

Notice of Annual Board Meeting

Date: December 23, 2024

To: W. Edward Walldroff
David Converse
Dr. Gregory A. Gardner
Paul Warneck
Hon. William W. Johnson
Lisa L'Huillier
Robert Aiken
John Condino
Dawn Robinson
Charles Capone

From: Chairman Robert Aliasso

Re: Notice of Annual Board of Directors' Meeting

The Jefferson County Local Development Corporation will hold its annual Board Meeting on **Thursday, January 9, 2025 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: Marshall Weir, CEO
Lyle Eaton
Jay Matteson
Robin Stephenson
Justin S. Miller, Esq.
Stephen Maier, Esq.
Media

ANNUAL BOARD MEETING AGENDA
Thursday, January 9, 2025 – 8:00 a.m.

- I. Call to Order**
- II. Pledge of Allegiance**
- III. Privilege of the Floor**
- IV. Minutes – December 5, 2024**
- V. Treasurer’s Report – December 31, 2024**
 - a. Resolution No. 01.09.2025.01 to Write Off COVID Loan for Melissa Sampson**
- VI. Committee Reports**
 - a. Audit Committee**
 - i. Resolution No. 01.09.2025.02 to Engage Auditors for Annual Audit**
 - b. Personnel Committee**
 - i. Resolution No. 01.09.2025.03 to Establish Percentage for Discretionary Contribution for year ending 12/31/24**
 - ii. Proposed Employee Handbook**
 - iii. Resolution No. 01.09.2025.04 for CEO Salary Increase**
 - c. Governance Committee**
 - i. Resolution No. 01.09.2025.05 for Annual Internal Policy and Procedure Review**
 - ii. Summary Results of Confidential Evaluation of Board Performance**
- VII. Council Reports**
 - a. Jefferson County Agricultural Development**
 - b. Manufacturing**
 - c. Marketing**
- VIII. Unfinished Business**
 - 1. ARPA Fund Reports (Round One and Two)**
- IX. Counsel**
- X. New Business**
 - 1. Proposed Committee Structure**
 - 2. Child Care Training Contract with JCC and OCC (for Cohort 5)**
 - 3. ARPA Small Business Productivity Improvement Grant Recommendation**
- XI. Adjournment**

**Jefferson County Local Development Corporation
Board Meeting Minutes
December 5, 2024**

DRAFT

The Jefferson County Local Development Corporation held its board meeting on Thursday, December 5, 2024 in the board room at 800 Starbuck Avenue, Watertown, NY.

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

Excused: None

Absent: None

Also Present: Dawn Robinson
Zoom: Justin Miller, Esq. (Harris Beach)

Staff Present: Marshall Weir, Jay Matteson, Lyle Eaton, Peggy Sampson, Robin Stephenson

- I. Call to Order:** Chairman Aliasso called the meeting to order at 8:01 a.m.
- II. Pledge of Allegiance**
- III. Privilege of the Floor:** No one spoke.
- IV. Minutes:** Minutes of the meeting held on November 7, 2024 were presented. A motion to approve the minutes as presented was made by Mr. Converse, seconded by Mr. Condino. All in favor. Carried.
- V. Treasurer’s Report:** Mr. Warneck reviewed the financials for the period ending November 30, 2024. He said that we should end the year within budget. He said there were no loan delinquencies to report. Mr. Eaton reported that there are a few COVID loan delinquencies. A motion was made by Mr. Warneck to accept the financial report as presented, seconded by Mr. Gardner. All in favor. Carried.
- VI. Committee Reports:**

- a. Nominating Committee**

- i. Resolution No. 12.05.2024.01 to Elect Officers for CY 2025 – The Nominating Committee recommended the following slate of officers:**

- Chairman – Robert E. Aliasso, Jr.
 - Vice Chairman – W. Edward Walldroff
 - Treasurer – Paul Warneck
 - Secretary – Dr. Gregory A. Gardner

- A motion was made by Ms. L’Huillier to approve the resolution, seconded by Mr. Aiken. All in favor. Carried.

**Jefferson County Local Development Corporation
Board Meeting Minutes
December 5, 2024**

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VII. Council Reports:

- a. **Ag** – Mr. Matteson congratulated Dr. Gardner for participating in creating the Ag economic development in Jefferson County twenty-four years ago next Wednesday.

Mr. Matteson said that he received a call this morning from someone who is looking for an approximately 10-acre site with a rail siding. He said that he continues to work with three prospects and indicated that he is talking with HP Hood about their expansion project plans. He said that he will be working on the 2025 ag conference, the dairy parade, and possibly a dairy festival. He said that he will be meeting with the new ownership of the former Afgritech, a feed manufacturing plant.

- b. **Manufacturing** – Ms. Stephenson reported that staff is working with Metalcraft Marine for their upcoming expansion project that will relocate some of their Canadian employees to the Watertown location.
- c. **Marketing** – Mr. Weir provided a brief update on Strategic Development Specialists (SDS). He said that he and Corey Fram met with SDS the other day to discuss tourism and assets of Jefferson County, and he met with Jefferson County officials on two other occasions recently. He said that he and County Administrator Ryan Piche have a meeting scheduled with Onondaga County officials next week.

VIII. Unfinished Business:

1. **ARPA Fund Reports (Round One and Two)** – Updated spreadsheets showing the grant fund activities were provided in the board packet. Ms. Stephenson said that she will be focusing on the unallocated funds in January.

IX. Counsel: None.

X. New Business: None.

XI. Adjournment: With no further business before the board, a motion to adjourn was made by Mr. Converse, seconded by Mr. Warneck. All in favor. The meeting was adjourned at 8:29 a.m.

Respectfully submitted,

Peggy Sampson

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

Income Statement for the Twelve Month Period Ending December 31, 2024

Prepared by Lyle Eaton

UNRECONCILED

	Current Year Budget	Year-to-Date Total	Current Month	Previous Month	Balance Remaining
Revenues					
Admin Fees	\$ 713,694.00	713,700.00	\$ 59,475.00	59,475.00	(6.00)
JC Grant Marketing	275,400.00	279,999.96	23,333.33	23,333.33	(4,599.96)
JC Grant Ag Program	150,000.00	150,000.00	12,500.00	12,500.00	0.00
RLF Interest Income	10,000.00	6,167.34	168.49	683.58	3,832.66
Grant Income Federal	1,380,000.00	1,080,021.61	67,492.21	20,000.00	299,978.39
Interest Income	2,000.00	3,869.81	0.00	316.36	(1,869.81)
Late Fee	0.00	139.68	0.00	0.00	(139.68)
Miscellaneous Income	1,000.00	20,674.61	0.00	0.00	(19,674.61)
AG Conference	0.00	10,800.00	0.00	0.00	(10,800.00)
Dairy Parade	0.00	1,000.00	0.00	0.00	(1,000.00)
Total Revenues	2,532,094.00	2,266,373.01	162,969.03	116,308.27	265,720.99
Expenses					
Salaries	605,581.00	507,747.47	35,515.38	35,515.38	97,833.53
Benefits	252,275.00	210,613.38	13,391.24	15,108.65	41,661.62
Operations					
Marketing Program	332,478.00	313,203.63	22,822.14	23,412.74	19,274.37
AG Program	238,680.00	226,334.02	14,501.72	14,501.72	12,345.98
Office Expense	10,000.00	8,378.16	28.19	315.91	1,621.84
Payroll Processing	4,000.00	4,878.24	321.50	321.50	(878.24)
Office Rent	18,202.00	18,522.06	1,553.00	1,553.00	(320.06)
Project Loan Rent	55,942.00	55,942.44	4,661.87	4,661.87	(0.44)
Office Cleaning	12,000.00	12,079.42	940.56	1,016.12	(79.42)
Telephone	7,000.00	6,036.68	512.63	524.18	963.32
Equipment Rental	4,100.00	3,798.77	325.11	325.11	301.23
Equipment Maintenance	1,500.00	1,472.74	92.56	92.56	27.26
System Maintenance	7,200.00	7,142.20	595.35	595.35	57.80
System Security	0.00	431.16	0.00	0.00	(431.16)
Electric Service	5,000.00	4,631.79	0.00	348.06	368.21
Gas Service	3,500.00	1,424.58	0.00	150.22	2,075.42
Business Support	5,000.00	0.00	0.00	0.00	5,000.00
Workforce Development	2,500.00	737.00	0.00	153.80	1,763.00
Travel/Promotion/Meals	8,000.00	19,536.54	1,107.58	105.46	(11,536.54)
Staff Training & Seminars	4,500.00	2,868.79	0.00	0.00	1,631.21
Depreciation F&F	12,484.00	15,570.08	1,300.77	1,300.77	(3,086.08)
Dues & Publications	10,000.00	9,428.50	0.00	302.50	571.50
Commercial Insurance	3,500.00	3,041.72	279.86	279.86	458.28
Legal Unrestricted	1,000.00	0.00	0.00	0.00	1,000.00
Accounting & Auditing	18,000.00	14,550.00	0.00	0.00	3,450.00
Consultants	0.00	210.00	210.00	0.00	(210.00)
STRATEGIC CONSULTING	0.00	25,000.00	0.00	25,000.00	(25,000.00)
Grants Expense Federal	1,380,000.00	1,080,021.61	67,492.21	20,000.00	299,978.39
Covid Grant	10,000.00	0.00	0.00	0.00	10,000.00
Reallocated Program Expenses	(480,848.00)	(477,841.99)	(36,449.86)	(36,449.86)	(3,006.01)
Miscellaneous - Unrestricted	500.00	0.00	0.00	0.00	500.00
Total Operations	2,532,094.00	2,075,758.99	129,201.81	109,134.90	456,335.01
Total Revenue	2,532,094.00	2,266,373.01	162,969.03	116,308.27	265,720.99
Total Expenses	2,532,094.00	2,075,758.99	129,201.81	109,134.90	456,335.01
Net Income Over Expenditures	\$ 0.00	190,614.02	\$ 33,767.22	7,173.37	(190,614.02)

For Internal Use Only

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

AG Program Expense Statement for the Twelve Month Period Ending December 31, 2024

Prepared by Lyle Eaton, January 3, 2025

UNRECONCILED

	Current Year Budget	Year-to-Date Total	Current Month	Previous Month	Balance Remaining
Operations					
AG Annual Meeting	\$ 5,000.00	6,109.04	\$ 0.00	0.00	(1,109.04)
AG Office Expense	2,000.00	1,730.01	0.00	0.00	269.99
AG Advertising	3,000.00	377.30	0.00	0.00	2,622.70
AG Printed Material	1,000.00	0.00	0.00	0.00	1,000.00
AG Membership/Dues	400.00	500.00	0.00	0.00	(100.00)
AG Business Attraction	3,500.00	0.00	0.00	0.00	3,500.00
AG Subscriptions	200.00	250.00	0.00	0.00	(50.00)
AG Travel/Meals/Lodging	4,000.00	459.82	0.00	0.00	3,540.18
Dairy Parade	0.00	1,450.00	0.00	0.00	(1,450.00)
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
AG Development	0.00	250.00	0.00	0.00	(250.00)
Local Food Guide	800.00	800.00	0.00	0.00	0.00
Salary Overhead	102,495.00	110,230.85	8,307.70	8,307.70	(7,735.85)
FICA Overhead	6,150.00	6,406.45	482.84	482.84	(256.45)
Medicare Overhead	1,435.00	1,441.85	112.92	112.92	(6.85)
Health/Dental Ins Overhead	35,358.00	28,517.29	0.00	0.00	6,840.71
Retirement Overhead	9,225.00	6,613.81	498.46	498.46	2,611.19
Indirect Labor Allocation	55,540.00	55,540.44	4,628.37	4,628.37	(0.44)
Non Labor Allocated Overhead	5,577.00	5,657.16	471.43	471.43	(80.16)
Total Operations	238,680.00	226,334.02	14,501.72	14,501.72	12,345.98

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

Manuf. & Business Support Expense Statement for the Twelve Month Period Ending December 31, 2024

Prepared by Lyle Eaton, January 3, 2025

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	737.00	0.00	153.80	1,763.00
Total Operations	7,500.00	737.00	0.00	153.80	6,763.00

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION**Marketing Program Expense Statement for the Twelve Month Period Ending December 31, 2024**

Prepared by Lyle Eaton, January 3, 2025

UNRECONCILED

	Current Year Budget	Year-to-Date Total	Current Month	Previous Month	Balance Remaining
Operations					
Advertising Expense	\$ 46,600.00	34,551.31	\$ 874.00	1,464.60	12,048.69
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	561.57	0.00	0.00	2,438.43
Web Site Dev & Promo Design	0.00	1,663.07	0.00	0.00	(1,663.07)
Events Sponsorship	0.00	8,050.00	0.00	0.00	(8,050.00)
Drum Country Business	5,000.00	5,000.00	0.00	0.00	0.00
Allocated Overhead	263,378.00	263,377.68	21,948.14	21,948.14	0.32
Total Operations	332,478.00	313,203.63	22,822.14	23,412.74	19,274.37

Jefferson County Local Development Corp
Balance Sheet

ASSETS

	11/30/2024	12/31/2024
Current Assets		
General Checking	\$ 140,697.98	\$ 250,799.97
Savings Account	1,730,965.91	1,631,116.55
RLF Savings	1,990,978.79	1,994,699.18
RLF Loans Receivable	118,844.89	116,914.88
COVID Accounts Receivable	51,061.54	46,813.77
Clayton Loans Receivable	3,464.02	3,464.02
Miscellaneous Recievable	118,658.40	59,183.40
Allowance for Credit Losses	(37,500.00)	(35,000.00)
LHI Records Storage	87,029.51	87,029.51
Prepaid Expense	5,162.02	4,647.93
 Total Current Assets	 \$ 4,209,363.06	 \$ 4,159,669.21
 Property and Equipment		
Accumulated Depreciation	(106,795.66)	(109,397.20)
 Other Assets		
Furniture & Fixtures	79,247.89	79,247.89
ROU Lease Asset	151,711.00	151,711.00
Total Other Assets	230,958.89	230,958.89
 Total Assets	 4,333,526.29	 4,281,230.90

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable - Unrestr	\$ 4,034.13	\$ 1,113.73
ST Lease Liability	10,398.00	10,398.00
Withheld United Way	79.00	0.00
Withheld Employees 401k	1,186.80	2,373.06
401k Loan Payment	0.00	56.06
ARPA Food Grant	28.03	106,004.88
ARPA Child Care Grant	106,004.88	19,003.88
ARPA Small Business & Training	19,003.86	97,795.36
ARPA Rental Property Deferred	87,795.36	80,477.01
ARPA Tourism Grant-Round 2	80,477.01	100,452.32
ARPA Sm Bus & Training-Round 2	125,452.32	3,663.67

Jefferson County Local Development Corp
Balance Sheet

ARPA Food Production-Round 2	52,978.40	279,851.21
ARPA Childcare Grant-Round 2	284,886.12	792.82
ARPA Food Processing-Round 2	792.82	3,536.16
JC Grant-Marketing	21,678.73	207,000.04
JC Grant AG Program	253,666.70	0.00
	25,000.00	0.00
Total Current Liabilities	\$ 1,073,462.16	\$ 912,518.20
Long-Term Liabilities		
LT Lease Liability	<u>191,680.00</u>	191,680.00
Total Liabilities	<u>\$ 1,265,142.16</u>	<u>\$ 1,104,198.20</u>
Total Liabilities		
Capital		
General Fund Bal - Unrestrict.	2,986,418.70	2,986,418.70
Net Income	<u>136,609.59</u>	190,614.02
Total Capital	3,123,028.29	3,177,032.72
Total Liabilities & Capital	<u><u>4,388,170.45</u></u>	<u><u>4,281,230.92</u></u>

Jefferson County Local Development Corp
Balance Sheet
December 31, 2024

ASSETS

Current Assets		
General Checking	\$	250,799.97
Savings Account		1,631,116.55
RLF Savings		1,994,699.18
RLF Loans Receivable		116,914.88
COVID Accounts Receivable		46,813.77
Clayton Loans Receivable		3,464.02
Miscellaneous Recievable		59,183.40
Allowance for Credit Losses		(35,000.00)
LHI Records Storage		87,029.51
Prepaid Expense		4,647.93
		4,159,669.21
Total Current Assets		
Property and Equipment		
Accumulated Depreciation		(109,397.20)
		(109,397.20)
Total Property and Equipment		
Other Assets		
Furniture & Fixtures		79,247.89
ROU Lease Asset		151,711.00
		230,958.89
Total Other Assets		
Total Assets	\$	4,281,230.90

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable - Unrestr	\$	1,113.73
ST Lease Liability		10,398.00
Withheld Employees 401k		2,373.06
401k Loan Payment		56.06
ARPA Food Grant		106,004.88
ARPA Child Care Grant		19,003.86
ARPA Small Business & Training		97,795.36
ARPA Rental Property Deferred		80,477.01
ARPA Tourism Grant-Round 2		100,452.32
ARPA Sm Bus & Training-Round 2		3,663.67
ARPA Food Production-Round 2		279,851.21
ARPA Childcare Grant-Round 2		792.82
ARPA Food Processing-Round 2		3,536.16
JC Grant-Marketing		207,000.04
		912,518.18
Total Current Liabilities		
Long-Term Liabilities		
LT Lease Liability		191,680.00
		191,680.00
Total Long-Term Liabilities		
Total Liabilities		1,104,198.18
Capital		
General Fund Bal - Unrestrict.		2,986,418.70
Net Income		190,614.02

Jefferson County Local Development Corp
Balance Sheet
December 31, 2024

Total Capital		<u>3,177,032.72</u>
Total Liabilities & Capital	\$	<u><u>4,281,230.90</u></u>

**Jefferson County Local Development Corp
Cash Receipts Journal
For the Period From Dec 1, 2024 to Dec 31, 2024**

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

Date	Account ID	Transaction Ref	Line Description	Debit Amnt	Credit Amnt
12/5/24	125001 100001	8146	Invoice: ADMIN10 JEFF COUNTY IDA	59,475.00	59,475.00
12/5/24	122025 407501 112501	995079	Invoice: 2242 INTEREST CLAYTON ISLAND TOURS	198.97	172.74 26.23
12/12/24	122025 407501 112501	4489	Invoice: 1907 IM=INTEREST WICLDC	1,109.20	1,071.10 38.10
12/12/24	202401 202501 100001	19948	DUE JCLDC COVID 6/2024 DUE SHLDC COVID 6/2024 PAINFULL ACRES	179.69	89.84 89.85
12/12/24	122250 407501 112501	8919	Invoice: 2240 INTEREST LAURIE A. CORNELIA	179.69	171.36 8.33
12/12/24	122250 407501 112501	80240	Invoice: 2280 INTEREST ZERO DOCK STREET, LLC	179.69	170.94 8.75
12/12/24	122250 407501 112501	7940	Invoice: 2235 INTEREST BONNIE HERMAN	179.69	171.79 7.90
12/19/24	122250 100001	356	Invoice: 2405 LEWIS COUNTY IDA	291.60	291.60
12/19/24	125001 100001	8153	Invoice: ADMIN11 JEFF COUNTY IDA	59,475.00	59,475.00
12/19/24	122250 407501 112501	1440	Invoice: 2238 INTEREST COLLEENS CHERRY TREE INN	179.69	170.94 8.75
12/19/24	122250 407501 112501	7514	Invoice: 2255 INTEREST PAINFULL ACRES	89.84	84.40 5.44
12/19/24	122250 407501 112501	1396	Invoice: 2241 INTEREST AUBREYS SHOPPING CENTER	179.69	171.79 7.90
12/19/24	122250 407501 112501	1251	Invoice: 2263 INTEREST NORTHERN COMMERCIAL CLEANING	180.00	171.80 8.20
12/19/24	122250 112501	3705	Invoice: 2246 GREG WILLS	171.79	171.79
12/19/24	122025 407501 112501	5447	Invoice: 2086 INTEREST JAY CANZONIER D/B/A NORTH BRANCH FARMS	726.73	686.17 40.56
12/19/24	122250 407501 112501	5448	Invoice: 2262 INTEREST NORTH BRANCH FARMS	179.69	171.36 8.33

Jefferson County Local Development Corp
Cash Receipts Journal
For the Period From Dec 1, 2024 to Dec 31, 2024

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

Date	Account ID	Transaction Ref	Line Description	Debit Amnt	Credit Amnt
				<u>122,975.96</u>	<u>122,975.96</u>

