

Orleans County Local Development Corporation

121 North Main Street
Albion, NY 14411

Office: (585) 589-7060
Fax: (585) 589-5258

Agenda Thursday February 3, 2022 at 8:30 AM

Updated: 01/31/22

This meeting is being held via Zoom in accordance with the provisions of Article 7 of the Public Officers Law, as amended effective January 14, 2022, which authorizes public bodies to conduct meetings and take such action authorized by law without permitting in public in-person access to meetings and to authorize such meetings to be held remotely by conference call or similar service, provided that the public has the ability to view or listen to the meetings and such meetings are recorded and later transcribed. Members of the public may view/listen to the Board meeting live by accessing the Zoom meeting at:

<https://zoom.us/join/89672712051#:text=https%3A/us02web.zoom.us/j/89672712051%3Fpwd%3DbWNjejhIR1dUNEtKRDFtT0pEVncwUT09>

or by following the link on the OCLDC's home page at <https://www.orleansdevelopment.org/publicdocs-ldc>. The meeting will be transcribed and posted on the OCLDC homepage at a later date.

- **Call OCLDC Board meeting to order-Chair**
- **Roll Call** – Calling of Board members, announcement as to whether a quorum is present
- **Approval of Previous Board Meeting Minutes**
 - *December 2, 2021 (Electronic)-Motion*
- **Financials**
 - *Review and Consider the acceptance of the Monthly Financials (Finance Packet) – Motion*
 - *EFPR Group, CPAs Engagement Letter -Motion*
- **Legal**-Kevin Zanner
- **Executive Session – If Required – Motion (Including invitees)**
 - *Close-Executive Session – Motion*
 - *Action on any matters from executive session – Motion*
- **Loans/Grants**
 - Loan Aging Report - Michael
 - *2021 Microenterprise Grant update-Michael*
 - Leadership Orleans-Discussion on Scholarship
- **Operations**
 - Operations Report - Diane Blanchard
- **Projects**
- **Old Business**
- **New Business**
 - *Mission Statement & Performance measurements – Motion*
 - Board Evaluations –Please return by 02.25.22
- **Motion to adjourn**



KeyBank
P.O. Box 93885
Cleveland, OH 44101-5885

Business Banking Statement
December 31, 2021
page 1 of 3

329681266741

6 13 T 908 00000 R EM AO
ORLEANS COUNTY LOCAL DEVELOPMENT
CORPORATION
HUD UNRESTRICTED ACCOUNT
121 NORTH MAIN STREET
FLOOR 2
ALBION NY 14411-1237

Questions or comments?
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KeyBank Business Interest Checking 329681266741
ORLEANS COUNTY LOCAL DEVELOPMENT
CORPORATION
HUD UNRESTRICTED ACCOUNT

Beginning balance 11-30-21	\$3,865.77
4 Additions	+33,546.43
7 Subtractions	-32,488.32
Interest paid	+0.09
Net fees and charges	-15.00
Ending balance 12-31-21	\$4,908.97

Additions

<u>Deposits</u>	<u>Date</u>	<u>Serial #</u>	<u>Source</u>	
	12-2		Deposit Branch 0290 New York	\$31,045.97
	12-13		Deposit Branch 0290 New York	1,550.41
	12-29		Deposit Branch 0290 New York	283.38
	12-29		Deposit Branch 0290 New York	666.67
Total additions				\$33,546.43

Subtractions

Paper Checks

* check missing from sequence

<u>Check</u>	<u>Date</u>	<u>Amount</u>	<u>Check</u>	<u>Date</u>	<u>Amount</u>	<u>Check</u>	<u>Date</u>	<u>Amount</u>
233	12-7	\$109.35	235	12-3	392.50	237	12-10	457.00
234	12-3	365.50	236	12-6	80.00	238	12-30	38.00
Paper Checks Paid								\$1,442.35

<u>Withdrawals</u>	<u>Date</u>	<u>Serial #</u>	<u>Location</u>	
	12-10		Direct Withdrawal, KeyBank Auto Pymt	\$31,045.97
Total subtractions				\$32,488.32

Business on 1/2/22
[Signature]



Five Star Bank

220 Liberty Street, P.O. Box 227, Warsaw, NY 14569-0227

24 HOUR TOUCH TONE BANKING
1-877-882-5782

www.five-starbank.com
customerservice@five-starbank.com

Return Service Requested



Page: 1 of 1
Statement Date: 12/27/21
Primary Account: XXXXXX0339
Enclosures:

000095 0.4500 WCL0001

FVNY THE ORLEANS COUNTY LOCAL
DEVELOPMENT CORPORATION
121 N MAIN ST # 2
ALBION, NY 14411-1237

RECEIVED
JAN 04 2022
County of Orleans IDA

-OC R Acct

Total Value Business

Account: XXXXXX0339

THE ORLEANS COUNTY LOCAL
DEVELOPMENT CORPORATION

Summary of Account

Total Value Business			
Account Number	XXXXXX0339	Statement Dates	11/30/21 thru 12/27/21
Beginning Balance	0.00	Days in the Statement Period	28
Deposits/Credits	0.00	Average Ledger	0.00
Checks/Debits	0.00	Average Collected	0.00
Service Charge	0.00		
Interest Credited	0.00		
Ending Balance	0.00		

Account on 1/4/22
[Signature]

000095
504
FVNY-001-000095-001-000-211228 000095
1441123702



Five Star Bank

220 Liberty Street, P.O. Box 227, Warsaw, NY 14569-0227
Return Service Requested

24 HOUR TOUCH TONE BANKING
1-877-882-5782

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Page: 1 of 4
Statement Date: 12/31/21
Primary Account: XXXXXX8102
Enclosures: 1

