

Notice of Board Meeting

Date: January 19, 2023

To: W. Edward Walldroff
David Converse
Kent Burto
Gregory Gardner
Paul Warneck
William Johnson
Lisa L'Huillier
Christine Powers
Robert Aiken
John Condino

From: Chairman Robert Aliasso

Re: Notice of Board of Directors' Meeting

The Jefferson County Local Development Corporation will hold their Board Meeting on **Thursday, February 2, 2023 at 8:00 a.m.** in the board room at 800 Starbuck Avenue, Watertown, NY.

The live stream link is available at www.jcida.com.

Zoom:

<https://us02web.zoom.us/j/84355250468?pwd=R0t4VjRPdGJBZDJrL2JQYVVVjKytDdz09>
Meeting ID: 843 5525 0468
Passcode: 011440
1-929-205-6099 US (New York)

Please confirm your attendance with Peggy Sampson pssampson@jcida.com at your earliest convenience.

pss

c: David Zembiec, CEO
Marshall Weir
Lyle Eaton
Jay Matteson
Joy Nuffer
Robin Stephenson
Justin Miller, Esq.
Media

BOARD MEETING AGENDA
Thursday, February 2, 2023 – 8:00 a.m.

- I. Call to Order**
- II. Pledge of Allegiance**
- III. Privilege of the Floor**
- IV. Minutes – January 5, 2023**
- V. Treasurer’s Report – January 31, 2023**
- VI. Committee Reports**
- VII. Council Reports**
 - a. Jefferson County Agricultural Development**
 - b. Manufacturing**
 - c. Marketing**
- VIII. Unfinished Business**
 - 1. ARPA Funds Report**
 - 2. Resolution No. 02.02.2023.01 to Amend Audit Fee to include a Single Audit**
- IX. Counsel**
- X. New Business**
 - 1. Childcare Memorandum of Agreement with JCC and CAPC**
- XI. Adjournment**

**Jefferson County Local Development Corporation
Annual Board Meeting Minutes
January 5, 2023**

DRAFT

The Jefferson County Local Development Corporation held their annual board meeting on Thursday, January 5, 2023 in the board room at 800 Starbuck Avenue, Watertown, NY.

Present: Robert E. Aliasso, Jr., Paul Warneck, Lisa L'Huillier, David Converse, W. Edward Walldroff, Rob Aiken, Christine Powers, John Condino

Zoom – Gregory Gardner

Excused: William Johnson, Kent Burto

Absent: None

Also Present: Justin Miller, Esq. (Zoom), Craig Fox from the Watertown Daily Times (Zoom)

Staff Present: David Zembiec, Marshall Weir, Lyle Eaton, Peggy Sampson, Joy Nuffer, Robin Stephenson

- I. **Call to Order:** Chairman Aliasso called the meeting to order at 8:34 a.m.
- II. **Pledge of Allegiance**
- III. **Privilege of the Floor:** Chairman Aliasso invited guests to speak. No one spoke.
- IV. **Minutes:** Minutes of the meeting held December 1, 2022 were presented. A motion to approve the minutes as presented was made by Mr. Converse, seconded by Ms. L'Huillier. All in favor. Carried.
- V. **Treasurer's Report:** Mr. Warneck reviewed the financials for the period ending December 31, 2022. He said the total liabilities/capital were up compared to last year. He said that all of the loans are in the same position as last month. A motion was made by Mr. Aiken to accept the financial report as presented, seconded by Ms. Powers. All in favor. Carried.
- VI. **Committee Reports:**
 - a. **Audit Committee**
 - i. **Resolution No. 01.05.2023.01 to Engage Auditors for 15-month Audit** – Mr. Aliasso said that the Audit Committee met on December 16, 2022 for a pre-audit meeting with Bowers & Company for the upcoming 15-month audit (10/1/21 – 12/31/22). The audit is scheduled to start on January 26, 2023. The fee is \$8,000 plus \$1,200 for tax returns (\$600 each for the 3-month stub period and the new calendar fiscal year) for a total of \$9,200.

A motion was made by Mr. Converse to approve the resolution, seconded by Mr. Warneck. All in favor. Carried.

- b. **Nominating Committee** – Ms. L’Huillier said that the Nominating Committee met on November 23, 2022 to select and recommend the slate of officers for 2023 and to recommend reappointment of Christine Powers.
 - i. **Resolution No. 01.05.2023.02 to Elect Officers** – Ms. L’Huillier said the Nominating Committee is recommending the following slate of officers for 2023: Chairman – Robert E. Aliasso, Jr., Vice Chairman – W. Edward Walldroff, Treasurer – Paul Warneck, and Secretary – Kent Burto. A motion was made by Ms. L’Huillier to approve the resolution, seconded by Mr. Converse. All in favor. Carried.
 - ii. **Resolution No. 01.05.2023 to Re-Appoint Board Member Christine Powers** – Ms. L’Huillier said that Ms. Powers agreed to serve another term. She said the JCIDA approved the re-appointment earlier this morning with a term to expire December 31, 2027. A motion was made by Mr. Aiken to approve the resolution, seconded by Mr. Warneck. All in favor, except for Ms. Powers who recused herself from the vote. Carried.

VII. Council Reports:

- a. **Ag** – No report.
- b. **Manufacturing** – Mr. Zembiec said that we held a joint manufacturing roundtable with Lewis County in December. He said they discussed challenges with workforce recruitment. He said the manufacturers indicated that business is up and that they have incorporated some new efficiencies despite the workforce challenges. He said there will be follow up with BOCES and JCC to see if they can offer a program for candidates to obtain the skills needed.

Childcare – Mr. Warneck asked about the status of the childcare initiative. Mr. Zembiec said that the program is moving along and will have another cohort graduating soon which will provide another 80 slots. He said that he will be setting up a meeting with the Department of Defense to discuss what New York State must do to opt into a new program to cover daycare costs for military families.

- c. **Marketing** – Mr. Weir said that Ms. Stephenson will be sending out a newsletter next week. Ms. Stephenson said that she will be highlighting clients in the newsletter and is working on beefing up our social media presence.

Visitations – Mr. Weir said that staff has re-started tours of local businesses to check on progress and to see if they are facing any issues.

Mr. Walldroff suggested taking a day for board members to visit some of our active projects. Board members agreed that half day tour sessions would be beneficial. Mr. Converse said that in the past, staff and two to three board members would go on visitations. He felt that it was important for customers to see board members engaged as well as staff.

**Jefferson County Local Development Corporation
Annual Board Meeting Minutes
January 5, 2023**

VIII. Unfinished Business:

1. **ARPA Funds Report** – An updated spreadsheet showing the grant fund activity was provided in the board packet. Mr. Zembiec pointed out that although the spreadsheet shows the unexpended balance, it does not show that most of the unexpended funds are actually committed. He said the spreadsheet will be updated and show it in the future.

