

**Jefferson County Industrial Development Agency**  
800 Starbuck Avenue, Suite 800  
Watertown, New York 13601  
Telephone: (315) 782-5865 or (800) 553-4111 Facsimile (315) 782-7915  
[www.jcida.com](http://www.jcida.com)

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**Notice of Board Meeting**

**Date:** February 20, 2025

**To:** Hon. William W. Johnson  
David Converse  
W. Edward Walldroff  
Paul Warneck  
Lisa L'Huillier  
John Condino

**From:** Chairman Robert Aliasso

**Re:** Notice of Board of Directors Meeting

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The Jefferson County Industrial Development Agency will hold its Board Meeting on **Thursday, March 6, 2025 at 8:30 a.m.** in the board room at 800 Starbuck Avenue, Watertown, NY.

The live stream link will be available at [www.jcida.com](http://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](mailto:pssampson@jcida.com) at your earliest convenience.

pss

c: Marshall Weir, CEO  
Lyle Eaton  
Jay Matteson  
Robin Stephenson  
Dr. Gregory A. Gardner  
Rob Aiken  
Dawn Robinson  
Charles Capone  
Justin S. Miller, Esq.  
Stephen Maier, Esq.  
Media

**REVISED BOARD MEETING AGENDA**  
**Thursday, March 6, 2025 - 8:30 a.m.**

- I. Call to Order**
- II. Pledge of Allegiance**
- III. Privilege of the Floor**
- IV. Minutes – February 6, 2025**
- V. Treasurer’s Report – February 28, 2025**
- VI. Committee Reports**
  - a. Loan Review Committee**
  - b. Alternative Energy Ad Hoc Committee**
  - c. Building & Grounds Ad Hoc Committee**
- VII. Unfinished Business**
  - 1. Resolution No. 03.06.2025.01 to Amend the Audit Fee to include a Single Audit and Extra Billing**
  - 2. Resolution No. 03.06.2025.03 to Amend the RLF Reserve for Bad Debt Allowance for CYE 2024**
  - 3. Consideration of Executive Session**
- VIII. New Business**
- IX. Counsel**
  - 1. Project Authorizing Resolution No. 03.06.2025.02 for AES Black River Solar, LLC**
- X. Adjournment**

**Jefferson County Industrial Development Agency  
Board Meeting Minutes  
February 6, 2025**

The Jefferson County Industrial Development Agency held its board meeting on Thursday, February 6, 2025 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, John Condino, William Johnson

**Excused:** None

**Absent:** None

**Also Present:** Charles Capone, Rob Aiken, Dawn Robinson, Ryan Piche (Jefferson County Administrator)  
**Zoom:** Justin Miller, Esq. and Dave Capriotti, Esq. (Harris Beach), Craig Fox (Watertown Daily Times), Jennifer Gaffney & Audrey Stevenson (Sackets Harbor School District), Diana Boylan (AES)

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

- I. Call to Order:** Chairman Aliasso called the meeting to order at 8:20 a.m.
- II. Privilege of the Floor:** No one spoke.
- III. Minutes:** Minutes of the meeting held on January 9, 2025 were presented. A motion to approve the minutes as presented was made by Ms. L’Huillier, seconded by Mr. Johnson. All in favor. Carried.
- IV. Treasurer’s Report:** Mr. Warneck reviewed the financials for the period ending January 31, 2025. He said the PILOTs were billed. Mr. Eaton said that he is awaiting payment from two of them. Mr. Warneck reviewed the MICRO delinquency accounts – Painful Acres, Taste of Design, and Colleen’s Cherry Tree Inn (CCTI). Ms. Stephenson said that we are expecting payment from CCTI. After discussion, a motion was made by Mr. Warneck to accept the financial statement as presented, seconded by Mr. Johnson. All in favor. Carried.
- V. Committee Reports:**
  - a. Alternative Energy –** Mr. Warneck noted that the AES PILOT application did not go through the energy or the loan review committees. He said they will go through committee in the future unless there is a change in procedure from the board. Mr. Converse said today’s resolution is for the initial resolution and pointed out that there is still time to send it through committee.
  - b. Building and Grounds Committee –** Mr. Condino asked Mr. Weir if he received a formal request from Alex Morgia regarding the sign in the corporate park. Mr. Weir said no. Mr. Converse asked about the status of the sewer project at the Business Complex. Mr. Condino indicated that the project is almost finished and will be completed in the spring.

**Jefferson County Industrial Development Agency  
Board Meeting Minutes  
February 6, 2025**

02/06/2025

**VI. New Business:**

- 1. Resolution No. 02.06.2025.01 to Borrow Money from JCLDC** – A request to borrow a \$1,500,000 non-interest-bearing loan with no maturity date from JCLDC for the sewer line expansion project at the Business Complex at the Watertown International Airport. Any grant proceeds will be used to pay down the loan. A motion was made by Mr. Warneck to approve the resolution, seconded by Mr. Converse. All in favor. Carried.

Mr. Walldroff asked what the bid quote was for the sewer project. Mr. Weir said that our piece was approximately \$1.2M.

Jennifer Gaffney and Audrey Stevenson joined the meeting via Zoom at 8:27 a.m.

**VII. Counsel:**

- 1. Initial Project Resolution No. 02.06.2025.02 for AES Black River Solar, LLC** – A resolution accepting an application and authorizing the scheduling and conduct of a public hearing.

Mr. Warneck said the state created a valuation system that assessors are required to use to estimate the market value of these projects. He said they have released the 2025 preliminary model and he ran this project through but indicated that he didn't know whether they had a community credit and what their lease terms were, so he used leases from similar-sized projects. He said this project has a \$9.2M value through the model if they don't make any changes, and it's going to be in the mid \$3.4M probably before land which by the time you apply the equalization rates it's going to generate about 61% of full taxation. He said our UTEP is set up for 50% so we'll receive more than the UTEP in year one and we have a declining model so there's no way to project what the overall over the life of the PILOT will be. He said these terms are consistent with every other community solar project has paid.

Diana Boylan and Attorney Dave Capriotti joined the meeting via Zoom at 8:32 a.m.

Chairman Aliasso asked about the sales tax exemption and mortgage recording estimates. Mr. Warneck asked if the board has waived sales tax in previous PILOTs. Mr. Eaton said sales tax exemption has not been given to any of the solar project PILOTs.

Mr. Johnson asked where the project will be located. Mr. Warneck said across from Burton Road on Route 3 in the Town of Hounsfield and noted that it won't be seen from the road. Mr. Condino said there will be a natural screening because of the vegetation.

Attorney Miller said that as a matter of policy the IDA doesn't formally approve any sales tax exemptions for solar, so when we move to the public hearing we'll drop that aspect and it will be eliminated in the project authorizing resolution as well.

Mr. Weir introduced Diana Boylan from AES.

**Jefferson County Industrial Development Agency  
Board Meeting Minutes  
February 6, 2025**

PILOT APPLICATION

Ms. Gaffney said they haven't had much time to go through the application. She asked about the timeline. Ms. Boylan reviewed the dates in the PILOT application and said she could provide more specific dates if needed. Chairman Aliasso asked if they already have approval for the interconnection. Ms. Boylan said yes. Mr. Warneck asked if they have executed the interconnection agreement. Ms. Boylan said yes. Mr. Warneck asked if they have the lease terms and amounts and asked if they received a community credit or adder through the state. Ms. Boylan said the only incentive they have on the project is a base incentive from the NY Sun program. She said if they are talking about the same thing the community adder is another incentive on top of the base one but indicated that they only have the incentive NYS provides to every solar project. Mr. Warneck said he will send his questions to Mr. Weir to forward them to Ms. Boylan.

Chairman Aliasso said it's more about the state valuation program that asks a lot of things that you can't guess at (like how much you are paying for the lease for the property you are using). He said there are a lot of things you wouldn't put in the application but are necessary to put into the state valuation program so that we can determine because by law we can't abate taxes beyond 100% and noted that we aren't anywhere near that but we want to make sure it's fair and reasonable for both parties. Ms. Boylan said she noticed one thing on the application on page 12, the \$33,000 that is listed on the 'Other' line is supposed to be the total annual lease amount for the project.

Ms. Gaffney asked Mr. Warneck if the project is a UTEP project and wondered if that is why the school district wasn't notified directly by the developer. Mr. Warneck said it is a UTEP and indicated that they weren't notified by the developer because the school doesn't recognize Real Property Tax Law 487 and they weren't required to notify the school of their intentions to proceed with the project. He said that we could do a better job when we get the applications by keeping all the local taxing jurisdictions updated and will do better going forward. He said there will be a public hearing in the Town of Hounsfield, and they can make comments at the hearing if necessary. Chairman Aliasso said this step is saying the application is reasonably complete and we can move forward to schedule a public hearing, collect documents, and get to an authorizing resolution. He said there are multiple steps to have input but noted that it does fall under our UTEP.

Mr. Converse suggested sending the application back to the loan review committee after this resolution because we have the new state model so everyone can get a better feel for it and have better answers. Chairman Aliasso agreed and also suggested that the energy committee attend the meeting as well to collaborate.

Mr. Warneck said the only special districts will be the library tax and the fire district tax. He told Ms. Gaffney that she'll get full library tax because it's not abated in any way. Ms. Gaffney said they are curious to know about the inverted schedule and they are interested in knowing what their tax cap will look like going forward. They will be working through that and will share if it will negatively impact them in any way.

Ms. Gaffney and Audrey Stevenson left the meeting at 8:45 a.m.

**Jefferson County Industrial Development Agency  
Board Meeting Minutes  
February 6, 2025**

Chairman Aliasso read the purpose of the resolution. He said the Cost Benefit Analysis (CBA) was included with the application and noted that the application would be sent to the loan review committee, with an invite to the energy committee. A motion was made by Mr. Warneck to approve the resolution, seconded by Mr. Converse. Discussion ensued. Mr. Condino asked about Section 2 of the resolution which mentions the sales tax exemption. Mr. Eaton said the applicant did request it so he ran it through the CBA. Attorney Miller said as a policy it won't be considered as part of the public hearing and will be dropped in the authorizing resolution. Mr. Eaton will update the CBA.

Roll call vote. Mr. Aliasso – Yea, Mr. Converse – Yea, Mr. Condino – Yea, Mr. Johnson – Yea, Ms. L'Huillier – Yea, Mr. Walldroff – Yea, and Mr. Warneck – Yea. Carried.

**VIII. Unfinished Business:**

**1. Consideration of Executive Session**

At 8:55 a.m. a motion was made by Mr. Warneck to enter into executive session for legal advice and to discuss the financials of a particular company, seconded by Ms. L'Huillier. All in favor. Board Members, LDC Board Members (Aiken, Capone, Robinson), Staff, Attorney Miller, Attorney Capriotti, and Mr. Piche remained. Mr. Johnson said he has a question before starting executive session. Mr. Warneck withdrew his motion to allow Mr. Johnson to ask a question.

Unfinished business –

Mr. Johnson said there was a discussion last month about contacting one of the proposed large utility developers to meet with them up front and wondered if this is still the plan. Mr. Weir said yes and indicated that he will reach out to them. Mr. Walldroff said that he would like someone from National Grid to come in to do an overview of what the pool of money is doing in Jefferson County right now. He said that he is amazed at the amount of work that is going on at all the sites including the interconnect sites.

At 8:57 a.m. Mr. Warneck made a motion to enter into executive session for legal advice and to discuss the financials of a particular company, seconded by Ms. L'Huillier. All in favor. Board Members, LDC Board Members (Aiken, Capone, Robinson), Staff, Attorney Miller, Attorney Capriotti, and Mr. Piche remained. All in favor.

At 10:11 a.m. a motion was made by Mr. Warneck to leave executive session, seconded by Mr. Converse. All in favor. No action was taken.

**IX. Adjournment:** With no further business before the board, a motion to adjourn was made by Mr. Condino, seconded by Mr. Walldroff. All in favor. The meeting was adjourned at 10:13 a.m.

Respectfully submitted,

*Peggy Sampson*

**JEFFERSON COUNTY INDUSTRIAL DEVELOPMENT AGENCY**  
**Income Statement for the Two Month Period Ending February 28, 2025**  
 Prepared by Lyle Eaton, February 27, 2025

UNRECONCILED

	Current Year Budget	Year-to-Dat e Total	Current Month	Previous Month	Balance Remaining
<b>Revenues</b>					
Application & Process Fees	\$ 12,000.00	0.00	\$ 0.00	0.00	12,000.00
PILOT/Sale Leaseback Fees	594,433.00	0.00	0.00	0.00	594,433.00
Fee Income - RLF Program	43,000.00	0.00	0.00	0.00	43,000.00
Fee Income - Micro Program	24,000.00	1,876.06	0.00	1,876.06	22,123.94
Interest Income	3,000.00	22.31	0.00	22.31	2,977.69
Interest Income - RLF Program	60,000.00	8,608.39	3,935.89	4,672.50	51,391.61
Interest Income - City Fund	14,987.00	2,497.48	1,247.48	1,250.00	12,489.52
Interest Income - Micro Prog.	5,000.00	1,122.03	422.94	699.09	3,877.97
Late Payment Penalty - Micro	300.00	0.00	0.00	0.00	300.00
Miscellaneous Income	500.00	51.83	0.00	51.83	448.17
YMCA Income	0.00	1.00	0.00	1.00	(1.00)
<b>Total Revenues</b>	<b>757,220.00</b>	<b>14,179.10</b>	<b>5,606.31</b>	<b>8,572.79</b>	<b>743,040.90</b>
<b>Operations</b>					
Office Expense	2,000.00	1,286.36	286.36	1,000.00	713.64
Admin Services Exp	453,399.00	200.00	0.00	200.00	453,199.00
Depreciation Expense - Siding	16,296.00	2,715.92	1,357.96	1,357.96	13,580.08
D&O Insurance	17,000.00	2,744.16	1,372.08	1,372.08	14,255.84
Commercial Insurance	10,000.00	1,701.44	850.72	850.72	8,298.56
Legal- Retainer	18,000.00	0.00	0.00	0.00	18,000.00
Legal - Unrestricted	8,600.00	0.00	0.00	0.00	8,600.00
Accounting & Auditing	19,000.00	0.00	0.00	0.00	19,000.00
Coffeen Park Taxes	2,500.00	2,987.15	0.00	2,987.15	(487.15)
Airport Park Taxes	1,200.00	1,106.13	0.00	1,106.13	93.87
Deferit Expense	5,000.00	0.00	0.00	0.00	5,000.00
Fees Expense	500.00	3,251.01	0.00	3,251.01	(2,751.01)
RLF Program Expense	41,300.00	0.00	0.00	0.00	41,300.00
Microenterprise Program Exp	24,000.00	0.00	0.00	0.00	24,000.00
Building Depreciation- 146 Ars	123,000.00	0.00	0.00	0.00	123,000.00
Miscellaneous - Unrestricted	438.00	0.00	0.00	0.00	438.00
<b>Total Operations</b>	<b>742,233.00</b>	<b>15,992.17</b>	<b>3,867.12</b>	<b>12,125.05</b>	<b>726,240.83</b>
Total Revenue	757,220.00	14,179.10	5,606.31	8,572.79	743,040.90
Total Expenses	742,233.00	15,992.17	3,867.12	12,125.05	726,240.83
<b>Net Income Over Expenditures</b>	<b>\$ 14,987.00</b>	<b>(1,813.07)</b>	<b>\$ 1,739.19</b>	<b>(3,552.26)</b>	<b>16,800.07</b>

JCIDA BALANCE SHEET

<u>Current Assets</u>	IDA	<u>1/31/2025</u>	<u>2/28/2025</u>
General Checking	\$	661,967.55	\$ 6,960.15
Savings Account		258,997.07	159,019.38
PILOT Checking		494,558.24	67,229.13
Microenterprise Account		109,834.97	113,027.53
City Loan Account		43,765.97	45,013.82
Revolving Loan Fund Account		2,029,741.24	2,034,848.65
PILOT Monies Receivable		403,614.33	99,958.91
Miscellaneous Receivable		38,124.40	49,354.90
RLF Loans Receivable		2,265,113.78	2,264,120.96
Microenterprise Loans Rec.		114,675.04	111,906.32
Want Economic Growth Rec		249,498.75	249,498.75
Allowance for Bad Debt-RLF		(300,000.00)	(300,000.00)
Allow. for Bad Debts-MICRO		(35,000.00)	(35,000.00)
Prepaid Expense		18,232.69	16,009.89
Total Current Assets	\$	<u>6,353,124.03</u>	<u>\$ 4,881,948.39</u>
<u>Property and Equipment</u>			
Accum Depr - Building		(1,300,699.68)	(1,300,699.68)
Accum Depr. Equipment		(52,269.66)	(52,269.66)
Accumulated Depreciation Sidin		(61,108.20)	(62,466.16)
Total Property and Equipment		(1,414,077.54)	(1,415,435.50)
<u>Other Assets</u>			
IT Server		6,050.00	6,050.00
Equipment		13,366.00	13,366.00
Corp. Park Improvements		209,995.14	209,995.14
Airport Property		884,326.02	884,326.02
Intangible Asset		53,195.00	53,195.00
WIP Airport		608,992.82	1,392,274.16
WIP Intersection		244,973.52	244,973.52
Woolworth Building		505,000.00	505,000.00
Rail Siding CCIP		244,434.00	244,434.00
Land 146 Arsenal		126,577.50	126,577.50
146 Ars Building Improvements		3,264,556.08	3,264,556.08
Total Other Assets		6,161,466.08	6,944,747.42
Total Assets	\$	<u><u>11,100,512.57</u></u>	<u><u>\$ 10,411,260.31</u></u>



JCIDA BALANCE SHEET

LIABILITIES AND CAPITAL

**Current Liabilities**

		x	
Accounts Payable - Unrestrictede	\$ 67,520.46		\$ 107,534.32
PILOT Monies Payable	800,397.12		62,210.04
RLF Loan Payable	700,000.00		700,000.00
Due HUD - RLF Interest	1,558.18		1,736.88
Due HUD - MICRO Interest	8.33		9.23
Due HUD - CITY Loan Interest	11.79		12.16
ARPA Airport Sewer	916,000.00		916,000.00
Car Freshner Signage	11,000.00		11,000.00
Total Current Liabilities	\$ 2,496,495.88		\$ 1,798,502.63

