

Notice of Board Meeting

Date: February 22, 2024

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, March 7, 2024 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 S. Miller, Esq.
Joseph V. Frateschi, Esq.
Media

BOARD MEETING AGENDA
Thursday, March 7, 2024 – 8:00 a.m.

- I. Call to Order**
- II. Pledge of Allegiance**
- III. Privilege of the Floor**
- IV. Minutes – February 1, 2024**
- V. Audit Report for 2023 – Bowers & Company**
- VI. Annual Meeting Resolution No. 03.07.2024.01 – including acceptance of Audit and PARIS Reports, Ratification of Mission Statement, Property Disposition, Investment and Procurement Policies, Election of Officers/Board Committee Positions and Appointment of Staff**
- VII. Treasurer’s Report – February 29, 2024**
- VIII. Committee Reports**
 - a. Ad Hoc CEO Search Committee**
- IX. Council Reports**
 - a. Jefferson County Agricultural Development**
 - b. Manufacturing**
 - c. Marketing**
- X. Unfinished Business**
 - 1. Child care:**
 - a. First Extension to Grant Agreement with Community Action Planning Council**
 - b. Child care training contract with JCC (for Cohort 4)**
 - 2. ARPA Funds Report (Round One)**
 - 3. ARPA Funds Report (Round Two)**
- XI. Counsel**
- XII. New Business**
 - 1. Resolution No. 03.07.2024.02 to authorize charge off of administrative services billing to in-kind services**
 - 2. Food Resiliency Grant Recommendations (ARPA Round 2)**
- XIII. Adjournment**

**Jefferson County Local Development Corporation
Board Meeting Minutes
February 1, 2024**

DRAFT

The Jefferson County Local Development Corporation held their board meeting on Thursday, February 1, 2024 in the board room at 800 Starbuck Avenue, Watertown, NY.

Present: Robert E. Aliasso, Jr., Paul Warneck, Christine Powers, W. Edward Walldroff, John Condino, William Johnson, Lisa L'Huillier, Rob Aiken
Zoom: Gregory Gardner

Excused: David Converse, Kent Burto

Absent: None

Also Present: Joseph Frateschi, Esq. (Harris Beach), Craig Fox (Watertown Daily Times)
Zoom: Justin Miller, Esq. (Harris Beach)

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

- I. **Call to Order:** Chairman Aliasso called the meeting to order at 8:00 a.m.
- II. **Pledge of Allegiance**
- III. **Privilege of the Floor:** Guests were invited to speak. No one spoke.
- IV. **Minutes:** Minutes of the annual meeting held January 4, 2024 were presented. A motion to approve the minutes as presented was made by Ms. Powers, seconded by Mr. Johnson. All in favor. Carried.
- V. **Treasurer's Report:** Mr. Warneck reviewed the financials for the period ending January 31, 2024. He reported that all loans are current. A motion was made by Mr. Warneck to accept the financial report as presented, seconded by Mr. Aiken. Chairman Aliasso asked if some of the items on the check register are for loans or grants because they are for \$5,000 or \$10,000. Ms. Nuffer said they are ARPA grants. All in favor. Carried.
- VI. **Committee Reports:**
 - a. **Ad Hoc CEO Search Committee** – Mr. Zembiec reported that the job ad has been posted to our website, the Watertown Daily Times website and printed version as well as the NYS EDC newsletter. It is also listed with The Workplace.
- VII. **Council Reports:**
 - a. **Ag** – Mr. Matteson said that he sent out his board report yesterday afternoon. Mr. Aiken said that he hopes there is a good turnout for the Spring Agriculture and Business Development Forum in March at JCC. Mr. Matteson said that the event will feature Dr. David Kohl, Professor Emeritus of Agriculture Finance and Small Business Management and Entrepreneurship in the Department of Agricultural and Applied Economics at Virginia Tech. He is a JCC graduate. Mr. Matteson is hoping to attract more than the ag crowd. He said that he will be looking for sponsors. Mr. Walldroff said local officials should attend as well.

- b. **Manufacturing** – Mr. Zembiec said that planning has begun for the joint spring manufacturers alliance meeting with Lewis County. The event will be held on March 22, 2024.
- c. **Marketing** – Mr. Weir updated the board on the following items:
 - ARPA Grants – Mr. Weir said that he and Ms. Nuffer have been contacting grant recipients that have not turned in their agreements nor started their projects. If they don't proceed then the funds will return to the uncommitted balance.
 - Advertising – Mr. Weir said that we are advertising in various visitor guides as well as the Watertown Daily Times progress edition.
 - JLI – Mr. Weir said that next Friday is the annual JLI Economic Development day that will be held at the New York Air Brake facility.
 - National Grid Grants (JCIDA) – Mr. Weir said that he is working on grants to alleviate costs for electricity infrastructure at the Business Complex.
 - NYS EDC Conference – Mr. Weir said that he, Dave, Jay, and Robin will be attending the upcoming conference in Albany.

VIII. Unfinished Business:

1. **ARPA Funds Report (Round One)** – An updated spreadsheet showing the grant fund activity was provided in the board packet. There is currently \$98,570.74 of uncommitted funds left within the various programs.
2. **ARPA Funds Report (Round Two)** – A spreadsheet showing the grant fund activity was provided in the board packet. There is currently a balance of \$1,162,920.11. Ms. Nuffer said that she started paying out some of the tourist grants in January because some of the recipients have started ordering equipment for their projects.

Mr. Walldroff asked when the local food resiliency grants will be brought for consideration. Mr. Matteson said that the committee met yesterday and will make recommendations at the March board meeting. He said the committee reviews the applications, visits each applicant, and rates them before making recommendations to the board.

IX. Counsel: None.

X. New Business:

Center for Businesses in Transition – Ms. Powers asked if anyone was aware of the program. Mr. Zembiec said it is hosted by the Adirondack North Country Association (ANCA) and noted that local chambers are involved. He said the program helps existing businesses make a plan to sell or transfer their business upon retiring.

**Jefferson County Local Development Corporation
Board Meeting Minutes
February 1, 2024**

DRAFT

- XI. Adjournment:** With no further business before the board, a motion to adjourn was made by Mr. Walldroff, seconded by Mr. Aiken. All in favor. The meeting adjourned at 8:16 a.m.

Respectfully submitted,

Peggy Sampson

JEFFERSON COUNTY LOCAL
DEVELOPMENT CORPORATION

FINANCIAL STATEMENTS
December 31, 2023

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INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION** (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 Jefferson County Local Development 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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Jefferson County Local Development Corporation's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Jefferson County Local Development 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 Jefferson County Local Development Corporation's ability to continue as a going concern for a reasonable period of time.

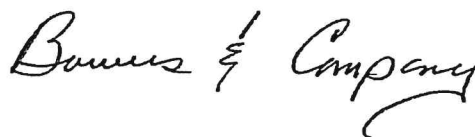
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the 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. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the 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 February 27, 2024, on our consideration of Jefferson County Local Development Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Jefferson County Local Development Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Jefferson County Local Development Corporation's internal control over financial reporting and compliance.



Watertown, New York
February 27, 2024

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION
AUDITED FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION
December 31, 2023

ASSETS

CURRENT ASSETS

Cash	\$ 4,856,237
Loans Receivable, Net	202,287
Prepaid Expenses	<u>2,713</u>
Total Current Assets	5,061,237

PROPERTY AND EQUIPMENT, NET	70,101
RIGHT OF USE ASSET - OPERATING LEASE	<u>151,711</u>

TOTAL ASSETS	<u>\$ 5,283,049</u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	\$ 9,723
Grants Payable	64,800
Accrued Expenses	41,431
Current Portion of Operating Lease Liability	10,398
Unearned Revenue	<u>1,978,600</u>
Total Current Liabilities	2,104,952

LONG-TERM LIABILITIES

Operating Lease Liability, Net	<u>191,680</u>
Total Liabilities	<u>2,296,632</u>

NET ASSETS

Net Assets Without Donor Restrictions	
Undesignated/Total Net Assets	<u>2,986,417</u>

TOTAL LIABILITIES AND NET ASSETS	<u>\$ 5,283,049</u>
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See notes to audited financial statements.

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

STATEMENT OF ACTIVITIES

Year Ended December 31, 2023

SUPPORT AND REVENUE	
Jefferson County Support	\$ 425,550
Grant Revenue	913,436
Administrative Fees	412,577
Interest on Loans Receivable	8,943
Interest Income	4,118
Miscellaneous	4,415
	<hr/>
Total Support and Revenue	1,769,039
EXPENSES	
Agriculture	224,025
Marketing	375,871
Economic Development	1,376,166
General and Administrative	501,939
	<hr/>
Total Expenses	2,478,001
	<hr/>
CHANGE IN NET ASSETS	(708,962)
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NET ASSETS, BEGINNING OF YEAR	3,695,379
	<hr/>
NET ASSETS, END OF YEAR	\$ 2,986,417
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See notes to audited financial statements.

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended December 31, 2023

	Program Services			Total Program Services	General and Administrative	Total
	Agriculture	Marketing	Economic Development			
Salaries and Employee Benefits	\$ 201,130	\$ 267,748	\$ -	\$ 468,878	\$ 348,586	\$ 817,464
Advertising and Promotion	7,012	46,848	-	53,860	-	53,860
Credit Losses	-	-	62,000	62,000	-	62,000
Dues and Subscriptions	105	-	-	105	9,562	9,667
Equipment Rental and Maintenance	-	-	-	-	5,787	5,787
Grant Expense	-	-	1,313,436	1,313,436	-	1,313,436
Miscellaneous	800	-	-	800	-	800
Occupancy	2,671	22,704	-	25,375	41,400	66,775
Office Expenses	1,811	13,957	-	15,768	25,452	41,220
Operating Lease Expense	1,811	13,957	-	15,768	14,040	29,808
Professional Fees	-	-	-	-	19,277	19,277
Travel, Training and Conferences	8,133	5,968	730	14,831	14,147	28,978
Utilities	552	4,689	-	5,241	8,549	13,790
Total Expenses Before Depreciation	224,025	375,871	1,376,166	1,976,062	486,800	2,462,862
Depreciation	-	-	-	-	15,139	15,139
TOTAL EXPENSES	\$ 224,025	\$ 375,871	\$ 1,376,166	\$ 1,976,062	\$ 501,939	\$ 2,478,001

See notes to audited financial statements.

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

STATEMENT OF CASH FLOWS

Year Ended December 31, 2023

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets	\$ (708,962)
Adjustments to Reconcile Change in Net Assets to Net Cash Used In Operating Activities:	
Depreciation Expense	15,139
Credit Losses	62,000
Amortization of Right of Use Asset - Operating Lease	23,743
Increase in:	
Prepaid Expenses	(578)
Increase (Decrease) in:	
Accounts Payable	(791)
Grants Payable	64,800
Accrued Expenses	18,670
Operating Lease Liability	(1,358)
Unearned Revenue	467,016
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Net Cash Used in Operating Activities	(60,321)
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CASH FLOWS FROM INVESTING ACTIVITIES	
Principal Collections on Loans Receivable	94,251
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Net Cash Provided by Investing Activities	94,251
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Net Increase in Cash	33,930
Cash, Beginning of Year	4,822,307
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Cash, End of Year	\$ 4,856,237
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See notes to audited financial statements.

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE 1 – NATURE OF OPERATIONS

Jefferson County Local Development Corporation (the LDC) is a non-profit organization, incorporated in New York State. The LDC was formed October 1, 2009. The purpose of the LDC is to develop and cultivate a strong economic environment, which supports business and nurtures growth and new investment in Jefferson County, NY (the County).

The mission of the Jefferson County Local Development Corporation includes undertaking projects and programmatic initiatives in furtherance of and to advance the job opportunities, health, general prosperity, and economic welfare of the people of the County.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of Jefferson County Local Development Corporation have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

Basis of Presentation

The LDC reports information regarding its financial position and activities according to one class of net assets: net assets without donor restrictions.

Net Assets Without Donor Restrictions – Are currently available for operating purposes subject only to the broad limits resulting from the nature of the LDC. Net assets without donor restrictions generally result from Jefferson County support, grant revenue, administrative fees and interest, less expenses incurred in providing program-related services and performing administrative functions.

Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. On an ongoing basis, management evaluates the estimates and assumptions based on new information. Management believes that the estimates and assumption are reasonable in the circumstances; however, actual results could differ from those estimates.

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES – Continued

Cash and Cash Equivalents

The LDC considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. For the year ended December 31, 2023, the LDC reported no cash equivalents.

Loans Receivable and Allowance for Credit Losses

Loans receivable are stated at unpaid principal balances, less an allowance for credit losses. Interest on loans is recognized over the term of the loan and is calculated using the simple-interest method on principal amounts outstanding.

Loans receivable are stated at the amount management expects to collect from balances outstanding at year-end. Management provides for probable uncollectible amounts through a provision for credit losses and an adjustment to an allowance for credit losses based on its assessment of the current status of individual accounts. A considerable amount of judgement is required when determining expected credit losses. Estimates of such losses are recorded when management believes a customer, or group of customers, may not be able to meet their financial obligations due to deterioration in financial condition or credit rating. Factors relevant to the assessment include prior collection history with customers, the related aging of past due balances, projections of credit losses based on historical trends in credit quality indicators or past events, and forecasts of future economic conditions.

Property and Equipment

Property and equipment are recorded at cost. The LDC follows the practice of capitalizing, at cost, all expenditures for property and equipment in excess of \$1,000. Expenditures for repairs and maintenance that do not improve or extend the life of the asset are expensed as incurred. Depreciation is computed on a straight-line basis over the useful lives of the assets generally as follows:

Category	Recovery Period Years
Equipment	5 - 10
Furniture and Fixtures	5 - 10

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES – Continued

Operating Leases

The LDC leases office space. The LDC determines if an arrangement is a lease at inception. Operating leases are included in right of use (ROU) asset – operating lease, current portion of operating lease liability, and long-term operating lease liability on the statement of financial position.

ROU assets represent the LDC's right to use an underlying asset for the lease term and lease liabilities represent the LDC's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the commencement date based on the present value of lease payments over the lease term. The ROU asset also includes any lease payments made and excludes lease incentives. The LDC's lease terms may include options to extend or terminate the lease when it is reasonably certain that the LDC will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

In determining the discount rate used to measure the ROU asset and operating lease liability, the LDC uses rates implicit in the lease, or if not readily available, the LDC adopted the accounting policy available to non-public entities which allows the use of a risk-free rate. The risk-free rate is the incremental borrowing rate of the LDC for the same period of time as the lease term. The LDC has elected to use the risk-free rate based on the commencement date.

Unearned Revenue

The LDC is the recipient of grant and contract awards that require expenditure for specified activities before the LDC is reimbursed by the grantor or contractor for the costs incurred. Certain grantors or contractors pay in advance of incurring the specified costs; in those cases, the amount received in excess of amounts spent on reimbursable costs is reported as unearned revenue.

Income Tax Status

The LDC is a not-for-profit organization and is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code.

Open Tax Years

The LDC's Forms 990, *Return of Organization Exempt from Income Tax*, for the years ended 2022, 2021, and 2020 are subject to examination by the IRS, generally for 3 years after they were filed. Based on its analysis, the LDC determined that there were no uncertain tax positions and that the LDC should prevail upon examination by the taxing authorities.

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES – Continued

Revenue Recognition

In accordance with ASU 2014-09, “*Revenue from Contracts with Customers*” (Topic 606), the LDC recognizes revenue when control of the promised goods or services are transferred to the LDC’s outside parties in an amount that reflects the consideration the LDC expects to be entitled to in exchange for those goods or services. The standard outlines a five-step model whereby revenue is recognized when performance obligations within a contract are satisfied.

Administrative Fees

Jefferson County Industrial Development Agency reimburses the LDC for certain administrative and staff support expenses. Revenue is recognized as administrative services are provided.

In accordance with ASU 2018-08, “*Not for Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*” (Topic 958), the LDC has revenue sources that are accounted for and recognized as nonreciprocal transactions at the time of the transaction.

Jefferson County Support

The LDC receives Agriculture Program and Marketing grant monies from Jefferson County. Amounts received are recognized as revenue when earned, and amounts received in advance of qualifying expenditures are recorded as unearned revenue.

Grant Revenue

Grant revenue results from cost-reimbursable grants and contracts, which are conditional upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the LDC has incurred expenditures in compliance with specific grant provisions. Amounts received in advance of qualifying expenditures are recorded as unearned revenue.

Advertising

Advertising costs are expensed as they are incurred. Advertising expense amounted to approximately \$54,000 for the year ended December 31, 2023.

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES – Continued

Functional Allocation of Expenses

Expenses consist of costs related to providing services and administrative functions. The LDC's operating costs have been allocated based on direct identification when possible, and allocation if a single expenditure benefits more than one function. Compensation, benefits, and certain other operating expenses are allocated based on estimates of time and effort.

Statement of Cash Flows

There were no noncash investing and financing activities for the year ended December 31, 2023.

Recently Adopted Accounting Pronouncements

Effective January 1, 2023, the LDC adopted ASU 2016-13, Financial Instruments—Credit Losses (Topic 326): *Measurement of Credit Losses on Financial Instruments*, as amended, which modifies the measurement of expected credit losses on certain financial instruments. The LDC adopted this new guidance utilizing the modified retrospective transition method. Topic 326 requires measurement and recognition of expected versus incurred losses for financial assets held. Financial assets held by the LDC that are subject to ASU 2016-13 include loans receivable. The adoption of this ASU did not have a material impact on the LDC's financial statements but did change how the allowance for credit losses is determined.

Date of Management's Review

The LDC has evaluated events and transactions that occurred between December 31, 2023 and February 27, 2024, which is the date the financial statements were available to be issued, and has determined that there are no additional adjustments and/or disclosures necessary.

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE 3 – LOANS RECEIVABLE, NET

Loans receivable consisted of the following at December 31, 2023:

Revolving Loan Fund Program	\$	146,856
Covid-19 Emergency Loan Program		99,110
Clayton Loan Program		6,321
Less, Allowance for Credit Losses		<u>(50,000)</u>
Total Loans Receivable, Net	<u>\$</u>	<u>202,287</u>

The following is a schedule of the outstanding Revolving Loan Fund Program loans receivable at December 31, 2023:

Clayton Island Tours	\$	8,149
Clayton Yacht Club		29,912
North Branch Farms		23,660
WICLDC		<u>85,135</u>
Total Revolving Loan Fund Program	<u>\$</u>	<u>146,856</u>

Activity in the allowance for credit losses for the year ended December 31, 2023 is as follows:

Balance - January 1, 2023	\$	-
Provision for Credit Losses		55,000
Recovery		-
COVID-19 Emergency Loan Forgiveness		<u>(5,000)</u>
Balance, December 31, 2023	<u>\$</u>	<u>50,000</u>

For the year ended December 31, 2023, credit losses expense was \$62,000 and included \$55,000 of provision for credit losses on loans receivable and \$7,000 loss on other receivables deemed uncollectible.