Mr. Aliasso asked Mr. Weir if he can provide metrics to illustrate success of the programs. Mr. Weir said yes.

IX. Counsel: None.

X. New Business:

1. **Proposed Committee Structure** – A motion was made by Ms. Powers to approve the proposed committee structure, seconded by Ms. L'Huillier. All in favor. Carried.

Mr. Warneck asked if the Ag Council keeps minutes of their meetings. Mr. Walldroff said yes. Mr. Warneck said that they should be shared with board members.

XI. Adjournment: With no further business before the board, a motion to adjourn was made by Mr. Warneck, seconded by Ms. L'Huillier. All in favor. The meeting adjourned at 9:01 a.m.

Respectfully submitted,

Peggy Sampson

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION
Income Statement for the One Month Period Ending January 31, 2023
 Prepared by Joy Nuffer, January 26, 2023

	UNRECONCILED				
	Current Year Budget	Year-to-Dat e Total	Current Month	Previous Month	Balance Remaining
Revenues					
Admin Fees	\$ 707,275.00	58,939.58	\$ 58,939.58	58,985.00	648,335.42
JC Grant Marketing	275,400.00	22,950.00	22,950.00	22,950.00	252,450.00
JC Grant Ag Program	138,720.00	0.00	0.00	11,560.00	138,720.00
RLF Interest Income	23,000.00	866.68	866.68	1,354.30	22,133.32
Grant Income Federal	0.00	89,580.04	89,580.04	173,483.75	(89,580.04)
Interest Income	1,400.00	0.00	0.00	303.42	1,400.00
Late Fee	0.00	75.46	75.46	48.96	(75.46)
Miscellaneous Income	500.00	0.00	0.00	0.00	500.00
Total Revenues	1,146,295.00	172,411.76	172,411.76	268,685.43	973,883.24
Expenses					
Salaries	589,450.13	22,850.20	22,850.20	64,544.04	566,599.93
Benefits	242,031.33	19,042.30	19,042.30	37,861.09	222,989.03
Operations					
Marketing Program	354,848.00	23,209.33	23,209.33	20,275.69	331,638.67
AG Program	221,165.00	16,279.09	16,279.09	15,392.10	204,885.91
Office Expense	12,000.00	121.34	121.34	5,728.75	11,878.66
Payroll Processing	3,600.00	461.30	461.30	301.30	3,138.70
Office Rent	18,000.00	1,516.82	1,516.82	1,516.82	16,483.18
Project Loan Rent	55,942.00	4,661.87	4,661.87	4,661.87	51,280.13
Office Cleaning	10,900.00	788.65	788.65	992.30	10,111.35
Telephone	7,000.00	402.26	402.26	491.21	6,597.74
Equipment Rental	4,100.00	346.19	346.19	346.19	3,753.81
Equipment Maintenance	3,000.00	0.00	0.00	109.28	3,000.00
System Maintenance	1,000.00	499.50	499.50	499.50	500.50
Electric Service	5,500.00	0.00	0.00	421.49	5,500.00
Gas Service	3,500.00	0.00	0.00	458.97	3,500.00
Business Support	5,000.00	0.00	0.00	0.00	5,000.00
Manufacturers Comm. Expense	0.00	0.00	0.00	137.50	0.00
Workforce Development	2,500.00	0.00	0.00	0.00	2,500.00
Travel/Promotion/Meals	8,000.00	0.00	0.00	1,116.85	8,000.00
Staff Training & Seminars	4,000.00	0.00	0.00	0.00	4,000.00
Depreciation F&F	17,000.00	1,361.18	1,361.18	1,361.18	15,638.82
Dues & Publications	15,000.00	2,500.00	2,500.00	160.29	12,500.00
Commercial Insurance	9,100.00	283.78	283.78	283.78	8,816.22
Legal RLF	1,000.00	0.00	0.00	0.00	1,000.00
Legal Unrestricted	1,000.00	0.00	0.00	0.00	1,000.00
Accounting & Auditing	8,000.00	0.00	0.00	0.00	8,000.00
Grants Expense Federal	0.00	89,580.04	89,580.04	173,483.75	(89,580.04)
Covid Grant	10,000.00	0.00	0.00	0.00	10,000.00
Reallocated Program Expenses	(465,840.00)	(38,591.42)	(38,591.42)	(32,668.24)	(427,248.58)
Miscellaneous - Unrestricted	500.00	0.00	0.00	0.00	500.00
Total Operations	1,147,296.46	145,312.43	145,312.43	297,475.71	1,001,984.03
Total Revenue	1,146,295.00	172,411.76	172,411.76	268,685.43	973,883.24
Total Expenses	1,147,296.46	145,312.43	145,312.43	297,475.71	1,001,984.03
Net Income Over Expenditures	\$ (1,001.46)	27,099.33	\$ 27,099.33	(28,790.28)	(28,100.79)

For Intern-6-Jse Only

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

AG Program Expense Statement for the One Month Period Ending January 31, 2023

Prepared by Joy Nuffer, January 26, 2023

UNRECONCILED

	Current Year Budget	Year-to-Dat e Total	Current Month	Previous Month	Balance Remaining
Operations					
AG Annual Meeting	\$ 5,000.00	0.00	\$ 0.00	0.00	5,000.00
AG Office Expense	1,000.00	0.00	0.00	0.00	1,000.00
AG Advertising	4,000.00	0.00	0.00	0.00	4,000.00
AG Printed Material	1,000.00	0.00	0.00	0.00	1,000.00
AG Membership/Dues	400.00	0.00	0.00	143.00	400.00
AG Business Attraction	3,500.00	0.00	0.00	0.00	3,500.00
AG Subscriptions	200.00	0.00	0.00	0.00	200.00
AG Travel/Meals/Lodging	4,000.00	0.00	0.00	537.86	4,000.00
AG Web Site Development	2,000.00	0.00	0.00	0.00	2,000.00
AG Misc Program Expenses	1,000.00	0.00	0.00	0.00	1,000.00
Local Food Guide	800.00	0.00	0.00	0.00	800.00
Salary Overhead	99,510.00	7,508.80	7,508.80	7,290.10	92,001.20
FICA Overhead	5,971.00	438.70	438.70	425.14	5,532.30
Medicare Overhead	1,393.00	102.60	102.60	99.42	1,290.40
Health/Dental Ins Overhead	21,740.00	2,721.05	2,721.05	2,687.18	19,018.95
Retirement Overhead	8,956.00	450.52	450.52	437.40	8,505.48
Indirect Labor Allocation	55,253.00	4,604.42	4,604.42	3,345.00	50,648.58
Non Labor Allocated Overhead	5,442.00	453.00	453.00	427.00	4,989.00
Total Operations	221,165.00	16,279.09	16,279.09	15,392.10	204,885.91