**Long-Term Liabilities**

Due NYS/IAP L.T.	180,159.78	180,159.78
Total Long-Term Liabilities	180,159.78	180,159.78

Total Liabilities	2,676,655.66	1,978,662.41
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**Capital**

General Fund Bal - Unrestrict.	2,855,950.89	2,867,181.39
Fund Bal - RLF Restricted	4,109,139.27	4,109,139.27
Fund Bal - Micro Restricted	190,659.76	190,659.76
Fund Bal - City Restricted	287,870.22	287,870.22
Cap. Impr. Convergys	979,560.33	979,560.33
Net Income	676.44	(1,813.07)
Total Capital	8,423,856.91	8,432,597.90

Total Liabilities & Capital	11,100,512.57	10,411,260.31
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Jefferson County IDA  
Balance Sheet  
February 28, 2025

ASSETS

Current Assets		
General Checking	\$	6,960.15
Savings Account		159,019.38
PILOT Checking Account		67,229.13
Microenterprise Account		113,027.53
City Loan Account		45,013.82
Revolving Loan Fund Account		2,034,848.65
PILOT Monies Receivable		99,958.91
Miscellaneous Receivable		49,354.90
RLF Loans Receivable		2,264,120.96
Microenterprise Loans Rec.		111,906.32
Watn. Economic Growth Fund Rec		249,498.75
Allowance for Bad Debt-RLF		(300,000.00)
Allow. for Bad Debts-MICRO		(35,000.00)
Prepaid Expense		16,009.89
		<hr/>
Total Current Assets		4,881,948.39
Property and Equipment		
Accum Depr - Building	(1,300,699.68)	
Accum Depr. Equipment	(52,269.66)	
Accumulated Depreciation Sidin	(62,466.16)	
		<hr/>
Total Property and Equipment		(1,415,435.50)
Other Assets		
IT Server	6,050.00	
Equipment	13,366.00	
Corp. Park Improvements	209,995.14	
Airport Property	884,326.02	
Intangible Asset	53,195.00	
WIP Airport	1,392,274.16	
WIP Intersection	244,973.52	
Woolworth Building	505,000.00	
Rail Siding CCIP	244,434.00	
Land 146 Arsenal	126,577.50	
146 Ars Building Improvements	3,264,556.08	
		<hr/>
Total Other Assets		6,944,747.42
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Total Assets	\$	<u><u>10,411,260.31</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable - Unrestrict	\$	107,534.32
PILOT Monies Payable		62,210.04
RLF Loan Payable		700,000.00
Due HUD - RLF Interest		1,736.88
Due HUD - MICRO Interest		9.23
Due HUD - CITY Loan Interest		12.16
ARPA Airport Sewer		916,000.00
Car Freshner Signage		11,000.00
		<hr/>
Total Current Liabilities		1,798,502.63
Long-Term Liabilities		

Jefferson County IDA  
Balance Sheet  
February 28, 2025

Due NYS/IAP L.T.	<u>180,159.78</u>	
Total Long-Term Liabilities		<u>180,159.78</u>
Total Liabilities		1,978,662.41
Capital		
General Fund Bal - Unrestrict.	2,867,181.39	
Fund Bal - RLF Restricted	4,109,139.27	
Fund Bal - Micro Restricted	190,659.76	
Fund Bal - City Restricted	287,870.22	
Cap. Impr. Convergys	979,560.33	
Net Income	<u>(1,813.07)</u>	
Total Capital		<u>8,432,597.90</u>
Total Liabilities & Capital		<u>\$ 10,411,260.31</u>

**Jefferson County IDA**  
**General Checking Cash Receipts Journal**  
**For the Period From Feb 1, 2025 to Feb 28, 2025**

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

<b>Date</b>	<b>Account ID</b>	<b>Transaction</b>	<b>Line Description</b>	<b>Debit Amnt</b>	<b>Credit Amnt</b>
2/6/25	125001 100001	28	Invoice: 4004 GSPP 24658 CR 47 SOUTH LLC	1.00	1.00
2/7/25	205602 202702 100001	EFT 2-6-25	DUE SHLDC DUE JCIDA CONVALT ENERGY. LLC	2,625.00	500.00 2,125.00
2/20/25	207005 205602 100001	19975	DUE JCIDA DUE SHLDC PAINFULL ACRES	500.00	285.00 215.00
				<u>3,126.00</u>	<u>3,126.00</u>

**Jefferson County IDA  
Watn. Economic Growth Fund  
As of Feb 28, 2025**

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

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<b>Customer</b>	<b>Amount Due</b>
HALE'S BUS GARAGE, LLC	<u>249,498.75</u>
	<u><b>249,498.75</b></u>

**Jefferson County IDA**  
**Revolving Loan Fund Receivables**  
**As of Feb 28, 2025**

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

<b>Customer</b>	<b>Amount Due</b>
CONVALT ENERGY. LLC	850,000.00 Legal Action
JEFFERSON COUNTY INDUSTRIAL	700,000.00
LCO DESTINY, LLC	207,045.62 Pending Sale
MARZANO EXCAVATING, LLC	114,471.91 Current
SACKETS HARBOR BREW PUB, LLC	145,800.76 Current
THREE MILE BAY VENTURES, LLC	<u>246,712.67</u> Current
	<b><u><u>2,264,030.96</u></u></b>

**Jefferson County IDA  
Micro Loans Receivable  
As of Feb 28, 2025**

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

<b>Customer</b>	<b>Amount Due</b>
COLLEEN'S CHERRY TREE INN	19,351.18 4 Months
CLAYTON ISLAND TOURS, LLC	26,702.39 Current
DROIN DISTRIBUTION LTD	19,425.25 Current
PAINFULL ACRES	8,289.07 8 Months
PINK KETTLE, LLC	11,089.36 Current
TASTE OF DESIGN	7,958.44 2 Months
THERARTPY	3,299.18 Current
WILLOWBROOK ENTERPRISE, INC.	15,791.45 Current
	<hr/>
	<b>111,906.32</b>
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**Jefferson County IDA  
Miscellaneous Receivables  
As of Feb 28, 2025**

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

Customer ID Customer Bill To Contact Telephone 1	Invoice/CM	0 - 30	31 - 60	61 - 90	Over 90 days	Amount Due
CONVALT CONVALT ENERGY. LLC	3669 3911 4009				27,486.30 11,230.50	27,486.30 11,230.50 11,230.50
<b>CONVALT CONVALT ENERGY. LLC</b>				<b>11,230.50</b>	<b>38,716.80</b>	<b>49,947.30</b>
THREE MILE BAY THREE MILE BAY VENTURES, LLC	7-10-2020			41,400.00		41,400.00
<b>THREE MILE BAY THREE MILE BAY VENTURES, LLC</b>				<b>41,400.00</b>		<b>41,400.00</b>
<b>Report Total</b>				<b>52,630.50</b>	<b>38,716.80</b>	<b>91,347.30</b>



**Jefferson County IDA  
Unrestricted Aged Payables  
As of Feb 28, 2025**

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

Vendor	Invoice/CM #	Date	Net To Pay
BROWNELL ABSTRACT CORP.35 PARK P	165485	1/29/25	1,000.00
<b>BROWNELL ABSTRACT CORP.35 PARK P</b>			<b>1,000.00</b>
JEFFERSON COUNTY INDUSTRIAL	CK19927	8/26/24	565.35
<b>JEFFERSON COUNTY INDUSTRIAL</b>			<b>565.35</b>
JEFF COUNTY LDC	ADMIN12	12/1/24	59,475.00
<b>JEFF COUNTY LDC</b>			<b>59,475.00</b>
NORTH COUNTRY CONTRACTORS	3112-1	11/11/24	7,056.09
	APP #2	11/30/24	39,013.86
<b>NORTH COUNTRY CONTRACTORS</b>			<b>46,069.95</b>
SACKETS HARBOR LDC	CK 19927	8/26/24	424.02
<b>SACKETS HARBOR LDC</b>			<b>424.02</b>
			<b>107,534.32</b>

**Jefferson County IDA  
Cash Disbursements Journal  
For the Period From Feb 1, 2025 to Feb 28, 2025**

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

<b>Date</b>	<b>Check #</b>	<b>Account ID</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
2/10/25	8165	200001 100001	Invoice: 24-1443 BERNIER, CARR & ASSOCIATES, P.C.	3,004.20	3,004.20
2/10/25	8166	200001 100001	Invoice: CONVALT225 JEFFERSON COUNTY INDUSTRIAL	2,125.00	2,125.00
2/10/25	8167	200001 100001	Invoice: 670760 NYS DEC	110.00	110.00
2/10/25	8168	200001 100001	Invoice: 1-057857058-7 NYS ASSESSMENTS RECEIVABLES	3,141.01	3,141.01
2/10/25	8169	200001 100001	Invoice: APP #2 NORTH COUNTRY CONTRACTORS	741,263.28	741,263.28
2/10/25	8170	200001 100001	Invoice: COLNVALT225 SACKETS HARBOR LDC	500.00	500.00
2/25/25	8171	200001 100001	Invoice: 64208 FEDERAL EXPRESS CORP.	86.36	86.36
2/25/25	8172	100001	JEFFERSON COUNTY INDUSTRIAL		
2/25/25	8173	200001 100001	Invoice: COBB PARTIAL JEFFERSON COUNTY INDUSTRIAL	285.00	285.00
2/25/25	8174	200001 100001	Invoice: PARTIAL SACKETS HARBOR LDC	215.00	215.00
2/25/25	8175	200001 100001	Invoice: WOOLWORTH CITY OF WATERTOWN COMPTROLLER	4,435.00	4,435.00
	<b>Total</b>			<b>755,164.85</b>	<b>755,164.85</b>

**Jefferson County Industrial Development Agency  
Loan Review Committee Meeting Minutes  
February 26, 2025**

**Present:** John Condino, Charles Capone  
Phone: Rob Aliasso

**Excused:** David Converse (Chair)

**Also Present:** Marshall Weir, Lyle Eaton, Peggy Sampson, Robin Stephenson, Paul Warneck  
Zoom: Justin Miller, Esq., Diana Boylan (AES), Neil Habig (AES), and Rob Panasci (AES Counsel)

- I. **Call to Order:** Mr. Condino called the meeting to order at 8:02 a.m.
- II. **Pledge of Allegiance**
- III. **Other/Unfinished Business –**
  1. **AES Black River Solar, LLC PILOT Application –** Mr. Condino said the proposed project was discussed at the last board meeting. Mr. Warneck said it was sent back to the committee because there were questions.

Mr. Warneck wanted to confirm that the lease amount listed on page 12 of the application (\$33,000/yr.) is correct and asked if there is an annual inflation factor. Ms. Boylan confirmed that \$33,000/yr. is correct but noted that she didn't include the escalator. Attorney Panasci said it is 2%.

Mr. Warneck asked if they would be receiving a community adder credit. Ms. Boyland said they would only receive the base incentive from the NY Sun Program.

Mr. Warneck said that Mr. Aliasso was wondering if there would be a retail component. Mr. Warneck said there will not be any onsite sales.

Mr. Warneck mentioned that we have had projects get through the approval process but not close. He asked when they expect to start construction. Ms. Boylan said they plan to start construction in late spring or early this summer.

Mr. Aliasso asked if there would be a host community benefit. Ms. Boylan said they have not had a discussion with the Town of Hounsfield but indicated that they would be willing to.

Mr. Warneck said that he ran the proposed project through the state's preliminary model and indicated that it more than meets the UTEP.

**Jefferson County Industrial Development Agency  
Loan Review Committee Meeting Minutes  
February 26, 2025**

Mr. Warneck said that he had a conversation with the Sackets Harbor school district and indicated that they wanted to know when the PILOT would kick in. He said he told them in 2026. Attorney Miller confirmed that 2026 would be correct.

A motion was made by Mr. Capone to recommend approval of the proposed project by the full board of directors, seconded by Mr. Condino. All in favor.

- IV. Adjournment:** With no further business before the committee, Mr. Capone made a motion to adjourn the meeting, seconded by Mr. Condino. The meeting was adjourned at 8:12 a.m.

Respectfully submitted,  
*Peggy Sampson*

**JEFFERSON COUNTY INDUSTRIAL DEVELOPMENT AGENCY**  
**Resolution Number 03.06.2025.01**  
**Amend the Audit Fee to include a Single Audit and Extra Billing**

**WHEREAS**, the JCIDA Board of Directors approved Resolution No. 01.09.2025.01 at their January 9, 2025 board meeting to approve an engagement letter with Bowers CPAs for the 2024 audit and other services for \$13,250, and

**WHEREAS**, it was determined that a single audit will be required since JCIDA expended over the \$750,000 threshold for federal grant funds. The quote for the single audit is \$3,500, and

**WHEREAS**, Bowers anticipates costs for additional services and significant additional time estimated at a range between \$6,500 and \$7,000, and

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Directors of the Jefferson County Industrial Development Agency that it herein approves the total amount not to exceed \$23,750 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.

\_\_\_\_\_  
W. Edward Walldroff, Secretary

February 14, 2025

To the Board of Directors  
Jefferson County Industrial Development Agency  
800 Starbuck Avenue  
Watertown, NY 13601

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

#### **Audit Scope and Objectives**

We will audit the financial statements of the business-type activities, including the disclosures, which collectively comprise the basic financial statements, of Jefferson County Industrial Development Agency as of and for the year ended December 31, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Jefferson County Industrial Development Agency's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Jefferson County Industrial Development Agency's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis

We have also been engaged to report on supplementary information other than RSI that accompanies Jefferson County Industrial Development Agency's financial statements. We will subject the following supplementary information 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 #1 - #7 in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements and we will provide an opinion on #8 in a separate written report accompanying our auditor's report on the financial statements:

- 1) Combining Statement of Net Position
- 2) Combining Statement of Revenues, Expenses and Changes in Net Position
- 3) Statement of Net Position – Component Units
- 4) Statement of Revenues, Expenses and Changes in Net Position – Component Units
- 5) Statement of Fund Net Position
- 6) Statement of Fund Revenues, Expenses, and Changes in Net Position
- 7) Schedule of Expenditures of Federal Awards
- 8) 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 opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a 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 objects 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 programs in accordance with the 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 Government or to acts by management or employees acting on behalf of the government. 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. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that comes 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 government'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 JCLDC and WICLDC (largest being shared employees and admin fee allocation). JCIDA and JCLDC operate with the same board of directors which allows them to make changes at will based on relationship – such as waiving a portion of the admin fee being repaid to the LDC in the prior year.

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

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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 Industrial Development Agency's compliance with 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 Jefferson County Industrial Development Agency'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 Industrial Development Agency'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), rules, 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). 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 government 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 government 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 government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government 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.

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 supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. 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 other engagements or studies. The government is 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 also assist in preparing the financial statements, schedule of expenditures of federal awards, related notes, and data collection form of Jefferson County Industrial Development Agency 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. 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. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes 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.

You agree to assume all management responsibilities for the 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 our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved 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 Agency; 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 cognizant or oversight agency for audit or its designee, a federal agency providing direct or indirect funding, or 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 cognizant or oversight agency for audit or its designee or pass through entity. If we are aware that a federal awarding agency pass through entity 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 audit and other services will be \$13,250, plus \$3,500 for the Single Audit, for the year ended December 31, 2024. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

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 Industrial Development Agency 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 Industrial Development Agency's information. At the end of the engagement, Bowers and Company CPAs, PLLC will provide Jefferson County Industrial Development Agency with a copy of deliverables and data related to the engagement from ShareFile.

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

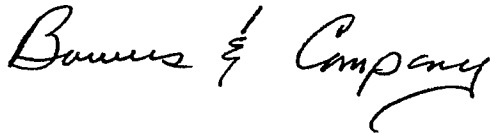
### **Reporting**

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Directors of Jefferson County Industrial Development Agency. 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 Industrial Development Agency.

Management Signature: \_\_\_\_\_

Governance Signature: \_\_\_\_\_



Jefferson County Industrial Development Agency				Date	2/11/2025	
<b>Project Summary</b>						
Project	AES BLACK RIVER SOLAR	NAICS:	221114	SITE	19172 CR66	
Location	292 MADISON AVE, FLOOR 15	Project Acres	Total Acres	School	SACKETS HARBOR	
CITY	NEW YORK, NY 10017	Leased	19	255	Project Type	2.4 MW/AC
Tax Parcel	89.00-2-4.1		7%	Village		
Community Distributed Generation		% of Proj	Taxable	Town	HPOUNSFIELD	
<b>Total Project Costs</b>	<u>9,263,822</u>			<b>Jobs</b>		
Land				Retained	0	
Infrastructure	2,741,061			Added		
Building				Total	<u>0</u>	
Interconnect Costs	616,889			Next Five Years	0	
Equipment	2,572,419			Construction Jobs	30	
Equip. /NYS Production	2,368,173			Current Assessment	41,045 Land	
Exemption				Final Assessment	1,135,000	
Eng/Arch Fees	932,280			Agency Fee	\$138,957	
Finance Charges				App Fee Paid	5,000	
Legal Fees				<b>Agency Fee is calculated based on the fee schedule on the Application. This project is under \$10 Million so the fee is 1.5% of Total Project Costs.</b>		
Solar Installation Labor	0					
Other-Soft Costs	33,000					
<b>Total</b>	<u>9,263,822</u>					

**Sales Tax Exemption ( Not used on CBA)**

Total Material	4151258	
Instillation@ .40%	0	
4% County Tax	166,050	0
4% NYS Tax	166,050	
	<u>332,101</u>	

**Mortgage Recording Tax**

Est Mortgage Amount	\$6,947,866
MRT Savings	52,109

PILOT	2%Escalation Inverted 5500/MW	Full Taxes	
		Land Only Current Taxes	W/O PILOT Project Taxes
Year 1	17,417.12	746.04	20,629.81
Year 2	17,075.61	746.04	20,629.81
Year 3	16,740.79	746.04	20,629.81
Year 4	16,412.54	746.04	20,629.81
Year 5	16,090.73	746.04	20,629.81
Year 6	15,775.22	746.04	20,629.81
Year 7	15,465.90	746.04	20,629.81
Year 8	15,162.65	746.04	20,629.81
Year 9	14,865.34	746.04	20,629.81
Year 10	14,573.87	746.04	20,629.81
Year 11	14,288.10	746.04	20,629.81
Year 12	14,007.95	746.04	20,629.81
Year 13	13,733.28	746.04	20,629.81
Year 14	13,464.00	746.04	20,629.81
Year 15	13,200.00	746.04	20,629.81
	<u>228,273.10</u>	0.00	<u>11,190.54</u>
			<u>309,447.20</u>

74%

\$5,500 per MW , increasing by 2% per year, inverted.