006645 0.6500 AV 0.426 TR00020
THE ORLEANS COUNTY LOCAL
DEVELOPMENT CORPORATION
121 N MAIN ST # 2
ALBION, NY 14411-1237

FVNY

RECEIVED
JAN 10 2022
County of Orleans IDA

LOLEA
LOC NIB 4 TW 12/31/21

Money Market Corporate

Account: XXXXXX8102

THE ORLEANS COUNTY LOCAL
DEVELOPMENT CORPORATION

Summary of Account

Money Market Corporate		Number of Enclosures	1
Account Number	XXXXXX8102	Statement Dates	12/01/21 thru 12/31/21
Beginning Balance	66,953.63	Days in the Statement Period	31
Deposits/Credits	0.00	Average Ledger	36,909.14
1 Checks/Debits	31,045.97	Average Collected	36,909.14
Service Charge	0.00	Interest Earned:	6.27
Interest Credited	6.27	Annual Percentage Yield Earned:	0.20%
Ending Balance	35,913.93	2021 Interest Paid:	126.60

Transactions

<u>Date</u>	<u>Description</u>	<u>Credits</u>	<u>Debits</u>	<u>Running Balance</u>
12/01	BEGINNING BALANCE			66,953.63
12/02	Check # 602		31,045.97	35,907.66
12/31	Interest Deposit	6.27		35,913.93
12/31	ENDING BALANCE			35,913.93

Checks

<u>Date</u>	<u>Check No</u>	<u>Amount</u>	<u>Date</u>	<u>Check No</u>	<u>Amount</u>	<u>Date</u>	<u>Check No</u>	<u>Amount</u>
12/02	602	31,045.97						

* Indicates missing check number

Interest Rate Summary

Date 11/30 Rate 0.200000%

January 11/11/22
[Signature]
[Signature]



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Orleans County Local Development Corporation
Balance Sheet Prev Year Comparison
As of December 31, 2021

	Dec 31, 21	Dec 31, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash Account				
Checking Key Bank-HUD Unrest	4,299.47	10,946.22	-6,646.75	-60.7%
Unrestricted Funds HUD 3385	0.00	-250.00	250.00	100.0%
Total Cash Account	4,299.47	10,696.22	-6,396.75	-59.8%
Five Star -Check-Non Intert 339	1.00	11.00	-10.00	-90.9%
HSBC Savings Acct High Interest	35,913.93	47,737.48	-11,823.55	-24.8%
Total Checking/Savings	40,214.40	58,444.70	-18,230.30	-31.2%
Accounts Receivable				
Loans Receivable -LT	25,000.00	25,000.00	0.00	0.0%
Total Accounts Receivable	25,000.00	25,000.00	0.00	0.0%
Other Current Assets				
Undeposited Funds	1,967.08	426.94	1,540.14	360.7%
Total Other Current Assets	1,967.08	426.94	1,540.14	360.7%
Total Current Assets	67,181.48	83,871.64	-16,690.16	-19.9%
Other Assets				
Grant Transfer Account	87,590.56	0.00	87,590.56	100.0%
Loan Rec. - ST				
Less Current Portion of L/R	-28,305.24	-38,281.34	9,976.10	26.1%
Loan Rec. - ST - Other	28,305.24	38,281.34	-9,976.10	-26.1%
Total Loan Rec. - ST	0.00	0.00	0.00	0.0%
Revolving Fund Rec-GOSC				
DC Hauling	15,166.78	22,750.07	-7,583.29	-33.3%
FastFitness for Women Inc. 2013	4,250.54	5,809.13	-1,558.59	-26.8%
Gallo's Hauling	17,333.22	25,999.93	-8,666.71	-33.3%
Laura Loxley Vintage Insp Goods	7,250.00	10,750.00	-3,500.00	-32.6%
Rachel & Rob's Wildwood Camp 08	26,789.70	33,360.68	-6,570.98	-19.7%
Shirt Factory Cafe	9,523.12	12,515.52	-2,992.40	-23.9%
Total Revolving Fund Rec-GOSC	80,313.36	111,185.33	-30,871.97	-27.8%
Total Other Assets	167,903.92	111,185.33	56,718.59	51.0%
TOTAL ASSETS	235,085.40	195,056.97	40,028.43	20.5%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	0.00	3,225.00	-3,225.00	-100.0%
Total Accounts Payable	0.00	3,225.00	-3,225.00	-100.0%
Other Current Liabilities				
Grant Payable	-50,076.08	0.00	-50,076.08	-100.0%
Total Other Current Liabilities	-50,076.08	0.00	-50,076.08	-100.0%
Total Current Liabilities	-50,076.08	3,225.00	-53,301.08	-1,652.8%
Total Liabilities	-50,076.08	3,225.00	-53,301.08	-1,652.8%
Equity				
Retained Earnings	191,831.97	253,585.92	-61,753.95	-24.4%
Net Income	93,329.51	-61,753.95	155,083.46	251.1%
Total Equity	285,161.48	191,831.97	93,329.51	48.7%
TOTAL LIABILITIES & EQUITY	235,085.40	195,056.97	40,028.43	20.5%

Orleans County Local Development Corporation Profit & Loss Budget Performance December 2021