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE 3 – LOANS RECEIVABLE, NET – Continued

Covid-19 Emergency Loan Program

During 2020, the LDC disbursed 30 Covid-19 Emergency loans, 28 of which were for \$10,000 each, and two participation loans for \$5,000 each. The loan terms call for 13 monthly interest only payments followed by 60 monthly principal and interest payments, at an interest rate of 3.00%. Once the loan is paid down to a balance of \$2,500, the remaining balance is forgiven and recorded as credit loss expense by the LDC. During the year ended December 31, 2023, the LDC incurred \$55,000 of credit loss expense related to the COVID-19 emergency loan program by recording an allowance for credit loss of \$50,000 on the outstanding loans expected to be forgiven in future years and \$5,000 of loan forgiveness for the current year.

Clayton Loan Program

During 2021, the LDC established a Clayton Loan Program in order to assist businesses in Clayton, New York affected by high waters on the St. Lawrence River and ongoing construction in the downtown area. Two loans were disbursed for \$5,000 each. The loan terms call for 12 months of interest only payments, followed by 60 months of principal and interest payments, at an interest rate of 3.00%. The remaining balance on each of the loans at December 31, 2023 was \$3,161 for a total of \$6,321.

The aging of the loan receivables portfolio by classes as of December 31, 2023 is summarized as follows:

	30-59 Days Past Due	60-89 Days Past Due	Greater Than 90 Days	Current	Total Loans Receivable
Revolving Loan Fund	\$ -	\$ -	\$ -	\$ 146,856	\$ 146,856
Covid-19 Emergency Loans	-	-	-	99,110	99,110
Clayton Loan Program	-	-	-	6,321	6,321
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 252,287</u>	<u>\$ 252,287</u>

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE 4 – PROPERTY AND EQUIPMENT, NET

Property and equipment consist of the following as of December 31, 2023:

Furniture and Fixtures	\$	76,898
LHI Records Storage		87,030
Total		<u>163,928</u>
Less: Accumulated Depreciation		<u>(93,827)</u>
Property and Equipment, Net	\$	<u>70,101</u>

Depreciation expense for the year ended December 31, 2023 was \$15,139.

NOTE 5 – OPERATING LEASE

The LDC leases office space from Watertown Industrial Center Local Development Corp, a related party, under a 10-year lease agreement. As of December 31, 2023, the operating lease ROU asset and operating lease liability related to this agreement were \$151,711 and \$202,078, respectively. The weighted average remaining lease term of this agreement is 5.75 years and the weighted average discount rate was 3%. The operating lease expense for the year ended December 31, 2023 was \$29,808.

Future minimum lease payments under non-cancellable leases as of December 31, 2023 are as follows:

2024	\$	16,378
2025		43,239
2026		43,239
2027		43,239
2028		43,239
Thereafter		<u>32,430</u>
Total Future Minimum Lease Payments		221,764
Less Imputed Interest		<u>19,686</u>
Total		202,078
Less Current Portion		<u>10,398</u>
Total Long-Term Operating Lease Liability	\$	<u>191,680</u>

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

**NOTE 6 – RELATED PARTY AGREEMENTS AND
TRANSACTIONS**

The LDC rents office space from Watertown Industrial Center Local Development Corp under a 10-year lease agreement. See Note 5 for further details.

An agreement was executed between the LDC and the Jefferson County Industrial Development Agency (JCIDA), where JCIDA agreed to pay the LDC for administrative and staff support. The amount charged to the JCIDA by the LDC was \$707,275 for the year ended December 31, 2023. This agreement commenced effective August 1, 2013 and is automatically renewed. The fee is recalculated annually based on the LDC's budget. During the year ended December 31, 2023, five months of in-kind services were provided and the JCIDA did not reimburse the LDC \$294,698. Therefore, revenues recognized as administrative fees were reduced to \$412,577 for the year ended December 31, 2023.

On December 1, 2010, the LDC loaned Watertown Industrial Center Local Development Corporation \$200,000 for roof replacement expenses. The loan matures on January 1, 2031. As of December 31, 2023 the balance remaining on this loan was \$85,135.

On September 10, 2018, the LDC loaned Watertown Industrial Center Local Development Corporation \$98,082 for renovations to the northeast corner of Building A at the Watertown Center for Business and Industry which will provide an additional 33,432 square feet for the current tenant. The loan matured on October 1, 2023 with all loan payments received as scheduled.

NOTE 7 – UNEARNED REVENUE

Unearned revenue represents payments received in advance of incurring specified costs. The activity and balances for unearned revenue are as follows:

Unearned Revenue, January 1, 2023	\$ 1,511,585
Revenue Recognized	(1,188,985)
Cash Received in Advance of Performance:	
Jefferson County Marketing Grant	276,000
ARPA Grant - Jefferson County	<u>1,380,000</u>
Unearned Revenue, December 31, 2023	<u>\$ 1,978,600</u>

The balances will be recognized as revenue beginning January 1, 2024 as specified costs are incurred.

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE 8 – JEFFERSON COUNTY SUPPORT

The LDC receives Agriculture Program and Marketing grant monies from Jefferson County. The total contributions consisted of the following for the year ended December 31, 2023:

Jefferson County Agriculture Program Grant	\$ 150,000
Jefferson County Marketing Grant	275,550
	<u>\$ 425,550</u>

NOTE 9 – CONCENTRATIONS OF CREDIT RISK

The LDC maintains its cash balances in financial institutions located in Watertown, NY. Interest-bearing deposits and non-interest-bearing deposits are insured by the Federal Deposit Insurance Corporation up to \$250,000. The LDC's aggregate bank balances included balances not covered by depository insurance at year-end. Deposits in the amount of \$4,606,936, for the year ended December 31, 2023, respectively, are collateralized with securities held by the pledging financial institution, or its trust department or agent, but not in the LDC's name. All deposits were fully collateralized as of December 31, 2023.

NOTE 10 – RETIREMENT PLAN

On August 1, 2013, the LDC established a 401K Profit Sharing Pension Plan. The Plan is administered by RBC Wealth Management. The employer contribution is set at 4% of the employees' annual salary. All full-time employees are covered by the Plan. For the year ended December 31, 2023, the LDC made contributions in the amount of \$48,890.

NOTE 11 – GRANT REVENUE

In an agreement dated May 5, 2022, The LDC is a subrecipient of United States Coronavirus State and Local Fiscal Recovery Funds (ARPA grant) in the amount of \$2,059,000 from JCIDA, for a grant period through December 31, 2024. The ARPA grant was originally received by Jefferson County and passed through to the JCIDA.

In an agreement dated September 25, 2023, The LDC is a subrecipient for the second round of funding of United States Coronavirus State and Local Fiscal Recovery Funds (ARPA grant) in the amount of \$1,380,000 from the County of Jefferson, for a grant period through December 31, 2024.

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE 11 – GRANT REVENUE - Continued

The ARPA grant funds are to be used for the following programs:

- (1) Tourism Enhancement
- (2) Local Food Production
- (3) Small Business
- (4) Food Processing
- (5) Expansion of Childcare Services

For the year ended December 31, 2023, the LDC recognized \$913,436 in ARPA grant revenues and ARPA grant expense. The unspent grant proceeds received in the amount of \$1,771,600 are reported as unearned revenue at December 31, 2023.

NOTE 12 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The LDC monitors its liquidity so that it is able to meet the operating needs and other contractual commitments while maximizing the investment of its excess operating cash. The following table reflects the LDC's financial assets as of December 31, 2023, reduced by amounts that are not available to meet general expenditures within one year.

Financial Assets:	
Cash	\$ 4,856,237
Loans Receivable	<u>202,287</u>
Financial Assets, at Year-End	<u>5,058,524</u>
Less Those Unavailable For General Expenditure Within One Year, Due To:	
Cash Held for Designated Grants	(1,978,600)
Loans Receivable Collectible Beyond One Year	<u>(181,716)</u>
Financial Assets Available To Meet Cash Needs For General Expenditures Within One Year	<u>\$ 2,898,208</u>

The LDC operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures.

FEDERAL AWARD PROGRAM INFORMATION

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

**TO THE BOARD OF DIRECTORS
JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Jefferson County Local Development Corporation (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 27, 2024.

Report on Internal Control Over Financial Reporting

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

Report on Compliance and Other Matters

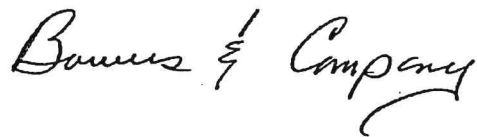
As part of obtaining reasonable assurance about whether Jefferson County Local Development Corporation's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2023-002.

Jefferson County Local Development Corporation's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Jefferson County Local Development Corporation's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Jefferson County Local Development Corporation's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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



Watertown, New York
February 27, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

**TO THE BOARD OF DIRECTORS
JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Jefferson County Local Development Corporation's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Jefferson County Local Development Corporation's major federal programs for the year ended December 31, 2023. Jefferson County Local Development Corporation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Jefferson County Local Development Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained *Government Auditing Standards*, issued by the comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Jefferson County Local Development Corporation and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Jefferson County Local Development Corporation's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Jefferson County Local Development Corporation's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Jefferson County Local Development Corporation's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Jefferson County Local Development Corporation's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Jefferson County Local Development Corporation's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Jefferson County Local Development Corporation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Jefferson County Local Development Corporation's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2023-002. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on Jefferson County Local Development Corporation's response to noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Jefferson County Local Development Corporation's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. We did not identify and deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Jefferson County Local Development Corporation's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Jefferson County Local Development Corporation's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Jefferson County Local Development Corporation is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. Jefferson County Local Development Corporation's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Bauer & Company

Watertown, New York
February 27, 2024

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2023

Federal Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed through to Subrecipients	Total Federal Expenditures
U.S Department of the Treasury				
Passed Through Jefferson County Industrial Development Agency:				
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027		\$ 315,574	\$ 773,907
Passed Through County of Jefferson:				
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027		-	139,529
Total COVID-19: Coronavirus State and Local Fiscal Recovery Funds			<u>315,574</u>	<u>913,436</u>
Total U.S Department of Treasury			<u>315,574</u>	<u>913,436</u>
Total Expenditures of Federal Awards			<u>\$ 315,574</u>	<u>\$ 913,436</u>

See Paragraph on Supplementary Information Included in Independent Auditor's Report and Accompanying Notes to the Schedule of Expenditures of Federal Awards.

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2023

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Jefferson County Local Development Corporation under programs of the federal government for the year ended December 31, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Jefferson County Local Development Corporation it is not intended to and does not present the financial position, changes in net assets, or cash flows of Jefferson County Local Development Corporation.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C – INDIRECT COST RATE

Indirect costs may be included in the reported expenditures, to the extent that they are included in the federal financial reports used as the source of the data presented. The LDC has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

December 31, 2023

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of Jefferson County Local Development Corporation.
2. No significant deficiencies relating to the audit of the financial statements of Jefferson County Local Development Corporation were disclosed during the audit. No material weaknesses are reported.
3. One instance of noncompliance material to the financial statements of Jefferson County Local Development Corporation, is required to be reported in accordance with *Government Auditing Standards*, is disclosed during the audit.
4. One significant deficiency in internal control over major federal awards disclosed during the audit is reported in the Schedule of Findings and Questioned costs. No material weaknesses were reported.
5. The auditor's report on compliance for the major federal award programs for Jefferson County Local Development Corporation expresses an unmodified opinion on the major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a) are reported in this Schedule.
7. The program tested as a major program include:
COVID-19: Coronavirus State and Local Fiscal Recovery Funds 21.027
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Jefferson County Local Development Corporation was determined NOT to be a low-risk auditee.

FINDINGS – FINANCIAL STATEMENT AUDIT

No findings to report.

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – Continued
December 31, 2023

**FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL
AWARD PROGRAMS AUDIT**

U.S. DEPARTMENT OF TREASURY

SIGNIFICANT DEFICIENCY

**2023-001 COVID-19 Coronavirus State and Local Fiscal Recovery Funds –
Assistance Listing No. 21.027
Identification of Federal Subaward**

Condition: The LDC did not identify a subrecipient of the Coronavirus State and Local Fiscal Recovery Funds and applicable requirements at the time a subaward was made to another Organization.

Criteria: Internal controls should be in place to ensure management identifies any subrecipients of Federal grants and has processes in place to notify and monitor the subrecipient.

Cause: There were no procedures in place to determine if any grants were subawards to subrecipients.

Effect: Because the terms and conditions of the subaward were not identified, the LDC may not have been able to comply with Federal statutes, regulations, and the terms and conditions of the Federal award.

Recommendation: Procedures should be implemented to evaluate grant activity and contracts to make a determination of subrecipients or beneficiaries on all grant awards.

Views of Responsible Officials and Planned Corrective Actions:

We acknowledge the validity of this finding with an explanation. While we understood the agency's own role as a subrecipient, we did not effectively understand the guidelines for determining "contractor" vs "subrecipient" in making a subaward to another organization. This was our second year of administering this program, and the issue was not identified in the previous year's audit. The confusion appears to be exacerbated in that a portion of the funds are considered "subrecipient" in their administration while the remaining portion are considered "contractor" funds.

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – Continued
December 31, 2023

**FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL
AWARD PROGRAMS AUDIT - Continued**

**2023-001 COVID-19 Coronavirus State and Local Fiscal Recovery Funds –
Assistance Listing No. 21.027
Identification of Federal Subaward – Continued**

Views of Responsible Officials and Planned Corrective Actions - Continued:

Regardless, through an in-depth discussion and assessment of the guidelines with the auditors, and a joint review of the *GSA-CX-1.8: Subrecipient and Contractor Determination Form*, we now understand how to properly make the correct determination with future subawards.

Corrective Action: In future grant awards, JCLDC staff shall review the use of such funds against the federal guidelines for determining whether the recipient is a subrecipient or a contractor. We have also taken action (in a letter dated February 26, 2023) to notify the organization of their subrecipient status and their requirement that they conduct a single audit in compliance with *Government Accounting Standards* and Uniform Guidance requirements.

INSTANCE OF NONCOMPLIANCE

**2023-002 COVID-19 Coronavirus State and Local Fiscal Recovery Funds –
Assistance Listing No. 21.027
Subrecipient Monitoring**

Condition: The LDC did not identify the subaward of the Coronavirus State and Local Fiscal Recovery Funds and applicable requirements at the time the subaward was made. Because of the failure to identify the subaward, the LDC was not able to comply with monitoring subrecipient activities to provide reasonable assurance that the subrecipient administered the subaward in compliance with the terms and conditions of the subaward in accordance with the Uniform Guidance.

Criteria: Federal administration requires a pass-through entity (PTE) to identify the federal award and requirements to a subrecipient and to then monitor subrecipient activities.

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – Continued
December 31, 2023

**FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL
AWARD PROGRAMS AUDIT - Continued**

**2023-002 COVID-19 Coronavirus State and Local Fiscal Recovery Funds –
Assistance Listing No. 21.027
Subrecipient Monitoring – Continued**

Cause: Since the LDC did not identify the subaward at time of contract, they did not complete subrecipient compliance requirements as required under the Uniform Guidance throughout the grant period.

Effect: The LDC did not notify the subaward as identified in finding 2023-001, and therefore, was not following subrecipient monitoring requirements under the Uniform Guidance and the costs could potentially be disallowed.

Recommendation: We recommend that any subrecipients are identified at time contracts are agreed upon and that the LDC ensures proper subrecipient notification and monitoring throughout the grant period for compliance with the Uniform Guidance.

Views of Responsible Officials and Planned Corrective Actions:

We acknowledge the validity of this finding with the same explanation as above. We did monitor the subrecipient's administration of the subaward through documentation and regular personal contact. However, in not recognizing the organization was a subrecipient, we did not follow the proper subrecipient monitoring requirements under the Uniform Guidance.

Corrective Action: As noted above in the corrective action to finding 2023-001, we have notified the organization of their subrecipient status; the requirement to conduct a single audit of its administration of their subaward; and the need to provide the JCLDC with a copy of the organization's most recent audited financial statements and federal single audit reports once completed. We will include these requirements in future subrecipient contracts.

February 27, 2024

To the Board of Directors of
Jefferson County Local Development Corporation

We have audited the financial statements of Jefferson County Local Development Corporation for the year ended December 31, 2023, and have issued our report thereon dated February 27, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 15, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Jefferson County Local Development Corporation are described in Note 2 to the financial statements. As described in Note 2, the Organization changed accounting policies related to loans receivable by adopting FASB Accounting Standards Update No. 2016-13, *Financial Instruments – Credit Losses (ASC Topic 326)* in 2023. Accordingly, the accounting change utilized the modified retrospective approach with no change to beginning net assets. We noted no transactions entered into by Jefferson County Local Development Corporation during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management’s estimate of whether an allowance for credit losses is necessary is based on an analysis of the collectability of the loan portfolio at year-end. We evaluated the current loan portfolio and assumptions used by management to determine the adequacy of the allowance for credit losses and whether it is reasonable in relation to the financial statements taken as a whole.

To the Board of Directors
Jefferson County Local Development Corporation
February 27, 2024
Page 2

Management's estimate of the depreciation is based on the straight-line method over the capital asset's useful life. We evaluated the key factors and assumptions used to develop the depreciation calculations in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of present value of right of use leased assets and lease liability is based on the discount rate or implicit rate within the agreements in accordance with FASB ASC 842, *Leases*.

Management's estimate of the functional expense allocation is based on time and effort. We evaluated the methods, assumptions, and data used to develop the expense allocations in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached material misstatements detected as a result of audit procedures were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 27, 2024.

To the Board of Directors
Jefferson County Local Development Corporation
February 27, 2024
Page 3

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Organization’s financial statements or a determination of the type of auditors’ opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors of Jefferson County Local Development Corporation and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Bowers & Company

To the Board of Directors
 Jefferson County Local Development Corporation
 February 27, 2024
 Page 4

Attached Material Misstatements:

Adjusting Journal Entries JE # 6
 To accrue grant payable to CAPC for 2023 quarter 4 retention
 reimbursement and recognize grant revenue

	240002	ARPA Child Care Grant	64,800.00	
	717001	Grants Expense	64,800.00	
	200006	Grants Payable		64,800.00
	409704	Grant Income		64,800.00
Total			129,600.00	129,600.00
			129,600.00	129,600.00

ANNUAL MEETING RESOLUTION

An annual meeting of the Jefferson County Local Development Corporation was convened on March 7, 2024 at 8:00 a.m.