**Underlying Property**

19 Acres of 255 are being leased for this project, Taxes are calculated on an appraised value of \$2,160.25 per acrefor current period.

**Hounsfield Tax Rates**

		% Distribution
County	6.423142	2023 0.35338498
Town	1.719836	2023 0.09462101
School	<u>10.033069</u>	2023 <u>0.55199401</u>
	<u>18.176047</u>	<u>1</u>

**Total**

<b>Project Costs</b>	9,263,822
Fed ITC Grant	
NY Sun Award	
Total Grants	0
<b>Net Project Costs</b>	<u>9,263,822</u>

	County	Town	School	Total
	6,154.95	1,648.03	9,614.15	17,417.12
	6,034.26	1,615.71	9,425.63	17,075.61
	5,915.94	1,584.03	9,240.82	16,740.79
	5,799.95	1,552.97	9,059.62	16,412.54
	5,686.22	1,522.52	8,881.98	16,090.73
	5,574.73	1,492.67	8,707.83	15,775.22
	5,465.42	1,463.40	8,537.09	15,465.90
	5,358.25	1,434.71	8,369.69	15,162.65
	5,253.19	1,406.57	8,205.58	14,865.34
	5,150.19	1,378.99	8,044.69	14,573.87
	5,049.20	1,351.95	7,886.95	14,288.10
	4,950.20	1,325.45	7,732.30	14,007.95
	4,853.13	1,299.46	7,580.69	13,733.28
	4,757.98	1,273.98	7,432.05	13,464.00
	4,664.68	1,249.00	7,286.32	13,200.00
	<u>4,664.68</u>	<u>21,599.43</u>	<u>126,005.38</u>	<u>228,273.10</u>

# Jefferson County Industrial Development Agency

## MRB Cost Benefit Calculator



Date: February 28, 2025  
 Project Title: ASA BLACK RIVER SOLAR  
 Project Location: 19172 CR 66, TOWN OF HOUNSFIELD

### Economic Impacts

Summary of Economic Impacts over the Life of the PILOT

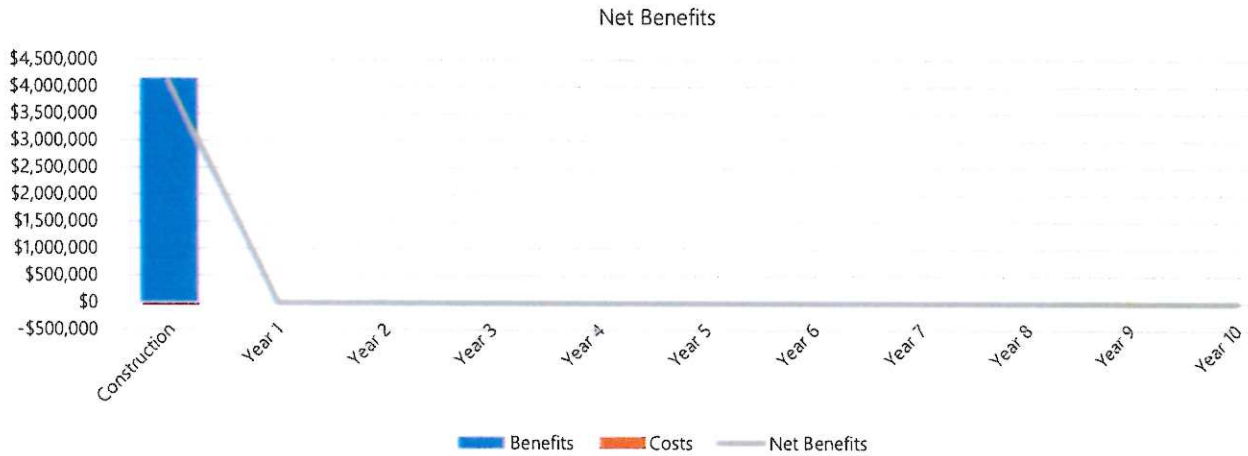
Project Total Investment  
 \$9,263,822

Temporary (Construction)			
	Direct	Indirect	Total
Jobs	30	14	43
Earnings	\$3,198,073	\$716,317	\$3,914,390
Local Spend	\$8,298,542	\$2,631,268	\$10,929,810

Ongoing (Operations)			
Aggregate over life of the PILOT			
	Direct	Indirect	Total
Jobs	0	0	0
Earnings	\$0	\$0	\$0

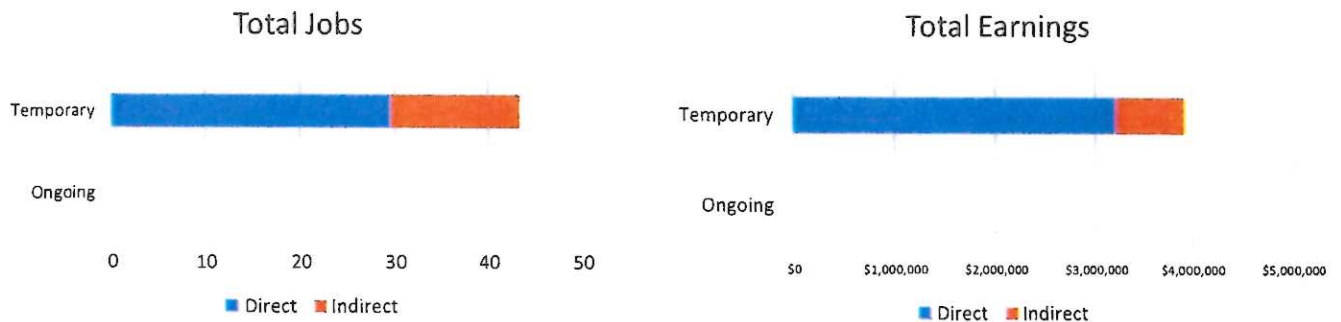
Figure 1



Net Benefits chart will always display construction through year 10, irrespective of the length of the PILOT.

Figure 2

Figure 3



# Fiscal Impacts



Cost-Benefit Analysis Tool powered by MRB Group

## Estimated Costs of Exemptions

	Nominal Value	Discounted Value*
Property Tax Exemption	\$81,176	\$68,107
Sales Tax Exemption	\$0	\$0
Local Sales Tax Exemption	\$0	\$0
State Sales Tax Exemption	\$0	\$0
Mortgage Recording Tax Exemption	\$52,109	\$52,109
Local Mortgage Recording Tax Exemption	\$17,370	\$17,370
State Mortgage Recording Tax Exemption	\$34,739	\$34,739
<b>Total Costs</b>	<b>\$133,285</b>	<b>\$120,216</b>

## State and Local Benefits

	Nominal Value	Discounted Value*
<b>Local Benefits</b>	<b>\$4,158,874</b>	<b>\$4,129,178</b>
<b>To Private Individuals</b>	<b>\$3,914,390</b>	<b>\$3,914,390</b>
Temporary Payroll	\$3,914,390	\$3,914,390
Ongoing Payroll	\$0	\$0
Other Payments to Private Individuals	\$0	\$0
<b>To the Public</b>	<b>\$244,484</b>	<b>\$214,788</b>
Increase in Property Tax Revenue	\$217,083	\$187,387
Temporary Jobs - Sales Tax Revenue	\$27,401	\$27,401
Ongoing Jobs - Sales Tax Revenue	\$0	\$0
Other Local Municipal Revenue	\$0	\$0
<b>State Benefits</b>	<b>\$203,548</b>	<b>\$203,548</b>
<b>To the Public</b>	<b>\$203,548</b>	<b>\$203,548</b>
Temporary Income Tax Revenue	\$176,148	\$176,148
Ongoing Income Tax Revenue	\$0	\$0
Temporary Jobs - Sales Tax Revenue	\$27,401	\$27,401
Ongoing Jobs - Sales Tax Revenue	\$0	\$0
<b>Total Benefits to State &amp; Region</b>	<b>\$4,362,423</b>	<b>\$4,332,726</b>

## Benefit to Cost Ratio

	Benefit*	Cost*	Ratio
Local	\$4,129,178	\$85,477	48:1
State	\$203,548	\$34,739	6:1
<b>Grand Total</b>	<b>\$4,332,726</b>	<b>\$120,216</b>	<b>36:1</b>

\*Discounted at 2%

### Additional Comments from IDA

This is a good project.

Does the IDA believe that the project can be accomplished in a timely fashion? Yes

**PROJECT AUTHORIZING RESOLUTION**  
*(AES Black River Solar, LLC Project)*

A regular meeting of the Jefferson County Industrial Development Agency was convened on Thursday, March 6, 2025 at 8:30 a.m.

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

Resolution No. 03.06.2025.02

RESOLUTION OF THE JEFFERSON COUNTY INDUSTRIAL DEVELOPMENT AGENCY (i) APPOINTING AES BLACK RIVER SOLAR, LLC, FOR ITSELF AND/OR ON BEHALF OF ONE OR MORE ENTITIES TO BE FORMED (COLLECTIVELY, THE "COMPANY") AS ITS AGENT TO UNDERTAKE A CERTAIN PROJECT (AS MORE FULLY DESCRIBED BELOW); (ii) AUTHORIZING THE EXECUTION AND DELIVERY OF AN AGENT AGREEMENT, LEASE AGREEMENT, LEASEBACK AGREEMENT, PAYMENT-IN-LIEU-OF-TAX AGREEMENT AND RELATED DOCUMENTS WITH RESPECT TO THE PROJECT; (iii) AUTHORIZING THE PROVISION OF CERTAIN FINANCIAL ASSISTANCE TO THE COMPANY (AS FURTHER DEFINED HEREIN); (iv) ADOPTING FINDINGS WITH RESPECT TO THE STATE ENVIRONMENTAL QUALITY REVIEW ACT ("SEQRA"); AND (v) AUTHORIZING THE EXECUTION OF RELATED DOCUMENTS WITH RESPECT TO THE PROJECT.

WHEREAS, by Title 1 of Article 18-A of the General Municipal Law of the State of New York, as amended, and Chapter 369 of the Laws of 1971 of the State of New York, (the "Act"), the **JEFFERSON COUNTY INDUSTRIAL DEVELOPMENT AGENCY** (the "Agency") was created with the authority and power to promote, develop, encourage and assist in acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing industrial, manufacturing, warehousing, commercial, research, and recreational facilities as authorized by the Act, and in connection therewith to issue its revenue bonds, and/or enter into straight lease transactions and provide other forms of financial assistance; and

WHEREAS, **AES BLACK RIVER SOLAR, LLC** (the "Company"), has submitted an application to the Agency requesting the Agency's assistance with a certain project (the "Project") consisting of: (i) the acquisition by the Agency of a leasehold interest in approximately 19 acres of real property located at 19172 County Route 66 in the Town of Hounsfield, New York (the "Land", being more particularly described as a portion of tax parcel No. 89.00-2-4.1, as may be subdivided); (ii) the planning, design, construction and operation of a 2.4MWac PV solar electrical generation system, including panel foundations, inverters, transformers, interconnect wiring, utility connections, sitework, landscaping, fencing, security and related improvements (collectively, the "Improvements"); (iii) the acquisition of and installation in and around the Land and Improvements by the Company of machinery, equipment, fixtures and other items of tangible personal property (the "Equipment" and, collectively with, the Land and the Improvements, the "Facility"); and (iv) entering into a

straight lease transaction (within the meaning of subdivision (15) of Section 854 of the Act), pursuant to which the Agency will retain a leasehold interest in the Facility for a period of time and sublease such interest in the Facility back to the Company (the “Straight Lease Transaction”); and

WHEREAS, on February 6, 2025, the Agency adopted an initial resolution (the “Initial Project Resolution”) which (i) accepted the Company’s application, (ii) authorized the scheduling and conduct of a public hearing in compliance with the Act, (iii) described the contemplated forms of financial assistance to be provided by the Agency (the “Financial Assistance”, as described herein); and (iv) authorized the negotiation of an Agent and Financial Assistance and Project Agreement (the “Agent Agreement”), Lease Agreement (the “Lease Agreement”), Leaseback Agreement (the “Leaseback Agreement”) and Payment-in-lieu-of-Tax agreement (the “PILOT Agreement”) to be entered into with respect to the Project; and

WHEREAS, in accordance with the Initial Project Resolution, the Agency published and forwarded a Notice of Public Hearing to the Town of Hounsfield (the “Town”), the County of Jefferson (the “County”), and the Sackets Harbor Central School District (the “School”, and together with the Town and County, the “Affected Tax Jurisdictions”) at least ten (10) days prior to said Public Hearing are attached hereto as **Exhibit A**; and

WHEREAS, pursuant to Section 859-a of the Act, the Agency held a public hearing on February 28, 2025 at 9:30 a.m., local time, at the Town of Hounsfield Town Hall located at 18774 County Route 66, Watertown, New York 13601 with respect to the Project (the “Public Hearing”) and the proposed Financial Assistance (as further defined herein) being contemplated by the Agency whereat interested parties were provided a reasonable opportunity, both orally and in writing, to present their views, a copy of the minutes of the Public Hearing also being attached hereto within **Exhibit A**; and

WHEREAS, the Town reviewed the proposed Project as lead agency pursuant to the State Environmental Quality Review Act, as codified under Article 8 of the Environmental Conservation Law and Regulations adopted pursuant thereto by the Department of Environmental Conservation of the State (collectively, “SEQRA”) and related Environmental Assessment Form (“EAF”) and issued a negative declaration (the “Negative Declaration”), a copy of which, along with the EAF, are attached hereto as **Exhibit B**; and

WHEREAS, in furtherance of the foregoing, the Agency desires to authorize (i) the appointment of the Company as agent of the Agency to undertake the Project; (ii) the execution and delivery of the Agent Agreement, Lease Agreement, the Leaseback Agreement, the PILOT Agreement, and related documents; (iii) the provision of the Financial Assistance to the Company, which shall include (a) a mortgage recording tax exemption for financings undertaken to construct the Facility; and (b) a partial real property tax abatement through the execution of an agreement with the Agency regarding payments in lieu of real property taxes to be made for the benefit of the Affected Tax Jurisdictions; and (iv) the review of findings pursuant to SEQRA in connection with the Project.

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

Section 1. Based upon the representations made by the Company to the Agency in the Application, the Agency hereby finds and determines that:

(A) By virtue of the Act, the Agency has been vested with all powers necessary and convenient to carry out and effectuate the purposes and provisions of the Act and to exercise all powers granted to it under the Act; and

(B) It is desirable and in the public interest for the Agency to (i) acquire title to or other interest in the Land, Improvements and the Equipment constituting the Facility, (ii) lease or sell the Agency's interest in the Land, Improvements and Equipment constituting the Facility to the Company pursuant to a lease agreement or sale agreement, and (iii) enter into a Straight Lease Transaction with the Company; and

(C) The action to be taken by the Agency will induce the Company to undertake the Project, thereby increasing employment opportunities in the Town, which is located within Jefferson County, New York, and otherwise furthering the purposes of the Agency as set forth in the Act; and

(D) The Project will not result in the removal of a facility or plant of the Company or any other proposed occupant of the Project from one area of the State of New York (the "State") to another area of the State or result in the abandonment of one or more plants or facilities of the Company or any other proposed occupant of the Project located within the State; and the Agency hereby finds that, based on the Company's Application, to the extent occupants are relocating from one plant or facility to another, the Project is reasonably necessary to discourage the Project occupants from removing such other facility or plant to a location outside the State and/or is reasonably necessary to preserve the competitive position of the Project occupants in their respective industries; and

(E) Based upon a review of the Application, the EAF and the Negative Declaration issued by the Town and submitted to the Agency, the Agency hereby:

(i) consents to and affirms the status of the Town as Lead Agency for review of the Facility, within the meaning of, and for all purposes of complying with SEQRA;

(ii) ratifies the proceedings undertaken by the Town as Lead Agency under SEQRA with respect to the construction and equipping of the Facility pursuant to SEQRA; and

(iii) finds that the Project involves a "Type I" Action (as such quoted term is defined under SEQRA) for which the Town served as Lead Agency. Based upon the review by the Agency of the EAF and related documents delivered by the Company to the Agency and other representations made by the Company to the Agency in connection with the Project, the Agency hereby finds that (i) the Project will result in no major

impacts and, therefore, is one which may not cause significant damage to the environment; (ii) the Project will not have a “significant effect on the environment” (as such quoted term is defined under SEQRA); and (iii) no “environmental impact statement” (as such quoted term is defined under SEQRA) need be prepared for this action. This determination constitutes a “negative declaration” (as such quoted terms are defined under SEQRA) for purposes of SEQRA.

Section 2. Subject to (i) the Company executing the Agent Agreement and/or Leaseback Agreement, and (ii) the delivery to the Agency of a binder, certificate or other evidence of liability insurance policy for the Project satisfactory to the Agency, the Agency hereby authorizes the Company to proceed with the acquisition, renovation, construction, reconstruction, rehabilitation and equipping of the Project and hereby appoints the Company as the true and lawful agent of the Agency: (i) to acquire, construct and equip the Project; (ii) to make, execute, acknowledge and deliver any contracts, orders, receipts, writings and instructions, as the stated agent for the Agency with the authority to delegate such agency, in whole or in part, to agents, subagents, contractors, and subcontractors of such agents and subagents and to such other parties as the Company chooses; and (iii) in general, to do all things which may be requisite or proper for completing the Project, all with the same powers and the same validity that the Agency could do if acting in its own behalf; *provided, however*, the Agent Agreement shall expire on December 31, 2026 (*unless extended for good cause by the Executive Director of the Agency*).

Section 3. Pursuant to Section 875(3) of the Act, the Agency may recover or recapture from the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, any sales and use tax exemption benefits taken or purported to be taken by the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, if it is determined that: (i) the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, is not entitled to the sales and use tax exemption benefits; (ii) the sales and use tax exemption benefits are in excess of the amounts authorized to be taken by the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project; (iii) the sales and use tax exemption benefits are for property or services not authorized by the Agency as part of the Project; (iv) the Company has made a material false statement on its application for financial assistance; (v) the sales and use tax exemption benefits are taken in cases where the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project fails to comply with a material term or condition to use property or services in the manner approved by the Agency in connection with the Project; and/or (vi) the Company obtains mortgage recording tax benefits and/or real property tax abatements and fails to comply with a material term or condition to use property or services in the manner approved by the Agency in connection with the Project (collectively, items (i) through (vi) hereby defined as a “Recapture Event”).