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

Manuf. & Business Support Expense Statement for the One Month Period Ending January 31, 2023

Prepared by Joy Nuffer, January 26, 2023

UNRECONCILED

	Current Year Budget	Year-to-Dat e Total	Current Month	Previous Month	Balance Remaining
Operations					
Business Support	\$ 5,000.00	0.00	\$ 0.00	0.00	5,000.00
Manufacturers Comm. Expense	0.00	0.00	0.00	137.50	0.00
Workforce Development	2,500.00	0.00	0.00	0.00	2,500.00
Total Operations	7,500.00	0.00	0.00	137.50	7,500.00

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

Marketing Program Expense Statement for the One Month Period Ending January 31, 2023

Prepared by Joy Nuffer, January 26, 2023

UNRECONCILED

	Current Year Budget	Year-to-Dat e Total	Current Month	Previous Month	Balance Remaining
Operations					
Advertising Expense	\$ 46,600.00	612.00	\$ 612.00	2,307.90	45,988.00
Canadian Marketing	10,000.00	0.00	0.00	0.00	10,000.00
Printed Material	1,000.00	0.00	0.00	0.00	1,000.00
Seminars Workshops Publicatio	2,500.00	0.00	0.00	0.00	2,500.00
Travel/Meals/Promotion	3,000.00	0.00	0.00	0.00	3,000.00
Public Relations	3,000.00	0.00	0.00	0.00	3,000.00
Web Site Dev & Promo Design	5,000.00	285.00	285.00	10.79	4,715.00
Events Sponsorship	11,000.00	0.00	0.00	0.00	11,000.00
Drum Country Business	5,000.00	0.00	0.00	0.00	5,000.00
Allocated Overhead	267,748.00	22,312.33	22,312.33	17,957.00	245,435.67
Total Operations	354,848.00	23,209.33	23,209.33	20,275.69	331,638.67

Jefferson County Local Development Corp
Balance Sheet
January 31, 2023

ASSETS

Current Assets		
General Checking	\$	1,176,569.86
Savings Account		1,616,328.62
RLF Savings		1,921,837.25
RLF Loans Receivable		187,737.62
N Grid Mkt Grant European		12,500.00
COVID Accounts Receivable		146,213.94
Clayton Loans Receivable		8,096.54
Miscellaneous Recievable		7,000.00
Due YMCA		400,000.00
LHI Records Storage		87,029.51
Prepaid Expense		1,850.74
		5,565,164.08
Total Current Assets		
Property and Equipment		
Accumulated Depreciation		(81,326.14)
		(81,326.14)
Total Property and Equipment		
Other Assets		
Furniture & Fixtures		77,387.89
		77,387.89
Total Other Assets		
		\$ 5,561,225.83

LIABILITIES AND CAPITAL

Current Liabilities		
Grants Payable YMCA	\$	400,000.00
ARPA Food Grant		213,562.95
ARPA Child Care Grant		498,756.37
ARPA Small Business & Training		228,925.25
ARPA Rental Property Deferred		274,210.14
JC Grant-Marketing		183,600.00
Deferred Mkt. Grant European		12,500.00
		1,811,554.71
Total Current Liabilities		
Long-Term Liabilities		
		0.00
Total Long-Term Liabilities		
		1,811,554.71
Capital		
General Fund Bal - Unrestrict.		3,722,571.79
Net Income		27,099.33
		3,749,671.12
Total Capital		
		\$ 5,561,225.83

Jefferson County Local Development Corp

Receivables

As of January 31, 2022

Customer	Orig Loan	Balance	Issued	Maturity	Terms	Status	Payment
JAY CANZONIER	100,000.00	30,894.05	4/26/17	7/1/2026	3%- 84 Months	Current	726.73
CLAYTON ISLAND TOURS	40,000.00	9,919.55	4/29/20	5/1/2026	5%-73 Months	Current	198.97
CLAYTON YACHT CLUB	40,000.00	36,264.22	8/4/21	8/1/2027	3%-73 Months	Current	718.75
DIPRINZIO'S KITCHEN	5,000.00	4,048.27	1/22/21	2/1/2027	3%, 60 Months	Current	89.84
DIPRINZIO'S MARKET	5,000.00	4,048.27	1/22/21	2/1/2027	3%, 60 Months	Current	89.84
WICLDC	200,000.00	94,832.79	12/1/10	1/1/2031	3%, 240 Months	Current	1,109.20
WICLDC-JAIN	98,082.50	15,827.01	9/10/18	10/1/2023	3.5% 60 Months	Current	1,784.29
Report Total		195,834.16					

**Jefferson County Local Development Corp
JCLDC RLF Aged Receivables
As of Jan 31, 2023**

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by ID. Report is printed in Detail Format.

Customer ID Customer Bill To Contact Telephone 1	Invoice/C	Amount Due
CANZONIER JAY CANZONIER D/B/A NORTH BRANCH FARMS	2086	30,894.05
CANZONIER JAY CANZONIER D/B/A NORTH BRANCH FARMS		30,894.05
CLAYTON ISLAND CLAYTON ISLAND TOURS	2242	9,919.55
CLAYTON ISLAND CLAYTON ISLAND TOURS		9,919.55
CLAYTON YACHT CLAYTON YACHT CLUB, INC.	2344	36,264.22
CLAYTON YACHT CLAYTON YACHT CLUB, INC.		36,264.22
WIC WICLDC	1907 RLF LOA	94,832.79 15,827.01
WIC WICLDC		110,659.80
Report Total		187,737.62

Jefferson County Local Development Corp
Clayton Loan Aged Receivables
As of Jan 31, 2023

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by ID. Report is printed in Detail Format.

Customer ID Customer Bill To Contact Telephone 1	Invoice/C	Amount Due
DIPRINZIO KITCHEN DIPRINZIO'S KITCHEN	2309	4,048.27
DIPRINZIO KITCHEN DIPRINZIO'S KITCHEN		4,048.27
DIPRINZIO MARKET DIPRINZIO'S MARKET	2310	4,048.27
DIPRINZIO MARKET DIPRINZIO'S MARKET		4,048.27
Report Total		8,096.54

**Jefferson County Local Development Corp
 COVID Aged Receivables
 As of Jan 31, 2023**

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by ID. Report is printed in Detail Format.