	Dec 21	Budget	Jan - Dec 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Grants					
CDBG/GOSC	0.00		116,490.45		
Grants - Other	0.00		4,863.76		
Total Grants	0.00		121,354.21		
Interest Income					
Interest Income-Bank	6.36	50.00	225.56	600.00	600.00
Interest Income-Loan	0.00		583.31		
Total Interest Income	6.36	50.00	808.87	600.00	600.00
Loan Penalty Income					
Program Fees	0.00		1,580.00		
Total Loan Penalty Income	0.00		1,580.00		
Miscellaneous Income	0.00		25,020.60		
Program Fees	0.00		350.00		
Reimbursed Expenses	0.00		258.21		
RLF Income-GOSC					
Restricted	0.00	2,916.67	0.00	35,000.00	35,000.00
RLF Income-GOSC - Other	0.00		34,340.40		
Total RLF Income-GOSC	0.00	2,916.67	34,340.40	35,000.00	35,000.00
RLF Income-HUD					
Unrestricted	0.00		209.71		
Total RLF Income-HUD	0.00		209.71		
Total Income	6.36	2,966.67	183,922.00	35,600.00	35,600.00
Expense					
Bank Service Charges	15.00		179.98		
Grant Expense	1,617.50		64,291.93		
Insurance					
Liability Insurance	0.00	0.00	0.00	2,000.00	2,000.00
Total Insurance	0.00	0.00	0.00	2,000.00	2,000.00
Miscellaneous	10.00	41.67	1,046.54	500.00	500.00
Office Supplies	0.00	41.67	27.80	500.00	500.00
Professional Fees					
Accounting	0.00	83.33	800.00	1,000.00	1,000.00
Consulting	0.00	1,666.67	11,298.59	20,000.00	20,000.00
Legal Fees	0.00	416.67	7,286.50	5,000.00	5,000.00
Professional Fees - Other	0.00	208.33	2,500.00	2,500.00	2,500.00
Total Professional Fees	0.00	2,375.00	21,885.09	28,500.00	28,500.00
Program Expense	575.00	41.67	1,865.85	500.00	500.00

Orleans County Local Development Corporation
 Profit & Loss Budget Performance
 December 2021

	Dec 21	Budget	Jan - Dec 21	YTD Budget	Annual Budget
Supplies					
Marketing	0.00	250.00	935.00	3,000.00	3,000.00
Total Supplies	0.00	250.00	935.00	3,000.00	3,000.00
Travel & Ent					
Meals	0.00	62.50	640.30	750.00	750.00
Travel	0.00	20.83	0.00	250.00	250.00
Total Travel & Ent	0.00	83.33	640.30	1,000.00	1,000.00
Total Expense	2,217.50	2,833.34	90,872.49	36,000.00	36,000.00
Net Ordinary Income	-2,211.14	133.33	93,049.51	-400.00	-400.00
Other Income/Expense					
Other Income	250.00		280.00		
Total Other Income	250.00		280.00		
Net Other Income	250.00		280.00		
Net Income	-1,961.14	133.33	93,329.51	-400.00	-400.00

Orleans County Local Development Corporation
Profit & Loss Budget vs. Actual
 December 2021

	Dec 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Interest Income				
Interest Income-Bank	6.36	50.00	-43.64	12.7%
Total Interest Income	6.36	50.00	-43.64	12.7%
RLF Income-GOSC				
Restricted	0.00	2,916.67	-2,916.67	0.0%
Total RLF Income-GOSC	0.00	2,916.67	-2,916.67	0.0%
Total Income	6.36	2,966.67	-2,960.31	0.2%
Expense				
Bank Service Charges	15.00			
Grant Expense	1,617.50			
Insurance				
Liability Insurance	0.00	0.00	0.00	0.0%
Total Insurance	0.00	0.00	0.00	0.0%
Miscellaneous	10.00	41.67	-31.67	24.0%
Office Supplies	0.00	41.67	-41.67	0.0%
Professional Fees				
Accounting	0.00	83.33	-83.33	0.0%
Consulting	0.00	1,666.67	-1,666.67	0.0%
Legal Fees	0.00	416.67	-416.67	0.0%
Professional Fees - Other	0.00	208.33	-208.33	0.0%
Total Professional Fees	0.00	2,375.00	-2,375.00	0.0%
Program Expense	575.00	41.67	533.33	1,379.9%
Supplies				
Marketing	0.00	250.00	-250.00	0.0%
Total Supplies	0.00	250.00	-250.00	0.0%
Travel & Ent				
Meals	0.00	62.50	-62.50	0.0%
Travel	0.00	20.83	-20.83	0.0%
Total Travel & Ent	0.00	83.33	-83.33	0.0%
Total Expense	2,217.50	2,833.34	-615.84	78.3%
Net Ordinary Income	-2,211.14	133.33	-2,344.47	-1,658.4%
Other Income/Expense				
Other Income				
Other Income	250.00			
Total Other Income	250.00			
Net Other Income	250.00			
Net Income	-1,961.14	133.33	-2,094.47	-1,470.9%

