	04 05 17	SL	7.00	16	607.			607.	413.		87.
8	COMPUTERS	05 14 20	SL	5.00	16	3,370.			3,370.	1,123.		674.
	* 990 PAGE 10 TOTAL PROGRAM SERVICES					55,981.		0.	55,981.	51,210.		761.
	* GRAND TOTAL 990 PAGE 10 DEPR					63,075.		0.	63,075.	54,118.		1,771.

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

- NEXT YEAR FEDERAL - ONONDAGA CIVIC DEVELOPMENT CORPORATION

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
6	COMPUTER PARTS	05 24 17	SL	5.00	77.		77.	77.	0.
7	FURNITURE	03 15 19	SL	7.00	7,017.		7,017.	3,841.	1,002.
	* 990 PAGE 10 TOTAL OTHER				7,094.		7,094.	3,918.	1,002.
	PROGRAM SERVICES								
1	FURNITURE & FIXTURES	03 12 11	SL	7.00	48,026.		48,026.	45,739.	0.
2	IPAD 2012	03 14 12	SL	5.00	1,657.		1,657.	1,614.	0.
3	CHAIR RAIL	03 13 13	SL	5.00	945.		945.	945.	0.
4	TV-CONFERENCE ROOM	09 30 15	SL	5.00	1,376.		1,376.	1,376.	0.
5	FURNITURE	04 05 17	SL	7.00	607.		607.	500.	87.
8	COMPUTERS	05 14 20	SL	5.00	3,370.		3,370.	1,797.	674.
	* 990 PAGE 10 TOTAL PROGRAM SERVICES				55,981.		55,981.	51,971.	761.
	* GRAND TOTAL 990 PAGE 10 DEPR				63,075.		63,075.	55,889.	1,763.

(D) - Asset disposed * ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

grossman st.amour
CERTIFIED PUBLIC ACCOUNTANTS PLLC

110 West Fayette Street
Suite 900, One Lincoln Center
Syracuse, NY 13202
315.424.1120
www.gsacpas.com

March 6, 2023

Onondaga Civic Development Corporation
335 Montgomery Street 2nd floor
Syracuse, NY 13202

Dear Alexis:

We have prepared and enclosed your 2022 New York Form CHAR500, Annual Filing Report. The report should be filed as indicated.

NEW YORK FORM CHAR500:

Form CHAR500 has a balance due of $275.00.

The New York Form CHAR500 should be filed via the web on or before May 15, 2023 at:

Https://charitiesnys.com/online_annual_filing_22.html

A copy of the return is enclosed for your files. We suggest that you retain this copy indefinitely.

Very truly yours,

Michael G. Lisson, CPA

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2022, or fiscal year beginning _____, 2022, and ending _____, 20___

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

OMB No. 1545-0047

2022

Name of filer
ONONDAGA CIVIC DEVELOPMENT CORPORATION

EIN or SSN
80-0458240

Name and title of officer or person subject to tax
ROBERT PETROVICH
PRESIDENT/CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	[X]	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	493,816.
2a	**Form 990-EZ** check here	[ ]	**b Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a	**Form 1120-POL** check here	[ ]	**b Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here	[ ]	**b Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	
5a	**Form 8868** check here	[ ]	**b Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T** check here	[ ]	**b Total tax** (Form 990-T, Part III, line 4)	6b	
7a	**Form 4720** check here	[ ]	**b Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here	[ ]	**b FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here	[ ]	**b Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here	[ ]	**b Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize GROSSMAN ST. AMOUR CPAS PLLC to enter my PIN 13203
ERO firm name
Enter five numbers, but do not enter all zeros

as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 16421213202
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature GROSSMAN ST. AMOUR CPAS PLLC Date _____

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning **and ending**

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
ONONDAGA CIVIC DEVELOPMENT CORPORATION

Doing business as

Number and street (or P.O. box if mail is not delivered to street address): 335 MONTGOMERY STREET
Room/suite: 2ND FL

City or town, state or province, country, and ZIP or foreign postal code: SYRACUSE, NY 13202