**Jefferson County Local Development Corp
Aged Receivables
As of Dec 31, 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/C	Amount Due
<i>RLE</i> CANZONIER JAY CANZONIER D/B/A NORTH BRANCH FARMS	2086	15,537.58
		15,537.58
CLAYTON ISLAND CLAYTON ISLAND TOURS	2242	6,122.75
		6,122.75
CLAYTON YACHT CLAYTON YACHT CLUB, INC.	2344	22,077.45
		22,077.45
WIC WICLDC	1907	73,177.10
		73,177.10
Report Total		116,914.88

**Jefferson County Local Development Corp
Aged Receivables
As of Dec 31, 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/C	Amount Due
<i>eovld</i> AUBREYS AUBREYS SHOPPING CENTER	2241	2,986.88
AUBREYS AUBREYS SHOPPING CENTER		2,986.88
CCTI COLLEENS CHERRY TREE INN	2238	3,330.18
CCTI COLLEENS CHERRY TREE INN		3,330.18
CORNELIA LAURIE A. CORNELIA	2240	3,149.14
CORNELIA LAURIE A. CORNELIA		3,149.14
GRAPES BUSTED GRAPES,LLC <i>6mos</i>	2250	3,991.25
GRAPES BUSTED GRAPES,LLC		3,991.25
HERMAN BONNIE HERMAN	2235	2,987.57
HERMAN BONNIE HERMAN		2,987.57
MILLER GAIL W. MILLER	2236	3,157.17

**Jefferson County Local Development Corp
Aged Receivables
As of Dec 31, 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/C	Amount Due
MILLER GAIL W. MILLER		3,157.17
MORGIA MORGIA MASONRY	2264	3,498.85
MORGIA MORGIA MASONRY		3,498.85
NORTH BRANCH NORTH BRANCH FARMS	2262	3,158.63
NORTH BRANCH NORTH BRANCH FARMS		3,158.63
NORTHERN NORTHERN COMMERCIAL CLEANING	2263	3,110.57
NORTHERN NORTHERN COMMERCIAL CLEANING		3,110.57
PAINFULL PAINFULL ACRES	2255	2,006.18
PAINFULL PAINFULL ACRES		2,006.18
SAMPSON-MELISSA MELISSA SAMPSON	2254	6,133.54
SAMPSON-MELISSA MELISSA SAMPSON		6,133.54

6 MOS

*17 MOS
WRITE OFF
12/31/2024*

**Jefferson County Local Development Corp
Aged Receivables
As of Dec 31, 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/C	Amount Due
SKINNER SCOTT P. SKINNER	2248	2,986.90
SKINNER SCOTT P. SKINNER		2,986.90
TILLSON ALISHA TILLSON	2249	2,986.88
TILLSON ALISHA TILLSON		2,986.88
ZERO ZERO DOCK STREET, LLC	2280	3,330.03
ZERO ZERO DOCK STREET, LLC		3,330.03
Report Total		46,813.77

Jefferson County Local Development Corp
Aged Receivables
As of Dec 31, 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/C	Amount Due
DIPRINZIO KITCHEN DIPRINZIO'S KITCHEN	2309	1,732.01
<hr/>		1,732.01
DIPRINZIO KITCHEN DIPRINZIO'S KITCHEN		
<hr/>		
DIPRINZIO MARKET DIPRINZIO'S MARKET	2310	1,732.01
<hr/>		1,732.01
DIPRINZIO MARKET DIPRINZIO'S MARKET		
<hr/>		
Report Total		3,464.02
<hr/> <hr/>		

Jefferson County Local Development Corp
Aged Receivables
As of Dec 31, 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/C	Amount Due
JCIDA JEFF COUNTY IDA	ADMIN12	59,475.00
JCIDA JEFF COUNTY IDA		59,475.00
Report Total		59,475.00

**Jefferson County Local Development Corp
Cash Disbursements Journal
For the Period From Dec 1, 2024 to Dec 31, 2024**

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
12/2/24	7498	200001 200001	Invoice: 12124 Invoice: 1224DENTAL	409.04 413.51	
		200001 100001	Invoice: 1224 EXCELLUS BC/BS	10,879.62	11,702.17
12/2/24	7499	200001 100001	Invoice: 12=24 THE HARTFORD	311.89	311.89
12/2/24	7500	200001 100001	Invoice: 28045 NNY ONLINE	595.35	595.35
12/2/24	7501	200001 100001	Invoice: 7318 WICLDC	1,553.00	1,553.00
12/2/24	7502	200001 100001	Invoice: LOAN-12 WATERTOWN LOCAL DEVELOPMENT CORPORATION	4,661.87	4,661.87
12/2/24	7503	200001 100001	Invoice: 11302024X WRVO	160.00	160.00
12/5/24	7504	200001 100001	Invoice: 75211 DAVIS VISION	88.13	88.13
12/5/24	7505	200001 200001 100001	Invoice: 112224G Invoice: 112224E NATIONAL GRID	150.22 348.06	498.28
12/5/24	7506	200001 100001	Invoice: 1604436 REDISHRED ACQUISITION, INC.	24.21	24.21
12/5/24	7507	200001 100001	Invoice: 1252024 UNITED WAY OF NNY	79.00	79.00
12/5/24	7508	200001 100001	Invoice: 429644 VERIZON WIRELESS	142.60	142.60
12/9/24	7509	717001 100001	ARPA TOURISM GRANT HIDEAWAY COTTAGES	25,000.00	25,000.00
12/10/24	7510	717001 100001	ARPA ROUND 2. PRODUCTIVITY GRANT LUBE EXPRESS AT FRANKLIN PLACE	10,000.00	10,000.00
12/11/24	7511	717001 100001	ARPA FOOD PRODUCTION GRANT RUSTLING GRASS FARM	5,034.91	5,034.91
12/13/24	7512	200001 100001	Invoice: 113024 BLUE MOUNTAIN SPRING W INC.	31.90	31.90

**Jefferson County Local Development Corp
Cash Disbursements Journal
For the Period From Dec 1, 2024 to Dec 31, 2024**

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
12/13/24	7513	200001 100001	Invoice: 25309 CINTAS	75.56	75.56
12/13/24	7514	200001 100001	Invoice: COBB COVID6-24 JCLDC	89.84	89.84
12/13/24	7515	200001 100001	Invoice: 1224 SAM'S CLUB/SYNCHRONY BANK	67.11	67.11
12/13/24	7516	200001 100001	Invoice: COBB-COVID 6-24 SACKETS HARBOR LDC	89.85	89.85
12/13/24	7517	200001 200001 100001	Invoice: 364787 Invoice: 36479 SPECTRUM REACH	935.00 369.60	1,304.60
12/13/24	7518	200001 100001	Invoice: 776099 WB MASON CO INC.	3.98	3.98
12/13/24	7519	200001 100001	Invoice: 0141411 WELLS FARGO FINANCIAL SERVICES	325.11	325.11
12/13/24	7520	200001 100001	Invoice: 12224 WPBS	674.00	674.00
12/16/24	7521	717001 100001	ARPA SMALL BUSINESS PRODUCTIVITY GRANT THOUSAND ISLAMNDS BAIT STORE	9,314.73	9,314.73
12/17/24	7522	717001 100001	ARPA SMALL BUSINESS PRODUCTIVITY ROUND 2, GRANT WINNING PROMOTIONS	10,000.00	10,000.00
12/18/24	7523	200001 100001	Invoice: 12-24 ROBIN STEPHENSON	265.32	265.32
12/18/24	7524	200001 100001	Invoice: 12/19/24 UNITED WAY OF NNY	79.00	79.00
12/18/24	7525	200001 100001	Invoice: mileage1224 MARSHALL WEIR	817.74	817.74
12/18/24	7526	200001 100001	Invoice: 71059 WESTELCOM	370.03	370.03
12/18/24	7527	200001 100001	Invoice: DA -24 DAVID ZEM-22-	210.00	210.00

Jefferson County Local Development Corp
Cash Disbursements Journal
For the Period From Dec 1, 2024 to Dec 31, 2024

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
12/30/24	7537	717001 100001	ARPA GRANT STICKY DICKS HONEY PRODUCTS	8,142.57	8,142.57
	Total			<u>91,712.75</u>	<u>91,712.75</u>

**Jefferson County Local Development Corp
Aged Payables
As of Dec 31, 2024**

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

Vendor ID Vendor Contact Telephone 1	Invoice/CM #	0 - 30	31 - 60	61 - 90	Over 90 days	Amount Due
NORTHERN COMMERC NORTHERN COMMERC	1148	865.00				865.00
NORTHERN COMMERC NORTHERN COMMERC		865.00				865.00
PROSHRED REDISHRED ACQUISIT	1629354	24.21				24.21
PROSHRED REDISHRED ACQUISIT		24.21				24.21
SAMPSON PEGGY SAMPSON	122324	24.52				24.52
SAMPSON PEGGY SAMPSON		24.52				24.52
WRVO WRVO 1-800-341-3690	133826	200.00				200.00
WRVO WRVO		200.00				200.00
Report Total		1,113.73				1,113.73

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION
Resolution Number 01.09.2025.01

RESOLUTION FOR AUTHORIZING A WRITE-OFF TO THE COVID LOAN FUND
TO
Melissa Sampson

WHEREAS, Melissa Sampson is in default and has provided no response, and

WHEREAS, Staff recommends approval to write off the COVID loan with an outstanding balance of \$6,133.54 effective December 31, 2024, and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Jefferson County Local Development Corporation that it herein approves the request to write off this account 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.

Dr. Gregory A. Gardner
Secretary

**Jefferson County Local Development Corporation
Audit Committee Meeting Minutes
December 13, 2024**

The Jefferson County Local Development Corporation held an audit committee meeting on Friday, December 13, 2024 in the board room, 800 Starbuck Avenue, Watertown, NY.

Present: Paul Warneck (Chair), Rob Aiken, David Converse
Zoom: Rob Aliasso

Also Present: Marshall Weir, Lyle Eaton, Peggy Sampson, Lyndi Hill (Bowers CPAs, PLLC), Bill Johnson, Ed Walldroff

I. Call to Order: Chairman Warneck called the meeting to order at 8:00 a.m.

II. Engage Audit Firm:

Mr. Warneck indicated that the purpose of the pre-audit meeting is to engage Bowers to complete the audit covering January 1, 2024 through December 31, 2024. This will be year two for Ms. Podvin as lead partner and Ms. Hill as audit manager (lead auditors are required to change every five years).

Ms. Hill asked if there was any fraud risk or legal issues or significant commitments during the year outside of what was reviewed in the meeting minutes; no one was aware of any.

The engagement letter was presented. The fee for the financial statement audit is \$8,500, plus \$3,300 for the Single Audit, \$300 for the NYS Investment Report and \$1,400 for the preparation of the information returns and online filing of the NYS CHAR500 for a total fee of \$13,500. The audit is expected to begin on January 27, 2025.

A motion was made by Mr. Aiken to recommend approval of the engagement letter by the full board of directors, seconded by Mr. Converse. All in favor.

III. Adjournment: With no further business before the committee, a motion to adjourn was made by Mr. Aiken, seconded by Mr. Converse. All in favor. The meeting was adjourned at 8:09 a.m.

Respectfully submitted,

Peggy Sampson

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION
Resolution Number 01.09.2025.02
to Engage Auditors for Annual Audit

WHEREAS, the Audit Committee met on December 13, 2024 to meet with Bowers CPAs and Advisors, PLLC, and

WHEREAS, Bowers presented an engagement letter for the period of January 1, 2024 – December 31, 2024. The fee for the financial audit is \$8,500, plus \$3,300 for the Single Audit, \$300 for the NYS Investment Report, and \$1,400 for the preparation of the information returns and online filing of the NYS CHAR500 for a total of \$13,500, and

WHEREAS, the Audit Committee recommended approval of the engagement letter, 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.

Dr. Gregory A. Gardner, Secretary

December 5, 2024

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

We are pleased to confirm our understanding of the services we are to provide for Jefferson County Local Development Corporation for the year ended December 31, 2024.

Audit Scope and Objectives

We will audit the financial statements of Jefferson County Local Development Corporation, which comprise the statement of financial position as of December 31, 2024, the related statements of activities, functional expenses, and cash flows for the year then ended, and the disclosures (collectively, the “financial statements”). Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor’s report on the financial statements for # 1 and for #2 in a separate written report accompanying our auditor’s report on the financial statements:

1. Schedule of Expenditures of Federal Awards
2. Annual Investment Report in accordance with Section 2925 of Public Authorities Law

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor’s report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America, and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on:

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

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

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

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs.

However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

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

We have identified the following significant risks of material misstatement as part of our preliminary audit planning, which are presumptive significant risks related to all audit engagements as required by the related Statements on Auditing Standards:

- Management override of controls. Limited segregation of duties due to small office size.
- Improper revenue recognition due to fraud.
- Many related party transactions with JCIDA and WICLDC (largest being office operating lease, shared employees and admin fee allocation). JCIDA and JCLDC operate with the same BOD which allows them to make changes at will based on relationship - such as waiving a portion of the admin fee being repaid to LDC in the prior year.

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

Audit Procedures—Internal Control

We will obtain an understanding of the Organization and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

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

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

Audit Procedures—Compliance

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

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

Responsibilities of Management for the Financial Statements and Single Audit

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

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

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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

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

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

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

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

Other Services

We will prepare the Organization's federal and state information returns for the periods ended December 31, 2024 based on information provided by you. We will also assist in preparing the financial statements, schedule of expenditures of federal awards, related notes, and data collection form of Jefferson County Local Development Corporation in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you and perform other bookkeeping services to support the preparation of the financial statements. Such bookkeeping services may include maintaining fixed assets and related depreciation records and maintaining lease accounting records. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement, schedule of expenditures of federal awards, related notes, and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the information return, but management must make all decisions with regard to those matters.

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

Engagement Administration, Fees, and Other

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

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

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

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

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

Laurie Podvin is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to them. We expect to begin our audit on approximately January 27, 2025.

Our fee for the financial statement audit will be \$8,500, plus \$3,300 for the Single Audit and \$300 for the NYS Investment Report. Our fee for the preparation of the information returns and online filing of the NYS CHAR500 with the NYS Charities Bureau will be \$1,400. The fee estimates are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. All matters related to the Organization's adoption of new accounting standards will be accounted for and billed separately. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

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

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

As an attest client, Bowers and Company CPAs PLLC cannot retain your documents on your behalf. This is in accordance with the ET 1.295.143 of the AICPA Code of Professional Conduct. Jefferson County Local Development Corporation is responsible for maintaining its own data and records.

ShareFile is used solely as a method of exchanging information and is not intended to store Jefferson County Local Development Corporation's information. At the end of the engagement, Bowers and Company CPAs, PLLC will provide Jefferson County Local Development Corporation with a copy of deliverables and data related to the engagement from ShareFile.

Upon completion of the engagement, data and other content will either be removed from ShareFile or become unavailable to Bowers and Company CPAs PLLC within a reasonable time frame of one year.

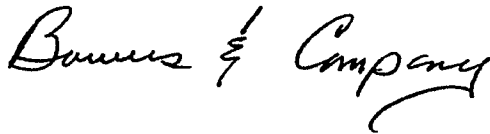
Reporting

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

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

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

Very truly yours,



RESPONSE:

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

Management Signature: _____

Governance Signature: _____

**Jefferson County Local Development Corporation
Personnel Committee Meeting Minutes
December 13, 2024**

The Jefferson County Local Development Corporation held a personnel committee meeting on Friday, December 13, 2024 in the board room, 800 Starbuck Avenue, Watertown, NY.

Present: W. Edward Walldroff, David Converse, Rob Aiken

Absent: Lisa L'Huillier

Also Present: Marshall Weir, Lyle Eaton, Peggy Sampson, Bill Johnson, Paul Warneck, Dr. Gregory A. Gardner, Dawn Robinson

I. **Call to Order:** Mr. Walldroff called the meeting to order at 8:18 a.m.

II. **Pension Plan**

- a. **Establish Percentage for Discretionary Contribution for year ending 12/31/24 – Mr. Eaton** said that we are under budget on salaries and the 401(k) because we have two fewer employees. He recommended staying at 3% for the discretionary contribution to the 401(k) plan, which amounts to \$15,572.

Mr. Weir said that being understaffed is a question to be addressed another time.

A motion was made by Mr. Converse to recommend 3% (\$15,572), to the full board of directors, seconded by Mr. Aiken. All in favor.

Mr. Aiken asked if we are short-staffed. Mr. Weir said he doesn't believe so. He said that the staff is doing great but noted that there are areas that can be improved upon; however, he feels that we haven't missed opportunities by not having more people. He said that marketing could be better, but he is focused on other things. Mr. Aiken asked if we could contract it out. Mr. Weir said potentially because you can contract everything out now. He said from a working standpoint everyone knows their job and is doing a good job.

Regarding marketing, Mr. Warneck mentioned that we retained the (Wladis Law Firm) Strategic Development Specialists (SDS) to do work for us related to MICRON. He asked Mr. Weir if he sees that other things will fall to the wayside with marketing because everyone is laser-focused on MICRON, so he wondered if we would miss anything. Mr. Weir said he didn't believe so because we are working with our regional partners such as Drum Country and have stepped up our game for the social media perspective and new video pieces. He acknowledged that there is a time commitment with SDS and indicated that we continue to work on our existing marketing campaigns. Mr. Aiken said there are different tiers to marketing such as social media outlets and business development for developing relationships. He said you can make marketing as big as you want but it takes time to get it done.

Mr. Walldroff asked if we are in sync with the Development Authority noting their resources and the things that they are doing above and beyond us. Mr. Weir said that we often coordinate and are a part of some of their initiatives.

**Jefferson County Local Development Corporation
Personnel Committee Meeting Minutes
December 13, 2024**

Mr. Walldroff commented on the personnel resources. He said that rolling out the ARPA funds was a huge success that took a lot of man-hours, detailed work, and compliance. He said now that we are on the downward side, staff can focus more on compliance. Mr. Weir said it has been an incredible amount of time over the last two years but said the program is running very smoothly.

- III. **Employee Handbook** – One Digital was hired earlier this year to update the employee handbook to ensure it is up to date with current laws and best practices. The redline version was included in the packet for review and consideration.

A motion was made by Mr. Converse to recommend the changes to the full board of directors, seconded by Mr. Aiken. All in favor.

- IV. **Annual CEO Evaluation** – At 8:33 a.m. Mr. Converse made a motion to convene into executive session to discuss personnel, seconded by Mr. Aiken. All in favor. Committee members and Mr. Weir remained.

At 9:11 a.m. a motion was made by Mr. Converse to leave executive session, seconded by Mr. Aiken. All in favor.

Mr. Aiken made a motion to recommend a salary increase to \$125,000 for Mr. Weir effective December 16, 2024, seconded by Mr. Walldroff. All in favor.

- V. **Adjournment:** With no further business before the committee, a motion to adjourn the meeting was made by Mr. Converse seconded by Mr. Aiken. The meeting was adjourned at 9:13 a.m.

Respectfully submitted,

Peggy Sampson

An annual meeting of the Jefferson County Local Development Corporation convened on Thursday, January 9, 2025 at 8:00 a.m.

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

Resolution No. 01.09.2025.03

RESOLUTION OF THE JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION (the "Corporation") TO MAKE A ONE TIME CONTRIBUTION OF \$15,572 (3%) TO THE JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION 401(K) PROFIT SHARING PLAN FOR THE PLAN YEAR 2024.

NOW THEREFORE BE IT RESOLVED BY THE MEMBERS OF THE **JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION** THAT:

THE JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION MAKES A ONE-TIME CONTRIBUTION TO THE JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION 401(K) PROFIT SHARING PLAN OF \$15,572 FOR PLAN YEAR 2024.

This Resolution is to take effect immediately.