Orleans County Local Development Corporation

01/12/22

Transaction Detail by Account

Accrual Basis

December 2021

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Cash Account									
Checking Key Bank-HUD Unrest									
Check	12/01/2021	234	Hurwitz & Fine, ...	Inv# 202...		X	Grant Expe...	-365.50	-365.50
Check	12/01/2021	235	Hurwitz & Fine, ...	Inv# 202...		X	Grant Expe...	-392.50	-758.00
Check	12/01/2021	236	Nicole Poler	INV0010 l...		X	Program E...	-80.00	-838.00
Deposit	12/02/2021			Deposit		X	Grant Tran...	31,045.97	30,207.97
Check	12/10/2021	237	Key Bank	Graduatio...		X	Program E...	-457.00	29,750.97
Deposit	12/10/2021			Deposit		X	-SPLIT-	1,550.41	31,301.38
General Journal	12/14/2021	Gra...		Use of LD...	HUD		Grant Tran...	-31,045.97	255.41
Check	12/17/2021	238	Pretty Sweet B...	Cake for ...		X	Program E...	-38.00	217.41
Check	12/29/2021	239	Hurwitz & Fine, ...	Inv# 2...			Grant Expe...	-440.00	-222.59
Check	12/29/2021	240	Hurwitz & Fine, ...	Inv# 202...			Grant Expe...	-419.50	-642.09
Payment	12/29/2021	5039	Gallo's Hauling			X	Accounts R...	666.67	24.58
Payment	12/29/2021	114	Fastfitness for ...			X	Accounts R...	283.38	307.96
Check	12/31/2021			Service C...	HUD	X	Bank Servi...	-15.00	292.96
Deposit	12/31/2021			Interest	HUD	X	Interest Inc...	0.09	293.05
Total Checking Key Bank-HUD Unrest								293.05	293.05
Unrestricted Funds HUD 3385									
General Journal	12/31/2021	Prio...		Orig Entry ...	HUD		Other Inco...	250.00	250.00
Total Unrestricted Funds HUD 3385								250.00	250.00
Total Cash Account								543.05	543.05
Five Star -Check-Non Intert 339									
General Journal	12/31/2021	Prio...		To adjust t...	LDC		Miscellane...	-10.00	-10.00
Total Five Star -Check-Non Intert 339								-10.00	-10.00
HSBC Savings Acct High Interest									
Check	12/02/2021		Orleans County...	To Transf...		X	Grant Tran...	-31,045.97	-31,045.97
Deposit	12/31/2021			Interest	LDC	X	Interest Inc...	6.27	-31,039.70
Total HSBC Savings Acct High Interest								-31,039.70	-31,039.70
Accounts Receivable									
Invoice	12/01/2021	3557	DC Hauling		HUD		-SPLIT-	583.33	583.33
Invoice	12/01/2021	3569	Rachel & Rob's...		HUD		-SPLIT-	505.46	1,088.79
Invoice	12/01/2021	3581	Laura Loxley Vi...		HUD		-SPLIT-	250.00	1,338.79
Invoice	12/01/2021	3593	Gallo's Hauling		HUD		-SPLIT-	666.67	2,005.46
Invoice	12/01/2021	3605	Fastfitness for ...		HUD		-SPLIT-	141.69	2,147.15
Invoice	12/01/2021	3667	Shirt Factory C...		HUD		-SPLIT-	211.62	2,358.77
Payment	12/07/2021	1133	Laura Loxley Vi...				Undeposite...	-250.00	2,108.77
Payment	12/15/2021	7567	Rachel & Rob's...				Undeposite...	-505.46	1,603.31
Payment	12/15/2021	1534	Shirt Factory C...				Undeposite...	-211.62	1,391.69
Payment	12/27/2021	234...	DC Hauling				Undeposite...	-583.33	808.36
Payment	12/29/2021	5039	Gallo's Hauling				Checking K...	-666.67	141.69
Payment	12/29/2021	5040	Gallo's Hauling				Undeposite...	-666.67	-524.98
Payment	12/29/2021	114	Fastfitness for ...				Checking K...	-283.38	-808.36
Invoice	12/31/2021	3606	DC Hauling		HUD		-SPLIT-	583.33	-225.03
Invoice	12/31/2021	3630	Gallo's Hauling		HUD		-SPLIT-	666.67	441.64
Invoice	12/31/2021	3654	Rachel & Rob's...		HUD		-SPLIT-	505.46	947.10
Invoice	12/31/2021	3668	Shirt Factory C...		HUD		-SPLIT-	211.62	1,158.72
Total Accounts Receivable								1,158.72	1,158.72
Undeposited Funds									
Payment	12/07/2021	1133	Laura Loxley Vi...			X	Accounts R...	250.00	250.00
Deposit	12/10/2021	1533	Shirt Factory C...	Deposit		X	Checking K...	-211.62	38.38
Deposit	12/10/2021	211...	DC Hauling	Deposit		X	Checking K...	-583.33	-544.95
Deposit	12/10/2021	7545	Rachel & Rob's...	Deposit		X	Checking K...	-505.46	-1,050.41
Deposit	12/10/2021	1133	Laura Loxley Vi...	Deposit		X	Checking K...	-250.00	-1,300.41
Payment	12/15/2021	7567	Rachel & Rob's...			X	Accounts R...	505.46	-794.95
Payment	12/15/2021	1534	Shirt Factory C...			X	Accounts R...	211.62	-583.33
Payment	12/27/2021	234...	DC Hauling			X	Accounts R...	583.33	0.00
Payment	12/29/2021	5040	Gallo's Hauling			X	Accounts R...	666.67	666.67
Total Undeposited Funds								666.67	666.67

Orleans County Local Development Corporation
Transaction Detail by Account
December 2021