F Name and address of principal officer: ROBERT PETROVICH
SAME AS C ABOVE

D Employer identification number: 80-0458240

E Telephone number: 315-435-3770

G Gross receipts $: 541,158.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.ONGOVED.COM

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

L Year of formation: 2009

M State of legal domicile: NY

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: THE ONONDAGA CIVIC DEVELOPMENT CORPORATION SUPPORTS THE COUNTY OF ONONDAGA GOVERNMENT, BUSINESSES,

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	7
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	7
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	0.	0.
9	Program service revenue (Part VIII, line 2g)	133,000.	58,481.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	151,834.	411,045.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	40,103.	24,290.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	324,937.	493,816.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	26,365.	306,854.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 0.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	246,156.	194,440.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	272,521.	501,294.
19	Revenue less expenses. Subtract line 18 from line 12	52,416.	-7,478.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	1,501,444.	1,478,890.
21	Total liabilities (Part X, line 26)	113,063.	97,987.
22	Net assets or fund balances. Subtract line 21 from line 20	1,388,381.	1,380,903.

Part II Signature Block

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

Sign Here

Signature of officer — Date

ROBERT PETROVICH, PRESIDENT/CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
MICHAEL G. LISSON, CPA			☐	P01254506

Firm's name: GROSSMAN ST. AMOUR CPAS PLLC — Firm's EIN: 46-0475780

Firm's address: 110 WEST FAYETTE STREET SUITE 900
SYRACUSE, NY 13202 — Phone no. 315-424-1120

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III X

1 Briefly describe the organization's mission:
THE ONONDAGA CIVIC DEVELOPMENT CORPORATION SUPPORTS THE COUNTY OF ONONDAGA GOVERNMENT, BUSINESSES, AND NOT FOR PROFIT CORPORATIONS. IT ALSO SERVES AS A FACILITATOR OF SOLUTIONS FOR GOVERNMENTAL PROBLEMS THROUGH ITS FLEXIBLE AND EFFICIENT STATUTORY POWERS. OCDC USES

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ..... ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ..... ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 501,294. including grants of $) (Revenue $)
PROVIDE ECONOMIC DEVELOPMENT OPPORTUNITIES THROUGHOUT ONONDAGA COUNTY.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 501,294.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9	X	
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	X	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a	X	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		X
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		X
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	X	
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	0		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b		
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.		13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.		17		

Part VI Governance, Management, and Disclosure. *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	7		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	7		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed NY

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[X] Own website [ ] Another's website [ ] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

CHRISTOPHER COX - 315-435-3770

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ALISON MILLER	1.00									
DIRECTOR		X						0.	0.	0.
(2) MICHAEL LAFLAIR	1.00									
CHAIRPERSON		X						0.	0.	0.
(3) KIMBERLY TOWNSEND	1.00									
DIRECTOR		X						0.	0.	0.
(4) ROBERT PETROVICH	5.00									
CHIEF EXECUTIVE OFFICER	5.00			X				0.	0.	0.
(5) NATE STEVENS	3.00									
TREASURER	3.00			X				0.	0.	0.
(6) KAREN DOSTER	3.00									
RECORDING SECRETARY	3.00			X				0.	0.	0.
(7) MITCHELL LATIMER	1.00									
DIRECTOR		X						0.	0.	0.
(8) KEVIN KUEHNER	1.00									
DIRECTOR		X						0.	0.	0.
(9) VIRGINIA BIESIADA O'NEILL	1.00									
DIRECTOR		X						0.	0.	0.
(10) VINCENT CIOCI	1.00									
DIRECTOR		X						0.	0.	0.