Dr. Gregory A. Gardner, Secretary

Jefferson County Local Development Corporation

Employee Handbook

Approved August 29, 2013

Amended October 5, 2017

Amended October 4, 2018

Amended November 5, 2020

Amended January 4, 2024

Proposed Amendment January 9, 2025

TABLE OF CONTENTS

	<u>Page Number</u>
Section I. Introduction	1
A. About the Jefferson County Local Development Corporation	1
B. About this Guide	1
Section II Protections and Accommodations	2
A. At-Will Employer	2
B. Equal Employment Opportunity	2
C. Religious Accommodation	2-3
D. Disability Accommodation	3-4
E. Accommodations for Nursing Employees	4
F. Whistleblower Protection	4
Section III. General Practices and Policies	5
A. Personnel Files / Records	5
B. New Hires and Introductory Periods	5
C. Resignation Policy	5-6
D. Separation and Exit Interview Procedure	6
E. Travel Policy	7
F. Outside Employment	7
G. Personal Property	7
H. Parking	8
Section IV. Compensation Policies	9
A. Hours of Work	9
B. Classification of Employment	9-10
C. Pay Periods and Employee Paychecks	10
D. Paycheck Deductions	10
Section V. Leave Provisions	11
A. Application of Benefits	11
B. Holidays	11
C. Vacations	11-12
D. Sick Leave	12-13
Workers' Compensation	13-14
Retirement Plan	14
E. New York Paid Family Leave	14-16
F. Bereavement Leave	16
G. Jury and Witness Duty leave	17
H. Military leave and Obligations	17
I. Leave of Absence	17-18
J. Personal Leave	18
K. Voting Leave	18
L. Volunteer Emergency Responder Leave	19
Section VI. Employee Health and Related Benefits	20
A. Application of Benefits	20
B. Retirement Plan	20

Section VII. Employee Rules of Contact	21
A. Employee Conduct	21
B. Confidentiality	22
C. Conflict of Interest	22
D. Guidelines for JCLDC Equipment / Property Use	22
1. Cell Phone Policy	22-23
2. Electronic Mail Monitoring	24
3. Internet Usage	25
4. Personal Use of Computer, Electronic Equipment and Software	25
5. Use of Credit Card(s)	25-26
6. Motor Vehicles	26
7. Use of Company / Organization Vehicles	26
E. Dress Code	26
F. Media Contacts	26
G. Non-Smoking Policy	27
H. Drug and Alcohol Policy	27
I. Disciplinary Policy and Procedures	27-28
J. Workplace Anti-Harassment	28
K. Sexual Harassment Prevention Policy	28-41
Section VIII. Community Involvement	42
A. Employee Participation in Community Organizations	42
Section IX. Employee Training	43
A. Employee Training Program / Policy	43
Section X. Employee Performance Assessment Procedure	44
A. Goal Setting	44
B. Performance Discussion and Feedback	44
Receipt of Changes or Additions to Employee Handbook	45
Section XI. NYS Hero's Act	46
I. Exposure Controls During a Designated Outbreak	47
A. Minimum Controls During an Outbreak	47-48
B. Advanced Controls During an Outbreak	48-49
C. Exposure Control Readiness, Maintenance and Storage	49
II. Housekeeping During a Designated Outbreak	49-50
III. Infection Response During a Designated Outbreak	50
IV. Training and Information During a Designated Outbreak	50-51
V. Plan Evaluations During a Designated Outbreak	51
VI. Retaliation Protections and Reporting of Any Violations	51-52
Appendix	
#1. Reference Release Form	53
#2. Employee Expense Report Form	54
#3. Weekly Time Sheet	55
#4. Employee Request for Vacation/Other Leave Form	56
#5. Employee Status Change Form	57
#6. Confidentiality Form	58
#7. Credit Card Voucher	59
#8. Organizational Chart	60
#9. Complaint Form for Sexual Harassment	61-62

Section I. INTRODUCTION

A. About the Jefferson County Local Development Corporation

1. The Jefferson County Local Development Corporation (“JCLDC” or “Corporation”) is a private Not-for-Profit Local Development Corporation, Incorporated under Article 1411 of the New York State Corporation Law, and is a Tax Exempt Organization under Article 501.C.3 of the Internal Revenue Service Code, as amended. The purpose of the JCLDC is to be the lead umbrella Economic Development Organization for Jefferson County. To achieve its goal, the JCLDC will engage itself in a wide array of activities necessary to stabilize and stimulate employment opportunities for the residents of Jefferson County.
2. The JCLDC operates with a Board of Directors which consists of up to eleven members.
3. The goal of the JCLDC is to provide each employee with a safe and productive work place, in which to allow the employee to be creative and productive in carrying out their respective job duties, thus benefiting the organization. It is also the goal of the JCLDC to promote a sense of teamwork among employees while developing and carrying out a wide range of projects and programs.
4. As an employee of the JCLDC, you are responsible for projecting an image of courtesy, friendliness and efficiency, as well as maintaining a safe and productive working environment.

B. About this Guide

1. The contents of this guide will give you an overview of the benefits, policies, procedures and provisions of the Jefferson County Local Development Corporation. This handbook supersedes and replaces all prior written and unwritten policies.
2. The JCLDC reserves the right to modify, change, or terminate any of the benefits, policies, procedures and/or provisions of this guide in accordance with the procedures established in the actual plan documents, board resolutions, or other legal documents. These changes may be implemented even if they have not been first communicated, reprinted or substituted in this guide.
3. The JCLDC disclaims any intent to create any contractual rights based on any statement contained in this guide. As an employee, your employment is at will, and may be terminated at any time, for any reason, by either you or the JCLDC.

Section II. PROTECTIONS AND ACCOMMODATIONS

A. At-Will Employer

1. **Our corporation is an at-will employer.** This means that regardless of any provision in this employee handbook, either you or the corporation may terminate the employment relationship at any time, for any reason, with or without cause or notice. Nothing written or oral, shall limit the right to terminate employment-at-will. No officer, employee or representative of the corporation is authorized to enter into an agreement – express or implied – with any employee for employment other than at-will.

B. Equal Employment Opportunity

1. The Jefferson County Local Development Corporation is an equal opportunity employer. It is the policy of the JCLDC to provide equal opportunity to all qualified persons without regard to race (including traits historically associated with race, including but not limited to, hair texture and protective hair styles), color, creed, religion, national origin, age, sex, marital status, disability or veterans status, sexual orientation, gender identity and expression, citizenship, immigration status, marital status, arrest or conviction record, domestic violence victim status, predisposing genetic characteristics, familial status, the employee's or the employee's dependent's reproductive health decision-making, and any other status protected by federal, state, or local laws in matters relating to employment. This policy applies to all terms and conditions of employment, including, but not limited to, hiring, placement, promotion, termination, layoff, recall, transfer, leave of absence, compensation, and training.

2. It is the policy of the JCLDC to prohibit any violation of this policy, and to comply with all applicable state and federal laws. Any conduct or statement by an employee or supervisor disrespectful of a person's race, color, creed, religion, national origin, age, sex, or any other status protected by federal, state, or local laws is a violation of this policy.

Any employee who is subjected to or becomes aware of such conduct or harassment should report it promptly to the Chief Executive Officer. All complaints will be investigated and appropriate action taken. No employee will be subject to discipline, or other adverse action, because he or she has filed a bonafied complaint under this policy.

C. Religious Accommodation

JCLDC is dedicated to treating its Employees equally and with respect and recognizes the diversity of their religious beliefs. All Employees may request an accommodation when their religious beliefs cause a deviation from the Corporation dress code or the individual's schedule, basic job duties, or other

aspects of employment. The Corporation will consider the request but reserves the right to offer its own accommodation to the extent permitted by law. Some, but not all, of the factors that will be considered are cost, the effect that an accommodation will have on current established policies, and the burden on operations — including other Employees— when determining a reasonable accommodation. At no time will JCLDC question the validity of a person's belief.

If you require a religious accommodation, speak with the Chief Executive Officer.

D. Disability Accommodation

JCLDC complies with the Americans with Disabilities Act (ADA), the Pregnancy Discrimination Act, and all applicable state and local fair employment practices laws and is committed to providing equal employment opportunities to qualified individuals with disabilities, including disabilities related to pregnancy, childbirth, and related conditions. Consistent with this commitment, the Corporation will provide reasonable accommodation to otherwise qualified individuals where appropriate to allow the individual to perform the essential functions of the job, unless doing so would create an undue hardship on the business.

If you require an accommodation because of your disability, it is your responsibility to notify the Chief Executive Officer. You may be asked to include relevant information such as:

- A description of the proposed accommodation.
- The reason you need an accommodation.
- How the accommodation will help you perform the essential functions of your job.

After receiving your request, the Corporation will engage in an interactive dialogue with you to determine the precise limitations of your disability and explore potential reasonable accommodations that could overcome those limitations. Where appropriate, we may need your permission to obtain additional information from your medical provider. All medical information received by the Corporation in connection with a request for accommodation will be treated as confidential.

The Corporation encourages you to suggest specific reasonable accommodations that you believe would allow you to perform your job. However, the Corporation is not required to make the specific accommodation requested by you and may provide an alternative accommodation, to the extent any reasonable accommodation can be made without imposing an undue hardship on the Corporation.

If leave is provided as a reasonable accommodation, such leave may run concurrently with leave under the federal Family and Medical Leave Act and/or any other leave where permitted by state and federal law.

The Corporation will not discriminate or retaliate against Employee for requesting an accommodation.

E. Accommodations for Nursing Employees

JCLDC will provide nursing mothers at least 30 minutes paid break time once every three hours to express milk for their infant child(ren) for up to three years following the child's birth.

If you are nursing, the Corporation will make reasonable efforts to provide you a private room, other than a restroom, to express milk. The room will be clearly designated, in close proximity to work area, contain a chair and small table or other flat surface, nearby access to clean running water, if the workplace is supplied with electricity, an electrical outlet will be supplied and either have a lock or a sign on the door to indicate when the room is in use.

Expressed milk can be stored in Corporation refrigerators, refrigerators provided in the lactation room or other location, or in a personal cooler. Sufficiently mark or label your milk to avoid confusion for other employees who may share the refrigerator.

You are encouraged to discuss the length and frequency of these breaks with the Chief Executive Officer.

F. Whistleblower Protection

Employees should immediately report any actual or suspected theft, fraud, embezzlement, or misuse of Corporation funds or property, as well as suspicious behavior. An employee who is aware of such activity but does not report it will be considered part of the problem and disciplined accordingly. Employees will not face any retaliatory actions for reporting such actions. Please refer to the required posting for additional information.

Section III. GENERAL PRACTICES AND POLICIES

A. Personnel Files / Records

1. The JCLDC maintains a personnel file for each employee. This file includes your current address, telephone number, marital status, dependent status, emergency notification information and other information relevant to the employees status. This file may also contain vacation information, performance reviews, disciplinary action documentation and other pertinent personnel information.
2. Medical records obtained for purposes of the American with Disabilities Act, the New York State Workers' Compensation Law, or any other similar legislation or for any other purpose, must be maintained as confidential medical records in separate files from the usual personnel files.
3. The employee shall have the right to append signed personal statements to any material in the personnel file concerning its accuracy, relevancy, or applicability. **If you wish to review your personnel or medical file, you must give the Company reasonable notice. Access to such records may be achieved through the Chief Executive Officer or his/her designee or Chairperson of the Executive Committee, and inspection must occur in the presence of that Company representative.**
4. Any changes in personal data, as related to items #1 and #2 above must be provided in writing, to the Chief Executive Officer or his/her designee or Chairperson of the Executive Committee.

B. New Hires and Introductory Periods

The first 90 days of your employment is considered an introductory period. During this period, you will become familiar with JCLDC and your job responsibilities, and we will have the opportunity to monitor the quality and value of your performance and make any necessary adjustments in your job description or responsibilities. Completion of this introductory period does not imply guaranteed or continued employment. Nothing that occurs during or after this period should be construed to change the nature of the "at-will" employment relationship.

C. Resignation Policy

JCLDC hopes that your employment with JCLDC will be a mutually rewarding experience; however, JCLDC acknowledges that varying circumstances can cause you to resign employment. JCLDC intends to handle any resignation in a professional manner with minimal disruption to the workplace.

Notice

JCLDC requests that you provide a minimum of two weeks' notice of your resignation. If you are a supervisor, you are requested to provide a minimum of four weeks' notice. Provide a written resignation letter to the Chief Executive Officer. If you provide less notice than requested, JCLDC may deem you to be ineligible for rehire, depending on the circumstances of the notice given.

JCLDC reserves the right to provide you with pay in lieu of notice in situations where job or business needs warrant.

Final Pay

JCLDC will pay separated Employee in accordance with applicable laws and other sections of this handbook.

Notify JCLDC if your address changes during the calendar year in which resignation occurs to ensure tax information is sent to the correct address.

Return of Property

Return all JCLDC property at the time of separation, including laptops. Failure to return some items may result in deductions from your final paycheck where state law allows.

D. Separation and Exit Interview Procedure

1. In the event your employment from the JCLDC is terminated, for any reason, the JCLDC reserves the right to conduct an Exit Interview. The purpose of this interview will be to review your overall performance as an employee of the JCLDC and to solicit feedback on your experience with us. This interview is intended to facilitate learning opportunities for both the exiting employee and the management team of the JCLDC.

2. In the event an exiting or former employee wishes to have his/her employment with this organization verified (with a new or prospective employer), he/she must request and complete the Reference Release Form and submit it to the Chief Executive Officer. (A sample form may be found in Appendix #1 of this guide)

E. Travel Policy

1. The basic policy guiding travel expense reimbursement for employees of the Jefferson County Local Development Corporation is that the individual traveler should neither gain nor lose personal funds as a result of travel assignments and that these assignments should be planned so that their cost will not exceed budgetary limitations. Thus, each traveler is to be reimbursed fully for all necessary and reasonable expenses incurred in connection with travel on JCLDC business, but travelers shall make efforts to keep their expenses to a sensible minimum. JCLDC reserves the right to deny reimbursement if submitted expenses are excessive or unreasonable.
2. Employees of the JCLDC are often required to utilize their personal vehicle for purposes of conducting business on behalf of the JCLDC. In such cases, employees will be reimbursed for miles driven at the current federal IRS-designated rate.
3. In all cases, the appropriate Employee Expense Report must be completed by the employee, and submitted to the Chief Executive Officer for review and/or approval. The Chief Executive Officer must submit his/her Expense Report to the Board Treasurer for review and approval. (A sample Employee Expense Report may be found in Appendix #2 of this guide) Receipts over \$25 are required for expenses otherwise you will not be reimbursed.
4. Any **overnight** travel ~~which requires travel beyond the boundaries of Jefferson County~~ must be approved **in advance** by the Chief Executive Officer.

F. Outside Employment

Outside employment that creates a conflict of interest or that affects the quality or value of your work performance or availability at JCLDC is prohibited. JCLDC recognizes that you may seek additional employment during off hours, but in all cases expects that any outside employment will not affect your attendance, job performance, productivity, work hours, or scheduling, or would otherwise adversely affect your ability to effectively perform your duties or in any way create a conflict of interest. Any outside employment that will conflict with your duties and obligations to JCLDC should be reported to the Chief Executive Officer. Failure to adhere to this policy may result in discipline up to and including termination.

G. Personal Property

The Corporation is not liable for lost, misplaced, or stolen property. Employees should take all precautions necessary to safeguard their personal possessions. Employees should not have their personal mail sent to the Corporation, as it may be automatically opened, and should check with their manager before having larger items delivered to the workplace.

H. Parking

All parking is at an employee's own risk. Employees and visitors should lock their vehicles and take appropriate safeguards to protect their valuables, including removing them from the vehicle if appropriate under the circumstances. Employees are not to park in areas reserved for visitors.

Section IV. COMPENSATION POLICIES

A. Hours of Work

1. The working hours of all JCLDC employees will generally be the same. However, schedules, special projects, and the needs of the JCLDC may require employees to arrive earlier than, or continue after, normal working hours. Employees will be granted reasonable access to the JCLDC offices. Employees are required to sign for all keys which allow access to the office. The normal working hours of the JCLDC are Monday through Friday of each week from 8:00 a.m. to 4:00 p.m. with a 60-minute unpaid lunch break. The work week is 35 hours per week. Actual hours of work may vary according to seasonal practices or at the discretion of the Chief Executive Officer.

B. Classification of Employment

1. All employees of the JCLDC will be salaried exempt employees or salaried non-exempt employees. For the purposes of salary administration and eligibility for employee benefits, the JCLDC classifies its employees as follows:

Salaried Exempt - Employees whose positions meet specific tests established by the Fair Labor Standards Act (FLSA) and applicable state law and who are exempt from overtime pay requirements. The basic premise of exempt status is that the exempt employee is to work the hours required to meet their work responsibilities.

Salaried Non-Exempt Employees - Employees who do not meet the salary or duties criteria for a qualified exemption under the Fair Labor Standards Act (FLSA) and New York State Labor Law shall be classified as Salaried Non-Exempt employees, shall be paid a fixed salary, and shall be paid overtime for hours worked in excess of 40. **Overtime must be approved in advance and will be paid at time-and-a-half.**

Full-Time Employee - An employee hired to work the normal JCLDC work week of 35 hours for 12 months per year less paid time off. Full-time employees will receive benefits such as vacation time and retirement benefits, subject to certain contributory requirements. Full-time employees will also receive sick time benefits.

Part-Time Employee - An employee hired to work less than the normal JCLDC work week of 35 hours per week for 12 months per year less paid time off. Part-time employees will receive sick time benefits. Paid benefits such as vacation and retirement accruing to part-time employees will correspond to the amount of hours the employee is hired to work per week (i.e. 17.5 hours per week = 1/2 benefits) and are subject to certain contributory requirements. Employees hired to work less than 17.5 hours

per week will not be eligible for employee benefits. All benefits for part-time employees are subject to certain contributory requirements.

All employees will be informed of their employment classification at the time of hire.

C. Pay Periods and Employee Paycheck

1. JCLDC employees are paid bi-weekly. The standard bi-weekly payroll period for the Company will end every other Friday, with a payday on the following Thursday. Except as otherwise provided, if any date of paycheck distribution falls on a weekend or holiday, employees will be paid on the preceding scheduled workday.
2. A weekly timesheet may be required for every employee. This form, which is intended to document time devoted to specific aspects of your daily activities, must be completed, signed, and submitted to the CEO at the end of each business week. (A sample timesheet is provided in Appendix #3 of this guide)
3. Employees are strongly encouraged to review their paycheck or pay-stub carefully. If there are any questions concerning the information on either the paycheck or pay-stub the employee should contact the Chief Executive Officer or Chief Financial Officer immediately.

D. Paycheck Deductions

1. JCLDC is required by law to make certain deductions from your pay each pay period, including deductions for federal income tax, Social Security and Medicare (FICA) taxes, state income taxes, state disability insurance taxes, and any other deductions required under law or by court order for wage garnishments. The amount of your tax deductions will depend on your earnings and the information you list on your federal Form W-4 and applicable state withholding form. Permissible deductions for exempt Employee may also include, but are not limited to, deductions for full-day absences for reasons other than sickness or disability and certain disciplinary suspensions. You may also authorize certain voluntary deductions from your paycheck where permissible under state law. Your deductions will be reflected in your wage statement. If you have any questions about deductions from your pay, contact the Chief Executive Officer.
2. JCLDC will not make deductions to your pay that are prohibited by federal, state, or local law. Review your paycheck for errors each pay period and immediately report any discrepancies to the Chief Executive Officer.
3. You will be reimbursed in full for any isolated, inadvertent, or improper deductions, as defined by law. If an error is found, you will receive an immediate adjustment, which will be paid no later than your next regular payday. JCLDC will not retaliate against employees who report erroneous deductions in accordance with this policy.

Section V. LEAVE PROVISIONS

A. Application of benefits

1. Benefits under this section apply to both regular full-time and regular part-time employees. Regular full-time employees shall be eligible for all benefits under this section. Regular part-time employees shall be eligible for all benefits under this section based upon the percentage of their employment status as compared to 35 hours per week. (For example: a regular part time employee who is scheduled to work 17.5 hours per week will be eligible for one-half benefits). For purposes of this policy, the leave year is a calendar year. The calendar year is the consecutive 12-month period beginning January 1 and ending on December 31. If an employee starts employment after the beginning of the leave year, they will be provided a prorated amount of sick leave as required by law.

B. Holidays

1. The JCLDC will provide paid time off for 12 holidays as published on or before January 1st of each year for the preceding year. The 12 holidays are:

- * New Year's Day
- * President's Day
- * Independence Day
- * Columbus Day
- * Day After Thanksgiving
- * Christmas Day
- * Martin Luther King Jr. Birthday
- * Memorial Day
- * Labor Day
- * Thanksgiving Day
- * Christmas Eve Day Observed
- * New Year's Eve Day Observed

C. Vacations

1. The JCLDC recognizes the importance of vacation time and providing the opportunity for rest, recreation, and personal activities. Therefore, JCLDC grants annual paid vacations to its full-time employees. Employees receive 5 days of vacation time beginning the first day of January following their completion of one year of employment. Thereafter, vacation time is credited annually on the first day of January of each subsequent year.