The following resolution was duly offered and seconded, to wit:

Resolution No. 03.07.2024.01

ANNUAL MEETING RESOLUTIONS OF THE JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION (THE "CORPORATION"), INCLUDING (i) ACCEPTANCE OF ANNUAL AUDIT; (ii) RE-ADOPTING CERTAIN POLICIES, STANDARDS AND PROCEDURES RELATING TO THE PUBLIC AUTHORITIES ACCOUNTABILITY ACT OF 2005, AS AMENDED BY CHAPTER 506 OF THE LAWS OF 2009 OF THE STATE OF NEW YORK, (iii) ELECTION OF BOARD OFFICERS; (iii) APPOINTING BOARD COMMITTEE POSITIONS; (iv) APPOINTMENT OF CORPORATION STAFF; AND (v) RELATED MATTERS

WHEREAS, pursuant to the Public Authorities Accountability Act of 2005 ("PAAA"), which was signed into law on January 13, 2006 as Chapter 766 of the Laws of 2005, and Chapter 506 of the Laws of 2009 enacting the Public Authority Reform Act of 2009 ("PARA"), the Corporation desires to undertake certain required annual policy reviews and re adoption; and

WHEREAS, the Corporation further desires to review and approve the annual audit of the Corporation, along with certain other annual meeting matters.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION AS FOLLOWS:

Section 1. Pursuant to PAAA and PARA, the Corporation has reviewed the Mission Statement and Performance Measures and the Corporation hereby determines that no changes are required to the Mission Statement and Performance Measures and that the same is hereby approved.

Section 2. Pursuant to PAAA and PARA, the Corporation has reviewed the Investment Policy and Disposition of Property Policy and the Corporation hereby determines that no changes are required and that the same is hereby approved.

Section 3. The Corporation has reviewed the Independent Auditor's Report for the fiscal year ended December 31, 2023, as prepared by Bowers and Company CPA's PLLC in the form presented at the meeting, and such audit is hereby approved.

Section 4. The Corporation hereby authorizes and approves the 2023 Annual Report to be filed with (i) the New York State Authority Budget Office via the Public Authorities Reporting Information System, and (ii) the appropriate local officials.

Section 5. **Annual Officer Election.** Upon motion, second and board roll call vote, the following individuals are duly appointed to serve in the respective Officer Positions in accordance with the By-laws of the Corporation for the period January 1, 2024 through December 31, 2024:

Robert E. Aliasso, Jr., Chair
W. Edward Walldroff, Vice Chair
Paul Warneck, Treasurer
Kent Burto, Secretary

All Members of the Corporation shall participate in such required annual and continuing training as may be required to remain informed of best practices, regulatory and statutory changes relating to the effective oversight of the management and financial activities of public authorities and to adhere to the highest standards of responsible governance. Further, each Member shall execute (i) a Certification of No Conflict of Interest (ii) an Acknowledgement of Fiduciary Duties and Responsibilities.

Section 6. **Audit and Finance Committee.** Pursuant to subdivision 4 of Section 2824 of the PAL, and in accordance with the By-laws of the Corporation, the following Members are nominated and confirmed to serve on the Audit and Finance Committee of the Corporation for the period January 1, 2024 through December 31, 2024: Paul Warneck, Christine Powers, David Converse, Robert Aiken and Robert E. Aliasso, Jr.

The Audit and Finance Committee shall perform the functions as described in the By-Laws.

Section 7. **Governance Committee.** Pursuant to subdivision 7 of Section 2824 of the PAL, and in accordance with the By-laws of the Corporation, the following Members are nominated and confirmed to serve on the Governance Committee of the Corporation for the period January 1, 2024 through December 31, 2024: W. Edward Walldroff, Paul Warneck, Gregory Gardner, and William Johnson.

The Governance Committee shall perform the functions as described in the By-Laws.

Section 8. **Appointment of Staff.** Pursuant to and in accordance with the By-laws of the Corporation, the Members of the Corporation hereby ratify the appointment of the following individuals to serve as at will employees in the following appointed positions:

David J. Zembiec, Chief Executive Officer
Frank M. Weir, Deputy Chief Executive Officer
Lyle V. Eaton, Chief Financial Officer
Joy E. Nuffer, Finance Assistant
Jay M. Matteson, Agricultural Coordinator
Robin Stephenson, Economic Development Specialist
Peggy S. Sampson, Executive Assistant

Section 9. That the proper officers of the Corporation are hereby authorized, empowered and directed to do all things, and acts and to execute all documents as may be necessary, or advisable and proper, to carry on the business of the Corporation, for and on behalf of the Corporation.

Section 10. This Resolution shall take effect immediately.

The question of the adoption of the foregoing resolutions was duly put to vote on roll call, which resulted as follows:

	Yea	Nay	Absent	Abstain
David J. Converse	[]	[]	[]	[]
John Condino	[]	[]	[]	[]
Robert E. Aliasso, Jr.	[]	[]	[]	[]
W. Edward Walldroff	[]	[]	[]	[]
Paul Warneck	[]	[]	[]	[]
William Johnson	[]	[]	[]	[]
Lisa L'Huillier	[]	[]	[]	[]
Kent D. Burto	[]	[]	[]	[]
Robert Aiken	[]	[]	[]	[]
Gregory Gardner	[]	[]	[]	[]
Christine Powers	[]	[]	[]	[]

The Resolutions were thereupon duly adopted.

STATE OF NEW YORK)
COUNTY OF JEFFERSON) SS:

I, Kent D. Burto, the undersigned Secretary of the Jefferson County Local Development Corporation, DO HEREBY CERTIFY:

That I have compared the annexed extract of minutes of the meeting of the Jefferson County Local Development Corporation (the "Corporation"), including the resolution contained therein, held on March 7, 2024, with the original thereof on file in my office, and that the same is a true and correct copy of the proceedings of the Corporation and of such resolution set forth therein and of the whole of said original insofar as the same related to the subject matters therein referred to.

I FURTHER CERTIFY, that all members of said Corporation had due notice of said meeting, that the meeting was in all respects duly held and that, pursuant to Article 7 of the Public Officers Law (Open Meetings Law), said meeting was open to the general public, and that public notice of the time and place of said meeting was duly given in accordance with such Article 7.

I FURTHER CERTIFY, that there was a quorum of the members of the Corporation present throughout said meeting.

I FURTHER CERTIFY, that as of the date hereof, the attached resolution is in full force and effect and has not been amended, repealed or modified.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Corporation this __ day of _____, 2024.

Kent D. Burto, Secretary

Annual Report for Jefferson County Local Development Corporation

Fiscal Year Ending: 12/31/2023

Run Date: 03/01/2024

Status: UNSUBMITTED

Certified Date: N/A

Governance Information (Authority-Related)

Question	Response	URL (if Applicable)
1. Has the Authority prepared its annual report on operations and accomplishments for the reporting period as required by section 2800 of PAL?	Yes	https://jcida.com/wp-content/uploads/2024/01/JCLDC-Annual-Report-2023.pdf
2. As required by section 2800(9) of PAL, did the Authority prepare an assessment of the effectiveness of its internal controls?	Yes	https://jcida.com/wp-content/uploads/2024/01/JCLDC-Annual-Assmt-of-Internal-Controls-2023.pdf
3. Has the lead audit partner for the independent audit firm changed in the last five years in accordance with section 2802(4) of PAL?	Yes	N/A
4. Does the independent auditor provide non-audit services to the Authority?	Yes	N/A
5. Does the Authority have an organization chart?	Yes	https://jcida.com/wp-content/uploads/2023/04/JCLDC-Organizational-Chart-as-of-2022.pdf
6. Are any Authority staff also employed by another government agency?	No	
7. Has the Authority posted their mission statement to their website?	Yes	https://jcida.com/wp-content/uploads/2023/05/JCLDC-Mission-Statement-120122.pdf
8. Has the Authority's mission statement been revised and adopted during the reporting period?	No	N/A
9. Attach the Authority's measurement report, as required by section 2824-a of PAL and provide the URL.		https://jcida.com/wp-content/uploads/2024/02/JCLDC-Authority-Mission-Statement-Performance-Measurements-2023.pdf

Governance Information (Board-Related)

Question	Response	URL (If Applicable)
1. Has the Board established a Governance Committee in accordance with Section 2824(7) of PAL?	Yes	N/A
2. Has the Board established an Audit Committee in accordance with Section 2824(4) of PAL?	Yes	N/A
3. Has the Board established a Finance Committee in accordance with Section 2824(8) of PAL?	Yes	N/A
4. Provide a URL link where a list of Board committees can be found (including the name of the committee and the date established):		https://jcida.com/about-us/jcldc/
5. Does the majority of the Board meet the independence requirements of Section 2825(2) of PAL?	Yes	N/A
6. Provide a URL link to the minutes of the Board and committee meetings held during the covered fiscal year		https://jcida.com/about-us/jcldc/
7. Has the Board adopted bylaws and made them available to Board members and staff?	Yes	https://jcida.com/wp-content/uploads/2023/05/JCLDC-By-laws-040623.pdf
8. Has the Board adopted a code of ethics for Board members and staff?	Yes	https://jcida.com/wp-content/uploads/2023/05/JCLDC-Code-of-Ethics-Policy-100120.pdf
9. Does the Board review and monitor the Authority's implementation of financial and management controls?	Yes	N/A
10. Does the Board execute direct oversight of the CEO and management in accordance with Section 2824(1) of PAL?	Yes	N/A
11. Has the Board adopted policies for the following in accordance with Section 2824(1) of PAL?		
Salary and Compensation	Yes	N/A
Time and Attendance	Yes	N/A
Whistleblower Protection	Yes	N/A
Defense and Indemnification of Board Members	Yes	N/A
12. Has the Board adopted a policy prohibiting the extension of credit to Board members and staff in accordance with Section 2824(5) of PAL?	Yes	N/A
13. Are the Authority's Board members, officers, and staff required to submit financial disclosure forms in accordance with Section 2825(3) of PAL?	No	N/A
14. Was a performance evaluation of the board completed?	Yes	N/A
15. Was compensation paid by the Authority made in accordance with employee or union contracts?	Yes	N/A
16. Has the board adopted a conditional/additional compensation policy governing all employees?	No	

Annual Report for Jefferson County Local Development Corporation

Fiscal Year Ending: 12/31/2023

Run Date: 03/01/2024

Status: UNSUBMITTED

Certified Date: N/A

Board of Directors Listing

Name	Aiken, Robert J	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	10/1/2020	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2025	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

Name	Aliasso, Jr., Robert E	Nominated By	Local
Chair of the Board	Yes	Appointed By	Local
If yes, Chair Designated by	Elected by Board	Confirmed by Senate?	N/A
Term Start Date	12/10/2019	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2023	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

Annual Report for Jefferson County Local Development Corporation

Fiscal Year Ending: 12/31/2023

Run Date: 03/01/2024

Status: UNSUBMITTED

Certified Date: N/A

Name	Burto, Kent D	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	12/2/2021	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2026	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

Name	Condino, John J	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	11/15/2022	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2026	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

Annual Report for Jefferson County Local Development Corporation

Fiscal Year Ending: 12/31/2023

Run Date: 03/01/2024
 Status: UNSUBMITTED
 Certified Date: N/A

Name	Converse, David J	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	11/15/2022	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2026	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

Name	Gardner, Gregory A	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	12/2/2021	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2026	Complied with Training Requirement of Section 2824?	No
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

Annual Report for Jefferson County Local Development Corporation

Fiscal Year Ending: 12/31/2023

Run Date: 03/01/2024
 Status: UNSUBMITTED
 Certified Date: N/A

Name	Johnson, William W	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	2/1/2022	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2023	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	Yes
Designee Name		Ex-Officio	

Name	L'Huillier, Lisa	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	2/2/2021	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2024	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	Yes
Designee Name		Ex-Officio	

Annual Report for Jefferson County Local Development Corporation

Fiscal Year Ending: 12/31/2023

Run Date: 03/01/2024

Status: UNSUBMITTED

Certified Date: N/A

Name	Powers, Christine A	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	1/5/2023	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2027	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

Name	Walldroff, W. Edward	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	11/15/2022	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2026	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

Annual Report for Jefferson County Local Development Corporation

Fiscal Year Ending: 12/31/2023

Run Date: 03/01/2024

Status: UNSUBMITTED

Certified Date: N/A

Name	Warneck, Paul J	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	2/2/2021	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2024	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

Annual Report for Jefferson County Local Development Corporation

Fiscal Year Ending: 12/31/2023

Run Date: 03/01/2024
 Status: UNSUBMITTED
 Certified Date: N/A

Staff Listing

Name	Title	Group	Department/ Subsidiary	Union Name	Bargaining Unit	Full Time/ Part Time	Exempt	Base Annualized Salary	Actual salary paid to the individual	Overtime paid by Authority	Performance Bonus	Extra Pay	Other Compensati on/Allowanc es/Adjustme nts	Total Compensati on paid by Authority	Individual also paid by another entity to perform the work of the Authority	If yes, Is the payment made by a State or local governme nt
Eaton, Lyle V	CFO	Managerial				FT	Yes	\$79,577.62	\$79,577.62	\$0.00	\$0.00	\$0.00	\$0.00	\$79,577.62	No	
Matteson, Jay M	Agricultural Coordinator	Operational				FT	Yes	\$97,614.40	\$97,614.40	\$0.00	\$0.00	\$0.00	\$0.00	\$97,614.40	No	
Nuffer, Joy E	Finance Assistant	Administrative and Clerical				FT	No	\$51,153.88	\$51,153.88	\$0.00	\$0.00	\$0.00	\$0.00	\$51,153.88	No	
Sampson, Peggy S	Executive Assistant	Administrative and Clerical				FT	Yes	\$57,699.98	\$57,699.98	\$0.00	\$0.00	\$0.00	\$0.00	\$57,699.98	No	
Stephenson, Robin	Economic Development Specialist	Operational				FT	Yes	\$70,040.36	\$70,040.36	\$0.00	\$0.00	\$0.00	\$0.00	\$70,040.36	No	
Weir, Frank M	Deputy CEO	Executive				FT	Yes	\$93,923.18	\$93,923.18	\$0.00	\$0.00	\$0.00	\$0.00	\$93,923.18	No	
Zembiec, David J	CEO	Executive				FT	Yes	\$129,111.06	\$129,111.06	\$0.00	\$0.00	\$0.00	\$0.00	\$129,111.06	No	

Annual Report for Jefferson County Local Development Corporation

Fiscal Year Ending: 12/31/2023

Run Date: 03/01/2024

Status: UNSUBMITTED

Certified Date: N/A

Benefit Information

During the fiscal year, did the Authority continue to pay for any of the above mentioned benefits for former staff or individuals affiliated With the Authority after those individuals left the Authority?	No
---	----

Board Members

Name	Title	Severance Package	Payment for Unused Leave	Club Memberships	Use of Corporate Credit Cards	Personal Loans	Auto	Transportation	Housing Allowance	Spousal / Dependent Life Insurance	Tuition Assistance	Multi-Year Employment	None of these Benefits	Other
Aiken, Robert J	Board of Directors												X	
Aliasco, Jr., Robert E	Board of Directors												X	
Burto, Kent D	Board of Directors												X	
Condino, John J	Board of Directors												X	
Converse, David J	Board of Directors												X	
Gardner, Gregory A	Board of Directors												X	
Johnson, William W	Board of Directors												X	
L'Huillier, Lisa	Board of Directors												X	
Powers, Christine A	Board of Directors												X	
Walldroff, W. Edward	Board of Directors												X	
Warneck, Paul J	Board of Directors												X	

Staff

Annual Report for Jefferson County Local Development Corporation

Fiscal Year Ending: 12/31/2023

Run Date: 03/01/2024

Status: UNSUBMITTED

Certified Date: N/A

Name	Title	Severance Package	Payment for Unused Leave	Club Memberships	Use of Corporate Credit Cards	Personal Loans	Auto	Transportation	Housing Allowance	Spousal / Dependent Life Insurance	Tuition Assistance	Multi-Year Employment	None of these Benefits	Other
Zembiec, David J	CEO	X										X		

Annual Report for Jefferson County Local Development Corporation

Fiscal Year Ending: 12/31/2023

Run Date: 03/01/2024

Status: UNSUBMITTED

Certified Date: N/A

Subsidiary/Component Unit Verification

Is the list of subsidiaries, as assembled by the Office of the State Comptroller, correct?	Yes
Are there other subsidiaries or component units of the Authority that are active, not included in the PARIS reports submitted by this Authority and not independently filing reports in PARIS?	No

Name of Subsidiary/Component Unit	Status
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Request Subsidiary/Component Unit Change

Name of Subsidiary/Component Unit	Status	Requested Changes
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Request Add Subsidiaries/Component Units

Name of Subsidiary/Component Unit	Establishment Date	Purpose of Subsidiary/Component Unit
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Request Delete Subsidiaries/Component Units

Name of Subsidiary/Component Unit	Termination Date	Reason for Termination	Proof of Termination Document Name
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Annual Report for Jefferson County Local Development Corporation

Fiscal Year Ending: 12/31/2023

Run Date: 03/01/2024
 Status: UNSUBMITTED
 Certified Date: N/A

Summary Financial Information

SUMMARY STATEMENT OF NET ASSETS

			Amount
Assets			
Current Assets			
	Cash and cash equivalents		\$4,856,237.00
	Investments		\$2,713.00
	Receivables, net		\$202,287.00
	Other assets		\$151,711.00
	Total current assets		\$5,212,948.00
Noncurrent Assets			
	Restricted cash and investments		\$0.00
	Long-term receivables, net		\$0.00
	Other assets		\$0.00
	Capital Assets		
		Land and other nondepreciable property	\$0.00
		Buildings and equipment	\$163,928.00
		Infrastructure	\$0.00
		Accumulated depreciation	\$93,827.00
		Net Capital Assets	\$70,101.00
	Total noncurrent assets		\$70,101.00
Total assets			\$5,283,049.00
Liabilities			
Current Liabilities			
	Accounts payable		\$9,723.00
	Pension contribution payable		\$0.00
	Other post-employment benefits		\$0.00
	Accrued liabilities		\$41,431.00
	Deferred revenues		\$0.00
	Bonds and notes payable		\$10,398.00
	Other long-term obligations due within one year		\$2,043,400.00
	Total current liabilities		\$2,104,952.00
Noncurrent Liabilities			

Annual Report for Jefferson County Local Development Corporation

Fiscal Year Ending: 12/31/2023

Run Date: 03/01/2024
 Status: UNSUBMITTED
 Certified Date: N/A

	Pension contribution payable		\$0.00
	Other post-employment benefits		\$0.00
	Bonds and notes payable		\$0.00
	Long term leases		\$0.00
	Other long-term obligations		\$191,680.00
	Total noncurrent liabilities		\$191,680.00
Total liabilities			\$2,296,632.00
Net Asset (Deficit)			
Net Assets			
	Invested in capital assets, net of related debt		\$0.00
	Restricted		\$0.00
	Unrestricted		\$2,986,417.00
	Total net assets		\$2,986,417.00

SUMMARY STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET ASSETS

		Amount
Operating Revenues		
	Charges for services	\$412,577.00
	Rental and financing income	\$8,943.00
	Other operating revenues	\$0.00
	Total operating revenue	\$421,520.00
Operating Expenses		
	Salaries and wages	\$817,464.00
	Other employee benefits	\$0.00
	Professional services contracts	\$139,912.00
	Supplies and materials	\$0.00
	Depreciation and amortization	\$15,139.00
	Other operating expenses	\$192,050.00
	Total operating expenses	\$1,164,565.00
Operating income (loss)		(\$743,045.00)
Nonoperating Revenues		
	Investment earnings	\$0.00
	State subsidies/grants	\$0.00
	Federal subsidies/grants	\$848,636.00
	Municipal subsidies/grants	\$425,550.00
	Public authority subsidies	\$0.00

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	Other nonoperating revenues		\$8,533.00
	Total nonoperating revenue		\$1,282,719.00
Nonoperating Expenses			
	Interest and other financing charges		\$0.00
	Subsidies to other public authorities		\$0.00
	Grants and donations		\$1,248,636.00
	Other nonoperating expenses		\$0.00
	Total nonoperating expenses		\$1,248,636.00
	Income (loss) before contributions		(\$708,962.00)
Capital contributions			\$0.00
Change in net assets			(\$708,962.00)
Net assets (deficit) beginning of year			\$3,695,379.00
Other net assets changes			\$0.00
Net assets (deficit) at end of year			\$2,986,417.00

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Current Debt

Question		Response
1.	Did the Authority have any outstanding debt, including conduit debt, at any point during the reporting period?	No
2.	If yes, has the Authority issued any debt during the reporting period?	