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								0.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns 1a				
	b Membership dues 1b				
	c Fundraising events 1c				
	d Related organizations 1d				
	e Government grants (contributions) 1e				
	f All other contributions, gifts, grants, and similar amounts not included above 1f				
	g Noncash contributions included in lines 1a-1f 1g $				
	h **Total.** Add lines 1a-1f				
Program Service Revenue		**Business Code**			
	2a PROJECT FEES	525990 58,481.	58,481.		
	b				
	c				
	d				
	e				
	f All other program service revenue				
	g **Total.** Add lines 2a-2f	58,481.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	311.	311.		
	4 Income from investment of tax-exempt bond proceeds				
	5 Royalties				
		(i) Real / (ii) Personal			
	6a Gross rents 6a 47,342.				
	b Less: rental expenses 6b 47,342.				
	c Rental income or (loss) 6c 0.				
	d Net rental income or (loss)	0.			
		(i) Securities / (ii) Other			
	7a Gross amount from sales of assets other than inventory 7a 410,734.				
	b Less: cost or other basis and sales expenses 7b 0.				
	c Gain or (loss) 7c 410,734.				
	d Net gain or (loss)	410,734.	410,734.		
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 8a				
	b Less: direct expenses 8b				
	c Net income or (loss) from fundraising events				
	9a Gross income from gaming activities. See Part IV, line 19 9a				
	b Less: direct expenses 9b				
	c Net income or (loss) from gaming activities				
	10a Gross sales of inventory, less returns and allowances 10a				
	b Less: cost of goods sold 10b				
	c Net income or (loss) from sales of inventory				
Miscellaneous Revenue		**Business Code**			
	11a OTHER INCOME	561000 22,470.	22,470.		
	b MISCELLANEOUS	561000 1,820.	1,820.		
	c				
	d All other revenue				
	e **Total.** Add lines 11a-11d	24,290.			
	12 **Total revenue.** See instructions	493,816.	493,816.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	306,854.	306,854.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal	4,355.	4,355.		
c Accounting	5,200.	5,200.		
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	3,500.	3,500.		
12 Advertising and promotion				
13 Office expenses	7,481.	7,481.		
14 Information technology				
15 Royalties				
16 Occupancy	60,912.	60,912.		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,915.	2,915.		
23 Insurance	1,857.	1,857.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a ONONDAGA COUNTY OFFICE	97,525.	97,525.		
b REPAIRS, MAINTENANCE &	10,205.	10,205.		
c MISCELLANEOUS	490.	490.		
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	501,294.	501,294.	0.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		912,075.	1	1,142,375.
	2	Savings and temporary cash investments		317,443.	2	317,755.
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		13,431.	4	9,700.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net		246,436.	7	0.
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		84.	9	0.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 70,115.			
	b	Less: accumulated depreciation	10b 61,055.	11,975.	10c	9,060.
	11	Investments - publicly traded securities			11	
	12	Investments - other securities. See Part IV, line 11			12	
	13	Investments - program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		1,501,444.	16	1,478,890.
Liabilities	17	Accounts payable and accrued expenses		2,603.	17	462.
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		110,460.	25	97,525.
	26	**Total liabilities.** Add lines 17 through 25		113,063.	26	97,987.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions			27	
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ☒ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		518,301.	29	910,585.
	30	Paid-in or capital surplus, or land, building, or equipment fund		11,975.	30	9,060.
	31	Retained earnings, endowment, accumulated income, or other funds		858,105.	31	461,258.
	32	Total net assets or fund balances		1,388,381.	32	1,380,903.
	33	Total liabilities and net assets/fund balances		1,501,444.	33	1,478,890.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	493,816.
2	Total expenses (must equal Part IX, column (A), line 25)	2	501,294.
3	Revenue less expenses. Subtract line 2 from line 1	3	-7,478.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,388,381.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,380,903.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☒

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

ONONDAGA CIVIC DEVELOPMENT CORPORATION

Employer identification number

80-0458240

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

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations .....
g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) ..... 14 %

15 Public support percentage from 2021 Schedule A, Part II, line 14 ..... 15 %

16a **33 1/3% support test - 2022.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support test - 2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10% -facts-and-circumstances test - 2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10% -facts-and-circumstances test - 2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	124,725.	403,750.	747,613.	132,500.	58,481.	1,467,069.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	124,725.	403,750.	747,613.	132,500.	58,481.	1,467,069.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b						0.
8 **Public support.** (Subtract line 7c from line 6.)						1,467,069.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6	124,725.	403,750.	747,613.	132,500.	58,481.	1,467,069.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	59,881.	62,451.	60,884.	196,992.	458,387.	838,595.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	59,881.	62,451.	60,884.	196,992.	458,387.	838,595.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	184,606.	466,201.	808,497.	329,492.	516,868.	2,305,664.