2. The JCLDC will generally follow the employee vacation policy shown below for computing earned vacation credits as follows:

- a. Upon completion of 1 year of service - 5 days per year
- b. Upon completion of 2 to 4 years of service - 10 days per year
- c. Upon completion of 5 to 9 years of service - 15 days per year
- d. Upon completion of 10 to 14 years of service - 20 days per year
- e. Upon completion of 15 or more years of service – 25 days per year

Any variation from the above vacation policy is to be at the discretion of the Chief Executive Officer with approval of the Board of Directors.

3. Under ordinary circumstances, vacation time shall be used in the twelve-month period in which it was earned. Vacation time generally may not be carried into the next year without approval of the Chief Executive Officer for good and valid reasons, and in no case may more than 5 days of vacation time be carried into the next year. These 5 days are not cumulative. Vacation time that is remaining at the time of resignation, retirement, death or employment termination will be paid.

4. Requests for vacation shall be submitted by the employee in writing, using the appropriate Employee Request for Vacation/Other Leave Form (see Appendix #4) at least one month in advance of the actual date the requested vacation is to begin. Vacation requests will be granted by the Chief Executive Officer depending upon work schedules and other work demands. The Chief Executive Officer shall submit his/her vacation requests to the Board President. It is important to submit a request for vacation as well in advance as possible to assure that schedules can be adjusted accordingly. Vacation days may be taken as half partial or whole days.

D. Sick Leave

JCLDC provides paid sick time to all employees for use in the event of certain emergent matters, such as matters related to an employee's health condition, a family member's health condition, or domestic violence. Specifically, employees may use sick time for absences necessitated by the following reasons:

1. for a mental or physical illness, injury, or health condition of the employee or the employee's family member, regardless of whether such illness, injury, or health condition has been diagnosed or requires medical care at the time that the employee requests such leave;
2. for the diagnosis, care, or treatment of a mental or physical illness, injury, or health condition of, or need for medical diagnosis of, or preventive care for, the employee or the employee's family member; or
3. for an absence from work due to domestic violence, a sexual offense, stalking, or human trafficking, or for the employee to avail themselves or a family member of services or assistance.

JCLDC may take disciplinary action, up to and including termination, against an employee who uses sick time provided under this policy for purposes other than those summarized above.

Payment

Sick time will be paid at the employee's regular rate of pay.

Carryover of Unused Sick Time

An employee may carryover any unused sick time at the end of the calendar year.

Amount of Sick Time

Beginning at the start of employment or January 1 of each year, employees will be provided with 70 hours (or 10 days) of sick time to use each calendar year.

Use of Sick Time

Sick time may be used in a minimum increment of one (1) hour. Employees may begin using sick time immediately on January 1 each year. An employee may not use more than 210 hours (or 30 days) of accrued sick time in any calendar year, **although the CEO may approve additional time for extreme circumstances.**

Notice

Employees must provide reasonable advance notice of the need to use accrued sick time to the CEO if the need is foreseeable (e.g., where the absence is due to a prescheduled appointment). Where the need is not foreseeable, employees must provide notice as early as possible.

Sick Time Upon Separation from Employment

Unused paid sick time under this policy will not be paid at separation from employment.

Concurrent Use with Other Forms of Leave

To the extent permitted by applicable law and where applicable, JCLDC will require employees to use paid sick leave under this policy concurrently with other statutory or JCLDC-provided leaves of absence.

Additional Information

Nothing in this policy is intended to provide an employee additional rights to sick time beyond those which are established under the New York State Paid Sick Leave Law. This policy will be interpreted in accordance with the provisions and definitions set out in the New York State Paid Sick Leave Law. Employees with questions concerning sick time should direct them to your supervisor or the CEO.

Workers' Compensation

On-the-job injuries are covered by our Workers' Compensation insurance policy. If you are injured on the job, no matter how slightly, report the incident immediately to the CFO. Consistent with applicable state law, failure to report an injury within a reasonable period of time could jeopardize your claim. We ask for

your assistance in alerting management to any condition that could lead to or contribute to an employee accident.

Retirement Plan

Our Corporation provides eligible employees with a retirement plan which is an excellent means of long-term savings for your retirement.

You can obtain details of the plan including eligibility and benefit provisions from the CFO or CEO. In the event of any conflict in the description of the plan, the official plan documents, which are available for your review, shall govern. If you have any questions regarding this plan, see the CFO.

E. New York Paid Family Leave

JCLDC provides eligible employees with paid leaves of absence for various family- and military-related reasons in accordance with the New York State Paid Family Leave Act. Such leaves of absence are referred to in this policy as “PFL.”

Eligibility

In general, an employee who regularly works 20 or more hours per week will become eligible to receive PFL benefits after 26 weeks of employment. An employee who regularly works less than 20 hours per week will become eligible to receive PFL benefits after 175 days worked.

The use of vacation, sick time, personal leave, or other time away from work that has been approved by JCLDC or other periods where the employee is away from work but is still considered to be an employee of JCLDC are counted as days/weeks of employment for purposes of determining eligibility to receive PFL benefits, so long as the required PFL premium is paid by the employee during such periods of time. Periods of the employee’s own disability during which the employee receives New York State short-term disability benefits are not counted as days/weeks of employment for purposes of determining eligibility to receive PFL benefits.

Qualifying Reasons For Leave

An eligible employee may be entitled to PFL for leave taken from work for the following qualifying events:

- (1) To participate in providing care, including physical or psychological care for a family member of the employee made necessary by a serious health condition of the family member.
- (2) For the employee to bond with the employee’s child during the first 12 months after the child’s birth; during the first 12 months after the placement of the child

for adoption or foster care; or before the actual placement or adoption of a child if an absence from work is required for the placement for adoption or foster care to proceed.

- (3) Due to any qualifying exigency, arising out of active duty or an impending call or order to active duty in the Armed Forces of the United States for the spouse, domestic partner, child or parent of the employee.

Length of Leave and Benefit Rate

On or after January 1, 2020 the length of allowable PFL and paid benefit rate is as follows:

- Up to 10 weeks during any 52 consecutive week period; and
- Paid at 60% of the employee's average weekly wage, not to exceed 60% of the statewide average weekly wage.

On or after January 1, 2021 the length of allowable PFL and paid benefit rate is as follows:

- Up to 12 weeks during any 52 consecutive week period; and
- Paid at 67% of the employee's average weekly wage, not to exceed 67% of the statewide average weekly wage.

The 52-week consecutive period is computed retroactively to the first day for which benefits are claimed. The benefit rate for the employee's period of PFL is the rate that is in effect on the first day of PFL taken.

An employee on PFL may use available paid vacation concurrently with the PFL to supplement PFL benefits in order to receive his or her full compensation during PFL.

An employee who is eligible for both New York State short-term disability benefits and PFL benefits during the same period of 52 consecutive calendar weeks may not receive more than 26 total weeks of combined New York State short-term disability benefits and PFL benefits during that period of time. Employees may not use PFL during periods of time when the employee is receiving workers' compensation benefits.

When an employee simultaneously qualifies for both PFL and any other statutorily required leave of absence, the employee's PFL and other statutorily required leave run concurrently.

Requesting PFL

When an employee's need for PFL is foreseeable, the employee is required to provide JCLDC with 30 days advance notice of his or her intention to use PFL. If need for PFL is not foreseeable, the employee must notify JCLDC as soon as practical. In providing notice of the intention to use PFL, the employee must provide information sufficient to make JCLDC aware of the qualifying event and

the anticipated timing and duration of the leave, including identifying the type of PFL as listed above. When filing a claim for PFL, the employee must submit supporting documentation, which may include medical documentation, depending on the nature of the requested PFL. JCLDC's insurance carrier receives and processes your claim for PFL and makes the determination as to whether your claim is granted or denied.

Continuation of Health Insurance

During a PFL, JCLDC maintains the employee's health coverage under its group health plan; provided, the employee continues to make his or her portion of the premium contribution. It is the employee's responsibility to make arrangements with the CEO to continue making his or her share of the group health premiums normally deducted from his or her paycheck.

Payroll Deductions and Waiver

Deductions are made from the employee's pay for PFL premium payments in accordance with law. In limited circumstances, employees whose regular work schedules are temporary or seasonal may opt out of PFL. Employees who complete a waiver will not contribute to PFL through payroll deductions and will not be eligible to take PFL. If the employee's schedule changes and will be expected to qualify for PFL, the waiver is automatically revoked and the employee is responsible for paying any required PFL contributions from the first day of employment.

Employees with questions concerning PFL should direct them to the CEO.

F. Bereavement Leave

1. All employees are allowed three (3) days of leave due to the death of an immediate family member. For the purposes of this policy, "immediate family member" includes a mother, father, spouse, domestic partner, sister, brother, son, daughter, grandmother, grandfather, mother-in-law, father-in-law, brother-in-law, sister-in-law, daughter-in-law, son-in-law or any other individual as required by applicable law. JCLDC retains the right to request proof of death and kinship as a condition of receiving bereavement leave.

2. The same bereavement benefits outlined above are provided in a comparable basis for employees in a committed domestic partner relationship or same-sex domestic partner relationships. For the purposes of this section, same sex committed partners are those who are financially and emotionally interdependent in a manner commonly presumed of spouses.

G. Jury and Witness Duty Leave

1. Employees who are summoned to jury duty or subpoenaed to testify as a witness in a court proceeding shall be granted a leave of absence with pay by the Chief Executive Officer upon sufficient proof of the need to appear.

H. Military Leave and Obligations

1. Leave with pay for military or reserve duty for up to two (2) weeks is granted to all full-time permanent employees. When possible employees are required to provide the Chief Executive Officer with at least 30 days advance notice of the scheduled military leave.

I. Leave of Absence

1. All full-time employees may request an unpaid leave of absence. Such leaves are granted by the Chief Executive Officer and approved by the Board of Directors. Employees requesting a leave of absence must provide the Chief Executive Officer with sufficient notice to allow ample time for scheduling purposes. **Employees must have exhausted all of their benefit time before they can request an unpaid leave of absence.**
2. Employees on a leave of absence shall cease to accrue vacation leave.
3. Continuation of Medical & Dental Insurance – You and your covered dependents will have the opportunity to continue your health benefits and/or dental benefits for a period of up to 18 months (29 months if disabled or you become disabled within the first 60 days of continuation of coverage, or 36 months under certain other qualifying circumstances). Continuation coverage will be provided pursuant to the provisions of the Consolidated Omnibus Budget Reconciliation Act (COBRA), or the New York State Insurance Law when group medical and/or dental coverage for you and your covered dependents would otherwise end due to:
 - your death;
 - your termination of employment;
 - your employment status changes due to a reduction in hours;
 - your child ceases to be a “dependent child” under the terms of the medical and dental plan;
 - you become divorced or legally separated; or – you become entitled to Medicare

As with any major life event change (divorce, legal separation, or a child’s loss of dependent status), you or a family member must notify the plan administrator as soon as possible but not later than 60 days of the change in status.

The plan administrator will notify the individuals eligible for continuation coverage of their right to elect coverage and will provide the appropriate election forms. You must elect continuation of coverage timely and make the appropriate premium payments (60 days of termination or receiving the notice for COBRA election coverage, or 30 days if election is under the New York Insurance Law).

J. Personal Leave

1. In addition to providing paid time off for designated holidays (as outlined in section B above) the JCLDC permits full-time employees to take up to two (2) paid personal leave days annually for personal business that can only be taken care of during regular business hours. An employee may not carryover any unused paid personal leave days at the end of the calendar year. If work schedules do not allow for a personal leave day or portion thereof to be taken, it will be necessary to delay the request for personal leave to another day. Personal leave may be taken at no less than two hour increments.

Note: All requests for vacation and/or other forms of leave must be made in writing to the Chief Executive Officer by completing and submitting the Employee Request for Vacation/Other Leave Form (A sample of the Employee Request Form may be found in Appendix #4 of this guide)

K. Voting Leave

JCLDC encourages all employees to fulfill their civic responsibility and to vote in public elections. Most work schedules provide sufficient time to vote either before or after working hours. If the polls are open for at least four consecutive hours before or after the work shift, you will be deemed to have sufficient time outside of work hours to vote.

If you do not have sufficient time before or after work to vote, you may take enough time off at the beginning or end of your work shift to vote. Up to two hours' time off for this purpose will be provided without loss of pay.

You must request time off to vote from the Chief Executive Officer at least two working days prior to Election Day so that the necessary time off can be scheduled at the beginning or end of the work shift, whichever provides the least disruption to normal business operations.

JCLDC will not retaliate or tolerate retaliation against employees who request or take leave under this policy. If you believe that you are being retaliated against because you requested or took leave under this policy, immediately report it to the Chief Executive Officer.

L. Volunteer Emergency Responder Leave

Employees who are members of a volunteer fire company or ambulance service will be granted unpaid leave to provide these services. Employees must notify the Corporation in advance if they are a member of such a group, and if possible, should give notice prior to missing work due to a call to service. The Corporation may request a notarized statement from the employee's fire department or volunteer ambulance service certifying the leave was to serve as a volunteer emergency responder.

Section VI. EMPLOYEE HEALTH AND RELATED BENEFITS

A. Application of Benefits

1. The JCLDC provides health insurance including dental and vision to all full-time employees, their spouses and eligible dependents. An eligible dependent is a child who is under the age of 26.
2. Employees may be required to contribute to this coverage.
3. Upon termination, COBRA will be made available according to law.

B. Retirement Plan

1. The JCLDC provides a retirement program. Information on your retirement program may be obtained by contacting the JCLDC CFO.

The Corporation has the right to change the benefits it provides at any time.

Section VII. EMPLOYEE RULES OF CONDUCT

A. Employee Conduct

1. As an integral member of the Jefferson County Local Development Corporation team, all employees are expected to accept certain responsibilities, adhere to acceptable business principles and to conduct themselves in a manner conducive to the efficient operations of all JCLDC-related activities. This not only includes the sincere respect for the rights and feelings of others, but also requires employees to refrain from any behavior that might be harmful to themselves, co-workers, business clients, or the general public. Employees are expected to follow all safety and operating procedures, conduct guidelines, and supervisory instructions.

2. The JCLDC considers inappropriate behavior and conduct to include, but not be limited to, the following:

- Possession or use of a controlled substance.
- Reporting to work under the influence of drugs or alcohol.
- Falsification of employment application or other employment records, forms or reports.
- Theft, destruction, defacement, or misuse of JCLDC's or others' property or funds.
- Unauthorized or misuse of JCLDC equipment, facilities or resources.
- Excessive absenteeism or tardiness.
- Insubordination - refusal to follow instructions. Refusal may be verbal or implied.
- Showing disrespect for supervisors or fellow employees.
- Violation of board resolutions.
- Engagement in any form of discrimination or harassment.
- Engaging in activity not related to assigned work during worktime.

3. In addition to the above, employees are required to keep their work station and area clean and presentable, will not conduct private meetings with individuals in JCLDC facilities other than JCLDC business-related meetings, and will not leave the office during working hours for anything other than work-related activities without the necessary approval.

Any violations outlined above may result in disciplinary action up to and including termination.

B. Confidentiality

1. Because of the nature of the business the JCLDC is engaged in, the JCLDC requires all employees to treat knowledge of business and client information and relationships with the utmost confidentiality. Employees will be requested to sign a Confidentiality Agreement.

Violation(s) of this agreement may result in disciplinary action up to and including termination. (A sample of this form is provided in Appendix #6 of this document)

C. Conflict of Interest

1. It is in the best interest of the JCLDC and its employees to remove or limit the possibility of conflict of interest or personal influence that might bear upon a JCLDC employee's decision in his or her capacity as an employee of the JCLDC.

An employee who has or whose relative has a substantial interest in any contract, sale, purchase or service by or to the JCLDC or any related entity must disclose said interest to the Chief Executive Officer. If such an interest exists, the employee shall refrain from participating in the decision, contract, sale or purchase, or service in any manner.

In addition, such substantial interest shall not be used for personal gain in any manner by the employee or an employee's relative. For purposes of this section, "relative" is defined as to include spouse, children, grandchildren, parents, grandparents, brothers and sisters (including half-brothers and half-sisters) brothers- and sisters-in-law, parents-in-law, and children-in-law of the employee.

An employee who has, or whose relative has, a substantial interest may supply equipment, materials, supplies or services to the JCLDC and the Executive Director provided: (1) the interest is disclosed in the specific project file, and (2) the employee refrains from voting or participating in any manner in the contract, sale, purchase, service, or decision process.

Any person violating this policy shall be subject to disciplinary action up to and including termination.

D. Guidelines for JCLDC Equipment / Property Use

1. Cell phone policy

We recognize that smartphones are an integral part of everyday life and are a great asset if used for productivity apps, calendars, business calls, and the like. However, smartphones may also be a detriment to focus and efficiency if used unwisely and excessively during business hours. Excessive or improper use of cell phones can disturb fellow employees; distract employees from their own work;

create security issues by misuse of the devices or the agency's internet connection; and may cause safety issues when used inside vehicles or areas where phones are prohibited. The JCLDC therefore expects all employees to use cell phones in a sensible manner during work hours.

This policy applies to the use of personal cell phones and to cell phones provided by the agency.

Agency provide cell phones:

The JCLDC supplies cell phones to those employees who require work-related communication and need to be reachable outside of normal business hours and/or during work-related activities outside of the office. Communication devices supplied to the employee may be used for both organizational and personal use. However, the communication devices are the property of the JCLDC, not the employee. At no time shall the device be used for any illegal, and/or inappropriate activity. The employee shall reimburse and/or pay directly for the cost of repair and/or replacement should the device become damaged as a result of the employee's misuse. The agency provided phone must be returned at the conclusion of the employee's employment.

Employees are not allowed to:

Play games on their cell phone (personal or company-issued) during work hours.
Use their device's camera or microphone to record confidential business information.

Use their device (personal or company-issued) for any reason while driving an agency-owned vehicle, or when using a rental or personal vehicle for agency-related travel.

Use their device in an area where cell use is explicitly prohibited (e.g., some courthouses, laboratories, meetings).

Disturb colleagues by speaking on their phone for personal reasons during work hours.

Download, upload, or view inappropriate, illegal, or obscene material on any device or over the business's internet connection.

Permissible activities:

Employees are allowed to:

Make business calls.

Check important messages.

Use productivity apps.

Make brief personal calls away from the workspace of colleagues.

Use their phones and devices during breaks.

Use their phones and devices during the lunch hour.

Use their phone or device while in a parked vehicle.

Facilities are frequently made available for use by local businesses and various community organizations.

2. Electronic Mail Monitoring

We recognize your need to be able to communicate efficiently with fellow employees and clients. Therefore, we have installed an internal electronic mail (e-mail) system to facilitate the transmittal of business-related information within the Corporation and with our clients.

The e-mail system is intended for business use only. The use of the Corporation's e-mail system to solicit fellow employees or distribute non job-related information to fellow employees is strictly prohibited. The incidental use of the Corporation's e-mail system of personal correspondence is permitted.

Our Corporation's policies against sexual and other types of harassment apply fully to the e-mail system. Violations of those policies are not permitted and may result in disciplinary action, up to and including discharge. Therefore, employees are also prohibited from the display or transmission of sexually-explicit images, messages, ethnic slurs, racial epithets or anything which could be construed as harassment or disparaging to others.

Employees shall not use unauthorized codes or passwords to gain access to any files, systems, applications, or networks that they do not have authorization to access.

All e-mail passwords must be made available to the Corporation at all times. Please notify the CFO if you need to change your password. Passwords must be available to management upon request.

In the event of any pending or threatened litigation involving the Corporation, employees are required to retain any and all e-mails containing related information.

Violation of this policy may result in disciplinary action, up to and including discharge.

For business purposes, management reserves the right to enter, search and/or monitor the Corporation's e-mail system and the files/transmission of any employee without advance notice and consistent with applicable state and federal laws. Employees should expect that communications that they send and receive via the Corporation's e-mail system will be reviewed by, and disclosed to, management. Employees should not assume that communications that they send and receive by using the Corporation's e-mail system are private or confidential.

3. Internet Usage

The Corporation recognizes the many applications for the use of the Internet to conduct business. This is an important reason we allow employees to have access to the Internet. The Internet is intended for business use only. Use of the Internet for any non-business purpose is prohibited.

Our Corporation's policies against sexual and other types of harassment apply fully to Internet usage, including the use of instant message programs. Violations of those policies are not permitted and may result in disciplinary action, up to and including discharge. Therefore, employees are also prohibited from displaying, transmitting and/or downloading sexually-explicit images, messages, ethnic slurs, racial epithets or anything which could be construed as harassment or disparaging to others.