01/12/22

Accrual Basis

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Grant Transfer Account									
Check	12/02/2021		Orleans County...	To Transf...	LDC		HSBC Savi...	31,045.97	31,045.97
Deposit	12/02/2021	115...	Orleans County...	To Transf...	HUD		Checking K...	-31,045.97	0.00
General Journal	12/14/2021	Gra...		Use of LD...	HUD		Checking K...	31,045.97	31,045.97
Total Grant Transfer Account								31,045.97	31,045.97
Loan Rec. - ST									
Less Current Portion of L/R									
General Journal	12/31/2021	vel		6999.96+1...			Loan Rec. -...	9,976.10	9,976.10
Total Less Current Portion of L/R								9,976.10	9,976.10
Loan Rec. - ST - Other									
General Journal	12/31/2021	vel		6999.96+1...			Less Curre...	-9,976.10	-9,976.10
Total Loan Rec. - ST - Other								-9,976.10	-9,976.10
Total Loan Rec. - ST								0.00	0.00
Revolving Fund Rec-GOSC									
DC Hauling									
Invoice	12/01/2021	3557	DC Hauling	Principle P...	HUD		Accounts R...	-583.33	-583.33
Invoice	12/31/2021	3606	DC Hauling	Principle P...	HUD		Accounts R...	-583.33	-1,166.66
Total DC Hauling								-1,166.66	-1,166.66
FastFitness for Women Inc. 2013									
Invoice	12/01/2021	3605	Fastfitness for ...	Principle P...	HUD		Accounts R...	-141.69	-141.69
Total FastFitness for Women Inc. 2013								-141.69	-141.69
Gallo's Hauling									
Invoice	12/01/2021	3593	Gallo's Hauling	Principle P...	HUD		Accounts R...	-666.67	-666.67
Invoice	12/31/2021	3630	Gallo's Hauling	Principle P...	HUD		Accounts R...	-666.67	-1,333.34
Total Gallo's Hauling								-1,333.34	-1,333.34
Laura Loxley Vintage Insp Goods									
Invoice	12/01/2021	3581	Laura Loxley Vi...	Principle P...	HUD		Accounts R...	-250.00	-250.00
Total Laura Loxley Vintage Insp Goods								-250.00	-250.00
Rachel & Rob's Wildwood Camp 08									
Invoice	12/01/2021	3569	Rachel & Rob's...	Principle P...	HUD		Accounts R...	-505.46	-505.46
Invoice	12/31/2021	3654	Rachel & Rob's...	Principle P...	HUD		Accounts R...	-505.46	-1,010.92
Total Rachel & Rob's Wildwood Camp 08								-1,010.92	-1,010.92
Shirt Factory Cafe									
Invoice	12/01/2021	3667	Shirt Factory C...		HUD		Accounts R...	-211.62	-211.62
Invoice	12/31/2021	3668	Shirt Factory C...	Principle P...	HUD		Accounts R...	-211.62	-423.24
Total Shirt Factory Cafe								-423.24	-423.24
Total Revolving Fund Rec-GOSC								-4,325.85	-4,325.85
Interest Income									
Interest Income-Bank									
Deposit	12/31/2021			Interest	HUD		Checking K...	-0.09	-0.09
Deposit	12/31/2021			Interest	LDC		HSBC Savi...	-6.27	-6.36
Total Interest Income-Bank								-6.36	-6.36
Total Interest Income								-6.36	-6.36

Orleans County Local Development Corporation
Transaction Detail by Account
December 2021

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
RLF Income-HUD									
Unrestricted									
Invoice	12/01/2021	3557	DC Hauling	RLF Loan ...	HUD		Accounts R...	0.00	0.00
Invoice	12/01/2021	3569	Rachel & Rob's...	RLF Loan ...	HUD		Accounts R...	0.00	0.00
Invoice	12/01/2021	3581	Laura Loxley Vi...	RLF Loan ...	HUD		Accounts R...	0.00	0.00
Invoice	12/01/2021	3593	Gallo's Hauling	RLF Loan ...	HUD		Accounts R...	0.00	0.00
Invoice	12/01/2021	3605	Fastfitness for ...	RLF Loan ...	HUD		Accounts R...	0.00	0.00
Invoice	12/01/2021	3667	Shirt Factory C...	RLF Loan ...	HUD		Accounts R...	0.00	0.00
Invoice	12/31/2021	3606	DC Hauling	RLF Loan ...	HUD		Accounts R...	0.00	0.00
Invoice	12/31/2021	3630	Gallo's Hauling	RLF Loan ...	HUD		Accounts R...	0.00	0.00
Invoice	12/31/2021	3654	Rachel & Rob's...	RLF Loan ...	HUD		Accounts R...	0.00	0.00
Invoice	12/31/2021	3668	Shirt Factory C...	RLF Loan ...	HUD		Accounts R...	0.00	0.00
Total Unrestricted								0.00	0.00
Total RLF Income-HUD								0.00	0.00
Bank Service Charges									
Check	12/31/2021			Service C...	HUD		Checking K...	15.00	15.00
Total Bank Service Charges								15.00	15.00
Grant Expense									
Check	12/01/2021	234	Hurwitz & Fine, ...	Inv# 202...	HUD		Checking K...	365.50	365.50
Check	12/01/2021	235	Hurwitz & Fine, ...	Inv# 2024...	HUD		Checking K...	392.50	758.00
Check	12/29/2021	239	Hurwitz & Fine, ...	Inv# 202...	HUD		Checking K...	440.00	1,198.00
Check	12/29/2021	240	Hurwitz & Fine, ...	Inv# 2025...	HUD		Checking K...	419.50	1,617.50
Total Grant Expense								1,617.50	1,617.50
Miscellaneous									
General Journal	12/31/2021	Prio...		To adjust t...	LDC		Five Star -...	10.00	10.00
Total Miscellaneous								10.00	10.00
Program Expense									
Check	12/01/2021	236	Nicole Poler	INV0010 I...	HUD		Checking K...	80.00	80.00
Check	12/10/2021	237	Key Bank	Graduatio...	HUD		Checking K...	457.00	537.00
Check	12/17/2021	238	Pretty Sweet B...	Cake for ...	HUD		Checking K...	38.00	575.00
Total Program Expense								575.00	575.00
Other Income									
General Journal	12/31/2021	Prio...		Orig Entry ...	HUD		Unrestrict...	-250.00	-250.00
Total Other Income								-250.00	-250.00
TOTAL								0.00	0.00



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December 8, 2021

Mr. Michael Dobell
CEO/CFO
The Board of Directors
County of Orleans Industrial
Development Agency
121 North Main Street, 2nd Floor
Albion, New York 14411

Dear Mr. Dobell:

We are pleased to confirm our understanding of the services we are to provide for The Orleans County Local Development Corporation (the Corporation) for the year ending December 31, 2021.

Audit Scope and Objectives

We will audit the financial statements of the Corporation, which comprise the statement of financial position as of December 31, 2021, and the related statements of activities and cash flows for the year then ended, and the disclosures (collectively, the “financial statements”).

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

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Mr. Michael Dobell
December 8, 2021
Page 2

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records 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 Corporation or to acts by management or employees acting on behalf of the Corporation. 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 that some material misstatements 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, 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. Our responsibility as auditors is limited to the period covered by our audit and does not extend to 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 Corporation's ability to continue as a going concern for a reasonable period of time.