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	63.63 %
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	84.87 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2022** (line 10c, column (f), divided by line 13, column (f))	17	36.37 %
18 Investment income percentage from **2021** Schedule A, Part III, line 17	18	15.13 %

19a **33 1/3% support tests - 2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests - 2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b	A family member of a person described on line 11a above?	**11b**		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* **Part VI.**	**11c**		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the yea* **(see instructions).**

- **a** ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*
- **c** ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. **Answer lines 2a and 2b below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No" provide details in* **Part VI.**	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*	**3b**		

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C - Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**	
2 Enter 0.85 of line 1.	**2**	
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**	
4 Enter greater of line 2 or line 3.	**4**	
5 Income tax imposed in prior year	**5**	
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**	

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

Section D - Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4	Amounts paid to acquire exempt-use assets	**4**	
5	Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	**5**	
6	Other distributions (*describe in* **Part VI**). See instructions.	**6**	
7	**Total annual distributions.** Add lines 1 through 6.	**7**	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	**8**	
9	Distributable amount for 2022 from Section C, line 6	**9**	
10	Line 8 amount divided by line 9 amount	**10**	

Section E - Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2022**	**(iii) Distributable Amount for 2022**
1	Distributable amount for 2022 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3	Excess distributions carryover, if any, to 2022			
a	From 2017			
b	From 2018			
c	From 2019			
d	From 2020			
e	From 2021			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2022 distributable amount			
i	Carryover from 2017 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2022 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2022 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7	**Excess distributions carryover to 2023.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2018			
b	Excess from 2019			
c	Excess from 2020			
d	Excess from 2021			
e	Excess from 2022			

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

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
ONONDAGA CIVIC DEVELOPMENT CORPORATION

Employer identification number
80-0458240

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after July 25,2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☒ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☒ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %
b Permanent endowment _____ %
c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		70,115.	61,055.	9,060.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)*				9,060.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)*	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DUE TO ONONDAGA OFFICE OF ECONOMIC	
(3) DEVELOPMENT	97,525.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)*	97,525.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... X

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	541,158.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	47,342.		
e	Add lines **2a** through **2d**			2e	47,342.
3	Subtract line **2e** from line **1**			3	493,816.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	0.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	493,816.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	548,636.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	47,342.		
e	Add lines **2a** through **2d**			2e	47,342.
3	Subtract line **2e** from line **1**			3	501,294.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	0.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	501,294.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE CORPORATION HAS NO UNCERTAIN TAX POSITIONS THAT QUALIFY FOR EITHER RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

RENTAL INCOME SHOWN NET OF RENTAL EXPENSES

PART XII, LINE 2D - OTHER ADJUSTMENTS:

HANCOCK AIRPARK RENTAL EXPENSES - NETTED WITH GROSS RENTAL INCOME

Part XIII Supplemental Information *(continued)*

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
ONONDAGA CIVIC DEVELOPMENT CORPORATION

Employer identification number
80-0458240

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☒ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
SYRACUSE-ONONDAGA PLANNING AGENCY (COUNTY OF ONONDAGA, NY) - 421 MONTGOMERY STREET, 11TH FLOR - SYRACUSE, NY 13202			5,500.	0.			TO PROVIDE FUNDING TO THE SERVICE PROVIDER TO UPGRADE AND MODERNIZE THE SYRACUSE-ONONDAGA COUNTY
RESEARCH FOUNDATION FOR THE STATE UNIVERSITY OF NY, SUNY ESF - 35 STATE STREET - ALBANY, NY 12207			46,354.	0.			TO SUPPORT A RESEARCH PROJECT ENTITED "SPEARHEADING NEW ECONOMIC DEVELOPMENT
ACADEMY AT SYRACUSE STUDIOS, INC. 800 FOURTH STREET LIVERPOOL, NY 13088			250,000.	0.			TO FACILITATE FUTURE PROJECTS AT THE FACILITY SITE, CERTAIN PHYSICAL IMPROVEMENTS AND UPGRADES