Consistent with applicable federal and state law, the time you spend on the Internet may be tracked through activity logs and history of any employee without advance notice. Employees should expect that Internet usage and history will be reviewed by, and disclosed to, management. Employees should not assume that Internet usage and history are private or confidential.

Employees learning of any misuse of the Internet shall notify a member of management. Violation of this policy may result in disciplinary action, up to and including discharge.

4. Personal Use of computers, Electronic Equipment and Software

- a. Employees will not use JCLDC computer equipment, electronic equipment or licensed software programs ("Devices") for any purpose other than JCLDC business. JCLDC reserves the right to access all files, including any files that may be personal, at any time, without advance notice.
- b. Portable Devices of any kind must be safeguarded at all times while away from the office so as to prevent theft or damage.
- c. Software purchased by and licensed to JCLDC cannot be copied or downloaded to any other Device. JCLDC allows only approved licensed software on any Device in the office or connected to the JCLDC network. Employees may not copy to or load software from user groups, electronic bulletin boards, friends, or any other source on any network Device unless granted permission.

5. Use of Credit Card(s)

Credit Card(s) provided by the JCLDC must be restricted to purchases and/or activities directly associated with JCLDC business. Credit Cards are not to be loaned or assigned to any other person(s). The individual assigned the Credit Card is responsible for any and all expenses incurred through the use of the card. All expenses must be accounted for using the

Credit Card Voucher along with receipts (sample form is presented in Appendix #7 of this document).

6. Motor Vehicles

Safely operating a motor vehicle requires a driver's full attention. Employees must comply with all state and federal regulations regarding cellular telephone usage. New York State prohibits the use of hand held cellular telephones while operating motor vehicles. Therefore, Employees operating motor vehicles cannot conduct business while using cellular telephones unless they pull over and stop, or use a hands-free device. When job responsibilities require regular driving and accepting business calls, hands-free equipment shall be used. Liabilities for traffic violations resulting from the use of cellular telephones are the sole responsibility of the Employee.

7. Use of Company / Organization Vehicles

- a. JCLDC vehicles, if available, shall be used for JCLDC business-related purposes only. Employees must abide by all traffic rules and regulations while operating any JCLDC vehicle or one rented for agency-related business.
- b. Prior to operating any JCLDC vehicle, the Employee must inspect the vehicle for damage, flat tires, and to ensure that all lights are operable. If, during the use of a JCLDC vehicle, any mechanical or safety issues with a vehicle are discovered or suspected, the Employee must report such issues to the Chief Executive Officer as soon as it is practical and safe to do so.
- c. The use of any portable electronic devices, except when utilizing approved and legal hands-free components, is prohibited while operating a JCLDC vehicle or rental vehicle.

E. Dress Code

1. The JCLDC expects all employees to dress in professional attire appropriate for their position in the organization and as a representative of the JCLDC in the community. Professional attire is defined as clean, neat, pressed dress clothing. Inappropriate clothing will not be acceptable. Professional attire projects a positive personal and corporate image that the employees of the JCLDC are expected to portray. Decisions regarding what constitutes inappropriate clothing will be made by the Chief Executive Officer as required.

F. Media Contacts

If you are not authorized to speak on behalf of the Corporation, do not speak to the media on behalf of the Corporation. Direct all media inquiries for official Corporation responses to the Chief Executive Officer.

G. Non-Smoking Policy

JCLDC is concerned about the effect that smoking, vaping, and secondhand smoke inhalation can have on its employees and clients. Smoking or vaping in the office, client areas, and restrooms is prohibited.

H. Drug and Alcohol Policy

JCLDC considers drug and alcohol abuse a serious matter that will not be tolerated. The Corporation absolutely prohibits employees from using, selling, possessing, or being under the influence of illegal drugs, alcohol, or a controlled substance or prescription drug not medically authorized while at their job, on Corporation property, or while on work time.

Therefore, it is our policy that:

- You may not report to work under the influence of alcohol, illegal drugs, or any controlled substance or prescription drug not medically authorized.
- You may not possess or use alcohol, illegal drugs, or any controlled substance or prescription drug not medically authorized while on Corporation property or on Corporation business.

We also caution against use of prescribed or over-the-counter medication, which can affect your ability to perform your job safely, or the use of prescribed or over-the-counter medication in a manner violating the recommended dosage or instructions from the doctor. You must have a valid prescription for any prescription medication used while working for the Corporation. Inform the Chief Executive Officer prior to working under the influence of a prescribed or over-the-counter medication that may affect your ability to perform your job safely. If the Corporation determines that the prescribed or over-the-counter medication does not pose a safety risk, you will be allowed to work. Failure to comply with these guidelines concerning prescription or over-the-counter medication may result in disciplinary action, up to and including termination of employment.

A violation of this policy will result in disciplinary action, up to and including termination of employment.

I. Disciplinary Policy and Procedures

1. Should an employee's performance, work habits, overall attitude, conduct or demeanor become unsatisfactory in the judgment of the Chief Executive Officer, or if the employee otherwise violates any JCLDC policy, rule, regulation, or board resolution, the employee will be subject to disciplinary action up to and including termination.

2. Disciplinary action administered in each specific situation will be at the discretion of the Chief Executive Officer. Typically, a three (3) step process will be administered as follows:

- 1st Offense - Documented verbal discussion
- 2nd Offense- Documented written warning
- 3rd Offense - Termination

The Chief Executive Officer may administer a suspension, without pay, based upon the severity of the situation at any step of the disciplinary process. JCLDC reserves the right to skip any step of the process described above depending on the specific situation.

J. WORKPLACE ANTI-HARASSMENT:

JCLDC is committed to a working environment free from any type of harassing conduct. Said prohibited conduct includes verbal, physical or psychological conduct that has a purpose or effect of creating an intimidating, hostile or offensive work environment, or otherwise as reasonably interfering with, or adversely affecting an individual's work performance. No form of harassment will be tolerated, including, harassment for the following reasons: age, race (including traits historically associated with race, including but not limited to, hair texture and protective hair styles), creed, color, ethnic or national origin, religion, sex, gender, pregnancy, mental or physical disability, sexual orientation, military status, genetic characteristics or information, citizenship status, immigration status, marital status, domestic violence victim status, previous criminal convictions not related to job duties or any other protected category under applicable local, state or federal law.

K. Sexual Harassment Prevention Policy

JCLDC is committed to maintaining a workplace free from harassment and discrimination. Sexual harassment is a form of workplace discrimination that subjects an employee to inferior conditions of employment due to their gender, gender identity, gender expression (perceived or actual), and/or sexual orientation. Sexual harassment is often viewed simply as a form of gender-based discrimination, but JCLDC recognizes that discrimination can be related to or affected by other identities beyond gender. Under the New York State Human Rights Law, it is illegal to discriminate based on sex, sexual orientation, gender identity or expression, age, race, creed, color, national origin, military status, disability, pre-disposing genetic characteristics, familial status, marital status, criminal history, or status as a victim of domestic violence. Our different identities impact our understanding of the world and how others perceive us. For example, an individual's race, ability, or immigration status may impact their experience with gender discrimination in the workplace. While this policy is focused on sexual harassment and gender discrimination, the methods for reporting and investigating discrimination based on other protected identities are the same. The purpose of this policy is to teach employees to recognize discrimination, including discrimination due to an individual's intersecting identities, and provide the tools to take action when it occurs. All employees, managers, and supervisors are required to work in a manner designed to prevent sexual harassment and discrimination in the workplace. This policy is one component of JCLDC's commitment to a discrimination-free work environment.

Goals of this Policy:

Sexual harassment and discrimination are against the law. After reading this policy, employees will understand their right to a workplace free from harassment. Employees will also learn what harassment and discrimination look like, what actions they can take to prevent and report harassment, and how they are protected from retaliation after taking action. The policy will also explain the investigation process into any claims of harassment. Employees are encouraged to report sexual harassment or discrimination by filing a complaint internally with JCLDC. Employees can also file a complaint with a government agency or in court under federal, state, or local antidiscrimination laws. To file an employment complaint with the New York State Division of Human Rights, please visit <https://dhr.ny.gov/complaint>. To file a complaint with the United States Equal Employment Opportunity Commission, please visit <https://www.eeoc.gov/filing-charge-discrimination>.

Sexual Harassment and Discrimination Prevention Policy:

1. JCLDC's policy applies to all employees, applicants for employment, and interns, whether paid or unpaid. The policy also applies to additional covered individuals. It applies to anyone who is (or is employed by) a contractor, subcontractor, vendor, consultant, or anyone providing services in our workplace. These individuals include persons commonly referred to as independent contractors, gig workers, and temporary workers. Also included are persons providing equipment repair, cleaning services, or any other services through a contract with JCLDC. For the remainder of this policy, we will use the term "covered individual" to refer to these individuals who are not direct employees of the Corporation.
2. Sexual harassment is unacceptable. Any employee or covered individual who engages in sexual harassment, discrimination, or retaliation will be subject to action, including appropriate discipline for employees. In New York, harassment does not need to be severe or pervasive to be illegal. Employees and covered individuals should not feel discouraged from reporting harassment because they do not believe it is bad enough, or conversely because they do not want to see a colleague fired over less severe behavior. Just as harassment can happen in different degrees, potential discipline for engaging in sexual harassment will depend on the degree of harassment and might include education and counseling. It may lead to suspension or termination when appropriate.
3. Retaliation is prohibited. Any employee or covered individual that reports an incident of sexual harassment or discrimination, provides information, or otherwise assists in any investigation of a sexual harassment or discrimination complaint is protected from retaliation. No one should fear reporting sexual harassment if they believe it has occurred. So long as a person reasonably believes that they have witnessed or experienced such behavior, they are protected from retaliation. Any employee of JCLDC who retaliates against anyone involved in a sexual harassment or discrimination investigation will face disciplinary action, up

to and including termination. All employees and covered individuals working in the workplace who believe they have been subject to such retaliation should inform a supervisor, manager, or the CEO. All employees and covered individuals who believe they have been a target of such retaliation may also seek relief from government agencies, as explained below in the section on Legal Protections.

4. Discrimination of any kind, including sexual harassment, is a violation of our policies, is unlawful, and may subject JCLDC to liability for the harm experienced by targets of discrimination. Harassers may also be individually subject to liability and employers or supervisors who fail to report or act on harassment may be liable for aiding and abetting such behavior. Employees at every level who engage in harassment or discrimination, including managers and supervisors who engage in harassment or discrimination or who allow such behavior to continue, will be penalized for such misconduct.
5. JCLDC will conduct a prompt and thorough investigation that is fair to all parties. An investigation will happen whenever management receives a complaint about discrimination or sexual harassment, or when it otherwise knows of possible discrimination or sexual harassment occurring. JCLDC will keep the investigation confidential to the extent possible. If an investigation ends with the finding that discrimination or sexual harassment occurred, JCLDC will act as required. In addition to any required discipline, JCLDC will also take steps to ensure a safe work environment for the employee(s) who experienced the discrimination or harassment. All employees, including managers and supervisors, are required to cooperate with any internal investigation of discrimination or sexual harassment.
6. All employees and covered individuals are encouraged to report any harassment or behaviors that violate this policy. All employees will have access to a complaint form to report harassment and file complaints. Use of this form is not required. For anyone who would rather make a complaint verbally, or by email, these complaints will be treated with equal priority. An employee or covered individual who prefers not to report harassment to their manager or employer may instead report harassment to the New York State Division of Human Rights and/or the United States Equal Employment Opportunity Commission. Complaints may be made to both the employer and a government agency.

Managers and supervisors are **required** to report any complaint that they receive, or any harassment that they observe or become aware of, to the CEO.

7. This policy applies to all employees and covered individuals, such as contractors, subcontractors, vendors, consultants, or anyone providing services in the workplace, and all must follow and uphold this policy. This policy must be provided to all employees in person or digitally through email upon hiring and will be posted prominently in all work locations. For those offices operating remotely, in addition to sending the policy through email, it will also be available on the organization's shared network.

What Is Sexual Harassment?

Sexual harassment is a form of gender-based discrimination that is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity, and the status of being transgender. Sexual harassment is not limited to sexual contact, touching, or expressions of a sexually suggestive nature. Sexual harassment includes all forms of gender discrimination including gender role stereotyping and treating employees differently because of their gender.

Understanding gender diversity is essential to recognizing sexual harassment because discrimination based on sex stereotypes, gender expression and perceived identity are all forms of sexual harassment. The gender spectrum is nuanced, but the three most common ways people identify are cisgender, transgender, and non-binary. A cisgender person is someone whose gender aligns with the sex they were assigned at birth. Generally, this gender will align with the binary of male or female. A transgender person is someone whose gender is different than the sex they were assigned at birth. A non-binary person does not identify exclusively as a man or a woman. They might identify as both, somewhere in between, or completely outside the gender binary. Some may identify as transgender, but not all do. Respecting an individual's gender identity is a necessary first step in establishing a safe workplace.

Sexual harassment is unlawful when it subjects an individual to inferior terms, conditions, or privileges of employment. Harassment does not need to be severe or pervasive to be illegal. It can be any harassing behavior that rises above petty slights or trivial inconveniences. Every instance of harassment is unique to those experiencing it, and there is no single boundary between petty slights and harassing behavior. However, the Human Rights Law specifies that whether harassing conduct is considered petty or trivial is to be viewed from the standpoint of a reasonable victim of discrimination with the same protected characteristics. Generally, any behavior in which an employee or covered individual is treated worse because of their gender (perceived or actual), sexual orientation, or gender expression is considered a violation of JCLDC's policy. The intent of the behavior, for example, making a joke, does not neutralize a harassment claim. Not intending to harass is not a defense. The impact of the behavior on a person is what counts. Sexual harassment includes any unwelcome conduct which is either directed at an individual because of that individual's gender identity or expression (perceived or actual), or is of a sexual nature when:

- The purpose or effect of this behavior unreasonably interferes with an individual's work performance or creates an intimidating, hostile or offensive work environment. The impacted person does not need to be the intended target of the sexual harassment;

- Employment depends implicitly or explicitly on accepting such unwelcome behavior; or
- Decisions regarding an individual's employment are based on an individual's acceptance to or rejection of such behavior. Such decisions can include what shifts and how many hours an employee might work, project assignments, as well as salary and promotion decisions.

There are two main types of sexual harassment:

- Behaviors that contribute to a **hostile work environment** include, but are not limited to, words, signs, jokes, pranks, intimidation, or physical violence which are of a sexual nature, or which are directed at an individual because of that individual's sex, gender identity, or gender expression. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory, or discriminatory statements which an employee finds offensive or objectionable, causes an employee discomfort or humiliation, or interferes with the employee's job performance.
- Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions, or privileges of employment. This is also called **quid pro quo** harassment.

Any employee or covered individual who feels harassed is encouraged to report the behavior so that any violation of this policy can be corrected promptly. Any harassing conduct, even a single incident, can be discrimination and is covered by this policy.

Examples of Sexual Harassment

The following describes some of the types of acts that may be unlawful sexual harassment and that are strictly prohibited. **This list is just a sample of behaviors and should not be considered exhaustive.** Any employee who believes they have experienced sexual harassment, even if it does not appear on this list, should feel encouraged to report it:

- Physical acts of a sexual nature, such as:
 - Touching, pinching, patting, kissing, hugging, grabbing, brushing against another employee's body, or poking another employee's body; or
 - Rape, sexual battery, molestation, or attempts to commit these assaults, which may be considered criminal conduct outside the scope of this policy (please contact local law enforcement if you wish to pursue criminal charges).
- Unwanted sexual comments, advances, or propositions, such as:

- Requests for sexual favors accompanied by implied or overt threats concerning the target's job performance evaluation, a promotion, or other job benefits;
 - This can include sexual advances/pressure placed on a service industry employee by customers or clients, especially those industries where hospitality and tips are essential to the customer/employee relationship;
 - Subtle or obvious pressure for unwelcome sexual activities; or
 - Repeated requests for dates or romantic gestures, including gift-giving.
- Sexually oriented gestures, noises, remarks or jokes, or questions and comments about a person's sexuality, sexual experience, or romantic history which create a hostile work environment. This is not limited to interactions in person. Remarks made over virtual platforms and in messaging apps when employees are working remotely can create a similarly hostile work environment.
 - Sex stereotyping, which occurs when someone's conduct or personality traits are judged based on other people's ideas or perceptions about how individuals of a particular sex should act or look:
 - Remarks regarding an employee's gender expression, such as wearing a garment typically associated with a different gender identity; or
 - Asking employees to take on traditionally gendered roles, such as asking a woman to serve meeting refreshments when it is not part of, or appropriate to, her job duties.
 - Sexual or discriminatory displays or publications anywhere in the workplace, such as:
 - Displaying pictures, posters, calendars, graffiti, objects, promotional material, reading materials, or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace;
 - This also extends to the virtual or remote workspace and can include having such materials visible in the background of one's home during a virtual meeting.
 - Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity, or gender expression, such as:
 - Interfering with, destroying, or damaging a person's workstation, tools or equipment, or otherwise interfering with the individual's ability to perform the job;
 - Sabotaging an individual's work;
 - Bullying, yelling, or name-calling;
 - Intentional misuse of an individual's preferred pronouns; or
 - Creating different expectations for individuals based on their perceived identities:
 - Dress codes that place more emphasis on women's attire;
 - Leaving parents/caregivers out of meetings.

Who Can be a Target of Sexual Harassment?

Sexual harassment can occur between any individuals, regardless of their sex or gender. Harassment does not have to be between members of the opposite sex or gender. New York Law protects employees and all covered individuals described earlier in the policy. **Harassers can be anyone in the workplace.** A supervisor, a supervisee, or a coworker can all be harassers. Anyone else in the workplace can also be harassers including an independent contractor, contract worker, vendor, client, customer, patient, constituent, or visitor.

Sexual harassment does not happen in a vacuum and discrimination experienced by an employee can be impacted by biases and identities beyond an individual's gender. For example:

- Placing different demands or expectations on black women employees than white women employees can be both racial and gender discrimination;
- An individual's immigration status may lead to perceptions of vulnerability and increased concerns around illegal retaliation for reporting sexual harassment; or
- Past experiences as a survivor of domestic or sexual violence may lead an individual to feel re-traumatized by someone's behaviors in the workplace.

Individuals bring personal history with them to the workplace that might impact how they interact with certain behavior. It is especially important for all employees to be aware of how words or actions might impact someone with a different experience than their own in the interest of creating a safe and equitable workplace.

Where Can Sexual Harassment Occur?

Unlawful sexual harassment is not limited to the physical workplace itself. It can occur while employees are traveling for business or at employer or industry sponsored events or parties. Calls, texts, emails, and social media usage by employees or covered individuals can constitute unlawful workplace harassment, even if they occur away from the workplace premises, on personal devices, or during non-work hours.

Sexual harassment can occur when employees are working remotely from home as well. Any behaviors outlined above that leave an employee feeling uncomfortable, humiliated, or unable to meet their job requirements constitute harassment even if the employee or covered individual is at home when the harassment occurs. Harassment can happen on virtual meeting platforms, in messaging apps, and after working hours between personal cell phones.

Retaliation

Retaliation is unlawful and is any action by an employer or supervisor that punishes an individual upon learning of a harassment claim, that seeks to discourage a worker or covered individual from making a formal complaint or

supporting a sexual harassment or discrimination claim, or that punishes those who have come forward. These actions need not be job-related or occur in the workplace to constitute unlawful retaliation. For example, threats of physical violence outside of work hours or disparaging someone on social media would be covered as retaliation under this policy.

Examples of retaliation may include, but are not limited to:

- Demotion, termination, denying accommodations, reduced hours, or the assignment of less desirable shifts;
- Publicly releasing personnel files;
- Refusing to provide a reference or providing an unwarranted negative reference;
- Labeling an employee as “difficult” and excluding them from projects to avoid “drama”;
- Undermining an individual’s immigration status; or
- Reducing work responsibilities, passing over for a promotion, or moving an individual’s desk to a less desirable office location.

Such retaliation is unlawful under federal, state, and (where applicable) local law. The New York State Human Rights Law protects any individual who has engaged in “protected activity.” Protected activity occurs when a person has:

- Made a complaint of sexual harassment or discrimination, either internally or with any government agency;
- Testified or assisted in a proceeding involving sexual harassment or discrimination under the Human Rights Law or any other anti-discrimination law;
- Opposed sexual harassment or discrimination by making a verbal or informal complaint to management, or by simply informing a supervisor or manager of suspected harassment;
- Reported that another employee has been sexually harassed or discriminated against; or
- Encouraged a fellow employee to report harassment.