Mr. Michael Dobell

December 8, 2021

Page 3

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, 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 risk(s) of material misstatement as part of our audit planning:

1. Management override of controls
2. Improper revenue recognition

Note that planning has not concluded and modifications may be made.

Audit Procedures—Internal Control

We will obtain an understanding of the Corporation and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. 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*. 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. 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 you and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

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

Mr. Michael Dobell

December 8, 2021

Page 4

Other Services

We will prepare the Corporation's federal and state information returns and depreciation schedules for the year ending December 31, 2021 based on information provided by you and assist with other bookkeeping services. We will also assist in preparing the financial statements and related notes of the Corporation in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement, depreciation schedules, other bookkeeping services and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the tax return, but management must make all decisions with regard to those matters.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for 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, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and 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 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 and the provisions of contracts and grant agreements.

You are also responsible for making drafts of financial statements, 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) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Corporation 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 your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Mr. Michael Dobell
December 8, 2021
Page 5

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 Corporation 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 Corporation received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Corporation complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

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 Corporation 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.

You agree to assume all management responsibilities for the tax services, financial statements, related notes, depreciation schedules, other bookkeeping services and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with the preparation of the financial statements and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, 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.

We will provide copies of our reports to the Corporation; 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.

Mr. Michael Dobell
December 8, 2021
Page 6

The audit documentation for this engagement is the property of EFPR Group, 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 a cognizant or oversight agency 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 EFPR Group, 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. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Douglas E. Zimmerman is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. David S. Gabel is the engagement director and is responsible for supervising the fieldwork. We expect to begin our audit on approximately January 17, 2022 and to complete your information returns and issue our report no later than February 28, 2022.

Our fees for these services are included in the fee for the audit of the County of Orleans Industrial Development Agency.

You agree that any dispute (other than our efforts to collect an outstanding invoice) that may arise regarding the meaning, performance or enforcement of this engagement or any prior engagement that we have performed for you, will, prior to resorting to litigation, be submitted to mediation, and that the parties will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. Any mediation initiated as a result of this engagement shall be administered within the County of Erie and State of New York by NAM (National Arbitration and Mediation Inc.), according to its mediation rules, and any ensuing litigation shall be conducted within said county, according to New York State law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our peer review report accompanies this letter.

Mr. Michael Dobell
December 8, 2021
Page 7

Reporting

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

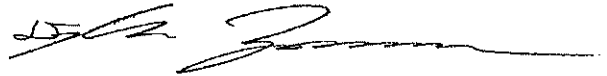
We will also provide a report (which does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control 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 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 report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Corporation is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Mr. Michael Dobell
December 8, 2021
Page 8

We appreciate the opportunity to be of service to the Corporation 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 enclosed copy and return it to us.

Very truly yours,

EFPR GROUP, CPAs, PLLC



Douglas E. Zimmerman, CPA
Partner

RESPONSE:

This letter correctly sets forth the understanding of The Orleans County Local Development Corporation

By: _____

Title: _____

Date: _____



Lisa M. Altschaffl, CPA
Jeffrey P. Anzovino, CPA, MSA
Cole F. Beehner, CPA
Charles A. Deluzio, CPA

Joseph E. Petrillo, CPA
Stacey A. Sanders, CPA, CSEP
Daniel W. Wilkins, CPA

Report on the Firm's System of Quality Control

June 8, 2020

To the Partners of EFPR Group LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of EFPR Group LLP (the firm) in effect for the year ended November 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans. As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of EFPR Group LLP, in effect for the year ended November 30, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*; *pass with deficiency(ies)* or *fail*. EFPR Group LLP has received a peer review rating of *pass*.

Deluzio & Company LLP

Deluzio & Company LLP



CPAAI
CPA ASSOCIATES INTERNATIONAL

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www.DeluzioCPA.com

Aging Report

Local Development Corporation

Funds: All

City: All

Include loans from 35 to 55

Status: All

County: All

Loan Officer: All

Cutoff Date: 12/10/2021

Run Date: 12/10/2021

Run Time: 10:49:11 am

Page 1 of 1

-----Analysis of Payments Due-----

	Loan Amt	Disbursed	Current Balance	Regular Payment	1 Payment	2 Payments	3 Payments	Over 3	Total Due	Lt Days
35	75,000.00	75,000.00	27,295.16	505.46	0.00	0.00	0.00	0.00	0.00	0
49	45,000.00	45,000.00	4,533.92	141.69	141.69	141.69	0.00	0.00	283.38	39
50	30,000.00	30,000.00	9,734.74	285.25	0.00	0.00	0.00	0.00	9,734.74	0
53	40,000.00	40,000.00	18,666.56	666.67	666.67	0.00	0.00	0.00	666.67	9
54	35,000.00	35,000.00	15,750.11	583.33	0.00	0.00	0.00	0.00	0.00	0
55	15,000.00	15,000.00	7,500.00	250.00	0.00	0.00	0.00	0.00	0.00	0
Totals	240,000.00	240,000.00	83,480.49	808.36	808.36	141.69	0.00	0.00	10,684.79	

*** Total Delinquent Dollars

*** Total Delinquent Dollars

Percent Delinquent Dollars

***Total of loan balances which are in arrears

23,200.48	4,533.92	0.00	0.00	32,935.22
27.79%	5.43%	0.00%	0.00%	39.45%

LDC Board Notes

February 3, 2022

- Master Budget:
- Spring MAP Class 2022
- Diane reported the next class starts on April 5 and ends on June 14. 10 persons have shown interest in joining the next class. To date 544 participants have gone through the program.

Grants:

The Lockstone for \$12,000
Eventageous Media & Marketing for \$12,000
Upscale Overstock for \$15,000
Woodams Twisted Vines for \$15,000
Pretty Sweet Bakery for \$15,000
Studio 11 for \$15,000
Lyric & Lizzy Boutique for \$15,000
Last Call Cocktail Co. for \$15,000
Laura Loxley Vintage Inspired Goods for \$20,000
Horsin Around for \$15,000
Wild Flour Deli & Bakery for \$21,000

For a total of \$170,000.