Customer ID Customer Bill To Contact Telephone 1	Invoice/C	Amount Due
AUBREYS AUBREYS SHOPPING CENTER	2241	6,831.62
AUBREYS AUBREYS SHOPPING CENTER		6,831.62
BROTHERTON STEVEN BROTHERTON	2252	5,096.29
BROTHERTON STEVEN BROTHERTON		5,096.29
CCTI COLLEENS CHERRY TREE INN	2238	7,123.98
CCTI COLLEENS CHERRY TREE INN		7,123.98
CORNELIA LAURIE A. CORNELIA	2240	6,659.48
CORNELIA LAURIE A. CORNELIA		6,659.48
DEMAR AMY S. DEMAR	2237	6,659.99
DEMAR AMY S. DEMAR		6,659.99
ELMER KATHLEEN ELMER	2253	7,004.03

**Jefferson County Local Development Corp
 COVID Aged Receivables
 As of Jan 31, 2023**

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by ID. Report is printed in Detail Format.

Customer ID Customer Bill To Contact Telephone 1	Invoice/C	Amount Due
ELMER KATHLEEN ELMER		7,004.03
FIELD FIELD OF DREAMS, LLC	2267	7,246.09
FIELD FIELD OF DREAMS, LLC		7,246.09
GOULD ROBERT L. GOULD	2234	6,831.62
GOULD ROBERT L. GOULD		6,831.62
GRAPES BUSTED GRAPES,LLC	2250	7,082.70
GRAPES BUSTED GRAPES,LLC		7,082.70
HERMAN BONNIE HERMAN	2235	6,831.62
HERMAN BONNIE HERMAN		6,831.62
MILLER GAIL W. MILLER	2236	6,831.62
MILLER GAIL W. MILLER		6,831.62

**Jefferson County Local Development Corp
 COVID Aged Receivables
 As of Jan 31, 2023**

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by ID. Report is printed in Detail Format.

Customer ID Customer Bill To Contact Telephone 1	Invoice/C	Amount Due
MORGIA MORGIA MASONRY	2264	6,993.83
MORGIA MORGIA MASONRY		6,993.83
NORTH BRANCH NORTH BRANCH FARMS	2262	6,993.79
NORTH BRANCH NORTH BRANCH FARMS		6,993.79
NORTHERN NORTHERN COMMERCIAL CLEANING	2263	6,961.46
NORTHERN NORTHERN COMMERCIAL CLEANING		6,961.46
NORTHROP MICHAEL NORTHROP	2245	6,669.01
NORTHROP MICHAEL NORTHROP		6,669.01
PAINFULL PAINFULL ACRES	2255	3,250.15
PAINFULL PAINFULL ACRES		3,250.15
RHODES RHODES GREENHOUSES, INC	2261	7,155.63

**Jefferson County Local Development Corp
 COVID Aged Receivables
 As of Jan 31, 2023**

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by ID. Report is printed in Detail Format.

Customer ID Customer Bill To Contact Telephone 1	Invoice/C	Amount Due
RHODES RHODES GREENHOUSES, INC		7,155.63
SAMPSON-MELISSA MELISSA SAMPSON	2254	7,155.63
SAMPSON-MELISSA MELISSA SAMPSON		7,155.63
SKINNER SCOTT P. SKINNER	2248	6,831.22
SKINNER SCOTT P. SKINNER		6,831.22
TILLSON ALISHA TILLSON	2249	6,505.99
TILLSON ALISHA TILLSON		6,505.99
WILLS GREG WILLS	2246	6,342.56
WILLS GREG WILLS		6,342.56
ZERO ZERO DOCK STREET, LLC	2280	7,155.63
ZERO ZERO DOCK STREET, LLC		7,155.63

Jefferson County Local Development Corp
COVID Aged Receivables
As of Jan 31, 2023

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by ID. Report is printed in Detail Format.

Customer ID Customer Bill To Contact Telephone 1	Invoice/C	Amount Due
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Report Total	<hr/> <hr/>	146,213.94
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Jefferson County Local Development Corp
Miscellaneous Aged Receivables
As of Jan 31, 2023

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by ID. Report is printed in Detail Format.

Customer ID Customer Bill To Contact Telephone 1	Invoice/C	Amount Due
National Grid EURO N GRID EURO GRANT 4373	2152	7,000.00
National Grid EURO N GRID EURO GRANT 4373		7,000.00
Report Total		7,000.00

Jefferson County Local Development Corp
Cash Receipts Journal
For the Period From Jan 1, 2023 to Jan 31, 2023

Filter Criteria includes: Report order is by Check Date. Report is printed in Detail Format.

Date	Account ID	Transaction Ref	Line Description	Debit Amnt	Credit Amnt
1/11/23	122250 407501 112501	4349	Invoice: 2264 1/23 INTEREST MORGIA MASONRY	179.69	161.80 17.89
1/11/23	122250 407501 412502 112501	19034	Invoice: 2267 7/22, 8/22, 9/22, 10/22, 11/22, 12/22 INTEREST 7/22, 8/22, 9/22, 10/22, 11/22, 12/22 LATE FEES FIELD OF DREAMS, LLC	1,052.36	871.90 115.78 64.68
1/11/23	122025 407501 112501	165004	Invoice: RLF LOAN 12/22 & 1/23 INTEREST WICLDC	3,568.58	3,461.10 107.48
1/11/23	122250 407501 112501	1805	Invoice: 2250 11/22 & 12/22 INTEREST BUSTED GRAPES,LLC	200.00	163.82 36.18
1/11/23	122250 407501 412502 112501	4081	Invoice: 2254 12/22 INTEREST 12/22 LATE FEE MELISSA SAMPSON	190.47	161.40 18.29 10.78
1/11/23	122250 407501 112501	2412	Invoice: 2246 2/23, 3/23 & 4/23 INTEREST GREG WILLS	539.07	489.06 50.01
1/11/23	122250 407501 112501	0000080044	Invoice: 2280 1/23 INTEREST ZERO DOCK STREET, LLC	179.69	161.40 18.29
1/11/23	122250 407501 112501	0010000021	Invoice: 2253 1/23 INTEREST KATHLEEN ELMER	180.08	162.19 17.89
1/11/23	122250 407501 112501	0007000333	Invoice: 2245 2/23 INTEREST MICHAEL NORTHROP	179.69	162.61 17.08
1/11/23	122250 407501 112501	5237	Invoice: 2262 1/23 INTEREST NORTH BRANCH FARMS	179.69	161.80 17.89
1/11/23	122250 407501 112501	52205	Invoice: 2248 1/23 INTEREST SCOTT P. SKINNER	179.69	162.21 17.48
1/11/23	122250 407501 112501	1127	Invoice: 2263 1/23 INTEREST NORTHERN COMMERCIAL CLEANING	180.00	162.20 17.80
1/11/23	122250 407501 112501	1039	Invoice: 2249 1/23, 2/23, 3/23 INTEREST ALISHA TILLSON	539.07	487.84 51.23
1/11/23	122250 407501 112501	2400	Invoice: 2241 1/23 INTEREST AUBREYS SHOPPING CENTER	179.69	162.21 17.48
1/11/23	122250 407501	1324	Invoice: 2238 12/ -20 -INTEREST		32.11 17.89

**Jefferson County Local Development Corp
Cash Receipts Journal
For the Period From Jan 1, 2023 to Jan 31, 2023**

Filter Criteria includes: Report order is by Check Date. Report is printed in Detail Format.