As a condition precedent of receiving sales and use tax exemption benefits and real property tax abatement benefits, the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, must (i) if a Recapture

Event determination is made by the Agency, cooperate with the Agency in its efforts to recover or recapture any sales and use tax exemption benefits, mortgage recording tax benefits and/or real property tax abatement benefits, and (ii) promptly pay over any such amounts to the Agency that the Agency demands, if and as so required to be paid over as determined by the Agency.

Section 4. The Chairman, Vice Chairman and/or Executive Director (or Deputy Executive Director) of the Agency are hereby authorized, on behalf of the Agency, to execute and deliver the Agent Agreement, Lease Agreement, Leaseback Agreement, PILOT Agreement, PILOT Mortgage, and related documents with such changes as shall be approved by the Chairman, Vice Chairman, the Executive Director and counsel to the Agency upon execution.

Section 5. The Chairman (or Vice Chairman), Executive Director (or Deputy Executive Director) of the Agency are hereby authorized, on behalf of the Agency, to execute and deliver any mortgage, assignment of leases and rents, security agreement, UCC-1 Financing Statements and all documents reasonably contemplated by these resolutions or required by any lender identified by the Company (the "Lender") up to a maximum principal amount necessary to undertake the Project, acquire the Facility and/or finance or refinance equipment and other personal property and related transactional costs (hereinafter with the Straight Lease Documents, the "Agency Documents"); and, where appropriate, the Secretary (or Assistant Secretary) of the Agency is hereby authorized to affix the seal of the Agency to the Agency Documents and to attest the same, all with such changes, variations, omissions and insertions as the Chairman (or Vice Chairman), Executive Director (or Deputy Executive Director) of the Agency shall approve, the execution thereof by the Chairman (or Vice Chairman), Executive Director (or Deputy Executive Director) of the Agency to constitute conclusive evidence of such approval; provided, that, in all events, recourse against the Agency is limited to the Agency's interest in the Project.

Section 6. The officers, employees and agents of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required and to execute and deliver all such certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of the officer, employee or agent acting, desirable and proper to effect the purposes of the foregoing resolutions and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.

Section 7. These Resolutions shall take effect immediately upon adoption.



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

	<i>Yea</i>	<i>Nay</i>	<i>Absent</i>	<i>Abstain</i>
Robert E. Aliasso, Jr.				
David J. Converse				
John J. Condino				
William W. Johnson				
Lisa L'Huillier				
W. Edward Walldroff				
Paul J. Warneck				

The resolutions were thereupon duly adopted.

STATE OF NEW YORK     )  
COUNTY OF JEFFERSON ) ss:

I, the undersigned (Acting) Secretary of the Jefferson County Industrial Development Agency, DO HEREBY CERTIFY:

That I have compared the foregoing extract of the minutes of the meeting of the Jefferson County Industrial Development Agency (the "Agency") including the resolution contained therein, held on March 6, 2025, with the original thereof on file in my office, and that the same is a true and correct copy of the proceedings of the Agency and of such resolution set forth therein and of the whole of said original insofar as the same relates to the subject matters therein referred to.

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

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

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

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Agency this \_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
W. Edward Walldroff, (Acting) Secretary

[SEAL]

**EXHIBIT A**  
**PUBLIC HEARING MATERIALS**



Jefferson County Industrial Development Agency

800 Starbuck Avenue, Suite 800  
Watertown, New York 13601

ph: 315.782.5865 / 800.553.4111  
fx: 315.782.7915

[www.jcida.com](http://www.jcida.com)

## NOTICE OF PUBLIC HEARING

February 13, 2025

VIA CERTIFIED MAIL/  
RETURN RECEIPT REQUESTED

To: The Chief Executive Officers of  
Affected Tax Jurisdictions on Schedule A

Re: Jefferson County Industrial Development Agency  
AES Black River Solar, LLC Project  
Notice of Public Hearing and  
Delivery of Agency Initial Project Resolution

Ladies and Gentlemen:

Please note that on Friday, February 28, 2025 at 9:30 a.m. at the Town of Hounsfield Town Hall located at 18774 County Route 66, Watertown, New York 13601, the Jefferson County Industrial Development Agency (the "Agency") will conduct a public hearing regarding the above-referenced project. Enclosed is a copy of the Notice of Public Hearing describing the Project and the financial assistance contemplated by the Agency. The Notice has been submitted to the *Watertown Daily Times* for publication.

In accordance with Section 859-a of the General Municipal Law ("GML") of the State of New York, a representative of the Agency will be at the above-stated time and place to present a copy of the Company's Application for Financial Assistance (including a cost-benefit analysis), which is also available for viewing on the Agency's website at: <https://www.jcida.com/>. This public hearing is being conducted pursuant to GML Section 859-a(2) and the Agency is providing this notice to the addressees above pursuant to GML Section 859-a(3), which include the chief executive officers of the affected tax jurisdictions within which the proposed project is to be located. The conduct of the public hearing was authorized by the Agency pursuant to a certain Initial Project Resolution adopted by the Agency on February 6, 2025 (the "Initial Project Resolution"), which pursuant to GML Section 859-a(1-a) is enclosed for your review and records.

You are welcome to attend such hearing at which time you will have an opportunity to review the project application and present your views, both orally and in writing, with respect to the project. The Agency will also live stream the public hearing through its webpage and also encourages all interested parties to submit written comments to the Agency, which will all be included within the public hearing record. Any written comments may be sent to Jefferson County Industrial Development Agency, 800 Starbuck Avenue, Suite 800, Watertown, New York 13601 Attn: Marshall Weir, Chief Executive Officer and/or via email at [mweir@jcida.com](mailto:mweir@jcida.com).

Very truly yours,

JEFFERSON COUNTY INDUSTRIAL  
DEVELOPMENT AGENCY

Schedule A  
Affected Tax Jurisdiction Officials

<p><b><u>Jefferson County, New York</u></b> Attn: Hon. William W. Johnson, Chairman County Legislature 195 Arsenal Street Watertown, New York 13601</p>	<p><b><u>Jefferson County, New York</u></b> Attn: Ryan Piche, County Administrator 195 Arsenal Street Watertown, New York 13601</p>
<p><b><u>Sackets Harbor Central School District</u></b> Attn: Angela Green, Chair, BOE 215 South Broad Street Sackets Harbor, New York 13685</p>	<p><b><u>Sackets Harbor Central School District</u></b> Attn: Jennifer Gaffney, Superintendent 215 South Broad Street Sackets Harbor, New York 13685</p>
<p><b><u>Sackets Harbor Central School District</u></b> Attn: District Clerk 215 South Broad Street Sackets Harbor, New York 13685</p>	
<p><b><u>Town of Hounsfield, New York</u></b> Attn: Beth Arthur, Town Supervisor 18774 County Route 66 Watertown, New York 13601</p>	

## NOTICE OF PUBLIC HEARING

**NOTICE IS HEREBY GIVEN** that a public hearing pursuant to Article 18-A of the New York General Municipal Law (the “Act”) will be held by the Jefferson County Industrial Development Agency (the “Agency”) on Friday, February 28, 2025 at 9:30 a.m. at the Town of Hounsfield Town Hall located at 18774 County Route 66, Watertown, New York 13601 in connection with the following matter:

**AES BLACK RIVER SOLAR, LLC** (the “Company”), has submitted an application to the Agency requesting the Agency’s assistance with a certain project (the “Project”) consisting of: (i) the acquisition by the Agency of a leasehold interest in approximately 19 acres of real property located at 19172 County Route 66 in the Town of Hounsfield, New York (the “Land”, being more particularly described as a portion of tax parcel No. 89.00-2-4.1, as may be subdivided); (ii) the planning, design, construction and operation of a 2.4MWac PV solar electrical generation system, including panel foundations, inverters, transformers, interconnect wiring, utility connections, sitework, landscaping, fencing, security and related improvements (collectively, the “Improvements”); (iii) the acquisition of and installation in and around the Land and Improvements by the Company of machinery, equipment, fixtures and other items of tangible personal property (the “Equipment” and, collectively with, the Land and the Improvements, the “Facility”); and (iv) entering into a straight lease transaction (within the meaning of subdivision (15) of Section 854 of the Act), pursuant to which the Agency will retain a leasehold interest in the Facility for a period of time and sublease such interest in the Facility back to the Company (the “Straight Lease Transaction”).

The Agency is contemplating providing financial assistance to the Company with respect to the Project (collectively, the “Financial Assistance”) in the form of (a) a mortgage recording tax exemption for project financing; and (b) a partial real property tax abatement through a payment-in-lieu-of-tax agreement (the “PILOT Agreement”), pursuant to which the Company would make payments in lieu of real property taxes to the Agency for the benefit of each affected tax jurisdiction (the “Affected Tax Jurisdictions”).

In accordance with Section 859-a of the Act, a representative of the Agency will be at the above-stated time and place to present a copy of the Company’s project Application (including a cost-benefit analysis), which is also available for viewing on the Agency’s website at: <https://www.jcida.com/about-us/jcida/>. The Agency will also live stream the public hearing through its webpage and also encourages all interested parties to submit written comments to the Agency, which will all be included within the public hearing record. Any written comments may be sent to Jefferson County Industrial Development Agency, 800 Starbuck Avenue, Suite 800, Watertown, New York 13601, Attn: Marshall Weir, Chief Executive Officer and/or via email at [mweir@jcida.com](mailto:mweir@jcida.com).

Dated: February 14, 2025

JEFFERSON COUNTY INDUSTRIAL  
DEVELOPMENT AGENCY

**INITIAL PROJECT RESOLUTION**  
*(AES Black River Solar, LLC Project)*

A regular meeting of the Jefferson County Industrial Development Agency convened on Thursday, February 6, 2025 at 8:30 a.m.

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

Resolution No. 02.06.2025.02

RESOLUTION OF THE JEFFERSON COUNTY INDUSTRIAL DEVELOPMENT AGENCY (i) ACCEPTING AN APPLICATION SUBMITTED BY AES BLACK RIVER SOLAR, LLC WITH RESPECT TO A CERTAIN PROJECT (AS DESCRIBED BELOW); (ii) AUTHORIZING THE SCHEDULING AND CONDUCT OF A PUBLIC HEARING WITH RESPECT TO THE PROJECT; (iii) DESCRIBING THE FORMS OF FINANCIAL ASSISTANCE BEING CONTEMPLATED BY THE AGENCY; AND (iv) AUTHORIZING THE NEGOTIATION OF CERTAIN AGREEMENTS RELATING TO THE PROJECT.

WHEREAS, by Title 1 of Article 18-A of the General Municipal Law of the State of New York, as amended, and Chapter 369 of the Laws of 1971 of the State of New York, as amended (hereinafter collectively called the "Act"), the **JEFFERSON COUNTY INDUSTRIAL DEVELOPMENT AGENCY** (the "Agency") was created with the authority and power to own, lease and sell property for the purpose of, among other things, acquiring, constructing and equipping industrial, manufacturing and commercial facilities as authorized by the Act; and

WHEREAS, **AES BLACK RIVER SOLAR, LLC** (the "Company"), has submitted an application to the Agency requesting the Agency's assistance with a certain project (the "Project") consisting of: (i) the acquisition by the Agency of a leasehold interest in approximately 19 acres of real property located at 19172 County Route 66 in the Town of Hounsfield, New York (the "Land", being more particularly described as a portion of tax parcel No. 89.00-2-4.1, as may be subdivided); (ii) the planning, design, construction and operation of a 2.4MWac PV solar electrical generation system, including panel foundations, inverters, transformers, interconnect wiring, utility connections, sitework, landscaping, fencing, security and related improvements (collectively, the "Improvements"); (iii) the acquisition of and installation in and around the Land and Improvements by the Company of machinery, equipment, fixtures and other items of tangible personal property (the "Equipment" and, collectively with, the Land and the Improvements, the "Facility"); and (iv) entering into a straight lease transaction (within the meaning of subdivision (15) of Section 854 of the Act), pursuant to which the Agency will retain a leasehold interest in the Facility for a period of time and sublease such interest in the Facility back to the Company (the "Straight Lease Transaction"); and

WHEREAS, pursuant to and in accordance with Section 859-a of the Act, the Agency desires to schedule and conduct a public hearing (the "Public Hearing") relating to the Project and the proposed financial assistance contemplated by the Agency (collectively, the "Financial Assistance"), such Financial Assistance to include (a) an exemption from all State and local sales and use taxes with respect to qualifying personal property included in or incorporated into the Facility or used in the construction and equipping of the Facility; (b) mortgage recording tax exemption for project financing; and (c) a partial real property tax abatement through the execution of an agreement with the Agency regarding payments in lieu of real property taxes to be made for the benefit of the Affected Tax Jurisdictions; and

WHEREAS, the Agency desires to (i) accept the Application, (ii) authorize the scheduling and conduct of a public hearing pursuant to and in accordance with the Act, and (iii) negotiate, but not enter into an Agent and Financial Assistance and Project Agreement (the "Agent Agreement"), a Lease Agreement (the "Lease Agreement"), a Leaseback Agreement (the "Leaseback Agreement"), a Payment-in-Lieu-of-Tax Agreement (the "PILOT Agreement"), and related documents with the Company.

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

Section 1. The Company has presented an Application in a form acceptable to the Agency. Based upon the representations made by the Company to the Agency in the Company's Application, the Agency hereby finds and determines that:

(A) By virtue of the Act, the Agency has been vested with all powers necessary and convenient to carry out and effectuate the purposes and provisions of the Act and to exercise all powers granted to it under the Act; and

(B) The Agency has the authority to take the actions contemplated herein under the Act; and

(C) The action to be taken by the Agency will induce the Company to develop the Project, thereby creating significant employment opportunities and critical investment in Jefferson County, New York, and otherwise furthering the purposes of the Agency as set forth in the Act; and

(D) The Project will not result in the removal of a civic, commercial, industrial, or manufacturing plant of the Company or any other proposed occupant of the Project from one area of the State of New York (the "State") to another area of the State or result in the abandonment of one or more plants or facilities of the Company or any other proposed occupant of the Project located within the State; and the Agency hereby finds that, based on the Company's application, to the extent occupants are relocating from one plant or facility to another, the Project is reasonably necessary to discourage the Project occupants from removing such other plant or facility to a location outside the State and/or is reasonably necessary to preserve the competitive position of the Project occupants in their respective industries. The



Agency authorizes the issuance of notice letters to applicable municipal officials in accordance with the Act.

Section 2. The proposed financial assistance being contemplated by the Agency includes (a) an exemption from all State and local sales and use taxes with respect to qualifying personal property included in or incorporated into the Facility or used in the construction and equipping of the Facility; (b) mortgage recording tax exemption for project financing; and (c) a partial real property tax abatement through the execution of an agreement with the Agency regarding payments in lieu of real property taxes to be made for the benefit of the Affected Tax Jurisdictions.

Section 3. The Chairman, Vice Chairman, and/or the Chief Executive Officer of the Agency are hereby authorized, on behalf of the Agency, to negotiate the terms of the Agent Agreement, Lease Agreement, Leaseback Agreement, PILOT Agreement, and related documents; *provided*, the provisions of the rental payments under the Leaseback Agreement include payments of all costs incurred by the Agency arising out of or related to the Project and indemnification of the Agency by the Company for actions taken by the Company and/or claims arising out of or related to the Project.

Section 4. The Agency hereby authorizes the scheduling and conduct a public hearing in compliance with the Act.

Section 5. Harris Beach Murtha Cullina PLLC, as General and Transaction Counsel for the Agency, is hereby authorized to work with counsel to the Company and others to prepare for submission to the Agency of all documents necessary to effect the foregoing authorizations.

Section 6. The officers, employees and agents of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required and to execute and deliver all such certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of the officer, employee or agent acting, desirable and proper to effect the purposes of the foregoing resolutions and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.

Section 7. These Resolutions shall take effect immediately.

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

	Yea	Nay	Absent	Abstain
Robert E. Aliasso, Jr.	[ X ]	[ ]	[ ]	[ ]
David J. Converse	[ X ]	[ ]	[ ]	[ ]
John J. Condino	[ X ]	[ ]	[ ]	[ ]
William W. Johnson	[ X ]	[ ]	[ ]	[ ]
Lisa L'Huillier	[ X ]	[ ]	[ ]	[ ]
W. Edward Walldroff	[ X ]	[ ]	[ ]	[ ]
Paul J. Warneck	[ X ]	[ ]	[ ]	[ ]

The Resolution was thereupon duly adopted.

STATE OF NEW YORK )  
COUNTY OF JEFFERSON ) SS:

I, the undersigned Secretary of Jefferson County Industrial Development Agency, DO  
HEREBY CERTIFY:

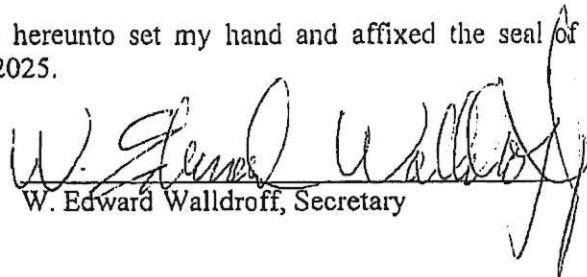
That I have compared the annexed extract of minutes of the meeting of Jefferson County Industrial Development Agency (the "Agency"), including the resolution contained therein, held on February 6, 2025, with the original thereof on file in my office, and that the same is a true and correct copy of the proceedings of the Agency and of such resolution set forth therein and of the whole of said original insofar as the same related to the subject matters therein referred to.

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

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

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Agency this 6<sup>th</sup> day of February, 2025.

  
W. Edward Walldroff, Secretary

[SEAL]



PUBLIC HEARING AGENDA  
JEFFERSON COUNTY INDUSTRIAL DEVELOPMENT AGENCY

**AES BLACK RIVER SOLAR, LLC**  
Friday, February 28, 2025 at 9:30 a.m.  
18774 County Route 66, Watertown, New York 13601

ATTENDANCE LIST:

Marshall Weir, Chief Executive Officer  
Peggy Sampson, Executive Assistant  
Audrey Stevenson, Sackets Harbor Central School District

CALL TO ORDER: Hearing Officer Weir opened the hearing at 9:30 a.m.