New Debt Issuances

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Schedule of Authority Debt

Type of Debt			Statutory Authorization(\$)	Outstanding Start of Fiscal Year(\$)	New Debt Issuances(\$)	Debt Retired (\$)	Outstanding End of Fiscal Year(\$)
State Obligation	State Guaranteed						
State Obligation	State Supported						
State Obligation	State Contingent Obligation						
State Obligation	State Moral Obligation						
Other State-Funded	Other State-Funded						
Authority Debt - General Obligation	Authority Debt - General Obligation						
Authority Debt - Revenue	Authority Debt - Revenue						
Authority Debt - Other	Authority Debt - Other						
Conduit		Conduit Debt					
Conduit		Conduit Debt - Pilot Increment Financing					
TOTALS							

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Real Property Acquisition/Disposal List

This Authority has indicated that it had no real property acquisitions or disposals during the reporting period.

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Personal Property

This Authority has indicated that it had no personal property disposals during the reporting period.

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Property Documents

Question		Response	URL (if Applicable)
1.	In accordance with Section 2896(3) of PAL, the Authority is required to prepare a report at least annually of all real property of the Authority. Has this report been prepared?	Yes	https://jcida.com/wp-content/uploads/2024/01/JCLDC-Annual-Property-Report-2023.pdf
2.	Has the Authority prepared policies, procedures, or guidelines regarding the use, awarding, monitoring, and reporting of contracts for the acquisition and disposal of property?	Yes	https://jcida.com/about-us/jcldc/
3.	In accordance with Section 2896(1) of PAL, has the Authority named a contracting officer who shall be responsible for the Authority's compliance with and enforcement of such guidelines?	Yes	N/A

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Grant Information

Source of Grant Funds	Federal
Name of Grant Recipient	Alteri's La Bella Dolce
Address Line1	120 Boon Street
Address Line2	
City	WATERTOWN
State	NY
Postal Code - Plus4	13601
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$10,000.00
Date Grant Awarded	7/18/2022
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	Antique Boat Museum
Address Line1	750 Mary Street
Address Line2	
City	CLAYTON
State	NY
Postal Code - Plus4	13624
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$4,437.43
Date Grant Awarded	7/19/2022
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	Arlene Martin
Address Line1	329 County Route 75
Address Line2	
City	SACKETS HARBOR
State	NY
Postal Code - Plus4	13685
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$10,000.00
Date Grant Awarded	8/9/2022
Purpose of Grant	Residential Property Construction/Acquisition/Rehabilitation/Improvement
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	Bary Kukowski
Address Line1	39725 State Route 12
Address Line2	
City	CLAYTON
State	NY
Postal Code - Plus4	13624
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$10,000.00
Date Grant Awarded	8/9/2022
Purpose of Grant	Residential Property Construction/Acquisition/Rehabilitation/Improvement
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	Bechaz Riverdale Cheese and Gelateria
Address Line1	37851 Deferno Road
Address Line2	
City	CLAYTON
State	NY
Postal Code - Plus4	13624
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$40,000.00
Date Grant Awarded	7/15/2022
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	Bog Oak, LLC
Address Line1	PO Box 735
Address Line2	
City	REDWOOD
State	NY
Postal Code - Plus4	13679
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$10,000.00
Date Grant Awarded	8/9/2022
Purpose of Grant	Residential Property Construction/Acquisition/Rehabilitation/Improvement
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	Bridgeview Real Estate
Address Line1	128 Ten Eyck Street
Address Line2	Apt. 2
City	WATERTOWN
State	NY
Postal Code - Plus4	13601
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$5,493.19
Date Grant Awarded	10/6/2022
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	Cenzach's 156 Sterling, LLC
Address Line1	24612 County Route 53
Address Line2	
City	WATERTOWN
State	NY
Postal Code - Plus4	13601
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$10,000.00
Date Grant Awarded	8/9/2022
Purpose of Grant	Residential Property Construction/Acquisition/Rehabilitation/Improvement
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	Chrissy Beanz, LLC
Address Line1	PO Box 704
Address Line2	105 West Main Street
City	SACKETS HARBOR
State	NY
Postal Code - Plus4	13685
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$7,000.00
Date Grant Awarded	7/19/2022
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	Churchill Farms Honey
Address Line1	18153 County Route 156
Address Line2	
City	WATERTOWN
State	NY
Postal Code - Plus4	13601
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$9,000.00
Date Grant Awarded	7/19/2022
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	Cowcalls Inc
Address Line1	24581 County Route 69
Address Line2	
City	RODMAN
State	NY
Postal Code - Plus4	13682
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$7,334.40
Date Grant Awarded	11/2/2023
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	Daniel Deon dba Assurebuilt Home Inspection
Address Line1	431 North Main Street
Address Line2	
City	MANNVILLE
State	NY
Postal Code - Plus4	13661
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$10,000.00
Date Grant Awarded	8/9/2022
Purpose of Grant	Residential Property Construction/Acquisition/Rehabilitation/Improvement
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	Derrick Kehoe
Address Line1	167 Ten Eyke Street
Address Line2	
City	WATERTOWN
State	NY
Postal Code - Plus4	13601
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$7,200.00
Date Grant Awarded	8/9/2022
Purpose of Grant	Residential Property Construction/Acquisition/Rehabilitation/Improvement
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	Ebersol's Custom Cutting, Inc.
Address Line1	26804 Keyser Road
Address Line2	
City	EVANS MILLS
State	NY
Postal Code - Plus4	13637
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$4,700.00
Date Grant Awarded	8/17/2022
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	Edward Smalls
Address Line1	501 Franklin Street
Address Line2	
City	WATERTOWN
State	NY
Postal Code - Plus4	13601
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$10,000.00
Date Grant Awarded	8/9/2022
Purpose of Grant	Residential Property Construction/Acquisition/Rehabilitation/Improvement
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	GWNC Chamber of Commerce
Address Line1	105 Court Street
Address Line2	Suite B
City	WATERTOWN
State	NY
Postal Code - Plus4	13601
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$4,600.80
Date Grant Awarded	10/5/2023
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Private
Name of Grant Recipient	Gary Tubolino
Address Line1	41 Grove Street
Address Line2	
City	ADAMS
State	NY
Postal Code - Plus4	13605
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$2,500.00
Date Grant Awarded	5/8/2023
Purpose of Grant	Marketing and Business Recruitment
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	Gill Propeller
Address Line1	41233 County Route 15
Address Line2	
City	PLESSIS
State	NY
Postal Code - Plus4	13675
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$5,864.00
Date Grant Awarded	11/2/2023
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	Great Lakes Cheese Co., Inc.
Address Line1	23 Phelps Street
Address Line2	
City	ADAMS
State	NY
Postal Code - Plus4	13605
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$1,690.74
Date Grant Awarded	10/6/2022
Purpose of Grant	Education/Training (Business Development)
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	Great Lakes Cheese Co., Inc.
Address Line1	23 Phelps Street
Address Line2	
City	ADAMS
State	NY
Postal Code - Plus4	13605
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$2,800.00
Date Grant Awarded	8/4/2022
Purpose of Grant	Education/Training (Business Development)
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	Hall Pass Tavern
Address Line1	3 Hubbard Street
Address Line2	
City	CARTHAGE
State	NY
Postal Code - Plus4	13619
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$4,936.00
Date Grant Awarded	11/7/2022
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	Herbert K Dejourdan
Address Line1	900 LeRay Street
Address Line2	
City	WATERTOWN
State	NY
Postal Code - Plus4	13601
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$8,000.00
Date Grant Awarded	8/9/2022
Purpose of Grant	Residential Property Construction/Acquisition/Rehabilitation/Improvement
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	Hutchinson's Boat Works
Address Line1	27 Holland Street
Address Line2	
City	ALEXANDRIA BAY
State	NY
Postal Code - Plus4	13607
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$3,044.04
Date Grant Awarded	7/19/2022
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	James Huffman
Address Line1	40097 Vrooman Hill Road
Address Line2	
City	THERESA
State	NY
Postal Code - Plus4	13691
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$3,308.69
Date Grant Awarded	8/9/2022
Purpose of Grant	Residential Property Construction/Acquisition/Rehabilitation/Improvement
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	Jeanette Pierce
Address Line1	106 North Mechanic Street
Address Line2	
City	CARTHAGE
State	NY
Postal Code - Plus4	13619
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$8,000.00
Date Grant Awarded	8/9/2022
Purpose of Grant	Residential Property Construction/Acquisition/Rehabilitation/Improvement
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	Jefferson Lewis Board of Realtors
Address Line1	210 Court Street
Address Line2	Suite 112
City	WATERTOWN
State	NY
Postal Code - Plus4	13601
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$7,645.54
Date Grant Awarded	8/10/2023
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	Joel Berthet
Address Line1	14447 County Route 68
Address Line2	
City	RODMAN
State	NY
Postal Code - Plus4	13682
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$10,000.00
Date Grant Awarded	8/9/2022
Purpose of Grant	Residential Property Construction/Acquisition/Rehabilitation/Improvement
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	John D Ward
Address Line1	770 Knickerbocker Dr
Address Line2	
City	WATERTOWN
State	NY
Postal Code - Plus4	13601
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$7,587.44
Date Grant Awarded	8/9/2022
Purpose of Grant	Residential Property Construction/Acquisition/Rehabilitation/Improvement
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	Julie P Kelly
Address Line1	208 Paddock Street
Address Line2	
City	WATERTOWN
State	NY
Postal Code - Plus4	13601
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$8,000.00
Date Grant Awarded	8/9/2022
Purpose of Grant	Residential Property Construction/Acquisition/Rehabilitation/Improvement
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	MS Corp, LLC
Address Line1	112 Boyd Street
Address Line2	
City	WATERTOWN
State	NY
Postal Code - Plus4	13601
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$9,192.00
Date Grant Awarded	11/7/2022
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	Mart Art Inc
Address Line1	529 Merrick Street
Address Line2	
City	CLAYTON
State	NY
Postal Code - Plus4	13624
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$2,252.00
Date Grant Awarded	7/19/2022
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	Merri Cole
Address Line1	1129 Boyd Street
Address Line2	
City	WATERTOWN
State	NY
Postal Code - Plus4	13601
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$10,000.00
Date Grant Awarded	8/9/2022
Purpose of Grant	Residential Property Construction/Acquisition/Rehabilitation/Improvement
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	Michel L Gravelle
Address Line1	157 Thompson Blvd
Address Line2	
City	WATERTOWN
State	NY
Postal Code - Plus4	13601
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$9,600.00
Date Grant Awarded	8/9/2022
Purpose of Grant	Residential Property Construction/Acquisition/Rehabilitation/Improvement
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	Morgia Wealth Management
Address Line1	151 Mullin Street
Address Line2	
City	WATERTOWN
State	NY
Postal Code - Plus4	13601
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$1,920.00
Date Grant Awarded	7/26/2022
Purpose of Grant	Education/Training (Business Development)
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	Next Generation Creamery Grimshaw Dairy
Address Line1	9922 County Route 152
Address Line2	
City	ADAMS
State	NY
Postal Code - Plus4	13605
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$10,000.00
Date Grant Awarded	7/20/2022
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	Northern Commercial Cleaning
Address Line1	PO Box 266
Address Line2	
City	WATERTOWN
State	NY
Postal Code - Plus4	13601
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$2,255.56
Date Grant Awarded	10/6/2022
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	Nugent Carpentry and Remodeling, LLC
Address Line1	742 Ball Ave
Address Line2	
City	WATERTOWN
State	NY
Postal Code - Plus4	13601
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$10,000.00
Date Grant Awarded	10/6/2022
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	Otter Creek Winery
Address Line1	33109 Rudes Road
Address Line2	
City	PHILADELPHIA
State	NY
Postal Code - Plus4	13673
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$7,596.00
Date Grant Awarded	11/7/2022
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	Parker Smith
Address Line1	23109 Stone Road
Address Line2	
City	DEXTER
State	NY
Postal Code - Plus4	13634
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$10,000.00
Date Grant Awarded	8/9/2022
Purpose of Grant	Residential Property Construction/Acquisition/Rehabilitation/Improvement
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	Red Wing Farm
Address Line1	PO Box 23
Address Line2	
City	GRAFTON
State	VT
Postal Code - Plus4	05146
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$7,213.74
Date Grant Awarded	7/30/2022
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	Riverside Farm NY LLC
Address Line1	32089 County Route 6
Address Line2	
City	CAPE VINCENT
State	NY
Postal Code - Plus4	13618
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$3,767.07
Date Grant Awarded	6/30/2022
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	Sail Ontario, LLC
Address Line1	102 Navy Point Road
Address Line2	
City	SACKETS HARBOR
State	NY
Postal Code - Plus4	13685
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$5,486.03
Date Grant Awarded	7/19/2022
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	Scott R Weston
Address Line1	558 Morrison Street
Address Line2	
City	WATERTOWN
State	NY
Postal Code - Plus4	13601
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$10,000.00
Date Grant Awarded	8/9/2022
Purpose of Grant	Residential Property Construction/Acquisition/Rehabilitation/Improvement
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	Sheland Farms
Address Line1	12043 County Route 79
Address Line2	
City	ADAMS
State	NY
Postal Code - Plus4	13605
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$10,000.00
Date Grant Awarded	9/1/2022
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	Spec-Rite
Address Line1	PO Box 595
Address Line2	100 W. Main Street, Suite 200
City	SACKETS HARBOR
State	NY
Postal Code - Plus4	13685
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$20,000.00
Date Grant Awarded	10/6/2022
Purpose of Grant	Education/Training (Business Development)
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	Stephen Rich
Address Line1	201 Paddock Street
Address Line2	
City	WATERTOWN
State	NY
Postal Code - Plus4	13601
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$10,000.00
Date Grant Awarded	8/9/2022
Purpose of Grant	Residential Property Construction/Acquisition/Rehabilitation/Improvement
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	Steven C Daily
Address Line1	426A Arsenal Street
Address Line2	
City	WATERTOWN
State	NY
Postal Code - Plus4	13601
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$10,000.00
Date Grant Awarded	8/9/2022
Purpose of Grant	Residential Property Construction/Acquisition/Rehabilitation/Improvement
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	Terence Strock
Address Line1	33807 Tracy Road
Address Line2	
City	LA FARGEVILLE
State	NY
Postal Code - Plus4	13656
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$9,788.00
Date Grant Awarded	8/9/2022
Purpose of Grant	Residential Property Construction/Acquisition/Rehabilitation/Improvement
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	The Animal Doctors
Address Line1	1631 State Streetq
Address Line2	
City	WATERTOWN
State	NY
Postal Code - Plus4	13601
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$10,000.00
Date Grant Awarded	11/2/2023
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	The Evergreen Day Spa
Address Line1	30268 Britton Dr
Address Line2	
City	CARTHAGE
State	NY
Postal Code - Plus4	13619
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$10,000.00
Date Grant Awarded	10/5/2023
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	The Mustard Seed
Address Line1	969 Arsenal Street
Address Line2	
City	WATERTOWN
State	NY
Postal Code - Plus4	13601
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$10,000.00
Date Grant Awarded	10/5/2023
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Private
Name of Grant Recipient	The Young Men's Christian Association of Watertown NY Inc. d/b/a Watertown Family YMCA
Address Line1	119 Washington Street
Address Line2	
City	WATERTOWN
State	NY
Postal Code - Plus4	13601
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$400,000.00
Date Grant Awarded	11/9/2023
Purpose of Grant	Commercial Property Construction/Acquisition/Revitalization/Improvement
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	Thousand Islands Arts Center
Address Line1	314 John Street
Address Line2	
City	CLAYTON
State	NY
Postal Code - Plus4	13624
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$3,958.30
Date Grant Awarded	7/19/2022
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	Thousand Islands Winery
Address Line1	43298 Seaway Ave
Address Line2	Suite 1
City	ALEXANDRIA BAY
State	NY
Postal Code - Plus4	13607
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$4,785.14
Date Grant Awarded	8/4/2022
Purpose of Grant	Education/Training (Business Development)
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	Tracy Strock
Address Line1	1944 County Route 12
Address Line2	
City	LA FARGEVILLE
State	NY
Postal Code - Plus4	13656
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$10,000.00
Date Grant Awarded	8/9/2022
Purpose of Grant	Residential Property Construction/Acquisition/Rehabilitation/Improvement
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	Watertown Family YMCA
Address Line1	119 Washington Street
Address Line2	
City	WATERTOWN
State	NY
Postal Code - Plus4	13601
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$12,000.00
Date Grant Awarded	11/7/2022
Purpose of Grant	Education/Training (Business Development)
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	White Caps Winery, LLC
Address Line1	11633 County Route 125
Address Line2	
City	CHAUMONT
State	NY
Postal Code - Plus4	13622
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$7,000.00
Date Grant Awarded	7/19/2022
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	Wise Choice Cuts, LLCq
Address Line1	PO Box 475
Address Line2	
City	THERESA
State	NY
Postal Code - Plus4	13691
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$12,778.26
Date Grant Awarded	7/13/2022
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	Yasmin Habib
Address Line1	23889 Swan Road
Address Line2	
City	WATERTOWN
State	NY
Postal Code - Plus4	13601
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$10,000.00
Date Grant Awarded	8/9/2022
Purpose of Grant	Residential Property Construction/Acquisition/Rehabilitation/Improvement
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

Source of Grant Funds	Federal
Name of Grant Recipient	Yuri Samaroo
Address Line1	501 South Massey Street
Address Line2	
City	WATERTOWN
State	NY
Postal Code - Plus4	13601
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$9,533.04
Date Grant Awarded	8/9/2022
Purpose of Grant	Residential Property Construction/Acquisition/Rehabilitation/Improvement
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Source of Grant Funds	Federal
Name of Grant Recipient	Zoar Tapatree Co LP
Address Line1	22521 County Route 69
Address Line2	
City	RODMAN
State	NY
Postal Code - Plus4	13682
Province/Region	
Country	United States
Amount of Grant Award Provided During Reporting Year	\$10,000.00
Date Grant Awarded	5/19/2023
Purpose of Grant	Equipment and Fixed Asset Acquisition
Was the Grant Expected to Result in New Jobs Being Created?	No
If yes, How Many Jobs Were Planned to be Created?	
If yes, How Many Jobs Have Been Created to Date?	