Date	Account ID	Transaction Ref	Line Description	Debit Amnt	Credit Amnt
	112501		COLLEENS CHERRY TREE INN	50.00	
1/11/23	122250 407501 112501	6983	Invoice: 2235 1/23 INTEREST BONNIE HERMAN	179.69	162.21 17.48
1/11/23	122025 407501 112501	5236	Invoice: 2086 1/23 INTEREST JAY CANZONIER D/B/A NORTH BRANCH FARMS	726.73	647.88 78.85
1/11/23	122025 407501 112501	0000995039	Invoice: 2242 1/23 INTEREST CLAYTON ISLAND TOURS	198.97	156.98 41.99
1/11/23	125001 100001	7874	Invoice: 2382 JEFF COUNTY IDA	58,939.58	58,939.58
1/25/23	202401 202501 100001	19675	DUE JCLDC RLF DUE SHLDC PAINFULL ACRES	179.69	89.85 89.84
1/25/23	122250 407501 112501	8756	Invoice: 2240 2/23 INTEREST LAURIE A. CORNELIA	179.69	162.61 17.08
1/25/23	122025 407501 112501	5186	Invoice: 2344 2/23 INTEREST CLAYTON YACHT CLUB, INC.	718.75	626.52 92.23
1/25/23	122250 407501 112501	6501	Invoice: 2255 2/23 INTEREST PAINFULL ACRES	89.85	81.52 8.33
1/25/23	122255 407501 112501	291	Invoice: 2309 1/23 & 2/23 INTEREST DIPRINZIO'S KITCHEN	190.46	169.57 20.89
1/25/23	122255 407501 112501	292	Invoice: 2310 1/23 & 2/23 INTEREST DIPRINZIO'S MARKET	190.46	169.57 20.89
1/25/23	122250 407501 112501	6536	Invoice: 2252 12/23 INTEREST STEVEN BROTHERTON	200.00	186.80 13.20
1/25/23	122250 407501 112501	2139	Invoice: 2237 2/23 INTEREST AMY S. DEMAR	179.69	162.61 17.08
				<u>69,551.33</u>	<u>69,551.33</u>

Jefferson County Local Development Corp
Check Register
For the Period From Jan 1, 2023 to Jan 31, 2023

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
6462	1/3/23	BOG OAK, LLC	100001	10,000.00
6463	1/3/23	SHELLAND FARMS	100001	10,000.00
6464	1/4/23	HERBERT DEJOURDAN	100001	8,000.00
6465	1/5/23	ADVANCED BUSINESS SYSTEMS	100001	109.28
6466	1/5/23	ATLAS INTEGRATED	100001	285.00
6467	1/5/23	BLUE MOUNTAIN SPRING WATER, INC.	100001	44.00
6468	1/5/23	CINTAS	100001	63.65
6469	1/5/23	DAVIS VISION	100001	352.52
6470	1/5/23	EXCELLUS BC/BS	100001	409.04
6471	1/5/23	THE HARTFORD	100001	341.81
6472	1/5/23	NATIONAL GRID	100001	880.46
6473	1/5/23	NATIONAL PEN	100001	463.90
6474	1/5/23	NNY ONLINE	100001	499.50
6475	1/5/23	NYS ECONOMIC DEVELOPMENT COUNCIL	100001	2,000.00
6476	1/5/23	PROSHRED SECURITY	100001	33.77
6477	1/5/23	RBC WEALTH MANAGEMENT	100001	3,162.21
6478	1/5/23	SHELTERPOINT LIFE	100001	2,237.00
6479	1/5/23	UNITED WAY OF NNY	100001	127.00
6480	1/5/23	VERIZON WIRELESS	100001	124.80
6481	1/5/23	WB MASON CO INC.	100001	61.42
6482	1/5/23	WELLS FARGO FINANCIAL SERVICES	100001	346.19
6483	1/5/23	WICLDC	100001	1,516.82
6484	1/5/23	DAVID ZEMBIEC	100001	749.14
6485	1/5/23	EXCELLUS BC/BS	100001	620.77
6486	1/5/23	EXCELLUS BC/BS	100001	12,016.52
6487	1/5/23	WATERTOWN LOCAL DEVELOPMENT CORPORATION	100001	4,661.87
6488	1/6/23	JEANETTE PIERCE	100001	8,000.00
6489	1/10/23	OTTER CREEK WINERY	100001	7,596.00
6490	1/11/23	CENZACH'S STERLING 156, LLC	100001	10,000.00
6491	1/12/23	KEY BANK	100001	5,944.13
6492	1/17/23	CINTAS	100001	63.65
6493	1/17/23	WHITE CAPS WINERY, LLC	100001	7,000.00

Jefferson County Local Development Corp
Check Register
For the Period From Jan 1, 2023 to Jan 31, 2023

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
6494	1/17/23	NORTHERN COMMERCIAL CLEANING	100001	725.00
6495	1/17/23	SPECTRUM REACH	100001	1,287.00
6496	1/17/23	WB MASON CO INC.	100001	141.95
6497	1/17/23	WPBS	100001	612.00
6498	1/19/23	RBC WEALTH MANAGEMENT	100001	3,189.24
6499	1/19/23	UNITED WAY OF NNY	100001	127.00
6500	1/23/23	YURI SAMAROO	100001	6,284.04
6508	1/24/23	EBERSOL'S CUSTOM CUTTING	100001	2,700.00
6509	1/25/23	SPEC-RITE, LLC	100001	20,000.00
6501	1/26/23	JCLDC	100001	89.85
6502	1/26/23	NORTH COUNTRY ALLIANCE	100001	500.00
6503	1/26/23	SHELTERPOINT LIFE	100001	100.20
6504	1/26/23	SACKETS HARBOR LDC	100001	89.84
6505	1/26/23	WB MASON CO INC.	100001	121.34
6506	1/26/23	WELLS FARGO FINANCIAL SERVICES	100001	346.19
6507	1/26/23	WESTELCOM	100001	402.26
Total				<u>134,426.3</u>