PURPOSE:

Pursuant to and in accordance with General Municipal Law Section 859-a, the Jefferson County Industrial Development Agency (the “Agency”) is conducting this public hearing in connection with a certain proposed project, as more fully described below (the “Project”), to be undertaken by the Agency for the benefit of **AES BLACK RIVER SOLAR, LLC** (the “Company”).

The Agency published a Notice of Public Hearing in the *Watertown Daily Times* and mailed a copy of the Notice of Public Hearing to each affected taxing jurisdiction. An Affidavit of Publication and Proof of Mailing are attached.

DISCUSSION:

Hearing Officer Weir read a description of the Project, as follows:

**AES BLACK RIVER SOLAR, LLC** (the “Company”), has submitted an application to the Agency requesting the Agency’s assistance with a certain project (the “Project”) consisting of: (i) the acquisition by the Agency of a leasehold interest in approximately 19 acres of real property located at 19172 County Route 66 in the Town of Hounsfield, New York (the “Land”, being more particularly described as a portion of tax parcel No. 89.00-2-4.1, as may be subdivided); (ii) the planning, design, construction and operation of a 2.4MWac PV solar electrical generation system, including panel foundations, inverters, transformers, interconnect wiring, utility connections, sitework, landscaping, fencing, security and related improvements (collectively, the “Improvements”); (iii) the acquisition of and installation in and around the Land and Improvements by the Company of machinery, equipment, fixtures and other items of tangible personal property (the “Equipment” and, collectively with, the Land and the Improvements, the “Facility”); and (iv) entering into a straight lease transaction (within the meaning of subdivision (15) of Section 854 of the Act), pursuant to which the Agency will retain

a leasehold interest in the Facility for a period of time and sublease such interest in the Facility back to the Company (the "Straight Lease Transaction").

It is contemplated that the Agency will appoint the Company as agent to undertake the Project. The Agency contemplates that it will provide financial assistance (the "Financial Assistance") to the Company in the form of (a) a mortgage recording tax exemption for project financing; and (b) a partial real property tax abatement through a payment-in-lieu-of-tax agreement (the "PILOT Agreement"), pursuant to which the Company would make payments in lieu of real property taxes to the Agency for the benefit of each affected tax jurisdiction (the "Affected Tax Jurisdictions"). The foregoing Financial Assistance and the Agency's involvement in the Project are being considered to promote the economic welfare and prosperity of residents of Jefferson County.

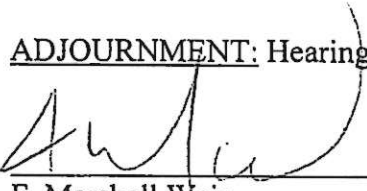
AGENCY COST-BENEFIT ANALYSIS:

Based upon information provided by the Company in its Application, the Project will involve an approximately \$9,263,822 capital investment by the Company. The Agency estimates the following amounts of financial assistance to be provided to the Company: 36:1 benefit to cost ratio.

PUBLIC COMMENT:

None.

ADJOURNMENT: Hearing Officer Weir adjourned the public hearing at 9:34 a.m.

  
\_\_\_\_\_  
F. Marshall Weir  
Hearing Officer

PUBLIC HEARING AGENDA  
JEFFERSON COUNTY INDUSTRIAL DEVELOPMENT AGENCY

ATTENDANCE LIST

Name	Address	Representing
Audrey Stevenson		Sackets Harbor CSD

**EXHIBIT B**  
**SEQRA MATERIALS**

**Full Environmental Assessment Form**  
**Part 1 - Project and Setting**

**Instructions for Completing Part 1**

**Part 1 is to be completed by the applicant or project sponsor.** Responses become part of the application for approval or funding, are subject to public review, and may be subject to further verification.

Complete Part 1 based on information currently available. If additional research or investigation would be needed to fully respond to any item, please answer as thoroughly as possible based on current information; indicate whether missing information does not exist, or is not reasonably available to the sponsor; and, when possible, generally describe work or studies which would be necessary to update or fully develop that information.

Applicants/sponsors must complete all items in Sections A & B. In Sections C, D & E, most items contain an initial question that must be answered either "Yes" or "No". If the answer to the initial question is "Yes", complete the sub-questions that follow. If the answer to the initial question is "No", proceed to the next question. Section F allows the project sponsor to identify and attach any additional information. Section G requires the name and signature of the applicant or project sponsor to verify that the information contained in Part 1 is accurate and complete.

**A. Project and Applicant/Sponsor Information.**

Name of Action or Project: Sapphire Solar Photovoltaic Facility		
Project Location (describe, and attach a general location map): Town of Hounsfield, Jefferson County, New York, 19172 County Route 66, south of New York State Route 3 and west of County Road 66		
Brief Description of Proposed Action (include purpose or need): The Project is a proposed 2.4-megawatt (MW) alternating current (ac) solar photovoltaic (PV) facility to be constructed on tax parcel number 89.00-2-4.1 (parcel acreage of 267.28 acres). The Project has a 24.82-acre limit of disturbance, which is the proposed lease area. The operating area is comprised of 18.15 acres, inclusive of the fenced area and access roads (outside the fenced area). Access to the Project will be via a proposed access road that will be constructed from State Route 3. The Project consists of twelve 54 module (2-string) trackers and sixty-nine 81 module (3-string) trackers (total of 6,237 modules) that swivel up to 50 degrees. Sixteen 150-kilowatt (kW) inverters centralized near the transformer on one block, one transformer, one switchboard and one meteorological evaluation tower (MET) station are also included. The perimeter of the solar facility will be enclosed via a 7-foot fence. The Project will provide emission-free electricity to the existing electric grid operated by National Grid and offer community subscribers the opportunity to receive a bill credit from National Grid. The purpose of the Project is to produce emissions-free electricity that will contribute to the state of NY goal to produce 70% renewable energy by 2030 and 100% carbon free electricity by 2040.		
Name of Applicant/Sponsor: AES Black River Solar, LLC; Patrick Green, Director	Telephone: (720)-447-2636	E-Mail: patrick.green@aes.com
Address: 292 Madison Avenue, 15th floor		
City/PO: New York	State: NY	Zip Code: 10017
Project Contact (if not same as sponsor; give name and title/role): Diana Boylan, Development Associate	Telephone: (720) 447-2636	E-Mail: diana.boylan@aes.com
Address: 292 Madison Avenue 15th Floor		
City/PO: New York	State: NY	Zip Code: 10017
Property Owner (if not same as sponsor): Diane Martin: ladydi13601@gmail.com; & Deborah Nygard: autumnbeauty1@gmail.com	Telephone: 315-778-9467; 315-323-0590	E-Mail: See previous line
Address: 19172 Co Rte 66		
City/PO: Hounsfield	State: NY	Zip Code: 13685



**B. Government Approvals**

**B. Government Approvals, Funding, or Sponsorship.** ("Funding" includes grants, loans, tax relief, and any other forms of financial assistance.)

Government Entity	If Yes: Identify Agency and Approval(s) Required	Application Date (Actual or projected)
a. City Council, Town Board, or Village Board of Trustees <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b. City, Town or Village Planning Board or Commission <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Town of Hounsfield Planning Board - Site Plan Approval and SEQR declaration	6/4/24
c. City, Town or Village Zoning Board of Appeals <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
d. Other local agencies <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
e. County agencies <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Jefferson Co. Dept of Planning (per General Municipal Law 239-m); Jefferson Co. IDA	6/4/24; TBD
f. Regional agencies <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
g. State agencies <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	NYSDEC PJD/T&E species, NYS SHPO/OPRHP NYSDEC SPDES, NYSERDA NY-Sun	NYSDEC Aquatics & T&E: 7/7/23 NYSHPO: 2/10/23, NYSDOT & NYSERDA: tbd
h. Federal agencies <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	USACE, USFWS	USACE: 3/5/24; USFWS: 10/12/23; FAA: 3/3/23
i. Coastal Resources. <span style="float: right;">g. Commercial Access NYSDOT Highway Work Permit</span>		
i. Is the project site within a Coastal Area, or the waterfront area of a Designated Inland Waterway?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
ii. Is the project site located in a community with an approved Local Waterfront Revitalization Program?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
iii. Is the project site within a Coastal Erosion Hazard Area?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**C. Planning and Zoning**

<b>C.1. Planning and zoning actions.</b>	
Will administrative or legislative adoption, or amendment of a plan, local law, ordinance, rule or regulation be the only approval(s) which must be granted to enable the proposed action to proceed?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<ul style="list-style-type: none"> <li>If Yes, complete sections C, F and G.</li> <li>If No, proceed to question C.2 and complete all remaining sections and questions in Part 1</li> </ul>	
<b>C.2. Adopted land use plans.</b>	
a. Do any municipally- adopted (city, town, village or county) comprehensive land use plan(s) include the site where the proposed action would be located?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes, does the comprehensive plan include specific recommendations for the site where the proposed action would be located?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b. Is the site of the proposed action within any local or regional special planning district (for example: Greenway; Brownfield Opportunity Area (BOA); designated State or Federal heritage area; watershed management plan; or other?)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, identify the plan(s): Arterial Corridor Overlay	
_____	
_____	
c. Is the proposed action located wholly or partially within an area listed in an adopted municipal open space plan, or an adopted municipal farmland protection plan?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, identify the plan(s): Jefferson County Agriculture and Farmland Protection Plan	
_____	
_____	

**C.3. Zoning**

a. Is the site of the proposed action located in a municipality with an adopted zoning law or ordinance.  Yes  No  
If Yes, what is the zoning classification(s) including any applicable overlay district?  
The project lies within 1000 feet of the Arterial Corridor Overlay District. The site also is within the multi-use zones, and agricultural/residential.

b. Is the use permitted or allowed by a special or conditional use permit?  Yes  No

c. Is a zoning change requested as part of the proposed action?  Yes  No  
If Yes,  
i. What is the proposed new zoning for the site? \_\_\_\_\_

**C.4. Existing community services.**

a. In what school district is the project site located? Sackets Harbor Central

b. What police or other public protection forces serve the project site?  
Jefferson County Sheriffs Department, NYS Police Troop D

c. Which fire protection and emergency medical services serve the project site?  
Sackets Harbor Volunteer Fire Company; Samaritan Medical Center

d. What parks serve the project site?  
NYS Parks and Recreation

**D. Project Details**

**D.1. Proposed and Potential Development**

a. What is the general nature of the proposed action (e.g., residential, industrial, commercial, recreational; if mixed, include all components)? This project is a community distributed generation (CDG) facility.

b. a. Total acreage of the site of the proposed action? 24.82 acres  
b. Total acreage to be physically disturbed? 24.82 acres  
c. Total acreage (project site and any contiguous properties) owned or controlled by the applicant or project sponsor? 267.28 acres

c. Is the proposed action an expansion of an existing project or use?  Yes  No  
i. If Yes, what is the approximate percentage of the proposed expansion and identify the units (e.g., acres, miles, housing units, square feet)? % \_\_\_\_\_ Units: \_\_\_\_\_

d. Is the proposed action a subdivision, or does it include a subdivision?  Yes  No  
If Yes,  
i. Purpose or type of subdivision? (e.g., residential, industrial, commercial; if mixed, specify types) \_\_\_\_\_

ii. Is a cluster/conservation layout proposed?  Yes  No  
iii. Number of lots proposed? \_\_\_\_\_  
iv. Minimum and maximum proposed lot sizes? Minimum \_\_\_\_\_ Maximum \_\_\_\_\_

e. Will the proposed action be constructed in multiple phases?  Yes  No  
i. If No, anticipated period of construction: 6-9 months  
ii. If Yes:  
• Total number of phases anticipated \_\_\_\_\_  
• Anticipated commencement date of phase 1 (including demolition) \_\_\_\_\_ month \_\_\_\_\_ year  
• Anticipated completion date of final phase \_\_\_\_\_ month \_\_\_\_\_ year  
• Generally describe connections or relationships among phases, including any contingencies where progress of one phase may determine timing or duration of future phases: \_\_\_\_\_

f. Does the project include new residential uses?  Yes  No

If Yes, show numbers of units proposed.

	<u>One Family</u>	<u>Two Family</u>	<u>Three Family</u>	<u>Multiple Family (four or more)</u>
Initial Phase	_____	_____	_____	_____
At completion	_____	_____	_____	_____
of all phases	_____	_____	_____	_____

g. Does the proposed action include new non-residential construction (including expansions)?  Yes  No

If Yes,

i. Total number of structures 81 trackers consisting of 6,237 PV modules

ii. Dimensions (in feet) of largest proposed structure: 10.5 ft height; 7.5 ft width; and 320.3 ft length (dimensions refer to pv array string)

iii. Approximate extent of building space to be heated or cooled: N/A square feet

h. Does the proposed action include construction or other activities that will result in the impoundment of any liquids, such as creation of a water supply, reservoir, pond, lake, waste lagoon or other storage?  Yes  No

If Yes,

i. Purpose of the impoundment: \_\_\_\_\_

ii. If a water impoundment, the principal source of the water:  Ground water  Surface water streams  Other specify: \_\_\_\_\_

iii. If other than water, identify the type of impounded/contained liquids and their source. \_\_\_\_\_

iv. Approximate size of the proposed impoundment. Volume: \_\_\_\_\_ million gallons; surface area: \_\_\_\_\_ acres

v. Dimensions of the proposed dam or impounding structure: \_\_\_\_\_ height; \_\_\_\_\_ length

vi. Construction method/materials for the proposed dam or impounding structure (e.g., earth fill, rock, wood, concrete): \_\_\_\_\_

### D.2. Project Operations

a. Does the proposed action include any excavation, mining, or dredging, during construction, operations, or both? (Not including general site preparation, grading or installation of utilities or foundations where all excavated materials will remain onsite)  Yes  No

If Yes:

i. What is the purpose of the excavation or dredging? \_\_\_\_\_

ii. How much material (including rock, earth, sediments, etc.) is proposed to be removed from the site?

- Volume (specify tons or cubic yards): \_\_\_\_\_
- Over what duration of time? \_\_\_\_\_

iii. Describe nature and characteristics of materials to be excavated or dredged, and plans to use, manage or dispose of them. \_\_\_\_\_

iv. Will there be onsite dewatering or processing of excavated materials?  Yes  No  
If yes, describe. \_\_\_\_\_

v. What is the total area to be dredged or excavated? \_\_\_\_\_ acres

vi. What is the maximum area to be worked at any one time? \_\_\_\_\_ acres

vii. What would be the maximum depth of excavation or dredging? \_\_\_\_\_ feet

viii. Will the excavation require blasting?  Yes  No

ix. Summarize site reclamation goals and plan: \_\_\_\_\_  
The solar facility will be decommissioned at its end-of-life in accordance with the Decommissioning Plan as agreed upon by AES and the Town of Hounsfield.

b. Would the proposed action cause or result in alteration of, increase or decrease in size of, or encroachment into any existing wetland, waterbody, shoreline, beach or adjacent area?  Yes  No

If Yes:

i. Identify the wetland or waterbody which would be affected (by name, water index number, wetland map number or geographic description): \_\_\_\_\_

ii. Describe how the proposed action would affect that waterbody or wetland, e.g. excavation, fill, placement of structures, or alteration of channels, banks and shorelines. Indicate extent of activities, alterations and additions in square feet or acres:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

iii. Will the proposed action cause or result in disturbance to bottom sediments?  Yes  No

If Yes, describe: \_\_\_\_\_

iv. Will the proposed action cause or result in the destruction or removal of aquatic vegetation?  Yes  No

If Yes:

• acres of aquatic vegetation proposed to be removed: \_\_\_\_\_

• expected acreage of aquatic vegetation remaining after project completion: \_\_\_\_\_

• purpose of proposed removal (e.g. beach clearing, invasive species control, boat access): \_\_\_\_\_

• proposed method of plant removal: \_\_\_\_\_

• if chemical/herbicide treatment will be used, specify product(s): \_\_\_\_\_

v. Describe any proposed reclamation/mitigation following disturbance: \_\_\_\_\_

c. Will the proposed action use, or create a new demand for water?  Yes  No

If Yes:

i. Total anticipated water usage/demand per day: \_\_\_\_\_ gallons/day

ii. Will the proposed action obtain water from an existing public water supply?  Yes  No

If Yes:

• Name of district or service area: \_\_\_\_\_

• Does the existing public water supply have capacity to serve the proposal?  Yes  No

• Is the project site in the existing district?  Yes  No

• Is expansion of the district needed?  Yes  No

• Do existing lines serve the project site?  Yes  No

iii. Will line extension within an existing district be necessary to supply the project?  Yes  No

If Yes:

• Describe extensions or capacity expansions proposed to serve this project: \_\_\_\_\_

• Source(s) of supply for the district: \_\_\_\_\_

iv. Is a new water supply district or service area proposed to be formed to serve the project site?  Yes  No

If Yes:

• Applicant/sponsor for new district: \_\_\_\_\_

• Date application submitted or anticipated: \_\_\_\_\_

• Proposed source(s) of supply for new district: \_\_\_\_\_

v. If a public water supply will not be used, describe plans to provide water supply for the project: \_\_\_\_\_

vi. If water supply will be from wells (public or private), what is the maximum pumping capacity: \_\_\_\_\_ gallons/minute.

d. Will the proposed action generate liquid wastes?  Yes  No

If Yes:

i. Total anticipated liquid waste generation per day: \_\_\_\_\_ gallons/day

ii. Nature of liquid wastes to be generated (e.g., sanitary wastewater, industrial; if combination, describe all components and approximate volumes or proportions of each): \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

iii. Will the proposed action use any existing public wastewater treatment facilities?  Yes  No

If Yes:

• Name of wastewater treatment plant to be used: \_\_\_\_\_

• Name of district: \_\_\_\_\_

• Does the existing wastewater treatment plant have capacity to serve the project?  Yes  No

• Is the project site in the existing district?  Yes  No

• Is expansion of the district needed?  Yes  No

Yes  No  
 Yes  No  
 If Yes:  
 • Describe extensions or capacity expansions proposed to serve this project: \_\_\_\_\_  
 \_\_\_\_\_

iv. Will a new wastewater (sewage) treatment district be formed to serve the project site?  Yes  No  
 If Yes:  
 • Applicant/sponsor for new district: \_\_\_\_\_  
 • Date application submitted or anticipated: \_\_\_\_\_  
 • What is the receiving water for the wastewater discharge? \_\_\_\_\_

v. If public facilities will not be used, describe plans to provide wastewater treatment for the project, including specifying proposed receiving water (name and classification if surface discharge or describe subsurface disposal plans):  
 \_\_\_\_\_  
 \_\_\_\_\_

vi. Describe any plans or designs to capture, recycle or reuse liquid waste: \_\_\_\_\_  
 \_\_\_\_\_

e. Will the proposed action disturb more than one acre and create stormwater runoff, either from new point sources (i.e. ditches, pipes, swales, curbs, gutters or other concentrated flows of stormwater) or non-point source (i.e. sheet flow) during construction or post construction?  Yes  No  
 If Yes:  
 i. How much impervious surface will the project create in relation to total size of project parcel?  
 \_\_\_\_\_ Square feet or 0.34 acres (impervious surface)  
 \_\_\_\_\_ Square feet or 267.3 acres (parcel size) 267.3 = 267.28 rounded

ii. Describe types of new point sources. Stormwater runoff will follow existing hydrological conditions; flow patterns currently follow the site topography. Stormwater runoff within the site will continue to flow from the northeast to the southwest.

iii. Where will the stormwater runoff be directed (i.e. on-site stormwater management facility/structures, adjacent properties, groundwater, on-site surface water or off-site surface waters)?  
Stormwater runoff from the access road will be directed to a filter strip; other stormwater runoff will flow over grassed areas of the solar array from northeast to southwest.