Even if the alleged harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of harassment.

Reporting Sexual Harassment

Everyone must work toward preventing sexual harassment, but leadership matters. Supervisors and managers have a special responsibility to make sure employees feel safe at work and that workplaces are free from harassment and discrimination. Any employee or covered individual is encouraged to report harassing or discriminatory behavior to a supervisor, manager or the CEO. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a supervisor, manager, or the CEO.

Reports of sexual harassment may be made verbally or in writing. A written complaint form is attached to this policy if an employee would like to use it, but the complaint form is not required. Employees who are reporting sexual harassment on behalf of other employees may use the complaint form and should note that it is on another employee's behalf. A verbal or otherwise written complaint (such as an email) on behalf of oneself or another employee is also acceptable.

Employees and covered individuals who believe they have been a target of sexual harassment may at any time seek assistance in additional available forums, as explained below in the section on Legal Protections.

Supervisory Responsibilities

Supervisors and managers have a responsibility to prevent sexual harassment and discrimination. All supervisors and managers who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing or discriminatory behavior, or for any reason suspect that sexual harassment or discrimination is occurring, are required to report such suspected sexual harassment to the CEO. Managers and supervisors should not be passive and wait for an employee to make a claim of harassment. If they observe such behavior, they must act.

Supervisors and managers can be disciplined if they engage in sexually harassing or discriminatory behavior themselves. Supervisors and managers can also be disciplined for failing to report suspected sexual harassment or allowing sexual harassment to continue after they know about it.

Supervisors and managers will also be subject to discipline for engaging in any retaliation.

While supervisors and managers have a responsibility to report harassment and discrimination, supervisors and managers must be mindful of the impact that harassment and a subsequent investigation has on victims. Being identified as a possible victim of harassment and questioned about harassment and discrimination can be intimidating, uncomfortable and re-traumatizing for individuals. Supervisors and managers must accommodate the needs of individuals who have experienced harassment to ensure the workplace is safe, supportive, and free from retaliation for them during and after any investigation.

Bystander Intervention

Any employee witnessing harassment as a bystander is encouraged to report it. A supervisor or manager that is a bystander to harassment is **required** to report it. There are five standard methods of bystander intervention that can be used when anyone witnesses harassment or discrimination and wants to help.

1. A bystander can interrupt the harassment by engaging with the individual being harassed and distracting them from the harassing behavior;
2. A bystander who feels unsafe interrupting on their own can ask a third party to help intervene in the harassment;
3. A bystander can record or take notes on the harassment incident to benefit a future investigation;
4. A bystander might check in with the person who has been harassed after the incident, see how they are feeling and let them know the behavior was not ok; and
5. If a bystander feels safe, they can confront the harassers and name the behavior as inappropriate. When confronting harassment, physically assaulting an individual is never an appropriate response.

Though not exhaustive, and dependent on the circumstances, the guidelines above can serve as a brief guide of how to react when witnessing harassment in the workplace. Any employee witnessing harassment as a bystander is encouraged to report it. A supervisor or manager that is a bystander to harassment is required to report it.

Complaints and Investigations of Sexual Harassment

All complaints or information about sexual harassment will be investigated, whether that information was reported in verbal or written form. An investigation of any complaint, information, or knowledge of suspected sexual harassment will be prompt, thorough, and started and completed as soon as possible. The investigation will be kept confidential to the extent possible. All individuals involved, including those making a harassment claim, witnesses, and alleged harassers deserve a fair and impartial investigation.

Any employee may be required to cooperate as needed in an investigation of suspected sexual harassment. JCLDC will take disciplinary action against anyone engaging in retaliation against employees who file complaints, support another's complaint, or participate in harassment investigations.

JCLDC recognizes that participating in a harassment investigation can be uncomfortable and has the potential to retraumatize an employee. Those receiving claims and leading investigations will handle complaints and questions with sensitivity toward those participating.

While the process may vary from case to case, investigations will be done in accordance with the following steps. Upon receipt of a complaint, the CEO:

1. Will conduct a prompt review of the allegations, assess the appropriate scope of the investigation, and take any interim actions (for example, instructing the individual(s) about whom the complaint was made to refrain from communications with the individual(s) who reported the harassment), as appropriate. If complaint is verbal, request that the individual completes the complaint form in writing. If the person reporting prefers not to fill out the form,

the CEO will prepare a complaint form or equivalent documentation based on the verbal reporting;

2. Will take steps to obtain, review, and preserve documents sufficient to assess the allegations, including documents, emails or phone records that may be relevant to the investigation. The CEO will consider and implement appropriate document request, review, and preservation measures, including for electronic communications;
3. Will seek to interview all parties involved, including any relevant witnesses;
4. Will create a written documentation of the investigation (such as a letter, memo or email), which contains the following:
 - a. A list of all documents reviewed, along with a detailed summary of relevant documents;
 - b. A list of names of those interviewed, along with a detailed summary of their statements;
 - c. A timeline of events;
 - d. A summary of any prior relevant incidents disclosed in the investigation, reported or unreported; and
 - e. The basis for the decision and final resolution of the complaint, together with any corrective action(s).
5. Will keep the written documentation and associated documents in a secure and confidential location;
6. Will promptly notify the individual(s) who reported the harassment and the individual(s) about whom the complaint was made that the investigation has been completed and implement any corrective actions identified in the written document; and
7. Will inform the individual(s) who reported of the right to file a complaint or charge externally as outlined in the next section.

Legal Protections and External Remedies

Sexual harassment is not only prohibited by JCLDC, but it is also prohibited by state, federal, and, where applicable, local law.

The internal process outlined in the policy above is one way for employees to report sexual harassment. Employees and covered individuals may also choose to pursue legal remedies with the following governmental entities. While a private attorney is not required to file a complaint with a governmental agency, you may also seek the legal advice of an attorney.

New York State Division of Human Rights:

The New York State Human Rights Law (HRL), N.Y. Executive Law, art. 15, § 290 *et seq.*, applies to all employers in New York State and protects employees and covered individuals, regardless of immigration status. A complaint alleging violation of the Human Rights Law may be filed either with the New York State Division of Human Rights (DHR) or in New York State Supreme Court.

Complaints of sexual harassment filed with DHR may be submitted any time **within three years** of the harassment. If an individual does not file a complaint with DHR, they can bring a lawsuit directly in state court under the Human Rights Law, **within three years** of the alleged sexual harassment. An individual may not file with DHR if they have already filed a HRL complaint in state court.

Complaining internally to JCLDC does not extend your time to file with DHR or in court. The three years are counted from the date of the most recent incident of harassment.

You do not need an attorney to file a complaint with DHR, and there is no cost to file with DHR.

DHR will investigate your complaint and determine whether there is probable cause to believe that sexual harassment has occurred. Probable cause cases receive a public hearing before an administrative law judge. If sexual harassment is found at the hearing, DHR has the power to award relief. Relief varies but it may include requiring your employer to take action to stop the harassment, or repair the damage caused by the harassment, including paying of monetary damages, punitive damages, attorney's fees, and civil fines.

DHR's main office contact information is: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458. You may call (718) 741-8400 or visit: www.dhr.ny.gov.

Go to dhr.ny.gov/complaint for more information about filing a complaint with DHR. The website has a digital complaint process that can be completed on your computer or mobile device from start to finish. The website has a complaint form that can be downloaded, filled out, and mailed to DHR as well as a form that can be submitted online. The website also contains contact information for DHR's regional offices across New York State.

Call the DHR sexual harassment hotline at **1(800) HARASS3** for more information about filing a sexual harassment complaint. This hotline can also provide you with a referral to a volunteer attorney experienced in sexual harassment matters who can provide you with limited free assistance and counsel over the phone.

The United States Equal Employment Opportunity Commission:

The United States Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 federal Civil

Rights Act, 42 U.S.C. § 2000e *et seq.* An individual can file a complaint with the EEOC anytime within 300 days from the most recent incident of harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint and determine whether there is reasonable cause to believe that discrimination has occurred. If the EEOC determines that the law may have been violated, the EEOC will try to reach a voluntary settlement with the employer. If the EEOC cannot reach a settlement, the EEOC (or the Department of Justice in certain cases) will decide whether to file a lawsuit. The EEOC will issue a Notice of Right to Sue permitting workers to file a lawsuit in federal court if the EEOC closes the charge, is unable to determine if federal employment discrimination laws may have been violated, or believes that unlawful discrimination occurred by does not file a lawsuit.

Individuals may obtain relief in mediation, settlement or conciliation. In addition, federal courts may award remedies if discrimination is found to have occurred. In general, private employers must have at least 15 employees to come within the jurisdiction of the EEOC.

An employee alleging discrimination at work can file a “Charge of Discrimination.” The EEOC has district, area, and field offices where complaints can be filed. Contact the EEOC by calling 1-800-669-4000 (TTY: 1-800-669-6820), visiting their website at www.eeoc.gov or via email at info@eeoc.gov.

If an individual filed an administrative complaint with the New York State Division of Human Rights, DHR will automatically file the complaint with the EEOC to preserve the right to proceed in federal court.

Local Protections

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city or town in which they live to find out if such a law exists. For example, employees who work in New York City may file complaints of sexual harassment or discrimination with the New York City Commission on Human Rights. Contact their main office at Law Enforcement Bureau of the NYC Commission on Human Rights, 22 Reade Street, 1st Floor, New York, New York; call 311 or (212) 306-7450; or visit www.nyc.gov/html/cchr/html/home/home.shtml.

Contact the Local Police Department

If the harassment involves unwanted physical touching, coerced physical confinement, or coerced sex acts, the conduct may constitute a crime. Those wishing to pursue criminal charges are encouraged to contact their local police department.

Conclusion

The policy outlined above is aimed at providing employees at JCLDC and covered individuals an understanding of their right to a discrimination and harassment free workplace. All employees should feel safe at work. Though the focus of this policy is on sexual harassment and gender discrimination, the New York State Human Rights law protects against discrimination in several protected classes including sex, sexual orientation, gender identity or expression, age, race, creed, color, national origin, military status, disability, pre-disposing genetic characteristics, familial status, marital status, criminal history, or domestic violence survivor status. The prevention policies outlined above should be considered applicable to all protected classes.

Section VIII. COMMUNITY INVOLVEMENT

A. Employee participation in community organizations

1. Because of the nature of business the JCLDC is engaged in, it encourages its employees to participate in and with community organizations and events as volunteers, as the JCLDC recognizes the importance of community involvement. The JCLDC also recognizes that employees can spend a considerable amount of time with such involvement particularly during working hours. Therefore, the JCLDC will allow employees no more than one and one-half hours per week during normal working hours for volunteer participation with community based organizations. Employees are required to show evidence of involvement in a *manner* acceptable to the Chief Executive Officer. The JCLDC will pay for annual membership dues in such community organizations, if required, but will not provide reimbursement for meal expenses associated with the volunteer work. "Special" fees (voluntary or mandatory) may be paid at the discretion of the Chief Executive Officer. Prior approval is recommended.

2. The JCLDC as an organization is a member of a number of local and regional community based organizations, associations and councils. As an employee, you may be asked to represent the JCLDC at meetings and events of these organizations.

Section IX. EMPLOYEE TRAINING

A. Employee Training Program / Policy

1. The JCLDC recognizes the need to train employees to continually develop and maintain the skills that are required within each job classification. The JCLDC is committed to providing this training in a wide array of situations. Employees will also be cross trained on various software programs so that the flow of work will continue if an employee is away due to injury or illness.
2. The JCLDC will pay for training in work-related topics such as leadership, job classification, and computer software at workshops, seminars, and other training media, subject to the approval of the Chief Executive Officer.
3. The JCLDC, subject to the approval of the Chief Executive Officer, will reimburse Full-time employees for work-related college level courses taken in relation to the employee's job classification, only if a grade of "C" or better is achieved. The JCLDC will also provide reimbursement for textbooks necessary for such courses.
4. If an employee ceases employment at the JCLDC, for any reason, within one year of the course completion date or graduation date, then that employee must repay the JCLDC for all of the costs of the course and textbooks that the JCLDC paid for.

Section X. EMPLOYEE PERFORMANCE ASSESSEMENT PROCEDURE

Employee performance and management of that performance is a formal process which is used by the JCLDC to assess the employee's contribution to the Corporation.

Performance is an on-going process which will rely on open, constructive communication between the employee and his/her immediate supervisor. The process will include the following steps:

A. Goal Setting

In this step, the employee and his/her supervisor will set clear expectations for performance giving the employee specific goals to work towards, identify and clarify on-going responsibilities, and provide a basis for evaluating performance.

B. Performance Discussion and Feedback

Periodically throughout the year, the employee and his/her supervisor will have the opportunity to openly discuss the goals set at the beginning of the year. Feedback will confirm that the employee's performance is on track or let the employee know that performance is not matching expectations.

At least once each year, the supervisor will conduct a Performance Assessment and Review for each employee under his/her direction. New employees will receive an initial review within the first six (6) months of employment.

A Performance Assessment and Review will also be conducted and documented: in the case of termination of the employee, when performance fails or is considerably below the goals set by the employee and the expectations established by his/her supervisor, when disciplinary action is considered, or when special achievement has been noted.

To link an employee's performance to pay, the supervisor will conduct an annual salary review and overall assessment of all aspects of performance, including goal setting, performance discussion and feedback, and performance assessment and review.

NO OFFICER, EMPLOYEE OR REPRESENTATIVE OF THE CORPORATION IS AUTHORIZED TO ENTER INTO AN AGREEMENT – EXPRESS OR IMPLIED – WITH ME OR ANY EMPLOYEE FOR EMPLOYMENT FOR A SPECIFIED PERIOD OF TIME UNLESS SUCH AN AGREEMENT IS IN A WRITTEN CONTRACT SIGNED BY THE CEO OF THE CORPORATION.

I understand that this Employee Handbook refers to current benefit plans maintained by the Corporation and that I must refer to the actual plan documents and summary plan descriptions as these documents are controlling.

If I have questions regarding this Employee Handbook, I will ask the CFO or a member of management.

NAME _____
DATE _____
EMPLOYEE _____
SIGNATURE _____

Receipt of Changes or Additions to Employee Handbook

I received a revised copy of the updated policies for my Employee Handbook. I understand that I am responsible for reading the updated and/or new policies, replacing them in my Employee Handbook with this revised version, and complying with the revised policies.

These Employee Handbook policies supersede and replace the former Employee Handbook policies contained in the Employee Handbook.

I understand that neither the updated or new policies in this Employee Handbook nor any other written or verbal communication by a management representative is intended to in any way create a contract of employment for any specific period of time, and that these policies are for informational purposes only. I also understand that the updated and/or new policies do not affect my employment-at-will status, which permits the Corporation or me to terminate the employment relationship at any time, for any reason with or without notice.

If I have questions regarding these policies, or any other policy in the Employee Handbook, I will bring them to the attention of the CFO or a member of management.

NAME _____
DATE _____
EMPLOYEE _____
SIGNATURE _____

Section XI. NYS HERO'S ACT

The purpose of this plan is to protect employees against exposure and disease during an airborne infectious disease outbreak. This plan goes into effect when an airborne infectious disease is designated by the New York State Commissioner of Health as a highly contagious communicable disease that presents a serious risk of harm to the public health. This plan is subject to any additional or greater requirements arising from a declaration of a state of emergency due to an airborne infectious disease, as well as any applicable federal standards.

Employees should report any questions or concerns with the implementation this plan to the designated contact.

This plan applies to all “employees” as defined by the New York State HERO Act, which means any person providing labor or services for remuneration for a private entity or business within the state, without regard to an individual’s immigration status, and shall include part-time workers, independent contractors, domestic workers, home care and personal care workers, day laborers, farmworkers and other temporary and seasonal workers. The term also includes individuals working for digital applications or platforms, staffing agencies, contractors or subcontractors on behalf of the employer at any individual work site, as well as any individual delivering goods or transporting people at, to or from the work site on behalf of the employer, regardless of whether delivery or transport is conducted by an individual or entity that would otherwise be deemed an employer under this chapter. The term does not include employees or independent contractors of the state, any political subdivision of the state, a public authority, or any other governmental agency or instrumentality.

As of the date of the publication of this document, while the State continues to deal with COVID-19 and a risk still exists, no designation is in effect at this time. Please check the websites of Departments of Health and Labor for up-to-date information on whether a designation has been put into effect, as any such designation will be prominently displayed. No employer is required to put a plan into effect absent such a designation by the Commissioner of Health.

RESPONSIBILITIES

This plan applies to all employees of the JCLDC and [all]/[the following work sites]:

800 Starbuck Avenue, Suite 800, Watertown, New York 13601

This plan requires commitment to ensure compliance with all plan elements aimed at preventing the spread of infectious disease. The following supervisory employee(s) are designated to enforce compliance with the plan. Additionally, these supervisory employees will act as the designated contacts unless otherwise noted in this plan:

Name	Title	Location	Phone
David Zembiec	CEO	800 Starbuck Ave., Ste 800	315-782-5865

I. EXPOSURE CONTROLS DURING A DESIGNATED OUTBREAK

A. MINIMUM CONTROLS DURING AN OUTBREAK During an airborne infectious disease outbreak, the following minimum controls will be used in all areas of the worksite:

1. General Awareness: Individuals may not be aware that they have the infectious disease and can spread it to others. Employees should remember to:
 - Maintain physical distancing;
 - Exercise coughing/sneezing etiquette;
 - Wear face coverings, gloves, and personal protective equipment (PPE), as appropriate;
 - Individuals limit what they touch;
 - Wash hands properly and often.
2. “Stay at Home Policy”: If an employee develops symptoms of the infectious disease, the employee should not be in the workplace. The employee should inform the designated contact and follow New York State Department of Health (NYSDOH) and Centers for Disease Control and Prevention (CDC) guidance regarding obtaining medical care and isolating.
3. Health Screening: Employees will be screened for symptoms of the infectious disease at the beginning of their shift as appropriate. Employees are to self-monitor throughout their shift and report any new or emerging signs or symptoms of the infectious disease to the designated contact. An employee showing signs or symptoms of the infectious disease should be removed from the workplace and should contact a healthcare professional for instructions. The health screening elements will follow guidance from NYSDOH and CDC guidance, if available.
4. Face Coverings: To protect your coworkers, employees will wear face coverings throughout the workday to the greatest extent possible and as appropriate. Face coverings and physical distancing should be used together whenever possible. The face covering must cover the nose and mouth, and fit snugly, but comfortably, against the face. The face covering itself must not create a hazard, e.g. have features that could get caught in machinery or cause severe fogging of eyewear. The face coverings must be kept clean and sanitary and changed when soiled, contaminated, or damaged.
5. Physical Distancing: Physical distancing will be followed as much as feasible. Avoid unnecessary gatherings and maintain a distance of at least six feet (or as recommended by the NYSDOH/CDC for the infectious agent) from each other.

Use a face covering when physical distance cannot be maintained and as appropriate.

In situations where prolonged close contact with other individuals is likely, use the following control methods:

- restricting or limiting customer or visitor entry;
- limiting occupancy;
- allowing only one person at a time inside small enclosed spaces with poor ventilation;
- reconfiguring workspaces;
- remote meetings;
- adjusting break times and lunch periods;

6. Hand Hygiene: To prevent the spread of infection, employees should wash hands with soap and water for at least 20 seconds or use a hand sanitizer with at least 60% alcohol to clean hands BEFORE and AFTER:

- Touching your eyes, nose, or mouth;
- Touching your mask;
- Entering and leaving a public place; and
- Touching an item or surface that may be frequently touched by other people, such as door handles, tables, gas pumps, shopping carts, or electronic cashier registers/screens.

Because hand sanitizers are less effective on soiled hands, wash hands rather than using hand sanitizer when your hands are soiled.

7. Cleaning and Disinfection: See Section III of this plan.

8. “Respiratory Etiquette”: Because infectious diseases can be spread by droplets expelled from the mouth and nose, employees should exercise appropriate respiratory etiquette by covering nose and mouth when sneezing, coughing, or yawning.

9. Special Accommodations for Individuals with Added Risk Factors: Some employees, due to age, underlying health condition, or other factors, may be at increased risk of severe illness if infected. Please inform your supervisor or the HR department if you fall within this group and need an accommodation.

B. ADVANCED CONTROLS DURING AN OUTBREAK

For activities where the Minimum Controls alone will not provide sufficient protection for employees, additional controls from the following hierarchy may be necessary. Employers should determine if the following are necessary:

1. Elimination: Employers should consider the temporary suspension or elimination of risky activities where adequate controls could not provide sufficient protection for employees.