ARPA Grant Funds from Jefferson County-Status-Expenditures

Month	Child Care	Small Business Productivity & Incumbent Worker Training	Local Foods Resiliency	Rental Property Deferred Maintenance	Remediation 146 Arsenal Street	Hounsfield Sewer	Total Grants Running Balance
Total Available	\$809,000.00	\$425,000.00	\$400,000.00	\$425,000.00	\$1,000,000.00	\$1,500,000.00	\$4,559,000.00
April-22	\$67,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,492,000.00
May-22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,492,000.00
June-22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,492,000.00
July-22	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$0.00	\$3,492,000.00
August-22	\$125,791.52	\$11,052.00	\$94,928.45	\$0.00	\$0.00	\$0.00	\$3,260,228.03
September-22	\$0.00	\$66,378.93	\$7,722.00	\$34,958.80	\$0.00	\$292,000.00	\$2,859,168.30
October-22	\$15,045.02	\$43,814.69	\$37,176.74	\$41,710.22	\$0.00	\$0.00	\$2,721,421.63
November-22	\$0.00	\$20,233.13	\$10,450.00	\$4,220.00	\$0.00	\$0.00	\$2,686,518.50
December-22	\$102,407.09	\$10,000.00	\$33,459.86	\$27,616.80	\$0.00	\$0.00	\$2,513,034.75
January-23	\$0.00	\$44,596.00	\$2,700.00	\$45,533.04	\$0.00	\$0.00	\$2,420,205.71
Total YTD Expenditures	\$310,243.63	\$196,074.75	\$186,437.05	\$154,038.86	\$1,000,000.00	\$292,000.00	\$2,138,794.29
Balance of Grant	\$498,756.37	\$228,925.25	\$213,562.95	\$270,961.14	\$0.00	\$1,208,000.00	\$2,420,205.71
Uncommitted Balance	\$0.00	\$40,170.14	\$82.51	\$5,400.00	\$0.00	\$0.00	
Excess Funds (Approved by board but did not take full award to date)	\$0.00	\$3,618.75	\$605.10	\$9,381.14	\$0.00	\$0.00	
Full Uncommitted Balance	\$0.00	\$43,788.89	\$687.61	\$14,781.14	\$0.00	\$0.00	

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION
Resolution Number 02.02.2023.01
to Amend Audit Fee to include a Single Audit

WHEREAS, the JCLDC Board of Directors approved Resolution No. 01.05.2023.01 at their January 5, 2023 board meeting, and

WHEREAS, it was determined that a single audit will be required since the JCLDC expended over the \$750,000 threshold for the ARPA grant funds, and

WHEREAS, the quote for the 15-month audit approved in January was \$9,200 and the quote for the single audit is \$3,000 for a total amount of \$12,200, and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Jefferson County Local Development Corporation that it herein approves the total amount of \$12,200 as set forth in this Resolution, and be it further,

RESOLVED, that the Chairman, Vice Chairman, Secretary, and/or Chief Executive Officer are authorized and directed to execute any and all documents necessary to carry out the purposes of this Resolution.

This resolution shall take effect immediately.

Kent D. Burto, Secretary



**BOWERS & COMPANY
CPAs PLLC**

CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

January 13, 2023

To the Board of Directors
Jefferson County Local Development Corporation
800 Starbuck Avenue, STE 800
Watertown, NY 13601

We are pleased to confirm our understanding of the services we are to provide for Jefferson County Local Development Corporation for the fifteen months ended December 31, 2022.

Audit Scope and Objectives

We will audit the financial statements of Jefferson County Local Development Corporation, which comprise the statement of financial position as of December 31, 2022, the related statements of activities, functional expenses, and cash flows for the fifteen months then ended, and the disclosures (collectively, the “financial statements”). Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor’s report on the financial statements:

1. Schedule of expenditures of federal awards.

The objectives of our audit 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 issue an auditor’s report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America, and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). *Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit*

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

Management override of controls

Improper revenue recognition due to fraud

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the Organization and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Jefferson County Local Development Corporation's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Organization's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Jefferson County Local Development Corporation's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will prepare the Organization's federal and state information returns for the periods ended September 30, 2022 and December 31, 2022 based on information provided by you. We will also assist in preparing the financial statements and related notes of Jefferson County Local Development Corporation in conformity with accounting principles generally accepted in the United States of America based on information provided by you and perform other bookkeeping services to support the preparation of the financial statements. Such bookkeeping services may include maintaining fixed asset and related depreciation records and maintaining lease accounting records. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the information return, but management must make all decisions with regard to those matters.

You agree to assume all management responsibilities for the tax services, financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements.

You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Organization; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Bowers & Company CPAs PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Bowers & Company CPAs PLLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the federal awarding agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Liz Bush is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to them. We expect to begin our audit on approximately January 26, 2023.

Our fees for the audit and other services other than the preparation of the information returns will be \$8,000, \$600 for the preparation of the information returns for the period ended September 30, 2022, \$600 for the preparation of the information returns for the period ended December 31, 2022, and \$3,000 for the Single Audit. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. All matters related to the Company's adoption of new accounting standards including, but not limited to, lease accounting standard pursuant to Accounting Standards Codification (ASC) 842, will be accounted for and billed separately. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

To ensure that Bowers and Company CPAs PLLC's independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

Reporting

We will issue a written report upon completion of our audit of Jefferson County Local Development Corporation's financial statements. Our report will be addressed the Board of Directors of Jefferson County Local Development Corporation. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

It is hereby understood and agreed that this engagement is being undertaken solely for the benefit of Jefferson County Local Development Corporation and that no other person or entity shall be authorized to enforce the terms of this engagement.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Banner & Company

RESPONSE:

This letter correctly sets forth the understanding of Jefferson County Local Development Corporation.

Management Signature: _____

Governance Signature: _____

Customized Education and Training Agreement

MEMORANDUM OF AGREEMENT BETWEEN

**Jefferson Community College
Community Action Planning Council
And
Jefferson County Local Development Corporation
January 23, 2023**

Introduction:

In response to the need for improved access to child care services in the Counties of Jefferson and Lewis, Jefferson Community College and the Community Action Planning Council are proud to provide the following educational opportunity:

Home-Based Child Care Training Program

This agreement defines the responsibilities of Jefferson Community College (the College), the Community Action Planning Council (the CAPC) and the Jefferson County Local Development Corporation as described in the scope of work (Appendix A: Home-Based Child Care Training Program).

This agreement shall be in force from the signature date to May 31, 2024.

Jefferson Community College agrees to:

- Provide project management oversight of the Home-Based Child Care Training Program (Program);
- Lead Program recruitment and marketing efforts;
- Provide program components led by Jefferson Community College faculty for program participants (up to 20);
- Provide a program coordinator to offer one-on-one mentorship for program participants (up to 20).
- Liaise with the Small Business Development Center: to provide entrepreneurship training for eligible program participants (up to 20);
- Coordinate and host program partner implementation meetings;
- Make available up to 12 seats within ECD 101 for the program participants;
- Provide the program participants (up to 12) with the textbooks for ECD 101.