• If to surface waters, identify receiving water bodies or wetlands: \_\_\_\_\_  
UNT to Miller Creek (S6)

• Will stormwater runoff flow to adjacent properties?  Yes  No

iv. Does the proposed plan minimize impervious surfaces, use pervious materials or collect and re-use stormwater?  Yes  No

f. Does the proposed action include, or will it use on-site, one or more sources of air emissions, including fuel combustion, waste incineration, or other processes or operations?  Yes  No  
 If Yes, identify:  
 i. Mobile sources during project operations (e.g., heavy equipment, fleet or delivery vehicles)  
Mobile sources during project operations include light-duty vehicles; limited use of heavy/larger equipment may be needed for maintenance/repairs.

ii. Stationary sources during construction (e.g., power generation, structural heating, batch plant, crushers)  
Stationary sources during construction may include the use of a portable generation set.

iii. Stationary sources during operations (e.g., process emissions, large boilers, electric generation)  
No stationary sources during operations; the electric generation operation will be emissions-free.

g. Will any air emission sources named in D.2.f (above), require a NY State Air Registration, Air Facility Permit, or Federal Clean Air Act Title IV or Title V Permit?  Yes  No  
 If Yes:  
 i. Is the project site located in an Air quality non-attainment area? (Area routinely or periodically fails to meet ambient air quality standards for all or some parts of the year)  Yes  No  
 ii. In addition to emissions as calculated in the application, the project will generate:

- \_\_\_\_\_ Tons/year (short tons) of Carbon Dioxide (CO<sub>2</sub>)
- \_\_\_\_\_ Tons/year (short tons) of Nitrous Oxide (N<sub>2</sub>O)
- \_\_\_\_\_ Tons/year (short tons) of Perfluorocarbons (PFCs)
- \_\_\_\_\_ Tons/year (short tons) of Sulfur Hexafluoride (SF<sub>6</sub>)
- \_\_\_\_\_ Tons/year (short tons) of Carbon Dioxide equivalent of Hydrofluorocarbons (HFCs)
- \_\_\_\_\_ Tons/year (short tons) of Hazardous Air Pollutants (HAPs)

h. Will the proposed action generate or emit methane (including, but not limited to, sewage treatment plants, landfills, composting facilities)?  Yes  No

If Yes:

i. Estimate methane generation in tons/year (metric): \_\_\_\_\_

ii. Describe any methane capture, control or elimination measures included in project design (e.g., combustion to generate heat or electricity, flaring): \_\_\_\_\_

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i. Will the proposed action result in the release of air pollutants from open-air operations or processes, such as quarry or landfill operations?  Yes  No

If Yes: Describe operations and nature of emissions (e.g., diesel exhaust, rock particulates/dust): \_\_\_\_\_

---

j. Will the proposed action result in a substantial increase in traffic above present levels or generate substantial new demand for transportation facilities or services?  Yes  No

If Yes:

i. When is the peak traffic expected (Check all that apply):  Morning  Evening  Weekend  
 Randomly between hours of \_\_\_\_\_ to \_\_\_\_\_.

ii. For commercial activities only, projected number of truck trips/day and type (e.g., semi trailers and dump trucks): \_\_\_\_\_

iii. Parking spaces: Existing \_\_\_\_\_ Proposed \_\_\_\_\_ Net increase/decrease \_\_\_\_\_

iv. Does the proposed action include any shared use parking?  Yes  No

v. If the proposed action includes any modification of existing roads, creation of new roads or change in existing access, describe: \_\_\_\_\_

vi. Are public/private transportation service(s) or facilities available within 1/2 mile of the proposed site?  Yes  No

vii. Will the proposed action include access to public transportation or accommodations for use of hybrid, electric or other alternative fueled vehicles?  Yes  No

viii. Will the proposed action include plans for pedestrian or bicycle accommodations for connections to existing pedestrian or bicycle routes?  Yes  No

---

k. Will the proposed action (for commercial or industrial projects only) generate new or additional demand for energy?  Yes  No

If Yes:

i. Estimate annual electricity demand during operation of the proposed action: \_\_\_\_\_

ii. Anticipated sources/suppliers of electricity for the project (e.g., on-site combustion, on-site renewable, via grid/local utility, or other): \_\_\_\_\_

iii. Will the proposed action require a new, or an upgrade, to an existing substation?  Yes  No

---

l. Hours of operation. Answer all items which apply.

<p>i. During Construction:</p> <ul style="list-style-type: none"> <li>• Monday - Friday: _____ 7am to 7pm</li> <li>• Saturday: _____ as needed 7am to 7pm</li> <li>• Sunday: _____ as needed 7am to 7pm</li> <li>• Holidays: _____ as needed 7am to 7pm</li> </ul>	<p>ii. During Operations:</p> <ul style="list-style-type: none"> <li>• Monday - Friday: _____ 24 hours</li> <li>• Saturday: _____ 24 hours</li> <li>• Sunday: _____ 24 hours</li> <li>• Holidays: _____ 24 hours</li> </ul>
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m. Will the proposed action produce noise that will exceed existing ambient noise levels during construction, operation, or both?  Yes  No

If yes:

i. Provide details including sources, time of day and duration:  
 Construction: Pile-driving or earth screwing activities may exceed ambient noise levels M-F (7am - 7pm), as needed during weekends (7am - 7pm).  
 Operation: Inverter & transformer equipment will produce nominal noise but will be minimized/mitigated to ensure there are no permanent noise impacts.

ii. Will the proposed action remove existing natural barriers that could act as a noise barrier or screen?  Yes  No  
 Describe: Vegetation within the 100' setback on the site will remain and serve to provide a noise barrier and screen.

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n. Will the proposed action have outdoor lighting?  Yes  No

If yes:

i. Describe source(s), location(s), height of fixture(s), direction/aim, and proximity to nearest occupied structures:  
No permanent lighting is proposed; however, temporary lighting will be used during construction.

ii. Will proposed action remove existing natural barriers that could act as a light barrier or screen?  Yes  No  
 Describe: \_\_\_\_\_

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o. Does the proposed action have the potential to produce odors for more than one hour per day?  Yes  No  
 If Yes, describe possible sources, potential frequency and duration of odor emissions, and proximity to nearest occupied structures: \_\_\_\_\_

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p. Will the proposed action include any bulk storage of petroleum (combined capacity of over 1,100 gallons) or chemical products 185 gallons in above ground storage or any amount in underground storage?  Yes  No

If Yes:

i. Product(s) to be stored \_\_\_\_\_

ii. Volume(s) \_\_\_\_\_ per unit time \_\_\_\_\_ (e.g., month, year)

iii. Generally, describe the proposed storage facilities: \_\_\_\_\_

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q. Will the proposed action (commercial, industrial and recreational projects only) use pesticides (i.e., herbicides, insecticides) during construction or operation?  Yes  No

If Yes:

i. Describe proposed treatment(s):  
 \_\_\_\_\_  
 \_\_\_\_\_

ii. Will the proposed action use Integrated Pest Management Practices?  Yes  No

---

r. Will the proposed action (commercial or industrial projects only) involve or require the management or disposal of solid waste (excluding hazardous materials)?  Yes  No

If Yes:

i. Describe any solid waste(s) to be generated during construction or operation of the facility:

- Construction: \_\_\_\_\_ 1 tons per \_\_\_\_\_ day (unit of time)
- Operation : \_\_\_\_\_ 0 tons per \_\_\_\_\_ year (unit of time)

ii. Describe any proposals for on-site minimization, recycling or reuse of materials to avoid disposal as solid waste:

- Construction: Construction materials will arrive via a shipping container to minimize protective packaging. Pallets and cardboard covers will be recycled as feasible.
- Operation: The project operations will not generate solid waste; therefore no minimization, recycling or reuse of materials is necessary.

iii. Proposed disposal methods/facilities for solid waste generated on-site:

- Construction: A covered dumpster will be used on site for construction waste which will be disposed of on a regular schedule to an approved off-site location.
- Operation: The project operations will not generate solid waste.

s. Does the proposed action include construction or modification of a solid waste management facility?  Yes  No  
 If Yes:  
 i. Type of management or handling of waste proposed for the site (e.g., recycling or transfer station, composting, landfill, or other disposal activities): \_\_\_\_\_  
 ii. Anticipated rate of disposal/processing:  
 • \_\_\_\_\_ Tons/month, if transfer or other non-combustion/thermal treatment, or  
 • \_\_\_\_\_ Tons/hour, if combustion or thermal treatment  
 iii. If landfill, anticipated site life: \_\_\_\_\_ years

t. Will the proposed action at the site involve the commercial generation, treatment, storage, or disposal of hazardous waste?  Yes  No  
 If Yes:  
 i. Name(s) of all hazardous wastes or constituents to be generated, handled or managed at facility: \_\_\_\_\_  
 \_\_\_\_\_  
 ii. Generally describe processes or activities involving hazardous wastes or constituents: \_\_\_\_\_  
 \_\_\_\_\_  
 iii. Specify amount to be handled or generated \_\_\_\_\_ tons/month  
 iv. Describe any proposals for on-site minimization, recycling or reuse of hazardous constituents: \_\_\_\_\_  
 \_\_\_\_\_  
 v. Will any hazardous wastes be disposed at an existing offsite hazardous waste facility?  Yes  No  
 If Yes: provide name and location of facility: \_\_\_\_\_  
 \_\_\_\_\_  
 If No: describe proposed management of any hazardous wastes which will not be sent to a hazardous waste facility:  
 \_\_\_\_\_  
 \_\_\_\_\_

**E. Site and Setting of Proposed Action**

**E.1. Land uses on and surrounding the project site**

a. Existing land uses.

i. Check all uses that occur on, adjoining and near the project site.

- Urban  Industrial  Commercial  Residential (suburban)  Rural (non-farm)  
 Forest  Agriculture  Aquatic  Other (specify): \_\_\_\_\_

ii. If mix of uses, generally describe:

Project site consists of open land/fallow cultivated agricultural fields, scrubland, and early-successional forest. The site is bordered by a woodlot to the northeast that extends as a hedgerow along the eastern edge, agricultural fields to the west, and route 3 and rural residences to the north.

b. Land uses and covertypes on the project site.

Land use or Covertypes	Current Acreage	Acreage After Project Completion	Change (Acres +/-)
• Roads, buildings, and other paved or impervious surfaces	0	0.34	+0.34
• Forested	2.60	0.00	-2.60
• Meadows, grasslands or brushlands (non-agricultural, including abandoned agricultural)	22.22	6.49	-15.73
• Agricultural (includes active orchards, field, greenhouse etc.)			
• Surface water features (lakes, ponds, streams, rivers, etc.)			
• Wetlands (freshwater or tidal)	0	0	0
• Non-vegetated (bare rock, earth or fill)			
• Other Describe: PV Array	0	17.99	+17.99



c. Is the project site presently used by members of the community for public recreation?  Yes  No  
i. If Yes: explain: \_\_\_\_\_

d. Are there any facilities serving children, the elderly, people with disabilities (e.g., schools, hospitals, licensed day care centers, or group homes) within 1500 feet of the project site?  Yes  No  
If Yes,  
i. Identify Facilities: \_\_\_\_\_

e. Does the project site contain an existing dam?  Yes  No  
If Yes:  
i. Dimensions of the dam and impoundment:  
• Dam height: \_\_\_\_\_ feet  
• Dam length: \_\_\_\_\_ feet  
• Surface area: \_\_\_\_\_ acres  
• Volume impounded: \_\_\_\_\_ gallons OR acre-feet  
ii. Dam's existing hazard classification: \_\_\_\_\_  
iii. Provide date and summarize results of last inspection: \_\_\_\_\_

f. Has the project site ever been used as a municipal, commercial or industrial solid waste management facility, or does the project site adjoin property which is now, or was at one time, used as a solid waste management facility?  Yes  No  
If Yes:  
i. Has the facility been formally closed?  Yes  No  
• If yes, cite sources/documentation: \_\_\_\_\_  
ii. Describe the location of the project site relative to the boundaries of the solid waste management facility: \_\_\_\_\_  
iii. Describe any development constraints due to the prior solid waste activities: \_\_\_\_\_

g. Have hazardous wastes been generated, treated and/or disposed of at the site, or does the project site adjoin property which is now or was at one time used to commercially treat, store and/or dispose of hazardous waste?  Yes  No  
If Yes:  
i. Describe waste(s) handled and waste management activities, including approximate time when activities occurred: \_\_\_\_\_

h. Potential contamination history. Has there been a reported spill at the proposed project site, or have any remedial actions been conducted at or adjacent to the proposed site?  Yes  No  
If Yes:  
i. Is any portion of the site listed on the NYSDEC Spills Incidents database or Environmental Site Remediation database? Check all that apply:  Yes  No  
 Yes – Spills Incidents database Provide DEC ID number(s): \_\_\_\_\_  
 Yes – Environmental Site Remediation database Provide DEC ID number(s): \_\_\_\_\_  
 Neither database  
ii. If site has been subject of RCRA corrective activities, describe control measures: \_\_\_\_\_  
iii. Is the project within 2000 feet of any site in the NYSDEC Environmental Site Remediation database?  Yes  No  
If yes, provide DEC ID number(s): \_\_\_\_\_  
iv. If yes to (i), (ii) or (iii) above, describe current status of site(s): \_\_\_\_\_

v. Is the project site subject to an institutional control limiting property uses?  Yes  No

- If yes, DEC site ID number: \_\_\_\_\_
- Describe the type of institutional control (e.g., deed restriction or easement): \_\_\_\_\_
- Describe any use limitations: \_\_\_\_\_
- Describe any engineering controls: \_\_\_\_\_
- Will the project affect the institutional or engineering controls in place?  Yes  No
- Explain: \_\_\_\_\_

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**E.2. Natural Resources On or Near Project Site** per ANS Geo Geotechnical Report dated March 18, 2024 (REV.1)

a. What is the average depth to bedrock on the project site? 1.25 – 2.25 feet

b. Are there bedrock outcroppings on the project site?  Yes  No  
 If Yes, what proportion of the site is comprised of bedrock outcroppings? \_\_\_\_\_ %

c. Predominant soil type(s) present on project site:

Benson- Galoo Complex	33.0 %
Newstead silt loam	28.9 %
Farmington loam, 0 to 8% slopes	13.1 %

d. What is the average depth to the water table on the project site? Average: 1.25 - 2.25 feet per ANS Geo Geotechnical Report dated March 18, 2024 (REV.1)

e. Drainage status of project site soils:

<input checked="" type="checkbox"/> Well Drained:	<u>46.1</u> % of site
<input checked="" type="checkbox"/> Moderately Well Drained:	<u>28.9</u> % of site
<input checked="" type="checkbox"/> Poorly Drained	<u>24.9</u> % of site

f. Approximate proportion of proposed action site with slopes:

<input checked="" type="checkbox"/> 0-10%:	<u>100</u> % of site
<input type="checkbox"/> 10-15%:	_____ % of site
<input type="checkbox"/> 15% or greater:	_____ % of site

g. Are there any unique geologic features on the project site?  Yes  No  
 If Yes, describe: \_\_\_\_\_

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h. Surface water features.

i. Does any portion of the project site contain wetlands or other waterbodies (including streams, rivers, ponds or lakes)?  Yes  No

ii. Do any wetlands or other waterbodies adjoin the project site?  Yes  No  
 If Yes to either *i* or *ii*, continue. If No, skip to E.2.i.

iii. Are any of the wetlands or waterbodies within or adjoining the project site regulated by any federal, state or local agency?  Yes  No

iv. For each identified regulated wetland and waterbody on the project site, provide the following information:

- Streams: Name Stream S1a (126 LF); S6 (1.595 LF), both UNT to Mill Creek Classification both Class C
- Lakes or Ponds: Name \_\_\_\_\_ Classification \_\_\_\_\_
- Wetlands: Name W1a Approximate Size 0.14 ac.
- Wetland No. (if regulated by DEC) \_\_\_\_\_

v. Are any of the above water bodies listed in the most recent compilation of NYS water quality-impaired waterbodies?  Yes  No  
 If yes, name of impaired water body/bodies and basis for listing as impaired: \_\_\_\_\_

---

i. Is the project site in a designated Floodway?  Yes  No

j. Is the project site in the 100-year Floodplain?  Yes  No

k. Is the project site in the 500-year Floodplain?  Yes  No

l. Is the project site located over, or immediately adjoining, a primary, principal or sole source aquifer?  Yes  No  
 If Yes:  
 i. Name of aquifer: \_\_\_\_\_