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT:

SYRACUSE-ONONDAGA PLANNING AGENCY (COUNTY OF ONONDAGA, NY)

(H) PURPOSE OF GRANT OR ASSISTANCE: TO PROVIDE FUNDING TO THE SERVICE PROVIDER TO UPGRADE AND MODERNIZE THE SYRACUSE-ONONDAGA COUNTY GIS ON THE WEB APPLICATION USED BY OVER 60,000 VISTORS ANNUALLY CONSISTING OF MUNICIPAL STAFF, BUSINESSES, REALTORS, ENGINEERS, DEVELOPERS AND STUDENTS WITHIN ONONDAGA COUNTY, NY, AND THE GENERAL PUBLIC WORLDWIDE.

Part IV Supplemental Information

NAME OF ORGANIZATION OR GOVERNMENT:

RESEARCH FOUNDATION FOR THE STATE UNIVERSITY OF NY, SUNY ESF

(H) PURPOSE OF GRANT OR ASSISTANCE: TO SUPPORT A RESEARCH PROJECT ENTITED "SPEARHEADING NEW ECONOMIC DEVELOPMENT WHILE PROTECTING TOURISM AND ACCESS TO POTABLE WATER: SATELLITTE-BASED HARMFUL ALGAL BLOOM DETECTION IN ONONDAGA COUNTY".

NAME OF ORGANIZATION OR GOVERNMENT: ACADEMY AT SYRACUSE STUDIOS, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: TO FACILITATE FUTURE PROJECTS AT THE FACILITY SITE, CERTAIN PHYSICAL IMPROVEMENTS AND UPGRADES TO THE FACILITY BUILDING NECESSARY FOR COMPLIANCE WITH VARIOUS ASPECTS OF THE VILLAGE OF LIVERPOOL CODE. ADDITIONAL IMPROVEMENTS NEEDED INCLUDE, BUT ARE NOT LIMITED TO, IMPROVEMENTS TO THE SPRINKLER SYSTEM AND THE CONSTRUCTION OF AN ADVANCED SOUND STAGE IN THE FACILITY. THE ACADEMY IS WILLING, WITH SUCH IMPROVEMENTS, TO CONTINUE TO HOST STUDENTS AND ECONOMIC PROJECTS FOR AT LEAST TWO NEW FULL LENGTH FEATURE FILMS OR MULTI EPISODE TELEVISION SHOWS TO BE COMPLETED IN CALENDAR YEARS 2021 AND 2022.

SCHEDULE K (Form 990)
Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2022
Open to Public Inspection

Name of the organization
ONONDAGA CIVIC DEVELOPMENT CORPORATION

Employer identification number
80-0458240

Part I Bond Issues SEE PART VI FOR COLUMN (F) CONTINUATIONS

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
A	ONONDAGA CIVIC DEVELOPMENT CORPORATION	80-0458240	682832BW9	04/04/22	17,513,155.	REVENUE REFUNDING BOND, SERIES 202		X	X			X
B												
C												
D												

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired				
2	Amount of bonds legally defeased				
3	Total proceeds of issue				
4	Gross proceeds in reserve funds				
5	Capitalized interest from proceeds				
6	Proceeds in refunding escrows	17,261,001.			
7	Issuance costs from proceeds	188,038.			
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds				
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion				

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?	X							
15	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X						
16	Has the final allocation of proceeds been made?		X						
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?		X						

Part III Private Business Use

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2	Are there any lease arrangements that may result in private business use of bond-financed property?		X						
3a	Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c	Are there any research agreements that may result in private business use of bond-financed property?		X						
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government	%		%		%		%	
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government	%		%		%		%	
6	Total of lines 4 and 5	%		%		%		%	
7	Does the bond issue meet the private security or payment test?		X						
8a	Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of	%		%		%		%	
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?		X						

Part IV Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?		X						
b	Exception to rebate?		X						
c	No rebate due?		X						
	If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?		X						

Part IV **Arbitrage** *(continued)*

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the requirements of section 148?		X						

Part V **Procedures To Undertake Corrective Action**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?								