The Community Action Planning Council agrees to:

- Provide the required Health and Safety training for up to 15 participants;
- Provide the First Aid training for up to 15 participants;
- Participate in program partner implementation meetings as scheduled and coordinated by the College; and

- Manage and distribute childcare stipends and supply incentives, as appropriate, to program participants.

The Jefferson County Local Development Corporation agrees to:

- Provide up to a total of \$35,071.88 to Jefferson Community College (College) for the Program;
- Provide up to a total of \$8,900.00 to the Community Action Planning Council (CAPC) for the Program;
- Provide timely reimbursement to the College and the CAPC for invoiced expenses as outlined in this agreement;
- Support program implementation, including marketing and recruitment, as appropriate; and,
- Remit the full eligible reimbursement to the College and the CAPC by July 30, 2024.

General Considerations:

- Tuition and fees are set annually by the College Board of Trustees and the State University of New York and no differential tuition will be offered to the program participants.
- Sponsored program participants who enroll in the college are subject to all college policies.
- The College reserves the right to fill all credential courses up to 35 students per class.
- Either party may terminate this agreement by notifying the other party by January 18, 2024.
- The maximum cost to run the program, for 30 students, is \$70,000. Upon permission of the JCLDC, additional students will be charged at a rate of \$1,000 per participant to cover tuition, textbooks, and additional variable expenses.

Confidentiality Statement:

The training materials remain the property of Jefferson Community College and may not be used without the College's consent. The information transmitted, which may include PowerPoint presentations, handouts, and recordings, is intended only for the participants. No recordings of the training are allowable. The training may contain confidential and/or privileged material-that is protected from disclosure. Jefferson Community College prohibits any dissemination, manipulation, or reuse of the training materials (physical or digital) without prior permission.

Governing Law: This Agreement shall be governed by the laws of the State of New York. Jefferson Community College and its staff performing the services herein shall render all services under this Agreement in accordance with applicable provisions of all federal, state and local laws, rules and regulations as are in effect at the time such Services are rendered.

No Arbitration: Any and all disputes involving this Agreement, including the breach or alleged breach thereof, may not be submitted to arbitration unless specifically agreed thereto in writing by the Board of Trustees of JCC and the Governing Body of JCIDA, but must instead only be heard in the Supreme Court of the State of New York, with venue in Jefferson County or if appropriate, in the Federal District Court with venue in the Northern District of New York.

Non-Assignment: Neither party shall assign any of its rights, interests or obligations under this Agreement, without the prior express written consent of the other.

Notices: Any notice, request, demand, approval, consent or other communication which JCC or JCIDA is required or permitted to give to the other party shall be in writing and mailed to the parties address at the beginning of this agreement or to such other address that either party has designated by notice to the other. Such notice shall be deemed mailed when it is deposited in the United States mail, postage prepaid, by certified mail, return receipt requested.

Relationship of Parties: Nothing contained in this agreement shall be deemed or construed to create the relationship of principal and agent, partnership, or joint venture.

Modification: No changes, amendments or modifications of any of the terms and/or conditions of this Agreement shall be valid unless reduced to writing and signed by both parties.

Severability: If any term or provision of this agreement or its application to any person or circumstances to any extent invalid or unenforceable, the remainder of this agreement, or the application of such terms or provision to person or circumstance other than those as to which it is held invalid or unenforceable, should not be affected thereby, and each term and provision shall be valid and enforced to the fullest extent permitted by law.

The College respectfully requests a signature by February 3, 2023.

*All questions can be directed to: Joanna Habermann
 Director of Community Service
 jhabermann@sunyjefferson.edu
 (315) 786-2438*

JEFFERSON COMMUNITY COLLEGE

Dr. Daniel Dupee Date
Administrator in Charge
Jefferson Community College

COMMUNITY ACTION PLANNING COUNCIL

Name: Craig Cashman Date
Title: Chief Executive Officer
Community Action Planning Council

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

Name: David J. Zembiec Date
Title: Chief Executive Officer
Jefferson County Local Development Corporation

APPENDIX A

HOME-BASED CHILD CARE TRAINING PROGRAM

PROGRAM OVERVIEW

The Home-Based Child Care Training program provides participants with the knowledge, skills and support to become home-based child care providers. Lewis County, Jefferson County, the Community Action Planning Council (CAPC), Jefferson Community College (JCC), and the Small Business Development Center (SBDC) have collaborated to design and launch this innovative program. In 2019, the Child Care Coordinating Council of the North Country issued a report indicating that 86% of North Country census tracts were identified as childcare deserts, meaning there is not enough childcare to meet local needs. To support the urgent demand for affordable, safe, high-quality childcare the partners have developed an accelerated program to **empower, educate, and inspire** participants to launch new regulated home-based child care facilities in Jefferson and Lewis counties. The training program not only supports the creation of new regulated childcare facilities, but also the success of these small businesses and the quality of childcare offered to County residents.

Training is available virtually and in person at the Lewis County Education Center and JCC Campus. The program has been provided at no cost to participants through the generous sponsorship of Lewis and Jefferson counties. The overall participant time commitment is approximately 30 hours, or 1-5 hours per week including independent work over the course of 6 months. At the conclusion of the program, participants are expected to have gained NYSOCFS approval to operate a home-based child care program and will have earned a Certificate of Completion from JCC. This certificate signifies competencies in early childhood education and small business management.

Your child care provider career starts at Jefferson

The home-based child care program is designed to prepare you to become a Home-Based Child Care Provider. At the conclusion of the program, participants are expected to have gained NYSOCFS approval to operate a home-based child care program and will have earned a Certificate of Completion from JCC. This certificate signifies competencies in early childhood education and small business management.

PROGRAM BENEFITS

Let us help you start your own home-based child care business!

- Become a Home-Based Child Care Provider within four months
- Free training
- Childcare Stipend available to help you attend workshops and one-on-one meetings
- Earn 3 College Credits at JCC by taking Introduction to Early Childhood
- Program Coordinator assigned to provide individual mentorship through the program
- SBDC Advisor assigned for one-on-one business counseling
- CAPC Regulator assigned to provide guidance on NYSOCFS approval
- Access free supplies to help you start your new business
- Access to a Child Care Providers closed Facebook group

PROGRAM REQUIREMENTS

Program requirements for Home-Based Child Care Training Effective Spring 2022

<u>Business Requirements (16 non-credit hours)</u>	<u>Non-Credit Hours</u>
SBDC Module 1: Business Basics	2
SBDC Module 2: Marketing	2
SBDC Module 3: Liability & Insurance	2
SBDC Module 4: Accounting	2
SBDC Module 5: Transitioning to Entrepreneurship	2
JCC Family Policy Handbook Workshop – Part I	3
JCC Family Policy Handbook Workshop – Part II	3
<u>Health and Safety Requirements (20 non-credit hours)</u>	<u>Non-Credit Hours</u>
CAPC Health & Safety Training	15
Red Cross First Aid & CPR Training	5
<u>Early Childhood Program Requirements (3 credit hours)</u>	<u>Credit Hours</u>
ECD - 101 Introduction to Early Childhood Care and Education	3
	Total Non-Credit hours 26
	Total Credit hours 3

PROGRAM DETAILS & SYLLABUS

Training Program Kickoff Meeting

This Kickoff Meeting will offer in-person and virtual attendance options. Participant handbook will be provided and reviewed. Handbook includes information on program partners, program team members, program details and schedule. Participants will sign a statement of understanding, confirm admission into the program, and complete SBDC client intake form.