2. Engineering Controls: Employers should consider appropriate controls to contain and/or remove the infectious agent, prevent the agent from being spread, or isolate the worker from the infectious agent. Examples of engineering controls include:

- Opening outside windows and doors;
- Opening windows on one side of the room to let fresh air in and installing window exhaust fans on the opposite side of the room so that they exhaust air outdoors;

- Install hand washing or sanitizing stations throughout the worksite; and

3. “Administrative Controls” are policies and work rules used to prevent exposure. Examples include:

- Increasing the space between workers;
- Cancelling any recreational activity on site;
- Disinfecting procedures for specific operations;
- Employee training;
- Cross-train employees to ensure critical operations can continue during worker absence;
- Post signs reminding employees of respiratory etiquette, masks, hand hygiene;
- Limit attendance to in-person meetings (including toolbox talks, pre-shift meeting, safety meetings). Host the meetings outdoors;
- Ensure portable toilets are kept clean.

4. Personal Protective Equipment (PPE): Devices like eye protection, face shields, respirators, and gloves that protect the wearer from infection. PPE will be provided, used and maintained in a sanitary and reliable condition at no cost to the employee. The PPE provided to an employee will be based on a hazard assessment for the workplace.

C. EXPOSURE CONTROL READINESS, MAINTENANCE AND STORAGE:

The controls we have selected will be obtained, properly stored, and maintained so that they are ready for immediate use in the event of an infectious disease outbreak and any applicable expiration dates will be properly considered.

II. HOUSEKEEPING DURING A DESIGNATED OUTBREAK

A. Disinfection Methods and Schedules Objects that are touched repeatedly by multiple individuals, such as door handles, light switches, control buttons/levers, dials, levers, water faucet handles, computers, phones, or handrails must be cleaned frequently with an appropriate disinfectant. Surfaces that are handled less often, or by fewer individuals, may require less frequent disinfection. The disinfection methods and schedules selected are based on specific workplace conditions.

The New York State Department of Environmental Conservation (NYSDEC) and the Environmental Protection Agency (EPA) have compiled lists of approved disinfectants that are effective against many infectious agents (see dec.ny.gov and epa.gov/pesticide-registration/selected-epa-registered-disinfectants). Select disinfectants based on NYSDOH and CDC guidance and follow manufacturer guidance for methods, dilution, use, and contact time.

B. Adjustments to Normal Housekeeping Procedures Normal housekeeping duties and schedules should continue to be followed during an infectious disease outbreak, to the extent practicable and appropriate consistent with NYSDOH and/or CDC guidance in effect at the time. However, routine procedures may need to be adjusted and additional cleaning and disinfecting may be required. Housekeeping staff may be at increased risk because they may be cleaning many potentially contaminated surfaces. Some housekeeping activities, like dry sweeping, vacuuming, and dusting, can resuspend into the air particles that are contaminated with the infectious agent. For that reason, alternative methods and/or increased levels of protection may be needed. Rather than dusting, for example, the CDC recommends cleaning surfaces with soap and water before disinfecting them. Conducting housekeeping during “off” hours may also reduce other workers’ exposures to the infectious agent. Best practice dictates that housekeepers should wear respiratory protection. See cdc.gov for more guidance.

C. If an employee develops symptoms of the infectious disease at work, it is ideal to isolate the area in accordance with guidance issued by NYSDOH or the CDC, before cleaning and disinfecting the sick employee’s work area. This delay will allow contaminated droplets to settle out of the air and the space to be ventilated.

D. As feasible, liners should be used in trash containers. Empty the containers often enough to prevent overfilling. Do not forcefully squeeze the air out of the trash bags before tying them closed. Trash containers may contain soiled tissue or face coverings.

III. INFECTION RESPONSE DURING A DESIGNATED OUTBREAK

If an actual, or suspected, infectious disease case occurs at work, take the following actions:

- Instruct the sick individual to wear a face covering and leave the worksite and follow NYSDOH/CDC guidance.
- Follow local and state authority guidance to inform impacted individuals.

IV. TRAINING AND INFORMATION DURING A DESIGNATED OUTBREAK

A. The CEO or Vice President will verbally inform all employees of the existence and location of this Plan, the circumstances it can be activated, the infectious disease standard, employer policies, and employee rights under the HERO Act. (Note: training need not be provided to the following individuals: any individuals working for staffing agencies, contractors or subcontractors on behalf

of the employer at any individual work site, as well as any individual delivering goods or transporting people at, to or from the work site on behalf of the employer, where delivery or transport is conducted by an individual or entity that would otherwise be deemed an employer under this chapter)

B. When this plan is activated, all personnel will receive training which will cover all elements of this plan and the following topics:

1. The infectious agent and the disease(s) it can cause;
 2. The signs and symptoms of the disease;
 3. How the disease can be spread;
 4. An explanation of this Exposure Prevention Plan;
 5. The activities and locations at our worksite that may involve exposure to the infectious agent;
 6. The use and limitations of exposure controls
 7. A review of the standard, including employee rights provided under Labor Law, Section 218-B.
- C. The training will be:
1. Provided at no cost to employees and take place during working hours. If training during normal work hours is not possible, employees will be compensated for the training time (with pay or time off);
 2. Appropriate in content and vocabulary to your educational level, literacy, and preferred language; and
 3. Verbally provided in person or through telephonic, electronic, or other means.

V. PLAN EVALUATIONS DURING A DESIGNATED OUTBREAK

The employer will review and revise the plan periodically, upon activation of the plan, and as often as needed to keep up-to-date with current requirements.

VI. RETALIATION PROTECTIONS AND REPORTING OF ANY VIOLATIONS

No employer, or his or her agent, or person, , acting as or on behalf of a hiring entity, or the officer or agent of any entity, business, corporation, partnership, or limited liability company, shall discriminate, threaten, retaliate against, or take adverse action against any employee for exercising their rights under this plan, including reporting conduct the employee reasonably believes in good faith violates the plan or airborne infectious disease concerns to their employer, government agencies or officials or for refusing to work where an employee reasonably believes in good faith that such work exposes him or her, other workers, or the public to an unreasonable risk of exposure, provided the employee, another employee, or representative has notified the employer verbally or in writing, including electronic communication, of the inconsistent working conditions and the employer's failure to cure or if the employer knew or should have known of the consistent working conditions. Notification of a violation by an employee may be made verbally or in writing, and without limitation to format including electronic communications. To the extent that communications between

the employer and employee regarding a potential risk of exposure are in writing, they shall be maintained by the employer for two years after the conclusion of the designation of a high-risk disease from the Commissioner of Health, or two years after the conclusion of the Governor's emergency declaration of a high-risk disease. Employer should include contact information to report violations of this plan and retaliation during regular business hours and for weekends/other non-regular business hours when employees may be working.

APPENDIX #1
REFERENCE RELEASE FORM

Because I may use the Jefferson County Local Development Corporation (JCLDC) as a future reference in employment situations, I hereby authorize the JCLDC to disclose any information it may have regarding my qualifications for employment to any companies, persons, and/or educational institutions that I have authorized to contact the JCLDC for employment related information. Such employment related information includes, but by no means limited to: employment dates, salary, job description, personal attributes, disciplinary action(s), and opinions regarding my job performance.

I will hold the JCLDC and its' employees, directors, officers and successors free from liabilities, claims and causes of action, known or unknown, contingent or fixed, that may result from the disclosure of such information. This release includes, but is not limited to, claims of libel, defamation, slander, negligence, or interference with contract or profession. I agree to not file any lawsuit or other action to assert a claim as a result of JCLDC's release of such information.

Print Name

Signature

Date

APPENDIX #2 EMPLOYEE EXPENSE REPORT

EMPLOYEE EXPENSE REPORT ATTACH RECEIPTS FOR EACH ITEM								
NAME:					PERIOD ENDING:			
Date:								
From:								
To:								
To:								TOTALS
Mileage:								
At 56.5 cents per								
Mile	\$ -	-	-	-	\$ -	-	-	\$ -
Parking								\$ -
Tolls/Cab/Bus Fares								\$ -
TOTAL TRAVEL:	\$ -	-	-	-	\$ -	-	-	\$ -
MEALS:								
Breakfast								\$ -
Lunch								\$ -
Dinner								\$ -
Misc. Gratuities:								\$ -
TOTAL MEALS:	\$ -	-	-	-	\$ -	-	-	\$ -
OTHER EXPENSES:								
Office Expenses:								\$ -
Telephone								\$ -
Expenses:								\$ -
Marketing								\$ -
Expenses:								\$ -
Misc. Expenses:								\$ -
TOTAL OTHER EXPENSES:	\$ -	-	-	-	\$ -	-	-	\$ -
TOTAL ALL EXPENSES:	\$ -	-	-	-	\$ -	-	-	\$ -
EMPLOYEE'S SIGNATURE:							Less Cash Advanced:	
APPROVED BY:							TOTAL DUE EMPLOYEE:	\$ -
PURPOSE/DESCRIPTION								
	PURPOSE:							
ACCOUNTING DEPARTMENT USE								
ID	=B3			ENTERED:				
INVOICE: PERIOD ENDING								
TRAVEL EXPENSE	\$ -			PAID:				
MEALS EXPENSE	\$ -			CHECK NO:				
OFFICE EXPENSE	\$ -			DATE:				
TELEPHONE EXPENSE	\$ -							
MISC EXPENSE	\$ -							
MARKETING EXPENSE	\$ -			COMPANY		JCLDC		
TOTAL EXPENSE	\$ -			APPROVED				

APPENDIX #3

Weekly Time Sheet

Workweek Start Date: _____ **End Date:** _____

Employee Name: _____

Day of Week	Time In For Day	Time Out For Meal Period	Time In From Meal Period	Time Out For Day	Total Hours Worked For Day	Comments:
Monday						
Tuesday						
Wednesday						
Thursday						
Friday						
Saturday						
Sunday						
Total Hours In Week:						

APPENDIX #4
VACATION/OTHER LEAVE FORM

I hereby request time off, to be charged to me as:

VACATION LEAVE

PERSONAL LEAVE

JURY/WITNESS DUTY LEAVE

MILITARY LEAVE

SICK LEAVE

OTHER, please specify _____

I am requesting _____ days/hours of leave

Dates for which I am requesting leave:

_____ through _____

Employee - Print Name _____

Employee Signature _____ Date of Request _____

APPROVED

DENIED

Reason for Denial:

Authorized Signature _____ Date _____

APPENDIX #5
STATUS CHANGE FORM

**JEFFERSON COUNTY LOCAL
DEVELOPMENT CORP.**

**EMPLOYEE PERSONAL INFORMATION
DATA SHEET**

Last First MI	MO DAY YR
Name:	DOB: / /
Address:	SSN: / /
	Home Telephone: _____
	Employment Date: _____
E-Mail Address:	Cell Phone Number: _____
In Case Of Emergency Please Provide A Contact Name:	Emergency Telephone: _____
Any other information you feel is pertinent:	

Employee Signature:	Date: _____
_____	_____

APPENDIX #6
CONFIDENTIALITY FORM

Many aspects of your work as a member of the Jefferson County Local Development Corporation team could be significantly impacted, both positively or negatively, if confidentiality is breached in any way. It is in the best interest of the JCLDC and its employees to maintain the confidentiality of all critical components of our tasks and/or projects.

Confidential and proprietary information includes but not limited to: existing or proposed business platform(s), marketing and sales information and strategies, recruiting strategies, training techniques and methods, information regarding customer and vendor relationships, including customer and vendor lists, pricing, fee and billing information or arrangements, and information regarding JCLDC's products, designs, methods, know-how, techniques, systems, and processes ("Confidential Information"). Such Confidential Information may be in oral, written or electronic form, but does not include information generally available to the public.

The use or application of Confidential Information for personal gain in any manner by an employee, an employee's relative or for the benefit of any other individual shall not be tolerated. Conversely, the use or application of Confidential Information to negatively impact or influence the outcome of a task and/or project will be considered a violation of this confidentiality agreement.

I hereby agree to maintain Jefferson County Local Development Corporation's Confidential Information that I encounter in my position as an employee of the Jefferson County Local Development Corporation. In addition, I acknowledge that if I violate this Agreement in any way, I may be subject to disciplinary action, up to and including discharge.

Employee Signature

Date

Witness

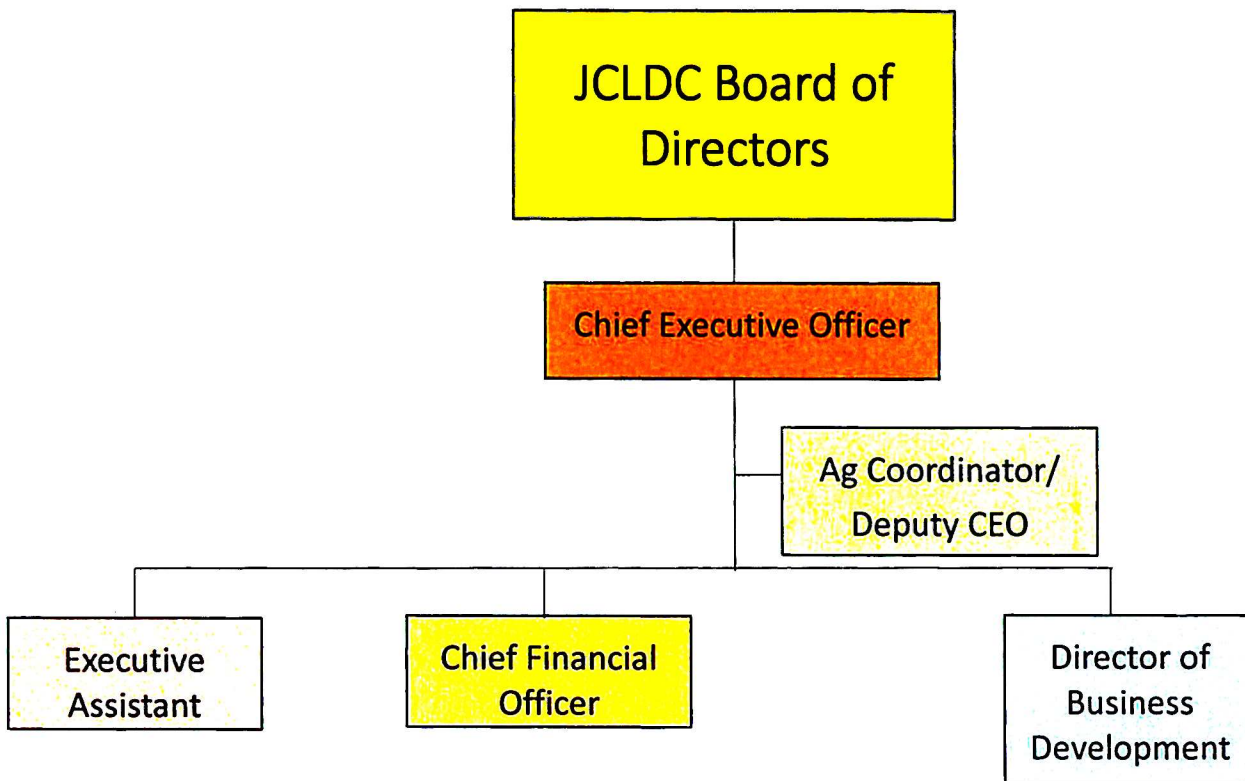
Date

This signed agreement is to be maintained in the above employee's Personnel File, maintained by the CEO and/or his/her designee.

APPENDIX #7
CREDIT CARD VOUCHER

Charge Card Voucher					
Employee:		Statement Closing Date:			
Date of Purchase	Vendor	Reason for Purchase/Expense	Amount Charged	Receipt Attached	Authorized By

APPENDIX #8
ORGANIZATIONAL CHART



APPENDIX #9

Complaint Form For Reporting Sexual Harassment

If you believe that you or another person has been subjected to sexual harassment, this form may be used to file a complaint. If you are unsure what sexual harassment is kindly refer to our sexual harassment policy. When completing the form, please provide as much detail as possible as the information will be used to assist in the investigation of your complaint. Submit the completed form to the CEO, or another appropriate person, as may be necessary under the circumstances.

Your Name:

Your Contact Information (e.g., work phone or email):

Name(s) of Alleged Victim(s)

Name(s) of Alleged Harasser(s)

Detailed statement of the incident(s) including dates, times, places, and names of witnesses. Attach additional sheets as needed.

Are there documents, emails, text messages, etc. which contain information supporting the incident(s) described above? If so, please describe or attach a copy.

To investigate this report, it will be necessary to interview you, the alleged victim(s), the alleged harasser(s), and any witnesses with knowledge of the allegation(s). To the extent possible, the investigation and any resulting management action will be handled in a confidential manner.

Retaliation against an individual who has complained about sexual harassment or who has cooperated with a sexual harassment investigation is unlawful and will not be tolerated.

The information provided in this report is true and correct to the best of my knowledge. I am willing to cooperate fully in the investigation of my report.

Signature of Reporting Person _____ Date _____

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION
Resolution Number 01.09.2025.04

RESOLUTION FOR CEO SALARY INCREASE

WHEREAS, the Personnel Committee met on December 14, 2024, to conduct the Annual CEO Evaluation of F. Marshall Weir, and

WHEREAS, the Personnel Committee recommended a salary increase to \$125,000 effective December 16, 2024, and

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

Dr. Gregory A. Garnder, Secretary

**Jefferson County Local Development Corporation
Governance Committee Meeting Minutes
December 13, 2024**

The JCLDC held a governance committee meeting in the board room at 800 Starbuck Avenue, Watertown, NY on Friday, December 13, 2024.

Present: W. Edward Walldroff (Chair), Bill Johnson, Paul Warneck, Dr. Gregory A. Gardner

Also Present: Marshall Weir, Jay Matteson, Lyle Eaton, Peggy Sampson, Dawn Robinson

- I. **Call to Order:** Chairman Walldroff called the meeting to order at 9:19 a.m.
- II. **Review Bylaws:** Committee members reviewed the current bylaws. No changes were made.
- III. **Review Mission Statement/Performance Measurements:** Committee members reviewed the mission statement and performance measurement goals. Mr. Walldroff pointed out that the mission statement in the performance measurement report was incomplete. The form will be updated to include the current mission statement. It was noted that the 2024 results will be added within the next few months.
- IV. **Review Current Policies and Procedures:** There were no changes made to the Disposition of Real Property Guidelines, the Investment Policy with Internal Controls, or the Procurement Policy.

Proposed Anti-Nepotism Policy –
A motion was made by Mr. Warneck to recommend approval to the full board for adopting the proposed Anti-Nepotism policy, seconded by Dr. Gardner. All in favor.
- V. **Annual Confidential Board Evaluations:** Committee members reviewed the summary results from this year and compared them to last year. Mr. Warneck said that the evaluations have been getting better every year. Mr. Walldroff said it's commendable even this year during a staff reorganization. The results will be sent to the full board.
- VI. **Adjournment:** With no further business before the committee, a motion to adjourn the meeting was made by Mr. Warneck, seconded by Mr. Johnson. The meeting adjourned at 9:27 a.m.

Respectfully submitted,

Peggy Sampson

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION
Resolution Number 01.09.2025.05
For Annual Internal Policy and Procedure Review

WHEREAS, on December 13, 2024 the JCLDC Governance Committee met to review the listed policies and procedures. After review and discussion, they recommended the following internal policies for the Board's consideration:

- Bylaws
- Mission Statement & Performance Measurements
- Disposition of Real Property Guidelines
- Investment Policy with Internal Controls
- Procurement Policy
- Proposed Anti-Nepotism Policy

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Jefferson County Local Development Corporation that it herein approves the above internal policies and procedures 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.

Dr. Gregory A. Gardner, Secretary

Authority Mission Statement and Performance Measurements

Name of Public Authority: Jefferson County Local Development Corporation

Public Authority's Mission Statement:

To advance the job opportunities, health, general prosperity and economic welfare of the people of the County and to improve their recreation opportunities, prosperity and standard of living.

Date Adopted: April 7, 2011, Reviewed _____

List of Performance Goals:

Results (1/1/24 – 12/31/24):

1. Loans approved	1. 0
2. Job Creation	2.
3. Job Retention	3.
4. Capital Investment Leveraged	4. \$0

Additional questions:

- 1. Have the board members acknowledged that they have read and understood the mission of the public authority?**

Yes, the Board of Directors of the JCLDC have read and understand the mission statement that was adopted on April 7, 2011.

- 2. Who has the power to appoint the management of the public authority?**

The Board of Directors has the power to appoint the management of the JCLDC.