Part VI **Supplemental Information.** Provide additional information for responses to questions on Schedule K. See instructions.

SCHEDULE K, PART I, BOND ISSUES:
(A) ISSUER NAME: ONONDAGA CIVIC DEVELOPMENT CORPORATION
(F) DESCRIPTION OF PURPOSE:
REVENUE REFUNDING BOND, SERIES 2022 (LEMOYNE COLLEGE PROJECT)

SCHEDULE K, PART I
ALL BONDS ISSUED BY ONONDAGA CIVIC DEVELOPMENT CORPORATION (ISSUER) ARE SPECIAL AND LIMITED OBLIGATIONS OF THE ISSUER. THE ISSUER IS OBLIGATED TO PAY PRINCIPAL OF, PREMIUM, IF ANY, AND INTERST ON THE BONDS SOLELY FROM THE NET REVENUES AND OTHER FUNDS OF THE ISSUER PLEDGED THEREFOR UNDER THE TERMS OF THE BOND INDENTURE AND AVAILABLE FOR SUCH PAYMENTS. THE BONDS ARE NOT A DEBT OF THE STATE OF NEW YORK, OR ANY POLITICAL SUBDIVISION THEREOF, INCLUDING ONONDAGA COUNTY, NEW YORK AND NEITHER THE STATE OF NEW YORK NOR ANY POLITICAL SUBDIVISION THEREOF, INCLUDING ONONDAGA COUNTY, NEW YORK SHALL BE LIABLE THEREON. THE BONDS SHALL NOT BE PAYABLE FROM ANY OTHER FUNDS OF THE ISSUER. THE ISSUER HAS NO TAXING POWERS.

THESE BONDS ARE CONSIDERED CONDUIT DEBT OBLIGATIONS FOR ACCOUNTING PURPOSES AND ARE NOT RECOGNIZED BY THE ISSUER AS A LIABILITY FOR

Part VI **Supplemental Information.** Provide additional information for responses to questions on Schedule K. See instructions. *(continued)*

FINANCIAL REPORTING PURPOSES IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES.

FOR PURPOSES OF SCHEDULE K, THE ISSUER WILL INCLUDE NEW BOND ISSUANCES THAT WERE ISSUED DURING THE FISCAL YEAR.

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization: ONONDAGA CIVIC DEVELOPMENT CORPORATION

Employer identification number: 80-0458240

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AND NOT FOR PROFIT CORPORATIONS. IT ALSO SERVES AS A FACILITATOR OF SOLUTIONS FOR GOVERNMENTAL PROBLEMS THROUGH ITS FLEXIBLE AND EFFICIENT STATUTORY POWERS. OCDC USES AVAILABLE FINANCIAL AND POLICY INCENTIVES TO STIMULATE ECONOMIC GROWTH, LESSEN THE BURDENS OF GOVERNMENT, PROMOTE JOB CREATION AND RETENTION, GENERATE PROSPERITY, IMPROVE THE QUALITY OF LIFE OF RESIDENTS, AND ENCOURAGE ECONOMIC VIBRANCY. OCDC STRIVES TO PROVIDE LOCAL, CONVENIENT, AND ECOMONICAL FINANCING OPPORTUNITIES FOR ITS CONSTITUENTS IN ONONDAGA COUNTY. OCDC TAKES PRIDE IN ITS UNDERSTANDING OF LOCAL ECONOMIC DEVELOPMENT OPPORTUNITIES, FLEXIBILITY TO MEET MUNICIPAL NEEDS, AND FAST RESPONSE TO EVER CHANGING ECOMONIC DEVELOPMENT DEMANDS.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AVAILABLE FINANCIAL AND POLICY INCENTIVES TO STIMULATE ECONOMIC GROWTH, LESSEN THE BURDENS OF GOVERNMENT, PROMOTE JOB CREATION AND RETENTION, GENERATE PROSPERITY, IMPROVE THE QUALITY OF LIFE OF RESIDENTS, AND ENCOURAGE ECONOMIC VIBRANCY. OCDC STRIVES TO PROVIDE LOCAL,CONVENIENT, AND ECONOMICAL FINANCING OPPORTUNITIES FOR ITS CONSTITUENTS IN ONONDAGA COUNTY. OCDC TAKES PRIDE IN ITS UNDERSTANDING OF LOCAL ECONOMIC DEVELOPMENT OPPORTUNITIES, FLEXIBILITY TO MEET MUNICIPAL NEEDS, AND FAST RESPONSE TO EVER CHANGING ECOMONIC DEVELOMENT DEMANDS.