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Loan Information

Source of Loan Funds	Private	Original Amount of Loan	\$10,000.00
Name of Loan Recipient	Alisha Tillson	Date Loan Awarded	4/29/2020
Address Line1	106 Court Street	Interest Rate (%)	3
Address Line2		Length of Loan(# of years to repay)	5
City	WATERTOWN	Amount of Loan Principal Repaid to Date	\$1,973.46
State	NY	Purpose of Loan	Marketing and Business Recruitment
Postal Code	13601	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	No

Source of Loan Funds	Private	Original Amount of Loan	\$10,000.00
Name of Loan Recipient	Amy Demar	Date Loan Awarded	4/24/2020
Address Line1	1104 Washington Street	Interest Rate (%)	3
Address Line2		Length of Loan(# of years to repay)	5
City	WATERTOWN	Amount of Loan Principal Repaid to Date	\$1,643.70
State	NY	Purpose of Loan	Marketing and Business Recruitment
Postal Code	13601	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	No

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Source of Loan Funds	Private	Original Amount of Loan	\$10,000.00
Name of Loan Recipient	Bonnie Herman	Date Loan Awarded	4/24/2020
Address Line1	19033 US Route 11	Interest Rate (%)	3
Address Line2		Length of Loan(# of years to repay)	5
City	WATERTOWN	Amount of Loan Principal Repaid to Date	\$1,814.93
State	NY	Purpose of Loan	Marketing and Business Recruitment
Postal Code	13601	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	No

Source of Loan Funds	Private	Original Amount of Loan	\$40,000.00
Name of Loan Recipient	Clayton Island Tours, LLC	Date Loan Awarded	4/2/2020
Address Line1	39611 Chateau Lane	Interest Rate (%)	5
Address Line2		Length of Loan(# of years to repay)	6
City	CLAYTON	Amount of Loan Principal Repaid to Date	\$1,927.58
State	NY	Purpose of Loan	Commercial Property Construction/Acquisition/Revitalization/Improvement
Postal Code	13624	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	No

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Source of Loan Funds	Private	Original Amount of Loan	\$40,000.00
Name of Loan Recipient	Clayton Yacht Club	Date Loan Awarded	7/9/2021
Address Line1	115 Bartlett Road	Interest Rate (%)	3
Address Line2	PO Box 268	Length of Loan(# of years to repay)	6
City	CLAYTON	Amount of Loan Principal Repaid to Date	\$6,978.53
State	NY	Purpose of Loan	Commercial Property Construction/Acquisition/Revitalization/Improvement
Postal Code	13624	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	No

Source of Loan Funds	Private	Original Amount of Loan	\$10,000.00
Name of Loan Recipient	Colleen Bellinger	Date Loan Awarded	4/24/2020
Address Line1	8541 NYS Route 3	Interest Rate (%)	3
Address Line2		Length of Loan(# of years to repay)	5
City	HENDERSON	Amount of Loan Principal Repaid to Date	\$1,802.23
State	NY	Purpose of Loan	Marketing and Business Recruitment
Postal Code	13650	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	No

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Source of Loan Funds	Private	Original Amount of Loan	\$5,000.00
Name of Loan Recipient	David & Sherry Cobb	Date Loan Awarded	5/8/2020
Address Line1	14739 Co Rt 62	Interest Rate (%)	3
Address Line2		Length of Loan(# of years to repay)	5
City	SACKETS HARBOR	Amount of Loan Principal Repaid to Date	\$738.67
State	NY	Purpose of Loan	Marketing and Business Recruitment
Postal Code	13685	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	No

Source of Loan Funds	Private	Original Amount of Loan	\$5,000.00
Name of Loan Recipient	DiPrinzio's Kitchen	Date Loan Awarded	1/7/2021
Address Line1	240 Cartier Ave	Interest Rate (%)	3
Address Line2		Length of Loan(# of years to repay)	6
City	CLAYTON	Amount of Loan Principal Repaid to Date	\$1,057.22
State	NY	Purpose of Loan	Commercial Property Construction/Acquisition/Revitalization/Improvement
Postal Code	13624	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	No

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Source of Loan Funds	Private	Original Amount of Loan	\$5,000.00
Name of Loan Recipient	DiPrinzio's Market	Date Loan Awarded	1/7/2021
Address Line1	240 Cartier Ave	Interest Rate (%)	3
Address Line2		Length of Loan(# of years to repay)	6
City	CLAYTON	Amount of Loan Principal Repaid to Date	\$1,057.22
State	NY	Purpose of Loan	Commercial Property Construction/Acquisition/Revitalization/Improvement
Postal Code	13624	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	No

Source of Loan Funds	Private	Original Amount of Loan	\$10,000.00
Name of Loan Recipient	Gail W. Miller	Date Loan Awarded	4/24/2020
Address Line1	11544 Co Rt 125	Interest Rate (%)	3
Address Line2		Length of Loan(# of years to repay)	5
City	CHAUMONT	Amount of Loan Principal Repaid to Date	\$1,811.25
State	NY	Purpose of Loan	Marketing and Business Recruitment
Postal Code	13622	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	No

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Source of Loan Funds	Private	Original Amount of Loan	\$10,000.00
Name of Loan Recipient	Gary & Jolene Rhodes	Date Loan Awarded	5/15/2020
Address Line1	7185 NYS Route 3	Interest Rate (%)	3
Address Line2		Length of Loan(# of years to repay)	5
City	HENDERSON	Amount of Loan Principal Repaid to Date	\$1,968.54
State	NY	Purpose of Loan	Marketing and Business Recruitment
Postal Code	13650	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	No

Source of Loan Funds	Private	Original Amount of Loan	\$10,000.00
Name of Loan Recipient	Gary Tubolino	Date Loan Awarded	5/15/2020
Address Line1	41 Grove Street	Interest Rate (%)	3
Address Line2		Length of Loan(# of years to repay)	5
City	ADAMS	Amount of Loan Principal Repaid to Date	\$5,617.99
State	NY	Purpose of Loan	Marketing and Business Recruitment
Postal Code	13605	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	Yes

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Source of Loan Funds	Private	Original Amount of Loan	\$10,000.00
Name of Loan Recipient	Greg Wills	Date Loan Awarded	4/29/2020
Address Line1	46211 County Rt 1	Interest Rate (%)	3
Address Line2		Length of Loan(# of years to repay)	5
City	ALEXANDRIA BAY	Amount of Loan Principal Repaid to Date	\$1,811.25
State	NY	Purpose of Loan	Marketing and Business Recruitment
Postal Code	13607	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	No

Source of Loan Funds	Private	Original Amount of Loan	\$10,000.00
Name of Loan Recipient	James Canzonier	Date Loan Awarded	5/15/2020
Address Line1	7781 Lake Road	Interest Rate (%)	3
Address Line2		Length of Loan(# of years to repay)	5
City	HENDERSON	Amount of Loan Principal Repaid to Date	\$1,968.54
State	NY	Purpose of Loan	Marketing and Business Recruitment
Postal Code	13650	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	No

Annual Report for Jefferson County Local Development Corporation

Run Date: 03/01/2024
 Status: UNSUBMITTED
 Certified Date: N/A

Fiscal Year Ending: 12/31/2023

Source of Loan Funds	Private	Original Amount of Loan	\$10,000.00
Name of Loan Recipient	Joseph Chavoustie	Date Loan Awarded	4/24/2020
Address Line1	342 E. Broadway	Interest Rate (%)	3
Address Line2		Length of Loan(# of years to repay)	5
City	CAPE VINCENT	Amount of Loan Principal Repaid to Date	\$1,973.46
State	NY	Purpose of Loan	Marketing and Business Recruitment
Postal Code	13618	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	No

Source of Loan Funds	Private	Original Amount of Loan	\$10,000.00
Name of Loan Recipient	Kathleen Elmer	Date Loan Awarded	5/8/2020
Address Line1	33087 County Route 163	Interest Rate (%)	3
Address Line2		Length of Loan(# of years to repay)	5
City	CARTHAGE	Amount of Loan Principal Repaid to Date	\$1,972.34
State	NY	Purpose of Loan	Marketing and Business Recruitment
Postal Code	13619	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	No

Annual Report for Jefferson County Local Development Corporation

Fiscal Year Ending: 12/31/2023

Run Date: 03/01/2024
 Status: UNSUBMITTED
 Certified Date: N/A

Source of Loan Funds	Private	Original Amount of Loan	\$10,000.00
Name of Loan Recipient	Laurie Comelia	Date Loan Awarded	4/24/2020
Address Line1	141 E. Broadway	Interest Rate (%)	3
Address Line2		Length of Loan(# of years to repay)	5
City	CAPE VINCENT	Amount of Loan Principal Repaid to Date	\$1,644.53
State	NY	Purpose of Loan	Marketing and Business Recruitment
Postal Code	13618	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	No

Source of Loan Funds	Private	Original Amount of Loan	\$10,000.00
Name of Loan Recipient	Mark Morgia	Date Loan Awarded	5/15/2020
Address Line1	13322 House Road	Interest Rate (%)	3
Address Line2		Length of Loan(# of years to repay)	5
City	CLAYTON	Amount of Loan Principal Repaid to Date	\$1,968.54
State	NY	Purpose of Loan	Marketing and Business Recruitment
Postal Code	13624	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	No

Annual Report for Jefferson County Local Development Corporation

Fiscal Year Ending: 12/31/2023

Run Date: 03/01/2024
Status: UNSUBMITTED
Certified Date: N/A

Source of Loan Funds	Private	Original Amount of Loan	\$10,000.00
Name of Loan Recipient	Melissa Sampson	Date Loan Awarded	5/8/2020
Address Line1	101 St Route 26	Interest Rate (%)	3
Address Line2		Length of Loan(# of years to repay)	5
City	PHILADELPHIA	Amount of Loan Principal Repaid to Date	\$1,183.49
State	NY	Purpose of Loan	Marketing and Business Recruitment
Postal Code	13673	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	No

Source of Loan Funds	Private	Original Amount of Loan	\$10,000.00
Name of Loan Recipient	Michael Northrop	Date Loan Awarded	4/29/2020
Address Line1	20202 Caird Road	Interest Rate (%)	3
Address Line2		Length of Loan(# of years to repay)	5
City	ADAMS CENTER	Amount of Loan Principal Repaid to Date	\$4,331.62
State	NY	Purpose of Loan	Marketing and Business Recruitment
Postal Code	13606	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	Yes

Annual Report for Jefferson County Local Development Corporation

Fiscal Year Ending: 12/31/2023

Run Date: 03/01/2024
Status: UNSUBMITTED
Certified Date: N/A

Source of Loan Funds	Private	Original Amount of Loan	\$10,000.00
Name of Loan Recipient	Nickey Aubin	Date Loan Awarded	4/29/2020
Address Line1	19557 Ball Road	Interest Rate (%)	3
Address Line2		Length of Loan(# of years to repay)	5
City	BLACK RIVER	Amount of Loan Principal Repaid to Date	\$2,150.25
State	NY	Purpose of Loan	Marketing and Business Recruitment
Postal Code	13612	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	No

Source of Loan Funds	Private	Original Amount of Loan	\$100,000.00
Name of Loan Recipient	North Branch Farms	Date Loan Awarded	2/2/2017
Address Line1	7781 Lake Road	Interest Rate (%)	3
Address Line2		Length of Loan(# of years to repay)	1
City	HENDERSON	Amount of Loan Principal Repaid to Date	\$7,882.31
State	NY	Purpose of Loan	Commercial Property Construction/Acquisition/Revitalization/Improvement
Postal Code	13650	Was the loan expected to result in new jobs being created?	Yes
Plus4		If Yes, how many jobs were planned to be created?	2
Province/Region		If Yes, how many jobs have been created to date?	0
Country	United States	Have the terms of the loan been completed?	No

Annual Report for Jefferson County Local Development Corporation

Run Date: 03/01/2024
 Status: UNSUBMITTED
 Certified Date: N/A

Fiscal Year Ending: 12/31/2023

Source of Loan Funds	Private	Original Amount of Loan	\$10,000.00
Name of Loan Recipient	Rene Hemandez	Date Loan Awarded	5/15/2020
Address Line1	PO Box 266	Interest Rate (%)	3
Address Line2		Length of Loan(# of years to repay)	5
City	WATERTOWN	Amount of Loan Principal Repaid to Date	\$1,973.36
State	NY	Purpose of Loan	Marketing and Business Recruitment
Postal Code	13601	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	No

Source of Loan Funds	Private	Original Amount of Loan	\$10,000.00
Name of Loan Recipient	Robert L. Gould	Date Loan Awarded	4/22/2020
Address Line1	43449 NYS Rt 12	Interest Rate (%)	3
Address Line2		Length of Loan(# of years to repay)	5
City	ALEXANDRIA BAY	Amount of Loan Principal Repaid to Date	\$1,811.25
State	NY	Purpose of Loan	Marketing and Business Recruitment
Postal Code	13607	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	No

Annual Report for Jefferson County Local Development Corporation

Run Date: 03/01/2024
 Status: UNSUBMITTED
 Certified Date: N/A

Fiscal Year Ending: 12/31/2023

Source of Loan Funds	Private	Original Amount of Loan	\$10,000.00
Name of Loan Recipient	Scott Skinner	Date Loan Awarded	4/29/2020
Address Line1	969 Arsenal Street	Interest Rate (%)	3
Address Line2		Length of Loan(# of years to repay)	5
City	WATERTOWN	Amount of Loan Principal Repaid to Date	\$1,973.46
State	NY	Purpose of Loan	Marketing and Business Recruitment
Postal Code	13601	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	No

Source of Loan Funds	Private	Original Amount of Loan	\$10,000.00
Name of Loan Recipient	Steven & Helen Brotherton	Date Loan Awarded	4/29/2020
Address Line1	30689 County Route 20	Interest Rate (%)	3
Address Line2		Length of Loan(# of years to repay)	5
City	PHILADELPHIA	Amount of Loan Principal Repaid to Date	\$2,272.63
State	NY	Purpose of Loan	Marketing and Business Recruitment
Postal Code	13673	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	No

Annual Report for Jefferson County Local Development Corporation

Run Date: 03/01/2024

Fiscal Year Ending: 12/31/2023

Status: UNSUBMITTED

Certified Date: N/A

Source of Loan Funds	Private	Original Amount of Loan	\$98,082.50
Name of Loan Recipient	Watertown Industrial Center LDC	Date Loan Awarded	12/7/2017
Address Line1	800 Starbuck Avenue	Interest Rate (%)	3.5
Address Line2	Suite 804	Length of Loan(# of years to repay)	5
City	WATERTOWN	Amount of Loan Principal Repaid to Date	\$19,288.11
State	NY	Purpose of Loan	Commercial Property Construction/Acquisition/Revitalization/Improvement
Postal Code	13601	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	Yes

Source of Loan Funds	Private	Original Amount of Loan	\$200,000.00
Name of Loan Recipient	Watertown Industrial Center Local Development Corporation	Date Loan Awarded	2/4/2010
Address Line1	800 Starbuck Avenue	Interest Rate (%)	3
Address Line2	Suite 800	Length of Loan(# of years to repay)	20
City	WATERTOWN	Amount of Loan Principal Repaid to Date	\$9,697.38
State	NY	Purpose of Loan	Commercial Property Construction/Acquisition/Revitalization/Improvement
Postal Code	13601	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	No

Annual Report for Jefferson County Local Development Corporation

Fiscal Year Ending: 12/31/2023

Run Date: 03/01/2024
Status: UNSUBMITTED
Certified Date: N/A

Source of Loan Funds	Private	Original Amount of Loan	\$10,000.00
Name of Loan Recipient	Zero Dock Street, LLC	Date Loan Awarded	7/13/2020
Address Line1	130 Canal Street	Interest Rate (%)	3
Address Line2		Length of Loan(# of years to repay)	5
City	CARTHAGE	Amount of Loan Principal Repaid to Date	\$1,797.74
State	NY	Purpose of Loan	Marketing and Business Recruitment
Postal Code	13619	Was the loan expected to result in new jobs being created?	No
Plus4		If Yes, how many jobs were planned to be created?	
Province/Region		If Yes, how many jobs have been created to date?	
Country	United States	Have the terms of the loan been completed?	No

Annual Report for Jefferson County Local Development Corporation

Fiscal Year Ending: 12/31/2023

Run Date: 03/01/2024
Status: UNSUBMITTED
Certified Date: N/A

Bond Information

This Authority has indicated that it did not have any outstanding bonds during the reporting period.