<p>m. Identify the predominant wildlife species that occupy or use the project site:</p>		
white-tailed deer	Racoons	common grackle, common yellowthroat
Wild turkey	Avian species (e.g. Blue jay, American	common raven, house sparrow, veery
Mice	corw, barn swallow, brown thrasher ->	morning dove, purple martin, cardinal
<p>n. Does the project site contain a designated significant natural community? <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span></p> <p>If Yes:</p> <p style="margin-left: 20px;">i. Describe the habitat/community (composition, function, and basis for designation): _____</p> <p style="margin-left: 20px;">ii. Source(s) of description or evaluation: _____</p> <p style="margin-left: 20px;">iii. Extent of community/habitat:</p> <ul style="list-style-type: none"> <li>• Currently: _____ acres</li> <li>• Following completion of project as proposed: _____ acres</li> <li>• Gain or loss (indicate + or -): _____ acres</li> </ul>		
<p>o. Does project site contain any species of plant or animal that is listed by the federal government or NYS as endangered or threatened, or does it contain any areas identified as habitat for an endangered or threatened species? <span style="float: right;"><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <p>If Yes:</p> <p style="margin-left: 20px;">i. Species and listing (endangered or threatened): _____</p> <p style="margin-left: 20px;">Henslow's Sparrow, Northern Long-eared bat, Indiana Bat. Tricolored bat, a proposed endangered species, is also listed. The Applicant is initiating coordination with the USFWS regarding the tricolored bat and will provide USFWS concurrence once received. See updated iPaC attached.</p>		
<p>p. Does the project site contain any species of plant or animal that is listed by NYS as rare, or as a species of special concern? <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span></p> <p>If Yes:</p> <p style="margin-left: 20px;">i. Species and listing: _____</p>		
<p>q. Is the project site or adjoining area currently used for hunting, trapping, fishing or shell fishing? <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span></p> <p>If yes, give a brief description of how the proposed action may affect that use: _____</p>		
<p><b>E.3. Designated Public Resources On or Near Project Site</b></p>		
<p>a. Is the project site, or any portion of it, located in a designated agricultural district certified pursuant to Agriculture and Markets Law, Article 25-AA, Section 303 and 304? <span style="float: right;"><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <p>If Yes, provide county plus district name/number: <u>JEFF003</u></p>		
<p>b. Are agricultural lands consisting of highly productive soils present? <span style="float: right;"><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <p style="margin-left: 20px;">i. If Yes: acreage(s) on project site? <u>9.56 acres</u></p> <p style="margin-left: 20px;">ii. Source(s) of soil rating(s): <u>Farmington Loam - Group D, Guffin Clay - group D</u></p>		
<p>c. Does the project site contain all or part of, or is it substantially contiguous to, a registered National Natural Landmark? <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span></p> <p>If Yes:</p> <p style="margin-left: 20px;">i. Nature of the natural landmark: <input type="checkbox"/> Biological Community <input type="checkbox"/> Geological Feature</p> <p style="margin-left: 20px;">ii. Provide brief description of landmark, including values behind designation and approximate size/extent: _____</p>		
<p>d. Is the project site located in or does it adjoin a state listed Critical Environmental Area? <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span></p> <p>If Yes:</p> <p style="margin-left: 20px;">i. CEA name: _____</p> <p style="margin-left: 20px;">ii. Basis for designation: _____</p> <p style="margin-left: 20px;">iii. Designating agency and date: _____</p>		

e. Does the project site contain, or is it substantially contiguous to, a building, archaeological site, or district which is listed on the National or State Register of Historic Places, or that has been determined by the Commissioner of the NYS Office of Parks, Recreation and Historic Preservation to be eligible for listing on the State Register of Historic Places?  Yes  No  
Project received a "no effect determination from NYS SHPO on 02/10/2023.

If Yes:  
 i. Nature of historic/archaeological resource:  Archaeological Site  Historic Building or District  
 ii. Name: Stephenson/Frink Farm  
 iii. Brief description of attributes on which listing is based: The farm complex consists of the stucco-covered concrete block farmhouse built in 1917-1918. Contains four earlier contributing agriculture related outbuildings: a stone smokehouse, a former stable/carriage barn, a cattle barn, and a granary

f. Is the project site, or any portion of it, located in or adjacent to an area designated as sensitive for archaeological sites on the NY State Historic Preservation Office (SHPO) archaeological site inventory?  Yes  No

g. Have additional archaeological or historic site(s) or resources been identified on the project site?  Yes  No  
 If Yes:  
 i. Describe possible resource(s): \_\_\_\_\_  
 ii. Basis for identification: \_\_\_\_\_

h. Is the project site within five miles of any officially designated and publicly accessible federal, state, or local scenic or aesthetic resource?  Yes  No  
 If Yes:                    0 mi north,                    3 mi north,                    0.6mi north,                    3 mi north,                    0.6mi north,                    2.4 mi west  
 i. Identify resource: Great Lakes Seaway Trail, Black River Trail, Olympic Trail, Black River, Dexter Marsh, Sackets Harbor Battlefield History Trail  
 ii. Nature of, or basis for, designation (e.g., established highway overlook, state or local park, state historic trail or scenic byway, etc.): (#s 1-3) NYDOT Scenic byways, (#4) NYSDEC Wild scenic and rec rivers, (#5) NYSDEC state land, (#6) PTNY  
 iii. Distance between project and resource: See above miles.

i. Is the project site located within a designated river corridor under the Wild, Scenic and Recreational Rivers Program 6 NYCRR 666?  Yes  No  
 If Yes:  
 i. Identify the name of the river and its designation: \_\_\_\_\_  
 ii. Is the activity consistent with development restrictions contained in 6NYCRR Part 666?  Yes  No

Patrick Green

8/20/2024

*Patrick Green*

Director, Permitting

**PRINT FORM**

CONFIDENTIAL

**Full Environmental Assessment Form**  
**Part 2 - Identification of Potential Project Impacts**

Agency Use Only [If applicable]  
 Project : Sapphire Solar Photovoltaic Project  
 Date : 9/3/2024

**Part 2 is to be completed by the lead agency.** Part 2 is designed to help the lead agency inventory all potential resources that could be affected by a proposed project or action. We recognize that the lead agency's reviewer(s) will not necessarily be environmental professionals. So, the questions are designed to walk a reviewer through the assessment process by providing a series of questions that can be answered using the information found in Part 1. To further assist the lead agency in completing Part 2, the form identifies the most relevant questions in Part 1 that will provide the information needed to answer the Part 2 question. When Part 2 is completed, the lead agency will have identified the relevant environmental areas that may be impacted by the proposed activity.

If the lead agency is a state agency and the action is in any Coastal Area, complete the Coastal Assessment Form before proceeding with this assessment.

**Tips for completing Part 2:**

NI - "No Impact"  
 SI - "Small Impact"

- Review all of the information provided in Part 1.
- Review any application, maps, supporting materials and the Full EAF Workbook.
- Answer each of the 18 questions in Part 2.
- If you answer "Yes" to a numbered question, please complete all the questions that follow in that section.
- If you answer "No" to a numbered question, move on to the next numbered question.
- Check appropriate column to indicate the anticipated size of the impact.
- Proposed projects that would exceed a numeric threshold contained in a question should result in the reviewing agency checking the box "Moderate to large impact may occur."
- The reviewer is not expected to be an expert in environmental analysis.
- If you are not sure or undecided about the size of an impact, it may help to review the sub-questions for the general question and consult the workbook.
- When answering a question consider all components of the proposed activity, that is, the "whole action".
- Consider the possibility for long-term and cumulative impacts as well as direct impacts.
- Answer the question in a reasonable manner considering the scale and context of the project.

	<input type="checkbox"/> NO	<input checked="" type="checkbox"/> YES	
<b>1. Impact on Land</b> Proposed action may involve construction on, or physical alteration of, the land surface of the proposed site. (See Part 1. D.1) <i>If "Yes", answer questions a - j. If "No", move on to Section 2.</i>			
	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may involve construction on land where depth to water table is less than 3 feet.	E2d	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b. The proposed action may involve construction on slopes of 15% or greater.	E2f	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
c. The proposed action may involve construction on land where bedrock is exposed, or generally within 5 feet of existing ground surface.	E2a	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d. The proposed action may involve the excavation and removal of more than 1,000 tons of natural material.	D2a	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
e. The proposed action may involve construction that continues for more than one year or in multiple phases.	D1e	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
f. The proposed action may result in increased erosion, whether from physical disturbance or vegetation removal (including from treatment by herbicides).	D2e, D2q	<input checked="" type="checkbox"/> SI	<input type="checkbox"/>
g. The proposed action is, or may be, located within a Coastal Erosion hazard area.	B1i	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
h. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>

**2. Impact on Geological Features**  
 The proposed action may result in the modification or destruction of, or inhibit access to, any unique or unusual land forms on the site (e.g., cliffs, dunes, minerals, fossils, caves). (See Part 1. E.2.g)  NO  YES  
*If "Yes", answer questions a - c. If "No", move on to Section 3.*

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. Identify the specific land form(s) attached: _____ _____	E2g	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may affect or is adjacent to a geological feature listed as a registered National Natural Landmark. Specific feature: _____	E3c	<input type="checkbox"/>	<input type="checkbox"/>
c. Other impacts: _____ _____		<input type="checkbox"/>	<input type="checkbox"/>

**3. Impacts on Surface Water**  
 The proposed action may affect one or more wetlands or other surface water bodies (e.g., streams, rivers, ponds or lakes). (See Part 1. D.2, E.2.h)  NO  YES  
*If "Yes", answer questions a - l. If "No", move on to Section 4.*

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may create a new water body.	D2b, D1h	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
b. The proposed action may result in an increase or decrease of over 10% or more than a 10 acre increase or decrease in the surface area of any body of water.	D2b	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
c. The proposed action may involve dredging more than 100 cubic yards of material from a wetland or water body.	D2a	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
d. The proposed action may involve construction within or adjoining a freshwater or tidal wetland, or in the bed or banks of any other water body.	E2h	<input checked="" type="checkbox"/> SI	<input type="checkbox"/>
e. The proposed action may create turbidity in a waterbody, either from upland erosion, runoff or by disturbing bottom sediments.	D2a, D2h	<input checked="" type="checkbox"/> SI	<input type="checkbox"/>
f. The proposed action may include construction of one or more intake(s) for withdrawal of water from surface water.	D2c	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
g. The proposed action may include construction of one or more outfall(s) for discharge of wastewater to surface water(s).	D2d	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
h. The proposed action may cause soil erosion, or otherwise create a source of stormwater discharge that may lead to siltation or other degradation of receiving water bodies.	D2e	<input checked="" type="checkbox"/> SI	<input type="checkbox"/>
i. The proposed action may affect the water quality of any water bodies within or downstream of the site of the proposed action.	E2h	<input checked="" type="checkbox"/> SI	<input type="checkbox"/>
j. The proposed action may involve the application of pesticides or herbicides in or around any water body.	D2q, E2h	<input checked="" type="checkbox"/> SI	<input type="checkbox"/>
k. The proposed action may require the construction of new, or expansion of existing, wastewater treatment facilities.	D1a, D2d	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>

I. Other impacts: _____ _____		<input type="checkbox"/>	<input type="checkbox"/>
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<b>4. Impact on groundwater</b> The proposed action may result in new or additional use of ground water, or may have the potential to introduce contaminants to ground water or an aquifer. <input checked="" type="checkbox"/> NO <input type="checkbox"/> YES (See Part 1. D.2.a, D.2.c, D.2.d, D.2.p, D.2.q, D.2.t) <i>If "Yes", answer questions a - h. If "No", move on to Section 5.</i>			
	<b>Relevant Part I Question(s)</b>	<b>No, or small impact may occur</b>	<b>Moderate to large impact may occur</b>
a. The proposed action may require new water supply wells, or create additional demand on supplies from existing water supply wells.	D2c	<input type="checkbox"/>	<input type="checkbox"/>
b. Water supply demand from the proposed action may exceed safe and sustainable withdrawal capacity rate of the local supply or aquifer. Cite Source: _____	D2c	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may allow or result in residential uses in areas without water and sewer services.	D1a, D2c	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may include or require wastewater discharged to groundwater.	D2d, E2l	<input type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may result in the construction of water supply wells in locations where groundwater is, or is suspected to be, contaminated.	D2c, E1f, E1g, E1h	<input type="checkbox"/>	<input type="checkbox"/>
f. The proposed action may require the bulk storage of petroleum or chemical products over ground water or an aquifer.	D2p, E2l	<input type="checkbox"/>	<input type="checkbox"/>
g. The proposed action may involve the commercial application of pesticides within 100 feet of potable drinking water or irrigation sources.	E2h, D2q, E2l, D2c	<input type="checkbox"/>	<input type="checkbox"/>
h. Other impacts: _____ _____		<input type="checkbox"/>	<input type="checkbox"/>

<b>5. Impact on Flooding</b> The proposed action may result in development on lands subject to flooding. <input type="checkbox"/> NO <input checked="" type="checkbox"/> YES (See Part 1. E.2) <i>If "Yes", answer questions a - g. If "No", move on to Section 6.</i>			
	<b>Relevant Part I Question(s)</b>	<b>No, or small impact may occur</b>	<b>Moderate to large impact may occur</b>
a. The proposed action may result in development in a designated floodway.	E2i	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
b. The proposed action may result in development within a 100 year floodplain.	E2j	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
c. The proposed action may result in development within a 500 year floodplain.	E2k	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
d. The proposed action may result in, or require, modification of existing drainage patterns.	D2b, D2e	<input checked="" type="checkbox"/> SI	<input type="checkbox"/>
e. The proposed action may change flood water flows that contribute to flooding.	D2b, E2i, E2j, E2k	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
f. If there is a dam located on the site of the proposed action, is the dam in need of repair, or upgrade?	E1e	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>

g. Other impacts: _____ _____		<input type="checkbox"/>	<input type="checkbox"/>
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<b>6. Impacts on Air</b> The proposed action may include a state regulated air emission source. <input checked="" type="checkbox"/> NO <input type="checkbox"/> YES (See Part 1. D.2.f., D.2.h, D.2.g) <i>If "Yes", answer questions a - f. If "No", move on to Section 7.</i>			
	<b>Relevant Part I Question(s)</b>	<b>No, or small impact may occur</b>	<b>Moderate to large impact may occur</b>
a. If the proposed action requires federal or state air emission permits, the action may also emit one or more greenhouse gases at or above the following levels:			
i. More than 1000 tons/year of carbon dioxide (CO <sub>2</sub> )	D2g	<input type="checkbox"/>	<input type="checkbox"/>
ii. More than 3.5 tons/year of nitrous oxide (N <sub>2</sub> O)	D2g	<input type="checkbox"/>	<input type="checkbox"/>
iii. More than 1000 tons/year of carbon equivalent of perfluorocarbons (PFCs)	D2g	<input type="checkbox"/>	<input type="checkbox"/>
iv. More than .045 tons/year of sulfur hexafluoride (SF <sub>6</sub> )	D2g	<input type="checkbox"/>	<input type="checkbox"/>
v. More than 1000 tons/year of carbon dioxide equivalent of hydrochloroflourocarbons (HFCs) emissions	D2g	<input type="checkbox"/>	<input type="checkbox"/>
vi. 43 tons/year or more of methane	D2h	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may generate 10 tons/year or more of any one designated hazardous air pollutant, or 25 tons/year or more of any combination of such hazardous air pollutants.	D2g	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may require a state air registration, or may produce an emissions rate of total contaminants that may exceed 5 lbs. per hour, or may include a heat source capable of producing more than 10 million BTU's per hour.	D2f, D2g	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may reach 50% of any of the thresholds in "a" through "c", above.	D2g	<input type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may result in the combustion or thermal treatment of more than 1 ton of refuse per hour.	D2s	<input type="checkbox"/>	<input type="checkbox"/>
f. Other impacts: _____ _____		<input type="checkbox"/>	<input type="checkbox"/>

<b>7. Impact on Plants and Animals</b> The proposed action may result in a loss of flora or fauna. (See Part 1. E.2. m.-q.) <input type="checkbox"/> NO <input checked="" type="checkbox"/> YES <i>If "Yes", answer questions a - j. If "No", move on to Section 8.</i>			
	<b>Relevant Part I Question(s)</b>	<b>No, or small impact may occur</b>	<b>Moderate to large impact may occur</b>
a. The proposed action may cause reduction in population or loss of individuals of any threatened or endangered species, as listed by New York State or the Federal government, that use the site, or are found on, over, or near the site.	E2o	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
b. The proposed action may result in a reduction or degradation of any habitat used by any rare, threatened or endangered species, as listed by New York State or the federal government.	E2o	<input checked="" type="checkbox"/> SI	<input type="checkbox"/>
c. The proposed action may cause reduction in population, or loss of individuals, of any species of special concern or conservation need, as listed by New York State or the Federal government, that use the site, or are found on, over, or near the site.	E2p	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
d. The proposed action may result in a reduction or degradation of any habitat used by any species of special concern and conservation need, as listed by New York State or the Federal government.	E2p	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>



e. The proposed action may diminish the capacity of a registered National Natural Landmark to support the biological community it was established to protect.	E3c	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
f. The proposed action may result in the removal of, or ground disturbance in, any portion of a designated significant natural community. Source: _____	E2n	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
g. The proposed action may substantially interfere with nesting/breeding, foraging, or over-wintering habitat for the predominant species that occupy or use the project site.	E2m	<input checked="" type="checkbox"/> SI	<input type="checkbox"/>
h. The proposed action requires the conversion of more than 10 acres of forest, grassland or any other regionally or locally important habitat. Habitat type & information source: _____	E1b	<input checked="" type="checkbox"/> SI	<input type="checkbox"/>
i. Proposed action (commercial, industrial or recreational projects, only) involves use of herbicides or pesticides.	D2q	<input checked="" type="checkbox"/> SI	<input type="checkbox"/>
j. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>

<b>8. Impact on Agricultural Resources</b>			
The proposed action may impact agricultural resources. (See Part 1. E.3.a. and b.)		<input type="checkbox"/> NO	<input checked="" type="checkbox"/> YES
<i>If "Yes", answer questions a - h. If "No", move on to Section 9.</i>			
	<b>Relevant Part I Question(s)</b>	<b>No, or small impact may occur</b>	<b>Moderate to large impact may occur</b>
a. The proposed action may impact soil classified within soil group 1 through 4 of the NYS Land Classification System.	E2c, E3b	<input checked="" type="checkbox"/> SI	<input type="checkbox"/>
b. The proposed action may sever, cross or otherwise limit access to agricultural land (includes cropland, hayfields, pasture, vineyard, orchard, etc).	E1a, E1b	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
c. The proposed action may result in the excavation or compaction of the soil profile of active agricultural land.	E3b	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
d. The proposed action may irreversibly convert agricultural land to non-agricultural uses, either more than 2.5 acres if located in an Agricultural District, or more than 10 acres if not within an Agricultural District.	E1b, E3a	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
e. The proposed action may disrupt or prevent installation of an agricultural land management system.	E1 a, E1b	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
f. The proposed action may result, directly or indirectly, in increased development potential or pressure on farmland.	C2c, C3, D2c, D2d	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
g. The proposed project is not consistent with the adopted municipal Farmland Protection Plan.	C2c	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
h. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>