- Revolving Loan Fund:
- Loans Status: Printed reports from 12/10/21 are available for review.
 - Total funds in RLF Account as of 12/30/21
 - \$4,908.97---HUD unrestricted fund
 - \$35,913.93---Unrestricted Money Market Account.

Ruth alone. This particular piece of statuary would have been a focal point in someone's parlor 150 years ago.

Let us end with a more updated story concerning our subject. We are all familiar with the well-known celebrity, Oprah Winfrey. Allegedly, Oprah's name was supposed to be Orpah, after the daughter-in-law of the biblical Ruth, but her doctor mixed up the letters and spelled the name Oprah when filling out her birth certificate. It was never corrected, so Oprah it is!

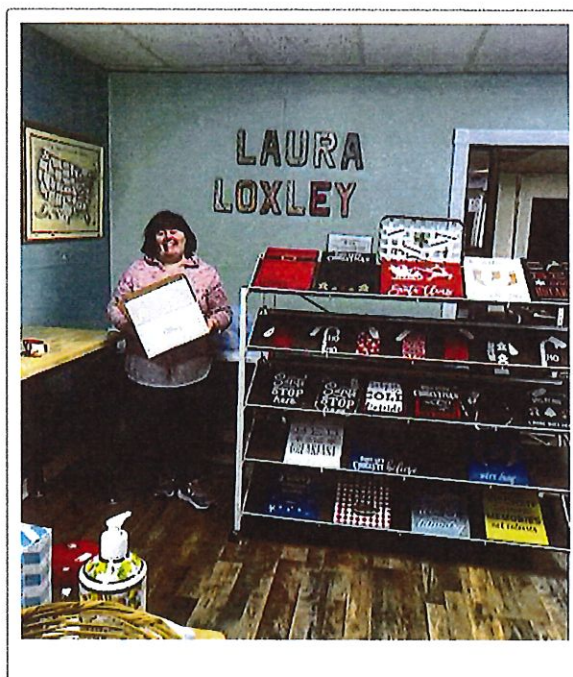
[Return to top](#)

9 MAP grads get boost with grants ranging from \$12K to \$20K



Photo by Ginny Kropf: Eight of nine graduates of the Microenterprise Assistance Program, who received special grants for their businesses, are shown at The Lockstone in Albion. Seated, from left, are Jenna Chevier, Lynn Palmer, Jackie Chinn, Nickie Poler Girardo and Sarah Ebbs. Standing are Dorothy Daniels, MAP instructor; Natasha Wasuck, Margie Steffen, MAP coordinator Diane Blanchard, and Kim and John Woodams. Absent is Laura Kemler.

By Ginny Kropf, correspondent Posted 14 January 2022 at 7:00 pm



Provided photos: Laura Kemler stands in her store at 45 North Main St., Albion, Laura Loxley Vintage Inspired Goods. Her business was boosted by a \$20,000 grant through the Microenterprise Assistance Program.

ALBION – Nine graduates of the Microenterprise Assistance Program, who received special grants of \$10,000 to \$20,000, celebrated at lunch Tuesday at The Lockstone in Albion.

Lockstone's owner, Natasha Wasuck, was one of the graduates and grant recipients. She said buying the site of The Lockstone, a former automotive and carpet store, has proven to be quite a venture.

Wasuck, who is also a realtor, took the MAP class in 2019 because she wanted to educate herself in all aspects of business, she said. Her business is a wedding and event venue, with an ice cream parlor during the summer.

Her \$12,000 grant enabled her to buy a bar cooler and furniture for her wedding venue. She called the MAP an asset to the community.

"A lot of small businesses which might have struggled have been able to start up, because of MAP," she said.

Margie Steffen, who owns Studio 11 Hair Salon at 11 East Bank St., Albion, has been in business for 22 years, but still found she learned how to better her business in taking the MAP class.

"I had also taken it eight years ago and took it again in April last year, because I still thought I could benefit from it," she said. "I wanted to refresh my business skills and find out if there were any new opportunities available. I learned having a business plan is essential."

One of those opportunities available to graduates was applying for the state GOSC/OCR grant. Steffen received \$15,000, which enabled her to give her shop a facelift and buy new barbering and spa equipment.

John Woodams, who owns a hops farm with his wife Kim in Kendall, attended the MAP class in 2021. With their \$15,000 grant, they were able to buy 2,500 more hops plants, bringing their total to 8,000.

John said the class was a big help to them.

"Learning how to develop a business plan was the most beneficial," Kim said.

Sarah Ebbs has been baking with her grandmother and mother since she was 13, so having her own bakery is a dream come true. Her mom Pam Jenks first started the bakery and it really took off after they opened Pretty Sweet Bakery in 2019 at 117 North Main St.

Ebbs took the MAP spring class in 2021. With her \$15,000 grant she was able to revamp the bakery, purchase new equipment and inventory and create seating options for customers. She said the MAP and grant availability were great opportunities for a new business.



Sarah Ebbs, one of the graduates of the Microenterprise Assistance Program, has been approved for a state grant to expand her business, Pretty Sweet Bakery, at 117 North Main St., Albion.

Nickie Poler Girardo is a mixologist who runs a mobile bar tending service. She will create a personalized menu for any event, including weddings, holiday parties, private gatherings or corporate events. She will create signature cocktails, and brings staff and all supplies with her.

"I take the guesswork out of bar service for an event," she said.

Her \$15,000 grant enabled her to purchase a new enclosed trailer, new equipment, beverage refrigerators and a generator for the trailer.

Jenna Chevier of Kendall Road, Holley, has put her knowledge of event planning and digital marketing to work to form her business, Eventageous Media Marketing.