Annual Report for Jefferson County Local Development Corporation

Fiscal Year Ending: 12/31/2023

Run Date: 03/01/2024

Status: UNSUBMITTED

Certified Date: N/A

Additional Comments

Procurement Report for Jefferson County Local Development Corporation

Fiscal Year Ending: 12/31/2023

Run Date: 02/23/2024
 Status: UNSUBMITTED
 Certified Date : N/A

Procurement Information:

Question	Response	URL (If Applicable)
1. Does the Authority have procurement guidelines?	Yes	https://jcida.com/wp-content/uploads/2024/01/JCLDC-Procurement-Policy-010424.pdf
2. Are the procurement guidelines reviewed annually, amended if needed, and approved by the Board?	Yes	
3. Does the Authority allow for exceptions to the procurement guidelines?	No	
4. Does the Authority assign credit cards to employees for travel and/or business purchases?	Yes	
5. Does the Authority require prospective bidders to sign a non-collusion agreement?	No	
6. Does the Authority incorporate a summary of its procurement policies and prohibitions in its solicitation of proposals, bid documents, or specifications for procurement contracts?	No	
7. Did the Authority designate a person or persons to serve as the authorized contact on a specific procurement, in accordance with Section 139-j(2)(a) of the State Finance Law, "The Procurement Lobbying Act"?	Yes	
8. Did the Authority determine that a vendor had impermissible contact during a procurement or attempted to influence the procurement during the reporting period, in accordance with Section 139-j(10) of the State Finance Law?	No	
8a. If Yes, was a record made of this impermissible contact?		
9. Does the Authority have a process to review and investigate allegations of impermissible contact during a procurement, and to impose sanctions in instances where violations have occurred, in accordance with Section 139-j(9) of the State Finance Law?	No	

Procurement Report for Jefferson County Local Development Corporation

Fiscal Year Ending: 12/31/2023

Run Date: 02/23/2024
Status: UNSUBMITTED
Certified Date : N/A

Procurement Transactions Listing:

1. Vendor Name	Bowers & Company	Address Line1	1120 Commerce Park Drive East
Type of Procurement	Other Professional Services	Address Line2	
Award Process	Non Contract Procurement/Purchase Order	City	WATERTOWN
Award Date		State	NY
End Date		Postal Code	13601
Fair Market Value		Plus 4	
Amount		Province/Region	
Amount Expended For Fiscal Year	\$14,000.00	Country	United States
Explain why the Fair Market Value is Less than the Amount		Procurement Description	Annual audit and tax returns

2. Vendor Name	Excellus BCBS	Address Line1	165 Court Street
Type of Procurement	Other	Address Line2	
Award Process	Non Contract Procurement/Purchase Order	City	ROCHESTER
Award Date		State	NY
End Date		Postal Code	14647
Fair Market Value		Plus 4	
Amount		Province/Region	
Amount Expended For Fiscal Year	\$161,714.14	Country	United States
Explain why the Fair Market Value is Less than the Amount		Procurement Description	Health/Dental Insurance

Procurement Report for Jefferson County Local Development Corporation

Fiscal Year Ending: 12/31/2023

Run Date: 02/23/2024
Status: UNSUBMITTED
Certified Date : N/A

3. Vendor Name	FDRLO	Address Line1	PO Box 775
Type of Procurement	Other Professional Services	Address Line2	
Award Process	Non Contract Procurement/Purchase Order	City	WATERTOWN
Award Date		State	NY
End Date		Postal Code	13601
Fair Market Value		Plus 4	
Amount		Province/Region	
Amount Expended For Fiscal Year	\$10,000.00	Country	United States
Explain why the Fair Market Value is Less than the Amount		Procurement Description	Sponsorship and dues

4. Vendor Name	Hilton Garden Inn	Address Line1	1290 Arsenal Street
Type of Procurement	Other	Address Line2	
Award Process	Non Contract Procurement/Purchase Order	City	WATERTOWN
Award Date		State	NY
End Date		Postal Code	13601
Fair Market Value		Plus 4	
Amount		Province/Region	
Amount Expended For Fiscal Year	\$5,182.40	Country	United States
Explain why the Fair Market Value is Less than the Amount		Procurement Description	Event location (manufacturing, ag conference, exporting seminar)

Procurement Report for Jefferson County Local Development Corporation

Fiscal Year Ending: 12/31/2023

Run Date: 02/23/2024
 Status: UNSUBMITTED
 Certified Date : N/A

5. Vendor Name	Liberty Mutual	Address Line1	PO Box 2839
Type of Procurement	Other Professional Services	Address Line2	
Award Process	Non Contract Procurement/Purchase Order	City	NEW YORK
Award Date		State	NY
End Date		Postal Code	10116
Fair Market Value		Plus 4	2839
Amount		Province/Region	
Amount Expended For Fiscal Year	\$5,112.48	Country	United States
Explain why the Fair Market Value is Less than the Amount		Procurement Description	Insurance (workers comp.)

6. Vendor Name	NNY Online	Address Line1	130 Park Place
Type of Procurement	Other Professional Services	Address Line2	
Award Process	Non Contract Procurement/Purchase Order	City	WATERTOWN
Award Date		State	NY
End Date		Postal Code	13601
Fair Market Value		Plus 4	
Amount		Province/Region	
Amount Expended For Fiscal Year	\$6,952.50	Country	United States
Explain why the Fair Market Value is Less than the Amount		Procurement Description	Managed protection/hosted virtual server

Procurement Report for Jefferson County Local Development Corporation

Fiscal Year Ending: 12/31/2023

Run Date: 02/23/2024
 Status: UNSUBMITTED
 Certified Date : N/A

7. Vendor Name	Northern Commercial Cleaning	Address Line1	PO Box 266
Type of Procurement	Other Professional Services	Address Line2	
Award Process	Authority Contract - Non-Competitive Bid	City	WATERTOWN
Award Date	1/1/2023	State	NY
End Date	12/31/2023	Postal Code	13601
Fair Market Value	\$9,960.00	Plus 4	
Amount	\$9,960.00	Province/Region	
Amount Expended For Fiscal Year	\$9,960.00	Country	United States
Explain why the Fair Market Value is Less than the Amount		Procurement Description	Office cleaning

8. Vendor Name	Spectrum Reach	Address Line1	PO Box 27908
Type of Procurement	Other Professional Services	Address Line2	
Award Process	Authority Contract - Non-Competitive Bid	City	NEW YORK
Award Date	1/1/2023	State	NY
End Date	12/31/2023	Postal Code	10087
Fair Market Value	\$13,507.40	Plus 4	
Amount	\$13,507.40	Province/Region	
Amount Expended For Fiscal Year	\$13,507.40	Country	United States
Explain why the Fair Market Value is Less than the Amount		Procurement Description	Advertising

Procurement Report for Jefferson County Local Development Corporation

Fiscal Year Ending: 12/31/2023

Run Date: 02/23/2024
Status: UNSUBMITTED
Certified Date : N/A

9. Vendor Name	WPBS	Address Line1	1056 Arsenal Street
Type of Procurement	Other Professional Services	Address Line2	
Award Process	Authority Contract - Non-Competitive Bid	City	WATERTOWN
Award Date	1/1/2023	State	NY
End Date	12/31/2023	Postal Code	13601
Fair Market Value	\$7,344.00	Plus 4	
Amount	\$7,344.00	Province/Region	
Amount Expended For Fiscal Year	\$7,344.00	Country	United States
Explain why the Fair Market Value is Less than the Amount		Procurement Description	Advertising

Additional Comments

Investment Report for Jefferson County Local Development Corporation
 Fiscal Year Ending: 12/31/2023

Run Date : 03/01/2024
 Status: UNSUBMITTED
 Certified Date: N/A

Investment Information

Question		Response	URL (If Applicable)
1.	Has the Authority prepared an Annual Investment Report for the reporting period as required by Section 2925 (6) of PAL?	Yes	https://jcida.com/wp-content/uploads/2024/01/JCLDC-ANNUAL-INVESTMENT-REPORT-2023.pdf
2.	Are the Authority's investment guidelines reviewed and approved annually?	Yes	
3.	Did the Authority have an independent audit of investments as required by Section 2925(3)(f) of PAL?	Yes	https://jcida.com/wp-content/uploads/2024/02/JCLDC-Audit-of-Investments-2023.pdf
4.	Has the Authority's independent auditor issued a management letter to the Authority in connection with its annual audit of investments?	No	

Additional Comments

Certified Financial Audit for Jefferson County Local Development Corporation

Fiscal Year Ending: 12/31/2023

Run Date: 03/01/2024
 Status: UNSUBMITTED
 Certified Date : N/A

Financial Documents

Question	Response
1. Attach the independent audit of the Authority's financial statements.	N/A

URL (If Applicable)	Attachments
https://jcida.com/wp-content/uploads/2024/02/JCLDC-Audited-Financial-Stmts-2023.pdf	Attachment Included

Question	Response
2. Has the Authority's independent auditor issued a management letter to the Authority in connection with its audit of the Authority's financial statements?	No

URL (If Applicable)	Attachments

Question	Response
3. Has the Authority's independent auditor issued a Report on Internal Controls Over Financial Reporting to the Authority?	Yes

URL (If Applicable)	Attachments
https://jcida.com/wp-content/uploads/2024/02/JCLDC-Auditors-Report-on-Internal-Controls-2023.pdf	Attachment Included

Question	Response
4. Attach any other communication required or allowed by government auditing standards issued by the Comptroller General of the United States to be issued by the Authority's independent auditor in connection with its annual audit of the Authority's financial statements.	

URL (If Applicable)	Attachments

Additional Comments

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION
Income Statement for the Two Month Period Ending February 29, 2024

Prepared by Joy Nuffer, February 29, 2024

UNRECONCILED

	Current Year Budget	Year-to-Date Total	Current Month	Previous Month	Balance Remaining
Revenues					
Admin Fees	\$ 713,694.00	118,950.00	\$ 59,475.00	59,475.00	594,744.00
JC Grant Marketing	275,400.00	46,666.66	23,333.33	23,333.33	228,733.34
JC Grant Ag Program	150,000.00	25,000.00	12,500.00	12,500.00	125,000.00
RLF Interest Income	10,000.00	1,307.94	865.61	442.33	8,692.06
Grant Income Federal	1,380,000.00	134,296.41	121,545.54	12,750.87	1,245,703.59
Interest Income	2,000.00	350.03	0.00	350.03	1,649.97
Late Fee	0.00	21.09	10.78	10.31	(21.09)
Miscellaneous Income	1,000.00	4,499.97	2,249.99	2,249.98	(3,499.97)
AG Conference	0.00	7,000.00	7,000.00	0.00	(7,000.00)
Total Revenues	2,532,094.00	338,092.10	226,980.25	111,111.85	2,194,001.90
Expenses					
Salaries	605,581.00	92,702.99	69,099.72	23,603.27	512,878.01
Benefits	252,275.00	42,193.33	21,538.27	20,655.06	210,081.67
Operations					
Marketing Program	332,478.00	52,929.28	25,122.14	27,807.14	279,548.72
AG Program	238,680.00	39,935.18	22,070.99	17,864.19	198,744.82
Office Expense	10,000.00	1,859.57	660.64	1,198.93	8,140.43
Payroll Processing	4,000.00	1,478.40	719.70	758.70	2,521.60
Office Rent	18,202.00	3,069.48	1,534.74	1,534.74	15,132.52
Project Loan Rent	55,942.00	9,323.74	4,661.87	4,661.87	46,618.26
Office Cleaning	12,000.00	2,015.12	1,007.56	1,007.56	9,984.88
Telephone	7,000.00	936.32	429.98	506.34	6,063.68
Equipment Rental	4,100.00	692.38	346.19	346.19	3,407.62
Equipment Maintenance	1,500.00	0.00	0.00	0.00	1,500.00
System Maintenance	7,200.00	1,190.70	595.35	595.35	6,009.30
Electric Service	5,000.00	446.37	0.00	446.37	4,553.63
Gas Service	3,500.00	308.96	0.00	308.96	3,191.04
Business Support	5,000.00	0.00	0.00	0.00	5,000.00
Workforce Development	2,500.00	0.00	0.00	0.00	2,500.00
Travel/Promotion/Meals	8,000.00	0.00	0.00	0.00	8,000.00
Staff Training & Seminars	4,500.00	1,890.00	1,300.00	590.00	2,610.00
Depreciation F&F	12,484.00	2,761.52	1,400.34	1,361.18	9,722.48
Dues & Publications	10,000.00	2,580.00	0.00	2,580.00	7,420.00
Commercial Insurance	3,500.00	571.08	285.54	285.54	2,928.92
Legal Unrestricted	1,000.00	0.00	0.00	0.00	1,000.00
Accounting & Auditing	18,000.00	0.00	0.00	0.00	18,000.00
Grants Expense Federal	1,380,000.00	134,296.41	121,545.54	12,750.87	1,245,703.59
Covid Grant	10,000.00	5,000.00	5,000.00	0.00	5,000.00
Reallocated Program Expenses	(480,848.00)	(83,054.27)	(43,769.13)	(39,285.14)	(397,793.73)
Miscellaneous - Unrestricted	500.00	0.00	0.00	0.00	500.00
Total Operations	2,532,094.00	313,126.56	233,549.44	79,577.12	2,218,967.44
Total Revenue	2,532,094.00	338,092.10	226,980.25	111,111.85	2,194,001.90
Total Expenses	2,532,094.00	313,126.56	233,549.44	79,577.12	2,218,967.44
Net Income Over Expenditures	\$ 0.00	24,965.54	\$ (6,569.19)	31,534.73	(24,965.54)

For Internal Use Only

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION
AG Program Expense Statement for the Two Month Period Ending February 29, 2024

Prepared by Joy Nuffer, February 29, 2024

UNRECONCILED

	Current Year Budget	Year-to-Date 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	2,000.00	527.19	0.00	527.19	1,472.81
AG Advertising	3,000.00	0.00	0.00	0.00	3,000.00
AG Printed Material	1,000.00	0.00	0.00	0.00	1,000.00
AG Membership/Dues	400.00	0.00	0.00	0.00	400.00
AG Business Attraction	3,500.00	0.00	0.00	0.00	3,500.00
AG Subscriptions	200.00	250.00	250.00	0.00	(50.00)
AG Travel/Meals/Lodging	4,000.00	0.00	0.00	0.00	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	102,495.00	19,807.70	11,884.62	7,923.08	82,687.30
FICA Overhead	6,150.00	1,153.91	692.35	461.56	4,996.09
Medicare Overhead	1,435.00	269.87	161.92	107.95	1,165.13
Health/Dental Ins Overhead	35,358.00	6,538.46	3,269.23	3,269.23	28,819.54
Retirement Overhead	9,225.00	1,188.45	713.07	475.38	8,036.55
Indirect Labor Allocation	55,540.00	9,256.74	4,628.37	4,628.37	46,283.26
Non Labor Allocated Overhead	5,577.00	942.86	471.43	471.43	4,634.14
Total Operations	238,680.00	39,935.18	22,070.99	17,864.19	198,744.82

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

Manuf. & Business Support Expense Statement for the Two Month Period Ending February 29, 2024

Prepared by Joy Nuffer, February 29, 2024

UNRECONCILED

	Current Year Budget	Year-to-Date Total	Current Month	Previous Month	Balance Remaining
Operations					
Business Support	\$ 5,000.00	0.00	\$ 0.00	0.00	5,000.00
Workforce Development	2,500.00	0.00	0.00	0.00	2,500.00
Total Operations	7,500.00	0.00	0.00	0.00	7,500.00

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

Marketing Program Expense Statement for the Two Month Period Ending February 29, 2024

Prepared by Joy Nuffer, February 29, 2024

UNRECONCILED

	Current Year Budget	Year-to-Date Total	Current Month	Previous Month	Balance Remaining
Operations					
Advertising Expense	\$ 46,600.00	1,533.00	\$ 674.00	859.00	45,067.00
Canadian Marketing	5,000.00	0.00	0.00	0.00	5,000.00
Printed Material	2,000.00	0.00	0.00	0.00	2,000.00
Marketing Consultant	5,000.00	0.00	0.00	0.00	5,000.00
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
Events Sponsorship	0.00	2,500.00	2,500.00	0.00	(2,500.00)
Drum Country Business	5,000.00	5,000.00	0.00	5,000.00	0.00
Allocated Overhead	263,378.00	43,896.28	21,948.14	21,948.14	219,481.72
Total Operations	332,478.00	52,929.28	25,122.14	27,807.14	279,548.72

Jefferson County Local Development Corp
Balance Sheet
February 29, 2024

ASSETS

Current Assets		
General Checking	\$	383,096.12
Savings Account		2,399,298.25
RLF Savings		2,032,960.22
RLF Loans Receivable		141,459.94
COVID Accounts Receivable		84,970.98
Clayton Loans Receivable		6,321.24
Miscellaneous Receivable		119,450.00
Allowance for Credit Losses		(50,000.00)
LHI Records Storage		87,029.51
Prepaid Expense		2,141.56
		<hr/>
Total Current Assets		5,206,727.82
Property and Equipment		
Accumulated Depreciation		(96,588.64)
		<hr/>
Total Property and Equipment		(96,588.64)
Other Assets		
Furniture & Fixtures		79,247.89
ROU Lease Asset		151,711.00
		<hr/>
Total Other Assets		230,958.89
		<hr/>
Total Assets	\$	<u><u>5,341,098.07</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
ST Lease Liability	\$	10,398.00
ARPA Food Grant		106,004.88
ARPA Child Care Grant		179,817.92
ARPA Small Business & Training		101,231.55
ARPA Rental Property Deferred		99,586.33
ARPA Tourism Grant-Round 2		468,331.00
ARPA Sm Bus & Training-Round 2		74,060.80
ARPA Food Production-Round 2		500,000.00
ARPA Childcare Grant-Round 2		8,270.01
ARPA Food Processing-Round 2		100,000.00
JC Grant-Marketing		440,333.34
JC Grant Agriculture Program		50,000.00
		<hr/>
Total Current Liabilities		2,138,033.83
Long-Term Liabilities		
LT Lease Liability		191,680.00
		<hr/>
Total Long-Term Liabilities		191,680.00
		<hr/>
Total Liabilities		2,329,713.83
Capital		
General Fund Bal - Unrestrict.		2,986,418.70
Net Income		24,965.54
		<hr/>
Total Capital		3,011,384.24

Unaudited - For Management Purposes Only

Jefferson County Local Development Corp
Balance Sheet
February 29, 2024

Total Liabilities & Capital

\$ 5,341,098.07

Jefferson County Local Development Corp

Receivables

As of February 29, 2024

Customer	Orig Loan	Balance	Issued	Maturity	Terms	Status	Payment
JAY CANZONIER	100,000.00	22,322.79	4/26/17	7/1/2026	3%- 84 Months	Current	726.73
CLAYTON ISLAND TOURS	40,000.00	7,818.23	4/29/20	5/1/2026	5%-73 Months	Current	198.97
CLAYTON YACHT CLUB	40,000.00	27,975.47	8/4/21	8/1/2027	3%-73 Months	Current	718.75
DIPRINZIO'S KITCHEN	5,000.00	3,160.62	1/22/21	2/1/2027	3%, 60 Months	30 Days	89.84
DIPRINZIO'S MARKET	5,000.00	3,160.62	1/22/21	2/1/2027	3%, 60 Months	30 Days	89.84
WICLDC	200,000.00	83,343.45	12/1/10	1/1/2031	3%, 240 Months	Current	1,109.20
Report Total		147,781.18					