- 3. If the Board appoints management, do you have a policy you follow when appointing the management of the public authority?**

The JCLDC's bylaws give the Board of Directors authority to appoint a Chief Executive Officer following a competitive search process under the direction of the Executive Committee.

- 4. Briefly describe the role of the Board and the role of management in the implementation of the mission.**

The role of the Board of Directors regarding the implementation of the JCLDC's mission is to provide oversight, input, policy setting and validation that serve to fulfill measurements and results. The Board annually reviews and approves the Corporation's mission.

The role of management in the implementation of the mission is to collaborate with the Board of Directors using established programs, policies, and activities as directed by the Board of Directors.

5. Has the Board acknowledged that they have read and understood the responses to each of these questions?

Yes, the Board of Directors acknowledged their understanding of the responses to each of these questions in public session.

Jefferson County Local Development Corporation

Anti-Nepotism Policy

Effective Date: January 9, 2025

1. Purpose

The purpose of this Anti-Nepotism Policy is to ensure a fair, equitable, and transparent environment for all employees by preventing nepotism or favoritism based on far personal relationships in hiring, promotions, or other employment-related decisions. The policy aims to avoid potential conflicts of interest and ensure decisions are made based on qualifications.

2. Scope

This policy applies to all employees, contractors, and managers of Jefferson County Local Development Corporation, regardless of position or seniority. It encompasses all employment, including recruitment, hiring, promotion, transfer, compensation, and performance evaluations.

3. Definition of Nepotism

Nepotism refers to the practice of showing preferential treatment to family members or close personal connections in employment decisions, including but not limited to:

- Hiring or promoting family members or close associates over other qualified candidates
- Providing special privileges or treatment to relatives or friends in the workplace
- Allowing personal relationships to influence professional decisions.

For the purposes of this policy, "family members" include but are not limited to:

- Spouse/partner
- Parents and stepparents
- Children, stepchildren, and adopted children
- Siblings, half-siblings, and in-laws
- Extended family members (e.g., uncles, aunts, cousins)

4. Policy Guidelines

- **Hiring:** Family members or close personal associates of current employees are not to be considered for employment in the same department or reporting structure where such employment could create a conflict of interest. Hiring decisions will be based on the qualifications and merit of candidates.

- **Promotions and Transfers:** Employees will not be promoted, transferred, or otherwise placed in positions where a relative, spouse, or close associate would be in a supervisory or reporting relationship. All promotions and transfers will be based on performance, qualifications, and business needs.
- **Supervisory Relationships:** Employees are prohibited from directly supervising or having a direct influence over the employment decisions of their relatives, spouse, or close personal associates. If such relationships are present, the employee will be reassigned to another role or the reporting structure will be adjusted to ensure neutrality.
- **Conflict of Interest:** Any employee who is in a familial or personal relationship with another employee must disclose this relationship to their manager or Human Resources to prevent potential conflicts of interest in decision-making.
- **Special Privileges:** Employees must not offer or accept any special privileges or benefits based on familial or personal relationships that are not available to other employees.

5. Exceptions

In certain cases, exceptions to this policy may be made, but they must be reviewed and approved by senior management and Human Resources. These exceptions may be granted if it is determined that no conflict of interest or appearance of impropriety exists, and that the individual in question is qualified and capable of fulfilling the responsibilities of the position.

6. Reporting Violations

Employees who believe they have witnessed or experienced nepotism, or have concerns regarding potential violations of this policy, should report it immediately to their supervisor, Human Resources, or through the company's confidential reporting system. All complaints will be taken seriously and investigated promptly. Retaliation against employees who report violations of this policy will not be tolerated.

7. Consequences of Policy Violations

Any employee found in violation of this policy may be subject to disciplinary action, up to and including termination of employment. Violations may include, but are not limited to, engaging in nepotism, failing to disclose a familial or personal relationship, or attempting to influence employment decisions in favor of family members or associates.

8. Policy Review and Updates

This policy will be reviewed periodically to ensure its effectiveness and relevance. Any updates or amendments to the policy will be communicated to all employees.

9. Acknowledgment

All employees will be required to acknowledge their understanding of and commitment to this policy by signing an acknowledgment form upon hire and periodically thereafter.

Jefferson County Local Development Corporation is committed to maintaining a workplace that is free from nepotism, where all employees have equal opportunities based on merit and ability. This policy is designed to promote fairness, transparency, and integrity in all aspects of employment.

**Summary Results of Confidential Evaluation of Board Performance
2024**

	Criteria	Agree	Somewhat Agree	Somewhat Disagree	Disagree
1	Board members have a shared understanding of the mission and purpose of the Authority.	9			
2	The policies, practices and decisions of the Board are always consistent with this mission.	8	1		
3	Board members comprehend their role and fiduciary responsibilities and hold themselves and each other to these principles.	7	2		
4	The Board has adopted policies, by-laws, and practices for the effective governance, management and operations of the Authority and reviews these annually.	9			
5	The Board sets clear and measurable performance goals for the Authority that contribute to accomplishing its mission.	6	3		
6	The decisions made by Board members are arrived at through independent judgment and deliberation, free of political influence or self-interest.	9			
7	Individual Board members communicate effectively with executive staff so as to be well informed on the status of all important issues.	9			
8	Board members are knowledgeable about the Authority's programs, financial statements, reporting requirements, and other transactions.	9			
9	The Board meets to review and approve all documents and reports prior to public release and is confident that the information being presented is accurate and complete.	8	1		
10	The Board knows the statutory obligations of the Authority and if the Authority is in compliance with state law.	7	2		
11	Board and committee meetings facilitate open, deliberate and thorough discussion, and the active participation of members.	9			
12	Board members have sufficient opportunity to research, discuss, question and prepare before decisions are made and votes taken.	7	2		
13	Individual Board members feel empowered to delay votes, defer agenda items, or table actions if they feel additional information or discussion is required.	9			
14	The Board exercises appropriate oversight of the CEO and other executive staff, including setting performance expectations and reviewing performance annually.	9			
15	The Board has identified the areas of most risk to the Authority and works with management to implement risk mitigation strategies before problems occur.	8	1		
16	Board members demonstrate leadership and vision and work respectfully with each other.	9			

Name of Authority: Jefferson County Local Development Corporation

Date Completed:

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	\$15,797.73	\$2,799.00	\$5,890.68	\$0.00	\$0.00	\$1,714,640.68
March-24	\$0.00	\$1,930.53	\$0.00	\$5,000.00	\$0.00	\$0.00	\$1,707,710.15
April-24	\$70,259.02	\$1,505.66	\$0.00	\$0.00	\$0.00	\$292,000.00	\$1,343,945.47
May-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,343,945.47
June-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,343,945.47
July-24	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$1,323,945.47
August-24	\$90,555.04	\$0.00	\$0.00	\$4,109.32	\$0.00	\$0.00	\$1,229,281.11
September-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,229,281.11
October-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,229,281.11
November-24	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,219,281.11
December-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,219,281.11
Total Expenditures	\$789,996.14	\$327,204.64	\$293,995.12	\$344,522.99	\$1,000,000.00	\$584,000.00	\$3,339,718.89
Balance of Grant	\$19,003.86	\$97,795.36	\$106,004.88	\$80,477.01	\$0.00	\$916,000.00	\$1,219,281.11
Not allocated	\$0.00	\$833.34	\$82.51	\$30,400.00	\$0.00	\$0.00	\$31,315.85
Excess Funds *	\$0.00	\$96,962.02	\$105,922.37	\$50,077.01	\$0.00	\$0.00	\$252,961.40
Full Uncommitted Balance	\$0.00	\$97,795.36	\$106,004.88	\$80,477.01	\$0.00	\$0.00	
<i>Report Prepared by Robin Stephenson - Director of Business Development</i>							
<i>* excess funds are those contracts that are completed and any left over funds not used</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	Rental Property Round 1	Houndsfield sewer Round 1	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
Round 1 Uncommitted Carryover *	\$32,707.00	\$145,565.37	\$0.00	\$106,004.88	\$0.00			\$284,277.25
October-23	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00			\$1,654,277.25
November-23	\$73,000.00	\$18,931.20	\$0.00	\$0.00	\$0.00			\$1,562,346.05
December-23	\$18,729.99	\$18,868.00	\$0.00	\$0.00	\$0.00			\$1,524,748.06
January-24	\$0.00	\$58,140.00	\$19,410.70	\$0.00	\$0.00			\$1,447,197.36
February-24	\$0.00	\$20,000.00	\$12,258.30	\$0.00	\$0.00			\$1,414,939.06
March-24	\$0.00	\$5,000.00	\$94,380.89	\$0.00	\$0.00			\$1,315,558.17
April-24	\$0.00	\$10,000.00	\$39,061.83	\$15,686.18	\$60,427.45			\$1,190,382.71
May-24	\$0.00	\$0.00	\$30,191.03	\$14,873.18	\$37,446.50			\$1,107,872.00
June-24	\$0.00	\$0.00	\$42,758.93	\$8,425.67	\$44,228.68			\$1,012,458.72
July-24	\$0.00	\$0.00	\$28,520.84	\$25,322.54	\$38,112.50			\$920,502.84
August-24	\$2,270.01	\$6,082.40	\$63,957.50	\$9,023.70	\$5,557.50			\$833,611.73
September-24	\$5,207.18	\$0.00	\$24,007.66	\$0.00	\$0.00			\$804,396.89
October-24	\$0.00	\$0.00	\$20,000.00	\$14,990.00	\$19,341.25			\$750,065.64
November-24	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00			\$740,065.64
December-24	\$0.00	\$29,314.73	\$25,000.00	\$8,142.57	\$5,034.91			\$672,573.43
Total Expenditures	\$99,207.18	\$176,336.33	\$399,547.68	\$96,463.84	\$220,148.79	\$0.00	\$0.00	\$991,703.82
Balance of Grant Not Disbursed	\$33,499.82	\$149,229.04	\$100,452.32	\$109,541.04	\$279,851.21	\$0.00	\$0.00	\$672,573.43
Not allocated (will go down as we award new grants)	\$0.00	\$76,407.77	\$44,252.00	\$45,161.88	\$115,385.45			\$281,207.10
Balance	\$0.00	\$76,407.77	\$44,252.00	\$45,161.88	\$115,385.45	\$0.00	\$0.00	\$281,207.10
<i>Report Prepared by Robin Stephenson - Director of Business Development</i>								
<i>* Round 1 Rental Combined with Small Business Productivity</i>								

Ag Council

Agribusiness Representative: **Nicole Ingram**

“Nicole Ingram grew up on a small heifer raising facility in Western New York. She showed in the Erie County 4-h program for both dairy and market swine. Nicole attended Morrisville State College, completing both an Associate’s degree in Dairy Science and a Bachelor’s degree in Agricultural Business. During her time at Morrisville, she also completed an internship with ABS Global and Farm Credit East. After graduation, Nicole started with Crop Growers and Farm Credit East, working in a consultative role to help manage risk for the producers of Northern New York. Nicole is now a Senior Northeast Marketing Agent for Crop Growers. Nicole has been involved with both the Erie County and Jefferson County Dairy Princess Programs. Nicole’s favorite hobbies include gardening, hiking, and spending as much time as possible with her 3 kids and husband. “

JCLDC Committee Structure

2025

Committee Name	Committee Members	Committee Name	Committee Members
Executive	Chairman - Robert E. Aliasso, Jr. Vice Chairman - W. Edward Walldroff Treasurer - Paul Warneck Secretary -Dr. Gregory A. Gardner Immediate Past Chairman - David Converse	Manufacturing Council	Pending
Personnel	Rob Aiken, Chair W. Edward Walldroff Lisa L'Huillier David Converse Dawn Robinson		Staff - Marshall Weir
Governance Standing Committee	W. Edward Walldroff, Chair Paul Warneck Greg Gardner William Johnson		Marketing Council Peter Whitmore, Chair Corey Fram Kevin Richardson Kayla Jamieson Leslie Distefano Kelly Reinhardt Cindy Lawrence JCLDC Board Rep - Lisa L'Huillier Staff - Marshall Weir
Audit/Finance Standing Committee	Paul Warneck, Chair Charles Capone David Converse Robert Aiken Robert E. Aliasso, Jr.		
Nominating	Lisa L'Huillier, Chair William Johnson Greg Gardner W. Edward Walldroff		
Loan Review	David Converse, Chair Robert E. Aliasso, Jr. Charles Capone Dawn Robinson John Condino	Communications Ad Hoc Committee	Greg Gardner Lisa L'Huillier Charles Capone Staff - Marshall Weir
Ag Development Council	Dairy Peggy Murray, Chair Ag Finance Kathryn Canzonier Member at large, ag Martha Aschmann Farm Bureau Adam Miner JC Board of Legislators Bill Johnson Dairy Paul Mason Dairy Ronald Robbins Farmland Protection Douglas Schelmidine Livestock Stephen Winkler Soil and Water Justin Bach Cornell Cooperative Ext. Isaac Matlock/Mitch McCormick DANC Carl Farone/Michelle Capone Tug Hill Taylor McKinney/Katie Malinowski Agribusiness Nicole Ingram Manufacturing Timothy J. Babcock Member at large, non ag Rob Aiken Wine and grapes Nickey Aubin Syrup and Honey Scott Zehr Cornell Workforce Jay Canzonier Horticulture Dani Baker FFA Daphne Cronk JCLDC Board Rep W. Edward Walldroff Staff Jay Matteson	Ag Ad Hoc Committee	W. Ed Walldroff Dawn Robinson Rob Aiken Staff - Jay Matteson

October 25, 2024

Marshall Weir
Jefferson County Local Development Corporation

Dear Mr. Weir,

Thank you for supporting the Home-Based Child Care Training Program cohorts 1, 2, 3, & 4. We ask for your continued support to run Cohort 5. Enclosed please find a memorandum of agreement to support an offering starting January 1, 2025. JCC respectfully requests \$10,000 to support this important community project. Already, this program has resulted in 70 new childcare slots available in our community.

Cohort 5 will be an updated version of the program, transitioning to a year-round, open-enrollment model. JCC will handle new marketing and educational design with one-time costs for revamping the website, updating the registration form to connect directly to CAPC, and creating a rolling enrollment drip-campaign. Educational updates include re-recording or editing SBDC and JCC workshops, creating a CAPC timeline for delivering and following up on recordings, and developing accompanying worksheets. CAPC will now manage the program coordinator role, offering one-on-one mentorship to participants, a role previously handled by JCC.

The College prioritizes the prudent stewardship of these funds and has managed the previous budgets efficiently. The grant budget for Cohort 5 will be distributed as follows:

- Grant Cohort 5 JCC Sub Award \$9,000
- Grant Cohort 5 JCC Sub Award \$1,000

Thank you again for your support. Please contact me or Megan Stadler, mstadler@sunyjefferson.edu with any questions.

Sincerely,

Joanna Brislan

Joanna Brislan
Director of Community Services
Jefferson Community College

Customized Education and Training Agreement
MEMORANDUM OF AGREEMENT BETWEEN

Jefferson Community College
And
Onondaga Community College
And
Jefferson County Local Development Corporation
January 9, 2025

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), Onondaga Community College (SBDC) 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 December 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 (including revamp Program webpage, adjust registration process, create a rolling enrollment drip-campaign, and update marketing materials);
- Conduct an education redesign of JCC workshops for asynchronous online learning to support rolling enrollment;
- Provide program components led by Jefferson Community College faculty for program participants;
- Coordinate and host program partner implementation meetings.

The Small Business Development Center agrees to:

- Provide program components led by the Small Business Development Center;
- Conduct an education redesign of SBDC workshops within selected LMS for asynchronous online learning to support rolling enrollment;
- Provide entrepreneurship counseling to program participants;
- Participate in program partner implementation meetings as scheduled and coordinated by the College.

The Jefferson County Local Development Corporation agrees to:

- Provide up to a total of \$10,000 funding to the partners as outlined in the *scope of work*;
- 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 January 30, 2026.

General Considerations:

- Sponsored program participants who enroll in the college are subject to all college policies.
- Either party may terminate this agreement by notifying the other party by January 18, 2026.

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
jbrisan@sunyjefferson.edu
(315) 786-2438

JEFFERSON COMMUNITY COLLEGE

Dr. Daniel Dupee
President
Jefferson Community College

Date

SMALL BUSINESS DEVELOPMENT CENTER

Mark Manning
Senior VP | Chief Financial Officer
Onondaga Community College
Onondaga SBDC | Watertown Outreach Center

Date

JEFFERSON COUNTY LOCAL DEVELOPMENT CORPORATION

Marshall Weir
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.

The Home-Based Child Care Training Program prepares participants to become certified Home-Based Child Care Providers by obtaining NYSOCFS approval to operate a home-based child care program.

Training is available both online and in person, provided at no cost to participants thanks to sponsorship from Lewis and Jefferson counties. The program requires approximately 40 hours of training commitment over 4-6 months, with flexible pacing of 1-5 hours per week, including independent work.

With open enrollment, you can register and start at any time. Once registered, you'll be connected to CAPC within 24-48 business hours to begin the program.

Your child care provider career starts at Jefferson

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
- CAPC Regulator assigned to provide individual mentorship throughout the program and guidance on obtaining NYSOCFS approval.
- SBDC Advisor assigned for one-on-one business counseling
- Access free supplies to help you start your new business

PROGRAM REQUIREMENTS

Program requirements for Home-Based Child Care Training

Effective Spring 2025

<u>Business Requirements (14 non-credit hours)</u>	<u>Non-Credit Hours</u>
OCF Application Workshop	2
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	2
<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	
34	

Budget:

Recruitment **\$6,500**

This includes leading program recruitment and marketing efforts, such as revamping the program webpage, adjusting the registration process, creating a rolling enrollment drip campaign, and updating marketing materials.

JCC Training **\$650**

This includes the Family Policy Handbook workshop, created by JCC Early Childhood faculty, to guide participants in developing a Family Policy Handbook for their home daycare based on NYS Child Day Care Regulations Part 417. The handbook serves as a contract and essential resource for sharing policies with families. The workshop will be delivered as training videos using recent recordings, with JCC faculty redesigning it into a high-quality YouTube video with worksheets.

SBDC Training **\$1,000**

This includes five SBDC workshops: Business Basics, Marketing, Liability & Insurance, Accounting, and Transitioning to Entrepreneurship. The workshops will be delivered as training videos using current recordings from the latest cohort. They will be redesigned as high-quality educational videos integrated into the SBDC's chosen learning management system.

Administrative Expense **\$1,850**

This includes indirect expenses associated with designing, planning, and implementing the program, liaising with program partners, and secretarial support.

Jefferson Community College Subtotal	\$9,000
<u>Small Business Development Center Subtotal</u>	<u>\$1,000</u>

Total **\$10,000**

Jefferson County Local Development Corporation

Small Business Productivity Improvement (ARPA) Round 2

January 9, 2025

Grant recommendations:

Business Name	Summary of Project	Total Project Amount	Funding Recommendation
Keddy Family Chiropractic	Purchase of EVO Q27 Class IV laser. This laser will help decrease the amount of time needed to treat both spinal and joint pain. Current treatment times range from 10-20 minutes per patient. The laser will lower time to 6-8 minutes per patient. Productivity will be increased and staff's time will be much more efficiently utilized. On average, 4-5 patients are presently able to be treated per hour. With the laser, it will increase to 8-10 patients per hour.	\$16,325.80	\$10,000
	Total	\$16,325.80	\$10,000

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	6-Jun	27-Jun	Aug	Sep	Oct	Nov	Dec
Aiken, Robert	P	P	P	P	P	P	P	P	P	A	P	P
Alfasso, Robert	P	P	P	P	E	E	P	P	P	P	P	P
Burto, Kent Resigned 9/1/24	P	E	P	P	E	E	P	P	E	-	-	-
Condino, John	P	P	P	P	P	P	P	P	P	A	P	P
Converse, David	P	E	P	P	P	P	P	P	P	P	P	P
Gardner, Gregory	P	P	P	P	P	P	E	E	P	P	P	P
Johnson, William	P	P	P	P	P	P	P	P	P	P	P	P
L'Huilier, Lisa	P	P	P	P	A	P	P	P	P	P	P	P
Powers, Christine Resigned 12/1/24	P	P	P	P	E	E	E	P	E	P	E	-
Walldroff, W. Edward	P	P	P	P	P	P	P	P	P	P	P	P
Warneck, Paul	P	P	E	P	P	P	P	P	P	P	P	P
Totals:	11	9	10	11	7	8	9	10	9	8	9	9
P - Present												
E - Excused												
A - Absent												