"I wanted to take the things I enjoy most and do them for other people," she said.

She has taken some courses, but most of what she knows she learned from experience, including website design. In event planning, she caters small to medium size weddings and entertainment conventions.

With her \$12,000 grant, she was able to buy equipment to facilitate her marketing for small businesses.

Jackie Chinn took two things she is passionate about and turned them into her business, Lyric and Lizzy Boutique, located at 335 North Main St., Medina. Her store sells clothing for children from infant to size 12 and treats, toys and accessories for dogs and cats

She recently added a new feature, Lincoln Bear and Buddy, where children 3 and older can made their own bear in the store. She has also introduced a Book and Bear concept for parents or grandparents who want a unique gift for their child. It includes a book, tee shirt, craft, stickers and a toy.

Chinn took the MAP class in 2019, before opening her business in 2020. Her \$15,000 grant enabled her to buy new merchandise and shelving for her store.

Lynn Palmer's \$15,000 grant enabled her to increase her inventory and purchase new shelving for her store, Upscale Overstock, at 50 North Main St., Albion. At the recent MAP graduation, she shared her story of rising from poverty to becoming a self-sufficient, successful businesswoman.

The last recipient, and one of the most successful MAP graduates, is Laura Kemler, who owns Laura Loxley Vintage Inspired Goods at 45 North Main St., Albion.

She produces unique handmade and hand dyed fabric goods. A \$20,000 grant enabled her to purchase inventory and equipment. She has returned several times to talk to MAP graduates about what the program has done for her.

Two Microenterprise Assistance Program classes are held annually. The next one is scheduled April 5 to June 14 at the Arnold Gregory Building. Anyone wishing to enroll may contact coordinator Diane Blanchard at (585) 589-7060.

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Approved: February 3, 2022

2022 New York State Local Public Authority Mission Statement and Measurement Report
Orleans County Local Development Corporation

Local Public Authority Name: Orleans County Local Development Corporation

Fiscal Year: January 1, 2022 – December 31, 2022

Enabling Legislation: The Corporation is a not-for-profit corporation as defined in subparagraph (a)(5) of Section 102 of the Not-for-Profit Corporation Law formed for the purposes set forth in Section 1411 of the Not-For-Profit Corporation Law. The Corporation is a Type C corporation as defined in Section 201 of the Not-for-Profit Corporation Law.

Mission Statement: The mission of the OCLDC is to work with Orleans County residents and businesses to promote additional employment, to maintain and encourage job opportunities and business development, to instruct or train individuals to improve or to develop their capabilities for jobs and business development and to enhance the general prosperity and the economic welfare of the people of Orleans County.

2022 Measurements:

1. Provide Orleans County residents with microenterprise business Grants.
 - a. Goal -5 per year
2. Provide Orleans County residents instruction or training to improve or to develop their capabilities for jobs and business development.
 - a. Goal - 20 residents per year
3. Provide Orleans County residents with programs to enhance the general prosperity and the economic welfare of the people of Orleans County.
 - a. Goal - 1 in force per year

Authority Stakeholder(s): Orleans County

Authority Beneficiaries: The residents of Orleans County

Authority Customers: The business community and residents of Orleans County

Authority self-evaluation of prior year performance (based upon established measurements):
To be provided by March 31, 2023 related to 2022 performance.

Governance Certification:

1. Have the board members acknowledged that they have read and understood the mission of the public authority?
Board of Directors Response: **Yes/No**
2. Who has the power to appoint management of the public authority?
Board of Directors Response: **The Board of Directors**
3. If the Board appoints management, do you have a policy you follow when appointing the management of the public authority.
Board of Directors Response: **Yes/No**

Approved: February 3, 2022

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

Board of Directors Response: **The role of the Board regarding the implementation of the public authority's mission is to provide strategic input, guidance, oversight, mission authorization, policy setting and validation of the authority's mission, measurements and results. The role of management is to collaborate with the board in strategy development / strategy authorization and to implement established programs, processes, activities and policies to achieve the public authority's mission.**

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

Board of Directors Response: **Yes/No**

Approved: February 4, 2021

2021 New York State Local Public Authority Mission Statement and Measurement Report
Orleans County Local Development Corporation

Local Public Authority Name: Orleans County Local Development Corporation

Fiscal Year: January 1, 2021 – December 31, 2021

Enabling Legislation: The Corporation is a not-for-profit corporation as defined in subparagraph (a)(5) of Section 102 of the Not-for-Profit Corporation Law formed for the purposes set forth in Section 1411 of the Not-For-Profit Corporation Law. The Corporation is a Type C corporation as defined in Section 201 of the Not-for-Profit Corporation Law.

Mission Statement: The mission of the OCLDC is to work with Orleans County residents and businesses to promote additional employment, to maintain and encourage job opportunities and business development, to instruct or train individuals to improve or to develop their capabilities for jobs and business development and to enhance the general prosperity and the economic welfare of the people of Orleans County.

2021 Measurements:

1. Provide Orleans County residents with microenterprise business loans.
 - a. Goal - 0 per year
 - b. Actual - 0
2. Provide Orleans County residents instruction or training to improve or to develop their capabilities for jobs and business development.
 - a. Goal - 8 residents per year
 - b. Actual – 20 Residents
3. Provide Orleans County residents with programs to enhance the general prosperity and the economic welfare of the people of Orleans County.
 - a. Goal - 1 in force per year
 - b. Actual- 1

Authority Stakeholder(s): Orleans County

Authority Beneficiaries: The residents of Orleans County

Authority Customers: The business community and residents of Orleans County

Authority self-evaluation of prior year performance (based upon established measurements):
To be provided by March 31, 2022 related to 2021 performance.

2021 OCLDC

Confidential Evaluation of Board Performance

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

Date Completed: _____