**Jefferson County Local Development Corp
RLF Aged Receivables
As of Feb 29, 2024**

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/CM	Amount Due
CANZONIER JAY CANZONIER D/B/A NORTH BRANCH FARMS	2086	22,322.79
		<hr/> 22,322.79
CANZONIER JAY CANZONIER D/B/A NORTH BRANCH FARMS		
CLAYTON ISLAND CLAYTON ISLAND TOURS	2242	7,818.23
		<hr/> 7,818.23
CLAYTON ISLAND CLAYTON ISLAND TOURS		
CLAYTON YACHT CLAYTON YACHT CLUB, INC.	2344	27,975.47
		<hr/> 27,975.47
CLAYTON YACHT CLAYTON YACHT CLUB, INC.		
WIC WICLDC	1907	83,343.45
		<hr/> 83,343.45
WIC WICLDC		
Report Total		<hr/> 141,459.94 <hr/> <hr/>

**Jefferson County Local Development Corp
Clayton Loan Aged Receivables
As of Feb 29, 2024**

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/CM	Amount Due
DIPRINZIO KITCHEN DIPRINZIO'S KITCHEN	2309	3,160.62
		<hr/> 3,160.62
DIPRINZIO KITCHEN DIPRINZIO'S KITCHEN		
		<hr/> 3,160.62
DIPRINZIO MARKET DIPRINZIO'S MARKET	2310	3,160.62
		<hr/> 3,160.62
DIPRINZIO MARKET DIPRINZIO'S MARKET		
		<hr/> 6,321.24
Report Total		

**Jefferson County Local Development Corp
 COVID Loan Aged Receivables
 As of Feb 29, 2024**

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/CM	Amount Due
AUBREYS AUBREYS SHOPPING CENTER	2241	4,685.67
AUBREYS AUBREYS SHOPPING CENTER		4,685.67
CCTI COLLEENS CHERRY TREE INN	2238	5,187.55
CCTI COLLEENS CHERRY TREE INN		5,187.55
CORNELIA LAURIE A. CORNELIA	2240	4,843.70
CORNELIA LAURIE A. CORNELIA		4,843.70
GOULD ROBERT L. GOULD	2234	4,685.67
GOULD ROBERT L. GOULD		4,685.67
GRAPES BUSTED GRAPES,LLC	2250	5,096.27
GRAPES BUSTED GRAPES,LLC		5,096.27
HEARING SOLUTIONS HEARING SOLUTIONS	2237	4,509.50

**Jefferson County Local Development Corp
 COVID Loan Aged Receivables
 As of Feb 29, 2024**

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/CM	Amount Due
HEARING SOLUTIONS HEARING SOLUTIONS		4,509.50
HERMAN BONNIE HERMAN	2235	4,685.67
HERMAN BONNIE HERMAN		4,685.67
MILLER GAIL W. MILLER	2236	4,685.45
MILLER GAIL W. MILLER		4,685.45
MORGIA MORGIA MASONRY	2264	4,853.23
MORGIA MORGIA MASONRY		4,853.23
NORTH BRANCH NORTH BRANCH FARMS	2262	4,853.19
NORTH BRANCH NORTH BRANCH FARMS		4,853.19
NORTHERN NORTHERN COMMERCIAL CLEANING	2263	4,815.62
NORTHERN NORTHERN COMMERCIAL CLEANING		4,815.62

**Jefferson County Local Development Corp
 COVID Loan Aged Receivables
 As of Feb 29, 2024**

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/CM	Amount Due
PAINFULL PAINFULL ACRES	2255	2,509.65
PAINFULL PAINFULL ACRES		2,509.65
RHODES RHODES GREENHOUSES, INC	2261	4,853.23
RHODES RHODES GREENHOUSES, INC		4,853.23
SAMPSON-MELISSA MELISSA SAMPSON	2254	6,133.54
SAMPSON-MELISSA MELISSA SAMPSON		6,133.54
SKINNER SCOTT P. SKINNER	2248	4,517.29
SKINNER SCOTT P. SKINNER		4,517.29
TILLSON ALISHA TILLSON	2249	4,517.69
TILLSON ALISHA TILLSON		4,517.69
WILLS GREG WILLS	2246	4,517.69

Jefferson County Local Development Corp
COVID Loan Aged Receivables
As of Feb 29, 2024

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/CM	Amount Due
WILLS GREG WILLS		4,517.69
ZERO ZERO DOCK STREET, LLC	2280	5,020.37
ZERO ZERO DOCK STREET, LLC		5,020.37
Report Total		84,970.98

Jefferson County Local Development Corp
Aged Receivables
As of Feb 29, 2024

Filter Criteria includes: 1) IDs: Multiple IDs; 2) Includes Drop Shipments. Report order is by ID. Report is printed in Detail Format.

Customer ID Customer Bill To Contact Telephone 1	Invoice/CM #	Amount Due
JC FARM BUREAU JEFFERSON COUNTY FARM BUREAU	2398	500.00
JC FARM BUREAU JEFFERSON COUNTY FARM BUREAU		500.00
JCIDA JEFF COUNTY IDA	ADMIN1 ADMIN2	59,475.00 59,475.00
JCIDA JEFF COUNTY IDA		118,950.00
Report Total		119,450.00

**Jefferson County Local Development Corp
Cash Receipts Journal
For the Period From Feb 1, 2024 to Feb 29, 2024**

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

Date	Account ID	Transaction	Line Description	Debit Amnt	Credit Amnt
2/1/24	122025 407501 112501	005454	Invoice: 2344 2/24 INTEREST CLAYTON YACHT CLUB, INC.	718.75	645.58 73.17
2/1/24	122250 407501 112501	00100000076	Invoice: 2253 INTEREST KATHLEEN ELMER	2,533.16	2,526.85 6.31
2/1/24	122250 721901	COVID GRAN	Invoice: 2253 KATHLEEN ELMER	2,500.00	2,500.00
2/14/24	122250 407501 112501	00070000057	Invoice: 2264 2/24 INTEREST MORGIA MASONRY	179.69	167.14 12.55
2/14/24	122025 407501 112501	4318	Invoice: 1907 12/23 INTEREST WICLDC	1,109.20	894.86 214.34
2/14/24	122025 407501 112501	4319	Invoice: 1907 1/24 INTEREST WICLDC	1,109.20	897.10 212.10
2/14/24	122025 407501 112501	0000995059	Invoice: 2242 2/24 INTEREST CLAYTON ISLAND TOURS	198.97	165.70 33.27
2/14/24	122025 407501 112501	5346	Invoice: 2086 2/24 INTEREST JAY CANZONIER D/B/A NORTH BRANCH FARMS	726.73	669.25 57.48
2/14/24	122025 407501 112501	005458	Invoice: 2344 3/24 INTEREST CLAYTON YACHT CLUB, INC.	718.75	647.19 71.56
2/14/24	122250 407501 112501	6831	Invoice: 2252 INTEREST STEVEN BROTHERTON	125.33	125.02 0.31
2/14/24	122250 721901	GRANT	Invoice: 2252 STEVEN BROTHERTON	2,500.00	2,500.00
2/14/24	122250 407501 412502 112501	4109	Invoice: 2236 1/24 & 2/24 INTEREST 1/24 LATE FEE GAIL W. MILLER	370.38	334.92 24.68 10.78
2/14/24	122250 407501 112501	1664	Invoice: 2234 2/24 INTEREST ROBERT L. GOULD	179.69	167.56 12.13
2/14/24	122250 407501 112501	2326	Invoice: 2237 INTEREST 4 MONTHS HEARING SOLUTIONS	718.76	669.40 49.36
2/14/24	122250 407501 112501	1217	Invoice: 2263 2/24 INTEREST NORTHERN COMMERCIAL CLEANING	180.00	167.55 12.45
2/14/24	122250 407501 112501	8863	Invoice: 2240 1/24 INTEREST LAURIE A. CORNEI IA	179.69	167.14 12.55

**Jefferson County Local Development Corp
Cash Receipts Journal
For the Period From Feb 1, 2024 to Feb 29, 2024**

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

Date	Account ID	Transaction	Line Description	Debit Amnt	Credit Amnt
2/14/24	122250 407501 112501	3199	Invoice: 2241 2/24 INTEREST AUBREYS SHOPPING CENTER	179.69	167.56 12.13
2/14/24	122250 407501 112501	7542	Invoice: 2235 2/24 INTEREST BONNIE HERMAN	179.00	167.56 11.44
2/14/24	122250 407501 112501	5347	Invoice: 2262 2/24 INTEREST NORTH BRANCH FARMS	179.69	167.14 12.55
2/14/24	122250 407501 112501	0000080171	Invoice: 2280 2/24 INTEREST ZERO DOCK STREET, LLC	179.69	166.72 12.97
2/14/24	122250 407501 112501	2742	Invoice: 2261 2/24 INTEREST RHODES GREENHOUSES, INC	179.69	167.14 12.55
2/14/24	125001 100001	5815	Invoice: 2396 MIDWAY INTERNATIONAL LOGISTICS LLC	2,000.00	2,000.00
2/15/24	260200 260201 100001	ACH	JEFFERSON COUNTY MARKETING SUBSIDY JEFFERSON COUNTY AG SUBSIDY (1/2) JEFFERSON COUNTY TREASURER	355,000.00	280,000.00 75,000.00
2/23/24	125001 100001	139046	Invoice: 2397 CAZENOVIA EQUIPMENT CO., INC.	1,500.00	1,500.00
2/29/24	122250 407501 112501	56112	Invoice: 2248 3/24 INTEREST SCOTT P. SKINNER	179.69	167.98 11.71
2/29/24	125001 100001	ACH	Invoice: 2395 JEFFERSON COUNTY PUBLIC HEALTH SERVICE	2,000.00	2,000.00
2/29/24	125001 100001	4587	Invoice: 2399 NORTH HARBOR DAIRY	1,000.00	1,000.00
				<u>376,625.75</u>	<u>376,625.75</u>

Jefferson County Local Development Corp
Check Register
For the Period From Feb 1, 2024 to Feb 29, 2024

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
7053	2/1/24	DAVIS VISION	100001	88.13
7054	2/1/24	EXCELLUS BC/BS	100001	409.04
7055	2/1/24	THE HARTFORD	100001	336.90
7056	2/1/24	NNY ONLINE	100001	595.35
7057	2/1/24	NORTHEAST DAIRY SUPPLIERS ASSOCIATIO	100001	250.00
7058	2/1/24	PROSHRED SECURITY	100001	23.77
7059	2/1/24	RBC WEALTH MANAGEMENT	100001	5,748.28
7060	2/1/24	UNITED WAY OF NNY	100001	136.00
7061	2/1/24	WB MASON CO INC.	100001	86.98
7062	2/1/24	WICLDC	100001	1,534.74
7063	2/1/24	WATERTOWN LOCAL DEVELOPMENT CORPO	100001	4,661.87
7064	2/1/24	EXCELLUS BC/BS	100001	13,305.84
7065	2/1/24	EXCELLUS BC/BS	100001	639.45
7066	2/2/24	COMMUNITY ACTION PLANNING COUNCIL	100001	64,799.83
7067	2/2/24	NATIONAL GRID	100001	755.33
7068	2/2/24	DIGITAL INSURANCE LLC	100001	455.00
7069	2/2/24	VERIZON WIRELESS	100001	124.96
7070	2/14/24	BLUE MOUNTAIN SPRING WATER, INC.	100001	66.70
7071	2/14/24	CINTAS	100001	71.28
7072	2/14/24	FAIR WIND MOTEL AND COTTAGES	100001	7,230.40
7073	2/14/24	INKWELL GRAPHICS	100001	115.00
7074	2/14/24	KEY BANK	100001	1,413.13
7075	2/14/24	SAM'S CLUB	100001	330.30
7076	2/14/24	SYNTELA CONFERENCING INC.	100001	59.04
7077	2/14/24	WB MASON CO INC.	100001	124.74
7078	2/15/24	NORTHERN COMMERCIAL CLEANING	100001	865.00
7079	2/15/24	RBC WEALTH MANAGEMENT	100001	5,748.28
7080	2/15/24	RIVER WELLNESS CENTER	100001	5,027.90
7081	2/15/24	THE ARC JEFFERSON-ST. LAWRENCE	100001	20,000.00
7082	2/15/24	UNITED WAY OF NNY	100001	136.00
7083	2/29/24	BIG APPLE MUSIC	100001	2,350.00
7084	2/29/24	CINTAS	100001	71.28

Jefferson County Local Development Corp
Check Register
For the Period From Feb 1, 2024 to Feb 29, 2024

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
7085	2/29/24	FP MAILING SOLUTIONS	100001	168.48
7086	2/29/24	IEDC	100001	1,300.00
7087	2/29/24	JEFFERSON-LEWIS WORKFORCE DEVELOPM	100001	2,500.00
7088	2/29/24	STEPHEN MCGOWAN	100001	5,890.68
7089	2/29/24	NORTH HARBOR DAIRY/BEEF	100001	2,799.00
7090	2/29/24	PROSHRED SECURITY	100001	23.77
7091	2/29/24	RBC WEALTH MANAGEMENT	100001	5,748.28
7092	2/29/24	THOUSAND ISLANDS WINERY, LLC	100001	6,092.13
7093	2/29/24	THOUSAND ISLANDS LAND TRUST	100001	9,705.60
7094	2/29/24	UNITED WAY OF NNY	100001	136.00
7095	2/29/24	WELLS FARGO FINANCIAL SERVICES	100001	346.19
7096	2/29/24	WESTELCOM	100001	370.94
7097	2/29/24	WPBS	100001	674.00
7098	2/29/24	WRVO	100001	160.00
Total				<u>173,475.5</u>

**Jefferson County Local Development Corporation
Ad Hoc CEO Search Committee Meeting Minutes
February 29, 2024**

The Jefferson County Local Development Corporation held an ad hoc CEO Search Committee meeting on Thursday, February 29, 2024 in the board room, 800 Starbuck Avenue, Watertown, NY.

Present: Kent Burto (Chair), W. Edward Walldroff, Christine Powers, Gregory Gardner

Excused: David Converse

Also Present: John Condino, Lisa L'Huillier, Rob Aiken, David Zembiec

- I. **Call to Order:** Chairman Burto called the meeting to order at 1:02 p.m.
- II. **Motion to go into executive session to discuss the employment history of a particular person or persons –**

At 1:04 p.m. Mr. Condino made the motion, seconded by Mr. Gardner. All in favor. Committee Members, board members and Mr. Zembiec remained.

Mr. Zembiec left the session at 1:15 p.m.

At 2:49 p.m. a motion was made by Mr. Condino to leave the executive session, seconded by Mr. Gardner. All in favor. No action was taken.
- III. **Adjournment:** With no further business before the ad hoc committee, Mr. Burto adjourned the meeting at 2:50 p.m.

Respectfully submitted,

Peggy Sampson

FIRST EXTENSION TO GRANT AGREEMENT

Between

Jefferson County Local Development Corporation

800 Starbuck Avenue, Watertown, NY 13601

And

Community Action Planning Council of Jefferson County, Inc.

518 Davidson Street, Watertown, NY 13601

For

Support of the Child Care Sector in Jefferson County

March 7, 2024

WHEREAS, a grant agreement (**The Agreement**) supporting development of the child care sector in Jefferson County was previously executed on April 7, 2022 by and between the **Jefferson County Local Development Corporation (JCLDC)**, a local development corporation formed under Section 1411 of the Not-For-Profit Corporation Law of the State of New York, with offices at 800 Starbuck Avenue, Suite 800, Watertown, New York 13601 and the **Community Action Planning Council (CAPC)**, a private non-profit, multi-service agency serving the citizens of Jefferson County through diverse programs designed to alleviate poverty, promote self-sufficiency and advance community prosperity, with offices at 518 Davidson Street, Watertown, NY 13601; and

WHEREAS, funding has not been fully utilized and expended as quickly as anticipated according to the original agreement; and

WHEREAS, the need for accessible and affordable child care remains a high priority need for the residents of Jefferson County; and

WHEREAS, the source of the funds is COVID-19: Coronavirus State and Local Fiscal Recovery Funds (SLRF) Assistance Listing number 21.027;

NOW THEREFORE THE PARTIES DO HEREBY AGREE to the following:

1. The term of **The Agreement** is hereby extended through December 31, 2024;
2. CAPC is allowed to re-allocate funding amounts between the previously approved categories in the original agreement as it deems fit to meet the highest need;
3. Under federal guidelines, subawards made by CAPC to other entities, and its 10% indirect cost rate, are “pass-through” funds, and the CAPC is considered a sub-recipient in the administration of those funds.

4. As a subrecipient, CAPC is required to comply with *Government Auditing Standards*; comply with the Uniform Guidance requirements as described in 2 C.F.R. Part 200; conduct a single audit of its administration of those funds; and to provide us a copy of its most recent audited financial statements and federal single audit reports once completed.

5. All other provisions shall remain in full force and effect.

SIGNED:

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

David J. Zembiec, Chief Executive Officer

Date

COMMUNITY ACTION PLANNING COUNCIL

Craig J. Cashman, Chief Executive Officer

Date

Customized Education and Training Agreement

MEMORANDUM OF AGREEMENT BETWEEN

Jefferson Community College
And
Jefferson County Local Development Corporation
March 7, 2024

Introduction:

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

Home-Based Child Care Training Program

This agreement defines the responsibilities of Jefferson Community College (the College) 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, 2025.

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.

The Jefferson County Local Development Corporation agrees to:

- Provide up to a total of \$18,861.00 to Jefferson Community College (College) for the Program;
- Provide timely reimbursement to the College 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 by July 30, 2025.

General Considerations:

- 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, 2025.

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.

All questions can be directed to:

*Joanna Brislan
Director of Community Service
jbrislan@sunyjefferson.edu
(315) 786-2438*

JEFFERSON COMMUNITY COLLEGE

Dr. Daniel Dupee
President
Jefferson Community College

Date

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

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

Date

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 40 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.

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
- 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 2024

<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
Total Non-Credit hours 36	

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 the 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

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

Module 3: Liability & Insurance (2 hours)

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

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;

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

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

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.

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.

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, and the five SBDC workshops, will receive a *JCC Home-Based Child Care Training Program Completion*. This certificate signifies competencies in early childhood education and small business management.