<b>9. Impact on Aesthetic Resources</b> The land use of the proposed action are obviously different from, or are in sharp contrast to, current land use patterns between the proposed project and a scenic or aesthetic resource. (Part 1. E.1.a, E.1.b, E.3.h.) <i>If "Yes", answer questions a - g. If "No", go to Section 10.</i>			
		<input type="checkbox"/> NO	<input checked="" type="checkbox"/> YES
	<b>Relevant Part I Question(s)</b>	<b>No, or small impact may occur</b>	<b>Moderate to large impact may occur</b>
a. Proposed action may be visible from any officially designated federal, state, or local scenic or aesthetic resource.	E3h	<input checked="" type="checkbox"/> SI	<input type="checkbox"/>
b. The proposed action may result in the obstruction, elimination or significant screening of one or more officially designated scenic views.	E3h, C2b	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
c. The proposed action may be visible from publicly accessible vantage points: i. Seasonally (e.g., screened by summer foliage, but visible during other seasons) ii. Year round	E3h	<input checked="" type="checkbox"/> SI <input checked="" type="checkbox"/> SI	<input type="checkbox"/> <input type="checkbox"/>
d. The situation or activity in which viewers are engaged while viewing the proposed action is: i. Routine travel by residents, including travel to and from work ii. Recreational or tourism based activities	E3h E2q, E1c	<input checked="" type="checkbox"/> SI <input checked="" type="checkbox"/> NI	<input type="checkbox"/> <input type="checkbox"/>
e. The proposed action may cause a diminishment of the public enjoyment and appreciation of the designated aesthetic resource.	E3h	<input checked="" type="checkbox"/> SI	<input type="checkbox"/>
f. There are similar projects visible within the following distance of the proposed project: 0-1/2 mile 1/2 -3 mile 3-5 mile 5+ mile	D1a, E1a, D1f, D1g	<input checked="" type="checkbox"/> SI	<input type="checkbox"/>
g. Other impacts: _____ _____		<input type="checkbox"/>	<input type="checkbox"/>

<b>10. Impact on Historic and Archeological Resources</b> The proposed action may occur in or adjacent to a historic or archaeological resource. (Part 1. E.3.e, f. and g.) <i>If "Yes", answer questions a - e. If "No", go to Section 11.</i>			
		<input type="checkbox"/> NO	<input checked="" type="checkbox"/> YES
	<b>Relevant Part I Question(s)</b>	<b>No, or small impact may occur</b>	<b>Moderate to large impact may occur</b>
a. The proposed action may occur wholly or partially within, or substantially contiguous to, any buildings, archaeological site or district which is listed on the National or State Register of Historical Places, or that has been determined by the Commissioner of the NYS Office of Parks, Recreation and Historic Preservation to be eligible for listing on the State Register of Historic Places.	E3e	<input checked="" type="checkbox"/> SI	<input type="checkbox"/>
b. The proposed action may occur wholly or partially within, or substantially contiguous to, an area designated as sensitive for archaeological sites on the NY State Historic Preservation Office (SHPO) archaeological site inventory.	E3f	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
c. The proposed action may occur wholly or partially within, or substantially contiguous to, an archaeological site not included on the NY SHPO inventory. Source: _____	E3g	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>

d. Other impacts: _____ _____		<input type="checkbox"/>	<input type="checkbox"/>
e. If any of the above (a-d) are answered "Moderate to large impact may occur", continue with the following questions to help support conclusions in Part 3:			
i. The proposed action may result in the destruction or alteration of all or part of the site or property.	E3e, E3g, E3f	<input type="checkbox"/>	<input type="checkbox"/>
ii. The proposed action may result in the alteration of the property's setting or integrity.	E3e, E3f, E3g, E1a, E1b	<input type="checkbox"/>	<input type="checkbox"/>
iii. The proposed action may result in the introduction of visual elements which are out of character with the site or property, or may alter its setting.	E3e, E3f, E3g, E3h, C2, C3	<input type="checkbox"/>	<input type="checkbox"/>

<b>11. Impact on Open Space and Recreation</b> The proposed action may result in a loss of recreational opportunities or a reduction of an open space resource as designated in any adopted municipal open space plan. (See Part 1. C.2.c, E.1.c., E.2.q.) <i>If "Yes", answer questions a - e. If "No", go to Section 12.</i>			
		<input checked="" type="checkbox"/> NO	<input type="checkbox"/> YES
	<b>Relevant Part I Question(s)</b>	<b>No, or small impact may occur</b>	<b>Moderate to large impact may occur</b>
a. The proposed action may result in an impairment of natural functions, or "ecosystem services", provided by an undeveloped area, including but not limited to stormwater storage, nutrient cycling, wildlife habitat.	D2e, E1b E2h, E2m, E2o, E2n, E2p	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may result in the loss of a current or future recreational resource.	C2a, E1c, C2c, E2q	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may eliminate open space or recreational resource in an area with few such resources.	C2a, C2c E1c, E2q	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may result in loss of an area now used informally by the community as an open space resource.	C2c, E1c	<input type="checkbox"/>	<input type="checkbox"/>
e. Other impacts: _____ _____		<input type="checkbox"/>	<input type="checkbox"/>

<b>12. Impact on Critical Environmental Areas</b> The proposed action may be located within or adjacent to a critical environmental area (CEA). (See Part 1. E.3.d) <i>If "Yes", answer questions a - c. If "No", go to Section 13.</i>			
		<input checked="" type="checkbox"/> NO	<input type="checkbox"/> YES
	<b>Relevant Part I Question(s)</b>	<b>No, or small impact may occur</b>	<b>Moderate to large impact may occur</b>
a. The proposed action may result in a reduction in the quantity of the resource or characteristic which was the basis for designation of the CEA.	E3d	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may result in a reduction in the quality of the resource or characteristic which was the basis for designation of the CEA.	E3d	<input type="checkbox"/>	<input type="checkbox"/>
c. Other impacts: _____ _____		<input type="checkbox"/>	<input type="checkbox"/>

**13. Impact on Transportation**  
 The proposed action may result in a change to existing transportation systems.  NO  YES  
 (See Part 1. D.2.j)  
*If "Yes", answer questions a - f. If "No", go to Section 14.*

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. Projected traffic increase may exceed capacity of existing road network.	D2j	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may result in the construction of paved parking area for 500 or more vehicles.	D2j	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action will degrade existing transit access.	D2j	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action will degrade existing pedestrian or bicycle accommodations.	D2j	<input type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may alter the present pattern of movement of people or goods.	D2j	<input type="checkbox"/>	<input type="checkbox"/>
f. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>

**14. Impact on Energy**  
 The proposed action may cause an increase in the use of any form of energy.  NO  YES  
 (See Part 1. D.2.k)  
*If "Yes", answer questions a - e. If "No", go to Section 15.*

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action will require a new, or an upgrade to an existing, substation.	D2k	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action will require the creation or extension of an energy transmission or supply system to serve more than 50 single or two-family residences or to serve a commercial or industrial use.	D1f, D1q, D2k	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may utilize more than 2,500 MWhrs per year of electricity.	D2k	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may involve heating and/or cooling of more than 100,000 square feet of building area when completed.	D1g	<input type="checkbox"/>	<input type="checkbox"/>
e. Other Impacts: _____			

**15. Impact on Noise, Odor, and Light**  
 The proposed action may result in an increase in noise, odors, or outdoor lighting.  NO  YES  
 (See Part 1. D.2.m., n., and o.)  
*If "Yes", answer questions a - f. If "No", go to Section 16.*

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may produce sound above noise levels established by local regulation.	D2m	<input checked="" type="checkbox"/> SI	<input type="checkbox"/>
b. The proposed action may result in blasting within 1,500 feet of any residence, hospital, school, licensed day care center, or nursing home.	D2m, E1d	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
c. The proposed action may result in routine odors for more than one hour per day.	D2o	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>

d. The proposed action may result in light shining onto adjoining properties.	D2n	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
e. The proposed action may result in lighting creating sky-glow brighter than existing area conditions.	D2n, E1a	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
f. Other impacts: <u>Glare/glint</u>		<input checked="" type="checkbox"/> SI	<input type="checkbox"/>

**16. Impact on Human Health**

The proposed action may have an impact on human health from exposure to new or existing sources of contaminants. (See Part 1.D.2.q., E.1. d. f. g. and h.)

NO

YES

*If "Yes", answer questions a - m. If "No", go to Section 17.*

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action is located within 1500 feet of a school, hospital, licensed day care center, group home, nursing home or retirement community.	E1d	<input type="checkbox"/>	<input type="checkbox"/>
b. The site of the proposed action is currently undergoing remediation.	E1g, E1h	<input type="checkbox"/>	<input type="checkbox"/>
c. There is a completed emergency spill remediation, or a completed environmental site remediation on, or adjacent to, the site of the proposed action.	E1g, E1h	<input type="checkbox"/>	<input type="checkbox"/>
d. The site of the action is subject to an institutional control limiting the use of the property (e.g., easement or deed restriction).	E1g, E1h	<input type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may affect institutional control measures that were put in place to ensure that the site remains protective of the environment and human health.	E1g, E1h	<input type="checkbox"/>	<input type="checkbox"/>
f. The proposed action has adequate control measures in place to ensure that future generation, treatment and/or disposal of hazardous wastes will be protective of the environment and human health.	D2t	<input type="checkbox"/>	<input type="checkbox"/>
g. The proposed action involves construction or modification of a solid waste management facility.	D2q, E1f	<input type="checkbox"/>	<input type="checkbox"/>
h. The proposed action may result in the unearthing of solid or hazardous waste.	D2q, E1f	<input type="checkbox"/>	<input type="checkbox"/>
i. The proposed action may result in an increase in the rate of disposal, or processing, of solid waste.	D2r, D2s	<input type="checkbox"/>	<input type="checkbox"/>
j. The proposed action may result in excavation or other disturbance within 2000 feet of a site used for the disposal of solid or hazardous waste.	E1f, E1g E1h	<input type="checkbox"/>	<input type="checkbox"/>
k. The proposed action may result in the migration of explosive gases from a landfill site to adjacent off site structures.	E1f, E1g	<input type="checkbox"/>	<input type="checkbox"/>
l. The proposed action may result in the release of contaminated leachate from the project site.	D2s, E1f, D2r	<input type="checkbox"/>	<input type="checkbox"/>
m. Other impacts: _____			

**17. Consistency with Community Plans**  
 The proposed action is not consistent with adopted land use plans.  
 (See Part 1. C.1, C.2. and C.3.)  
 If "Yes", answer questions a - h. If "No", go to Section 18.

NO       YES

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action's land use components may be different from, or in sharp contrast to, current surrounding land use pattern(s).	C2, C3, D1a E1a, E1b	<input checked="" type="checkbox"/> SI	<input type="checkbox"/>
b. The proposed action will cause the permanent population of the city, town or village in which the project is located to grow by more than 5%.	C2	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
c. The proposed action is inconsistent with local land use plans or zoning regulations.	C2, C2, C3	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
d. The proposed action is inconsistent with any County plans, or other regional land use plans.	C2, C2	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
e. The proposed action may cause a change in the density of development that is not supported by existing infrastructure or is distant from existing infrastructure.	C3, D1c, D1d, D1f, D1d, E1b	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
f. The proposed action is located in an area characterized by low density development that will require new or expanded public infrastructure.	C4, D2c, D2d D2j	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
g. The proposed action may induce secondary development impacts (e.g., residential or commercial development not included in the proposed action)	C2a	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
h. Other: _____ _____		<input type="checkbox"/>	<input type="checkbox"/>

**18. Consistency with Community Character**  
 The proposed project is inconsistent with the existing community character.  
 (See Part 1. C.2, C.3, D.2, E.3)  
 If "Yes", answer questions a - g. If "No", proceed to Part 3.

NO       YES

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may replace or eliminate existing facilities, structures, or areas of historic importance to the community.	E3e, E3f, E3g	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
b. The proposed action may create a demand for additional community services (e.g. schools, police and fire)	C4	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
c. The proposed action may displace affordable or low-income housing in an area where there is a shortage of such housing.	C2, C3, D1f D1g, E1a	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
d. The proposed action may interfere with the use or enjoyment of officially recognized or designated public resources.	C2, E3	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
e. The proposed action is inconsistent with the predominant architectural scale and character.	C2, C3	<input checked="" type="checkbox"/> NI	<input type="checkbox"/>
f. Proposed action is inconsistent with the character of the existing natural landscape.	C2, C3 E1a, E1b E2g, E2h	<input checked="" type="checkbox"/> SI	<input type="checkbox"/>
g. Other impacts: _____ _____		<input type="checkbox"/>	<input type="checkbox"/>

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**Full Environmental Assessment Form**  
**Part 3 - Evaluation of the Magnitude and Importance of Project Impacts**  
**and**  
**Determination of Significance**

Part 3 provides the reasons in support of the determination of significance. The lead agency must complete Part 3 for every question in Part 2 where the impact has been identified as potentially moderate to large or where there is a need to explain why a particular element of the proposed action will not, or may, result in a significant adverse environmental impact.

Based on the analysis in Part 3, the lead agency must decide whether to require an environmental impact statement to further assess the proposed action or whether available information is sufficient for the lead agency to conclude that the proposed action will not have a significant adverse environmental impact. By completing the certification on the next page, the lead agency can complete its determination of significance.

**Reasons Supporting This Determination:**

To complete this section:

- Identify the impact based on the Part 2 responses and describe its magnitude. Magnitude considers factors such as severity, size or extent of an impact.
- Assess the importance of the impact. Importance relates to the geographic scope, duration, probability of the impact occurring, number of people affected by the impact and any additional environmental consequences if the impact were to occur.
- The assessment should take into consideration any design element or project changes.
- Repeat this process for each Part 2 question where the impact has been identified as potentially moderate to large or where there is a need to explain why a particular element of the proposed action will not, or may, result in a significant adverse environmental impact.
- Provide the reason(s) why the impact may, or will not, result in a significant adverse environmental impact
- For Conditional Negative Declarations identify the specific condition(s) imposed that will modify the proposed action so that no significant adverse environmental impacts will result.
- Attach additional sheets, as needed.

An evaluation of the magnitude and importance of project impacts was completed and details are available under separate cover in a Part 3 Supporting Information document.

**Determination of Significance - Type 1 and Unlisted Actions**

SEQR Status:  Type 1  Unlisted

Identify portions of EAF completed for this Project:  Part 1  Part 2  Part 3

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Upon review of the information recorded on this EAF, as noted, plus this additional support information  
See separate Part 3 Supporting Information document.

and considering both the magnitude and importance of each identified potential impact, it is the conclusion of the  
Town of Hounsfield Planning Board as lead agency that:

A. This project will result in no significant adverse impacts on the environment, and, therefore, an environmental impact statement need not be prepared. Accordingly, this negative declaration is issued.

B. Although this project could have a significant adverse impact on the environment, that impact will be avoided or substantially mitigated because of the following conditions which will be required by the lead agency:

There will, therefore, be no significant adverse impacts from the project as conditioned, and, therefore, this conditioned negative declaration is issued. A conditioned negative declaration may be used only for UNLISTED actions (see 6 NYCRR 617.7(d)).

C. This Project may result in one or more significant adverse impacts on the environment, and an environmental impact statement must be prepared to further assess the impact(s) and possible mitigation and to explore alternatives to avoid or reduce those impacts. Accordingly, this positive declaration is issued.

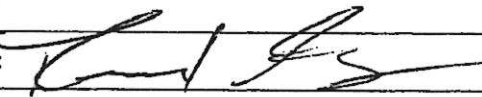
Name of Action: Sapphire Solar Project

Name of Lead Agency: Town of Hounsfield Planning Board

Name of Responsible Officer in Lead Agency: Ray Filley

Title of Responsible Officer: Planning Board Chair

Signature of Responsible Officer in Lead Agency:



Date: 9/3/2024

Signature of Preparer (if different from Responsible Officer)

Date:

**For Further Information:**

Contact Person: Ray Filley

Address: 18774 County Route 66, Watertown, NY 13601

Telephone Number: 315-408-7634

E-mail: rayfilley@gmail.com

**For Type 1 Actions and Conditioned Negative Declarations, a copy of this Notice is sent to:**

Chief Executive Officer of the political subdivision in which the action will be principally located (e.g., Town / City / Village of)

Other involved agencies (if any)

Applicant (if any)

Environmental Notice Bulletin: <http://www.dec.ny.gov/enb/enb.html>

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**JEFFERSON COUNTY INDUSTRIAL DEVELOPMENT AGENCY**  
**Resolution Number 03.06.2025.03**  
**Amend the RLF Reserve for Bad Debt Allowance for CYE 2024**

**WHEREAS**, the JCIDA Board approved a RLF bad debt allowance of \$300,000 on 10/3/24, and

**WHEREAS**, based on a lawsuit and other factors for the RLF loans, staff is requesting to increase the RLF bad debt allowance by \$425,000 for a total amount of \$725,000, and

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Directors of the Jefferson County Industrial Development Agency that it herein approves the request 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.

\_\_\_\_\_  
W. Edward Walldroff  
Secretary

JCIDA - RLF loan allowance  
 3/5/2025

<b>Loan:</b>	<b>Loan Balance:</b>	<b>Allowance Against:</b>	<b>Explanation:</b>
LCO Destiny, LLC	\$207,046	\$0	Expect to collect in full on sale in March/April 2025, therefore, no allowance necessary
Three Mile Bay Ventures, LLC	\$247,819	\$75,000	Current, but unknown long-term financial condition of the entity
Marzano Excavating	\$115,346	\$35,000	Current, no significant payment issues
Convult Energy, LLC	\$850,000	\$425,000	Expect to collect about 50% based on lawsuit and factors
SHBP Realty Holding	\$146,335	\$35,000	New loan in 2024, repaying and no financial issues in current year
<b>TOTAL ALLOWANCE</b>		<b>\$570,000</b>	