FORM 990, PART VI, SECTION B, LINE 11B:

THE ORGANIZATION PROVIDES A COPY OF THE 990 TO ALL BOARD MEMBERS VIA EMAIL FOR THEIR REVIEW PRIOR TO FILING.

Name of the organization
ONONDAGA CIVIC DEVELOPMENT CORPORATION

Employer identification number
80-0458240

FORM 990, PART VI, SECTION B, LINE 12C:

THE ORGANIZATION WILL DISCUSS AND ADDRESS ANY CONFLICTS OF INTERESTS AT ITS REGULARY SCHEDULED BOARD MEETINGS.

FORM 990, PART VI, SECTION C, LINE 18:

INFORMATION IS AVAILABLE ON THE CORPORATIONS WEBSITE AT WWW.ONGOVED.COM

FORM 990, PART VI, SECTION C, LINE 19:

ALL INFORMATION IS AVAILABLE VIA THE WEBSITE OF THE CORPORATION.

FORM 990, PART VI LINE 4

THE ORGANIZATIONS OVERSIGHT PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

ONONDAGA CIVIC DEVELOPMENT CORPORATION

Employer identification number

80-0458240

Part I **Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II **Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) Section 512(b)(13) controlled entity? No
ONONDAGA COUNTY 421 MONTGOMERY STREET SYRACUSE, NY 13202	GOVERNMENTAL AGENCY FOR ONONDAGA COUNTY, NY	NEW YORK					X
ONONDAGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY, 335 MONTGOMERY STREET, 2ND FLOOR, SYRACUSE, NY 13202	NEW YORK STATE INDUSTRIAL DEVELOPMENT AGENCY	NEW YORK					X

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) No

Part V **Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		X
b Gift, grant, or capital contribution to related organization(s)	1b		X
c Gift, grant, or capital contribution from related organization(s)	1c		X
d Loans or loan guarantees to or for related organization(s)	1d		X
e Loans or loan guarantees by related organization(s)	1e		X
f Dividends from related organization(s)	1f		X
g Sale of assets to related organization(s)	1g		X
h Purchase of assets from related organization(s)	1h		X
i Exchange of assets with related organization(s)	1i		X
j Lease of facilities, equipment, or other assets to related organization(s)	1j		X
k Lease of facilities, equipment, or other assets from related organization(s)	1k		X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		X
o Sharing of paid employees with related organization(s)	1o	X	
p Reimbursement paid to related organization(s) for expenses	1p		X
q Reimbursement paid by related organization(s) for expenses	1q	X	
r Other transfer of cash or property to related organization(s)	1r		X
s Other transfer of cash or property from related organization(s)	1s		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)	ONONDAGA COUNTY, NY	P	97,525.	FAIR MARKET VALUE
(2)	ONONDAGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY	A	47,342.	FAIR MARKET VALUE
(3)	ONONDAGA COUNTY, NY	B	5,500.	FAIR MARKET VALUE
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.? Yes	(e) No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) NO	(k) Percentage ownership

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

CHAR500

NYS Annual Filing for Charitable Organizations
www.CharitiesNYS.com

Send with fee and attachments to:
NYS Office of the Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

2022

Open to Public Inspection

1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) 01/01/2022 and Ending (mm/dd/yyyy) 12/31/2022

Check if Applicable:
- ☐ Address Change
- ☐ Name Change
- ☐ Initial Filing
- ☐ Final Filing
- ☐ Amended Filing
- ☐ Reg ID Pending

Name of Organization: ONONDAGA CIVIC DEVELOPMENT CORPORATION	Employer Identification Number (EIN): 80-0458240
Mailing Address: 335 MONTGOMERY STREET, NO. 2ND FLOOR	NY Registration Number: 43-13-41
City / State / ZIP: SYRACUSE, NY 13202	Telephone: 315 435-3770
Website: WWW.ONGOVED.COM	Email: NSTEVENS@ONGOV.NET

Check your organization's registration category: ☐ 7A only ☐ EPTL only ☒ DUAL (7A & EPTL) ☐ EXEMPT*

Confirm your Registration Category in the Charities Registry at www.CharitiesNYS.com.