ARPA Grant Funds from Jefferson County-Round 1-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	\$12,700.00	\$45,533.04	\$0.00	\$0.00	\$2,410,205.71
February-23	\$91,353.91	\$0.00	\$12,778.26	\$10,000.00	\$0.00	\$0.00	\$2,296,073.54
March-23	\$0.00	\$17,834.18	\$30,506.25	\$19,600.00	\$0.00	\$0.00	\$2,228,133.11
April-23	\$53,670.63	\$0.00	\$10,000.00	\$19,197.68	\$0.00	\$0.00	\$2,145,264.80
May-23	\$0.00	\$11,278.90	\$0.00	\$7,200.00	\$0.00	\$0.00	\$2,126,785.90
June-23	\$0.00	\$6,044.04	\$11,289.68	\$25,344.80	\$0.00	\$0.00	\$2,084,107.38
July-23	\$3,363.98	\$8,928.17	\$0.00	\$0.00	\$0.00	\$0.00	\$2,071,815.23
August-23	\$50,036.14	\$19,000.00	\$21,493.75	\$58,210.38	\$0.00	\$0.00	\$1,923,074.96
September-23	\$0.00	\$0.00	\$7,213.74	\$12,947.44	\$0.00	\$0.00	\$1,902,913.78
October-23	\$50,387.51	\$4,785.14	\$1,477.39	\$0.00	\$0.00	\$0.00	\$1,846,263.74
November-23	\$5,326.45	\$7,188.00	\$0.00	\$12,983.83	\$0.00	\$0.00	\$1,820,765.46
December-23	\$0.00	\$16,837.54	\$0.00	\$0.00	\$0.00	\$0.00	\$1,803,927.92
January-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,803,927.92
February-24	\$64,799.83	\$35,797.73	\$2,799.00	\$5,890.68	\$0.00	\$0.00	\$1,694,640.68
Total Expenditures	\$629,182.08	\$323,768.45	\$293,995.12	\$325,413.67	\$1,000,000.00	\$292,000.00	\$2,864,359.32
Balance of Grant	\$179,817.92	\$101,231.55	\$106,004.88	\$99,586.33	\$0.00	\$1,208,000.00	\$1,694,640.68
Uncommitted Balance	\$0.00	\$0.00	\$82.51	\$5,400.00	\$0.00	\$0.00	
Excess Funds (Approved by board but did not take full award)	\$0.00	\$0.00	\$68,533.37	\$41,884.45	\$0.00	\$0.00	
Full Uncommitted Balance	\$0.00	\$0.00	\$68,615.88	\$47,284.45	\$0.00	\$0.00	
<i>Report Prepared by Joy Nuffer-Finance Assistant</i>							

ARPA Grant Funds from Jefferson County-Round 2-Status-Expenditures

Month	Child Care	Small Business Productivity	Tourism Enhancement	Local Foods Resiliency-Processing	Local Foods Resiliency-Production	Total Grants Running Balance
Total Available	\$100,000.00	\$180,000.00	\$500,000.00	\$100,000.00	\$500,000.00	\$1,380,000.00
October-23	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$1,370,000.00
November-23	\$73,000.00	\$18,931.20	\$0.00	\$0.00	\$0.00	\$1,278,068.80
December-23	\$18,729.99	\$18,868.00	\$0.00	\$0.00	\$0.00	\$1,240,470.81
January-24	\$0.00	\$58,140.00	\$19,410.70	\$0.00	\$0.00	\$1,162,920.11
February-24	\$0.00	\$0.00	\$12,258.30	\$0.00	\$0.00	\$1,150,661.81
Total Expenditures	\$91,729.99	\$105,939.20	\$31,669.00	\$0.00	\$0.00	\$229,338.19
Balance of Grant	\$8,270.01	\$74,060.80	\$468,331.00	\$100,000.00	\$500,000.00	\$1,150,661.81
<i>Report Prepared by Joy Nuffer-Finance Assistant</i>						

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION
Resolution Number 03.07.2024.02
Authorize Charge Off of Administrative Services Billing to In-Kind Services

WHEREAS, CFO Lyle Eaton recommended charging off \$294,697.90 for the administrative services billing to in-kind services ending 12/31/23, and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Jefferson County Local Development Corporation that it herein approves the recommendation 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

Recommendations for Round II Jefferson County Local Food Resiliency Grant Program

The Following are recommendations to the Jefferson County Local Development Corporation Board of Directors for consideration of grant funding. Each application received was evaluated and ranked by a committee of Jay Matteson and staff from Cornell Cooperative Extension of Jefferson County - Mike Nuchols, Ag Team Leader and Commercial Horticulturist; Abbey Jantzi, Dairy and Livestock Educator; and Amanda Bickford, Local Food Marketing Specialist.

Projects were evaluated and awarded points based on the following criteria. A value system of 1 to 10 points, with 1 point being the lowest value and 10 being the highest value, was utilized.

1. Has the application been fully completed? 0 – 10 points
2. A minimum 10% cash match is required. 0 points if they did not indicate a cash match, 1 point for a 10% match, 2 points for a 20% match and up to 10 points for a 100% or above match.
3. The project provides increased production, quality or improved harvest of local foods. 1 to 10 points awarded.
4. How widely across Jefferson County is the food sold or available to the public? 1 to 10 points.
5. Projects will be awarded points in the following ranges for type of food produced:
 - Fruit and vegetables – 8 - 10 points
 - Dairy and proteins – 6 – 8 points
 - Grains, tree sap and honey – 2 – 6 points
6. Will the project have a long term impact in the production , quality or harvest of the crop or livestock? 1 – 10 points
7. Has the applicant previously received a Jefferson County Food Resiliency Grant? 5 points if yes, 10 points if no.
8. Has the applicant demonstrated an ability to complete the project as outlined 1 – 10 points available.

A maximum of 80 points are available. *After close evaluation, the review committee decided to only recommend projects that scored 50 points or higher. It was felt that projects scoring less than 50 points should not receive grant funding at this time.*

Value - Added Grant Application Recommendations

18 applications were originally received under the Value-Added Category. One application was deemed by the committee to be considered under the production agriculture category. Five applications received under the production agriculture category were deemed to be for, and moved to, consideration as value added agriculture (*). The total number of applications ranked under the value-added category was 22. 19 of the applications are recommended for funding.

Applicants may apply for a grant up to a maximum of \$10,000. A 10% cash match is required. The purpose of this grant program is to increase the local food supply by increasing local value - added food processing capacity within Jefferson County, NY.

It is the intent of this program to provide funding to stimulate increased production and processing capacity within the five major food groups as defined by the U.S. Department of Agriculture. Those food groups are:

fruits - processing that adds value to whole fruit and non-alcoholic fruit juices.

vegetables - processing that adds value to whole vegetables or vegetable based products.

grains - processing that adds value to whole or refined grains grown in Jefferson County.

proteins (animal and plant based) - processing that adds value to proteins.

dairy (milk from mammals) - processing that adds value to dairy products from local milk available for direct to consumer sales.

fats, oils and sweeteners were removed from the USDA Food Pyramid. It is recognized that these natural sweeteners have nutritional value and are of local economic importance. Honey and tree sap projects are eligible for funding.

Funds from this program may be used for the following purposes:

1. Purchase of equipment or technology to enhance food processing capacity or quality.
2. Construction, expansion or improvements to facilities or infrastructure directly expanding food processing capacity or quality.
3. Improvements to product labeling, such as the addition of UPC Codes, allowing better retail capacity for local products.

Grant funds may not be used for:

1. Hiring staff or consultants
2. paying for training, marketing, feasibility studies, engineering and architectural studies and reports, and fees.
3. The purchase, leasing, or rental of equipment for the purpose of transportation on local, state and federal highways, and are required to be registered and/or licensed by the NYS Department of Motor Vehicles.
4. Purchase of food products that are not directly grown or raised in Jefferson County. Applicant must be able to demonstrate that the purchased value - added food product was grown or raised directly from their farm.
5. Other costs not directly resulting in the increased production or processing capacity of local foods.
6. The production or processing of any agricultural crops or products prohibited by local, state or federal law.

Local foods, for the purposes of this grant program, are defined as food items for human consumption produced and processed and available for purchase within Jefferson County, NY. The applicant must clearly demonstrate how the local food produced or processed is readily and directly available for purchase within the boundaries of Jefferson County, NY. Applicants must be a farm or food processing business with a physical location within Jefferson County, NY and have less than 60 full time equivalent employees. Jefferson County Economic Development and Cornell Cooperative Extension of Jefferson County staff will perform site visits to review all eligible applications received.

A 10% cash match of total project cost is required. In-kind contributions are not eligible to meet the match requirements. If the grant recipient wishes to purchase a \$10,000 piece of equipment using grant funds, the recipient must contribute a minimum of \$1,000 cash towards the total project cost. The grant would reimburse \$9,000 of the cost.

Farm/Contact name Primary food groups	Project description	Total Project Cost	Funding Requested	Total Points Awarded
1. John Buneta poultry	building a 30X40 NYS inspected 5A Poultry processing facility to supply locally produced and processed poultry to Jefferson County Residents. With the help of grant funding and the establishment of a 5A poultry processing facility, will be able to produce, process, and sell up to 20,000 birds.	\$24,419	\$10,000	77 *
2. Bart's Apples Apples and cider	Project proposes to install an ultraviolet treatment system to allow for apple cider production. Expect to make 600 gallons	\$23,045.77	\$10,000	75*
3. North Branch Farm/Canzonier vegetables	This proposal includes a commercial hot water system and a three-bay stainless steel sink, requirements to receive 20-C certification. A sweet corn de-silking machine would be purchased to efficiently remove corn silk in the most food-safe process possible.	\$8,246	\$6,596	72
4. Cedar Dell Angus Meats Hogs and beef	This custom meat processor is upgrading equipment to increase their grinding, cutting, and processing equipment to process up to 200 pigs per hour.	\$22,563	\$10,000	71*
5. Country Cousins Farm dairy and proteins	Purchase coolers/freezers and expand size of retail space (14'x35') to meet demand from increasing customer base	\$30,000	\$10,000	70*
6. Rustling Grass Farm	Proposing to purchase more refrigerator and freezers to increase product storage capacity	\$9,581	\$8,623	65

Fruits, vegetables proteins	and improve product quality			
7. Seaway Cold Hardy Grapes Fruits and jams	Purchase steam kettle and propane stove to increase processing capacity of honeyberry products	\$10,000	\$8,835	64
8. Walnut Grove Apiaries honey	Purchase extractors, uncappers, bottling and other equipment to increase honey processing capability	\$11,236	\$10,000	64
9. Hawk and crow acres Goat dairy products	Purchasing equipment to process goat milk	\$11,700	\$10,000	62
10. Rock and Jam Fruits, vegetables	Purchasing mixer, processing equipment and building 10'X12' addition to increase processing capacity	\$5,540	\$4,990	62
11. Sticky Dicks Honey	Purchase honey processing equipment to increase production of various honey products	\$9,232	\$8,309	60
12. Beese Apiaries honey	Purchasing wax melter, extruders, and sump to increase production capacity of honey products	\$10,216	\$9,000	59
13. Groen Family Farm poultry	Purchase processing equipment to allow for processing of turkeys and broiler chickens. Working to obtain 5A processing license	\$16,643	\$10,000	57
14. Widrick Maple Maple Syrup	Purchase air compressor and syrup bottler to increase syrup processing capacity	\$8,000	\$7,200	56*
15. Zoar Tapatree fruits	Purchase equipment, bottle washer/sanitizer and canner to process fruits into a "shrub" . Shrub is a type of juice	\$10,000	\$9,000	53

16. Steiners Running Wild Maple Syrup Maple syrup	Purchase a 1000 gallon refrigerated bulk tank to store sap to increase product quality	\$12,000	\$10,000	52
17. Elmer Creek Farm Grains, fruit	Purchase equipment to process raw pumpkin into value added food products	\$15,000	\$10,000	52
18. Maplewood Sweets Maple syrup	Purchase filter equipment that enhances product quality and increases processing volume.	\$9,400	\$8,000	52
19. Euro Farms Fruits and vegetables	Purchase root crop washer, steam juicer, and canning equipment to enhance processing capacity	\$8,240	\$7,490	50
	Totals	\$255,064	\$168,045	

Production Agriculture Grant Application Recommendations

32 applications were originally received under the Production Agriculture Category. Five applications received under the production agriculture category were deemed to be for, and moved to, consideration as value added agriculture. Two applications submitted under the value - added category were deemed to be production agriculture applications and were considered as such (*). The total number of applications ranked under the Production Ag category was 28. 23 of the applications are recommended for funding.

Applicants may apply for up to a maximum of \$20,000. **A 10% cash match is required.** The purpose of this grant program is to increase local food supply within Jefferson County, NY. It is the intent of this program to provide funding to stimulate increased local food production capacity within the five major food groups, as defined by the United States Department of Agriculture. Projects submitted for funding will increase production, quality and/or harvest efficiency and effectiveness, within Jefferson County, of one or more of the five food groups:

Fruits, Vegetables, Grains, Proteins (animal and plant based), and Dairy (milk from mammals). While fats, oils and sweeteners were removed from the USDA Food Pyramid, it is recognized that these natural sweeteners have nutritional value and are of local economic importance. Honey and tree sap production are eligible for funding.

Funds from this program may be used for the following purposes:

1. The purchase of equipment, technology, or services to enhance local production volume, quality or harvest.
2. Construction, expansion or improvements to facilities or infrastructure directly expanding production, quality or harvest capabilities.
3. Purchase and/or construction of greenhouses.

Grant Funds may not be used for:

1. Hiring of staff or consultants.
 2. Paying for training, marketing, feasibility studies, engineering and architectural studies and reports and fees.
 3. The purchase, leasing or rental of equipment for the purpose of transportation on local, state and federal highways, and are required to be registered and/or licensed by the NYS Department of Motor Vehicles.
 4. Other costs not directly resulting in the increased production, quality or harvest of locally grown foods.
 5. The production, increased quality or harvest of agricultural crops prohibited by federal or local law.
- A 10% cash match is required.** In-kind contributions are not eligible to meet match requirements.

Farm/Contact Name Primary Food Groups	Project Description	Total Project Cost	Funding Request	Total Points Awarded
1. Northern Lights Nursery Vegetables, Fruit	Purchase a compact tractor to expand acreage of land farmed to grow vegetables and fruit. Currently uses a walk behind tiller.	\$29,133	\$20,000	75
2. Seaway Cold Hardy Grapevines fruit	Purchasing berry harvesting equipment and building a 30'X40' storage barn	\$25,000	\$19,444	73
3. Lucki7 Livestock Co. beef	Purchasing large livestock handling system to allow for improved efficiency and quality. Allows farm to be compliant with Beef Quality Assurance Program	\$53,000	\$20,000	72

<p>4. North Branch Farms Fruits and vegetables</p>	<p>Proposes to build a 40'X30' concrete loading dock area with a 16" sloped well. Will reduce loading and unloading time by hours allowing better production, quality and safety.</p>	<p>\$20,000</p>	<p>\$17,000</p>	<p>72</p>
<p>5. Northrop Farms Grass fed lamb</p>	<p>Project plans to purchase mobile sheep handling gates and pens allowing the farm to better manage their 450 flock, especially when grazing remote pasture or solar projects.</p>	<p>\$23,965</p>	<p>\$20,000</p>	<p>70</p>
<p>6. Hy Light Farms LLC Milk – supplied to Great Lakes Cheese Co.</p>	<p>600 head farm proposes to build a new water filtration treatment system. Improved water quality for cows is projected to increase milk production by 3lb/cow/day</p>	<p>\$48,962</p>	<p>\$20,000</p>	<p>69</p>
<p>7. Barts Apples Fruit - apples</p>	<p>Project proposes to build a 12X12 storage area to sort, clean and store apples</p>	<p>\$13,649</p>	<p>\$10,000</p>	<p>69*</p>
<p>8. Sandstone Ridge Farm</p>	<p>Applicant proposes to purchase a</p>	<p>\$19,770</p>	<p>\$17,972</p>	<p>65</p>

Vegetable - garlic	garlic planter, a garlic brush system and build a small storage barn for garlic curing			
9. Sheland Farms Dairy – shipped to Great Lakes Cheese	Project proposes to purchase a piper metering system that allows for improved milk handling and quality	\$75,000	\$20,000	65
10. Rustling Grass Farm Proteins – lamb, poultry, eggs	Farms proposes to purchase sheep handling system allowing for better handling of livestock in remote areas and on solar projects. They will also purchase mowing equipment.	\$18,648.99	\$16,784	64
11. Hawk and Crow Acres Dairy – raw and pasteurized goat milk	Project will purchase goat milking system and pasteurizer to improve handling and quality of goat milk.	\$19,175	\$17,431	62
12. Walnut Grove Apiaries honey	Applicant proposes to increase honey production by purchasing boxes and frames to increase bee colonies.	\$17,263.75	15,694	61

13. Getman Farms beef	Purchase compact tractor to improve hay production for cows	\$53,500	\$10,000	60*
14. Otter Creek Cattle Company beef	Purchase tractor to increased hay production	\$19,900	\$17,910	60
15. Elmer Creek Farm Pumpkins, fruit grain	Applicant proposes to purchase equipment to aid in plastic mulching fields, mowing equipment and sprayer. All used to increase productivity of the fields.	\$30,080	\$20,000	60
16. Maple Valley Farms Maple syrup	Project will purchase equipment to increase sap production in from trees and improve quality of sap storage	\$11,046.80	\$10,042.55	59
17. Black Post Ranch Proteins, beef and pork	Purchase a tractor to assist in pasture management and better handle hay	\$20,000	\$17,000	58
18. Beese Apiaries honey	Purchase Nuc, boxes, frames and a box lifter to increase honey production	\$17,471	\$15,471	57
19. Maple Wood Sweets	Projects proposes to purchase an electric sap	\$3,900	\$3,545	55

Maple syrup	releaser, syrup drums and boiling pan for evaporator			
20. Euro Farms Proteins – pork, goat, poultry, vegetables	Farm is proposing to purchase pig feeding equipment, goat feeders, and vegetable growing equipment and supplies	\$15,019	\$13,653	53
21. Zoar Farm vegetables	Proposes to purchase a narrow body side row mulcher to aid in proper care of asparagus beds	\$16,500	\$14,850	51
22. Groen Family Farm Proteins – beef, poultry	Project proposes to increase acreage and pastures by purchasing equipment to brush hog, mow and fence acreage available as pasture	\$24,220	\$20,000	50
23. Brown Farm Proteins - beef	Project proposes to improve and increase pasture with purchase of new tractor and mower system	\$12,500	\$11,363	50
	Totals	\$587,704	\$374,277	

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

2024 Board Attendance

Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Aiken, Robert	P	P										
Aliasso, Robert	P	P										
Burto, Kent	P	E										
Condino, John	P	P										
Converse, David	P	E										
Gardner, Gregory	P	P										
Johnson, William	P	P										
L'Huilier, Lisa	P	P										
Powers, Christine	P	P										
Walldroff, W. Edward	P	P										
Warneck, Paul	P	P										
Totals:	11	9										
P - Present												
E - Excused												
A - Absent												