Become a SBDC Client

During the Kickoff Meeting complete Client Enrollment Form (SBA 641). SBDC will assign you a SBDC Advisor within a business week.

Online Client Enrollment Form: <https://www.nysbdc.org/selector/ReqForCons/formo.aspx>

Facebook Group – Home-Based Child Care Training Program

Participant will be invited to join a closed Facebook group to post questions, network with peers, and to stay up to date on upcoming program events and resources. The site will be monitored by the Bootcamp Team. These professionals will provide on-demand advice to support the participants' new small business operations. There will be FB Live Q&A sessions with the Bootcamp Program Coordinator hosted throughout the program.

OCFS Application – Opening a Home-Based Child Care Business

The OCFS Application is necessary to apply for a childcare program license or registration to operate a regulated home daycare. Participant must submit a working draft of the OCFS Application to CAPC as soon as possible upon starting the bootcamp. Once the OCFS Application is submitted a CAPC Regulator is assigned to the participant. CAPC Regulator supports participants individually in completing their OCFS application to establish a regulated home daycare facility. Support includes the necessary documentation, such as the required medical statement. CAPC will provide sample application templates.

The targeted timeline to open your business is 90 days from that date application was submitted. The application includes a background check. Participants are responsible for this fee (\$25). Once the OCFS Application is approved you are authorized to open your business.

SBDC Workshops

Program participants are required to become an SBDC client. Each participant will be assigned to an SBDC Advisor for ongoing one-on-one counseling and attend five SBDC workshops. The workshops will be offered live through virtual Zoom meetings, and be recorded for participants who are unable to attend or to be used as reference for the participants.

Module 1: Business Basics (2 hours)

Topics include: overview of what starting/owning a business entails; understanding different forms and taxation structure of business ownership; How licensing and state/local regulations impact your start up

Instructor: Business Advisor, SBDC

Module 2: Marketing (2 hours)

Topics include: marketing, advertising and public relations strategies for in home-based child care businesses; how to use, and not use, social media in your business; communication skills best

Instructor: Marketing & Operations Assistant, Mennta Energy Solutions

Module 3: Liability & Insurance (2 hours)

Topics include: Assessing risk factors; protecting your assets; understanding necessary coverages and limits for insurance and liabilities

Instructors: Ellis, Moreland & Ellis, Inc. Insurance Agency, & The Steele Law Firm, P.C.

Module 4: Accounting (2 hours)

Topics include: bookkeeping overview, including developing financial reports; best practices for your entity; how to start out and stay organized;

Instructor: Stickel's Bookkeeping & Tax Service

Module 5: Transitioning to Entrepreneurship (2 hours)

Topics include: identifying potential pitfalls of starting up/running the business; how to support yourself and each other during start up and beyond; managing expectations in your new role as business owner; improving your communication skills, self-care best practices

Instructor: FranNet of Upstate NY, SBDC

Family Policy Handbook Workshop

The JCC Early Childhood Department will host a Family Policy Handbook workshop to support participants in evaluating decisions related to program daily routine, behavior management, and discipline policies to guide students in creating their Family Policy Handbook for their in-home day care business. In the compilation of the Family Policy Handbook for your center we will be referring to the New York State Child Day Care Regulations Part 417: Family Day Care.

A comprehensive policy handbook can act as a contract between your day care business and the families you serve. It is an important resource to share policies and procedures, serving as a reference for families, and sharing important information about your program.

This is a two-part series, each workshop is three hours, and will be conducted in a flex classroom to allow for both in person and virtual class attendance.

Family Policy Handbook Workshop – Part I & II

Instructor: JoLynn Fiorentino, Early Childhood, JCC

Health & Safety Training

All providers are required to complete 15 hours of pre-licensing health and safety training. The CAPC has experienced trainers to provide the Health and Safety: Competencies for Becoming a Family or Group Family Day Care Provider program. This training will be offered at both the Lewis County Education Center and the CAPC Watertown facility. There will be multiple training options for participants to select from. Scheduling of this training will occur directly between CAPC and participant. CAPC will provide directions to register for the training.

Trainers: CAPC

5-hour Red Cross First Aid & CPR Training

All providers are required to complete 5 hours Red Cross First Aid & CPR training through the CAPC. This training will be offered at both the Lewis County Education Center and the CAPC Watertown facility. There will be multiple training options for participants to select from. Scheduling of this training will occur directly between CAPC and participant. CAPC will provide directions to register for the training.

Instructor: CAPC

Recognition Event

Occurs after program workshops and before ECD 101 course to celebrate participant successes. Participants, their family and friends, and their clients, along with training

program team members, program partners, and community members will attend this event. Event will be held at the Lewis County Education Center, Lowville, NY.

ECD - 101 Introduction to Early Childhood Care and Education

Providers will have the opportunity to earn 3 college credits at no cost. This incentive supports continued learning and high-quality childcare for local residents. This course is an introduction to early childhood care and education. Developmentally effective approaches are explored through a variety of educational settings. Topics include child development, learning theories, educational philosophy, historical influences, family involvement and diversity. Field observations are part of the course requirements. This course is part of a stackable education path that will allow regulated home day care providers to continue their education to further serve the region's early childhood education needs.

JCC Home-Based Child Care Training Program Certificate of Completion

All regulated providers who complete all the workshops (attend the Family Policy Handbook Workshop, Health and Safety training, Red Cross training, the five SBDC workshops, and earn a grade of C or better in ECD 101 will receive a *JCC Home-Based Child Care Training Program Completion*. This certificate signifies competencies in early childhood education and small business management.

Jefferson County Local Development Corporation
 800 Starbuck Avenue, Suite 800
 Watertown, NY 13601
 (315) 782-5865

2023 Board Attendance

Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Aiken, Robert	P											
Aliasso, Robert	P											
Burto, Kent	E											
Condino, John	P											
Converse, David	P											
Gardner, Gregory	Zoom											
Johnson, William	E											
L'Huilier, Lisa	P											
Powers, Christine	P											
Walldroff, W. Edward	P											
Warneck, Paul	P											
Totals:	8											
P - Present												
E - Excused												
A - Absent												