2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties. The certification requires two signatories.

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

President or Authorized Officer: ROBERT PETROVICH PRESIDENT/CEO
Signature — Print Name and Title — Date

Chief Financial Officer or Treasurer: NATHANIEL STEVENS TREASURER
Signature — Print Name and Title — Date

3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

☐ 3a. 7A filing exemption: Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed $25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year.

☐ 3b. EPTL filing exemption: Gross receipts did not exceed $25,000 and the market value of assets did not exceed $25,000 at any time during the fiscal year.

4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.

☐ Yes ☒ No 4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.

☐ Yes ☒ No 4b. Did the organization receive government grants? If yes, complete Schedule 4b.

5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:	7A filing fee:	EPTL filing fee:	Total fee:	Make a single check or money order payable to:
	$ 25.	$ 250.	$ 275.	**"Department of Law"**

CHAR500 Annual Filing for Charitable Organizations (Updated January 2022)

*The "Exempt" category refers to an organization's NYS registration status. It does not refer to its IRS tax designation.

ONONDAGA CIVIC DEVELOPMENT CORPORATION

CHAR500 Annual Filing Checklist	Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF: - Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3. - Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3. - Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:

☐ If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)

☐ If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

☒ IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable

☒ All additional IRS Form 990 Schedules, including Schedule B (Schedule of Contributors). Schedule B of public charities is exempt from disclosure and will not be available for public review.

☐ Our organization was eligible for and filed an IRS 990-N e-postcard. Our revenue exceeded $25,000 and/or our assets exceeded $25,000 in the filing year. We have included an IRS Form 990-EZ for state purposes only.

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:

☒ Review Report if you received total revenue and support greater than $250,000 and up to $1,000,000

☐ Audit Report if you received total revenue and support greater than $1,000,000 and the fiscal year begins on or after July 1, 2021. If the fiscal year begins before that date, an Audit Report is required if total revenue and support is greater than $750,000

☐ No Review Report or Audit Report is required because total revenue and support is less than $250,000

☐ We are a DUAL filer and checked box 3a, no Review Report or Audit Report is required

Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:

☐ $0, if you checked the 7A exemption in Part 3a

☒ $25, if you did not check the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

☐ $0, if you checked the EPTL exemption in Part 3b

☐ $25, if the NET WORTH is less than $50,000

☐ $50, if the NET WORTH is $50,000 or more but less than $250,000

☐ $100, if the NET WORTH is $250,000 or more but less than $1,000,000

☒ $250, if the NET WORTH is $1,000,000 or more but less than $10,000,000

☐ $750, if the NET WORTH is $10,000,000 or more but less than $50,000,000

☐ $1500, if the NET WORTH is $50,000,000 or more

Is my Registration Category 7A, EPTL, DUAL or EXEMPT?

Organizations are assigned a Registration Category upon registration with the NY Charities Bureau:

7A filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")

EPTL filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.

DUAL filers are registered under both 7A and EPTL.

EXEMPT filers have registered with the NY Charities Bureau and meet conditions in **Schedule E - Registration Exemption for Charitable Organizations**. These organizations are not required to file annual financial reports but may do so voluntarily.

Confirm your Registration Category and learn more about NY law at www.CharitiesNYS.com.

Where do I find my organization's NET WORTH?

NET WORTH for fee purposes is calculated on:

- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I, line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

Need Assistance?

Visit: www.CharitiesNYS.com
Call: (212) 416-8401
Email: Charities.Bureau@ag.ny.gov