

**CORNELL COOPERATIVE EXTENSION ERIE COUNTY**  
**BOARD OF DIRECTORS MEETING**  
**November 29, 2022**  
**Public Meeting @ 7 pm**

**RCC Power House, 39 S. Grove St., East Aurora**

**AGENDA**

- 1. Board Meeting Call to Order:** Matthew Agle, *President*
- 2. Agenda review**
- 3. Capital Project: Architect discussion with Jim Bammel** (20 min)
- 4. Approval of Board and Committee Minutes \*** (5 min) Sara Root, *Secretary*
- 5. Approval of August and September 2022 Financial Reports\*** (5 min) Li Shen, *Treasurer*
- 6. Reports:**
  - ◆ Committees: Capital Project, Finance, Operations, Development, DEI (5 min)
  - ◆ Cornell Cooperative Extension (5 min)
  - ◆ Executive Director (5 min)
- 7. Old Business:**
  - ◆ Updates: (20 min)
    - i. Annual Meeting and board elections
    - ii. Audit
    - iii. Staffing
    - iv. Taste NY
- 8. New Business**
  - ◆ 2023 cost of living increase (5 min)
  - ◆ Executive Director's annual performance evaluation (5 min)
  - ◆ January reorganizational meeting (5 min)

**DATES AHEAD:**

Board of Directors meeting

**December 20th (Tues) 7 pm, RCC Power House**

*\* Indicates item needing Board action*

CORNELL COOPERATIVE EXTENSION ERIE COUNTY  
BOARD OF DIRECTORS MEETING  
Oct. 25, 2022  
Public Meeting @ 7 PM  
RCC Powerhouse, 39 S. Grove St. East Aurora and via Zoom

**Present**

Jack McGowan, Brett Kreher, Sam Basile, Matt Agle, Carla DiCanio-Clarke, Sara Root, Gail Wells

Video: Li Shen

**Absent**

Joe Lorigo, Amelia Kermis, Kathryn Franco, Matt Janiga

**Staff**

Diane Held, Tim Bojanowski

**Guests**

N/A

**1. Call to Order**

- a. Matt Agle, *President*, called the meeting to order at 7:01 PM.

**2. Agenda Review**

- a. Matt inquired if there were any additions to the agenda. No updates to report.

**3. Approval of Board and Committee Minutes\***

- a. Motion to approve the Sept. 27, 2022 board meeting minutes was made by Brett Kreher and seconded by Carla DiCanio-Clarke. Motion passed unanimously.
- b. Motion to accept the June 7, 2022, Master Gardener Steering Committee meeting minutes was made by Sam Basile and seconded by Jack McGowan. Motion passed unanimously.
- c. Motion to accept the August 2, 2022, Master Gardener Steering Committee meeting minutes was made by Matt Agle and seconded by Carla DiCanio-Clarke. Motion passed unanimously.

**4. Approval of July and August 2022 Financial Reports\***

- a. Discussion on the August financials and the need to recognize the 4-H Livestock Auction payables in 'Sales Fundraising' in Accounts Payable, in the same month as the 4-H Livestock Auction receivables in 'Sales, Fundraising Livestock' in Accounts Receivables (the month of August. Secondly, the current Revenue line item of "Sales Fundraising, Livestock" will be duplicated accordingly in Expenses. With these updates to be done, the August 2022 financial reports will be revisited in the November meeting and voted on at that time.
- b. Motion to approve the July 2022 financial report was made by Sam Basile and seconded by Brett Kreher. Motion passed unanimously.

**5. Reports**

a. **Committees:**

- i. Executive – No updates to report.
- ii. Capital – Meeting took place before October board meeting to discuss the leasing of the land to Providence Farm Collective (PFC). PFC would like to lease 3

acres for a 4-year time period, with the first year planned for prepping the land and the 3 years thereafter for incubator farmer use only. Discussion also included brainstorming events to host at the Burton Rd. property, such as Master Gardeners, 4-H and any urban programming, and also investigate opportunities for installing a well/basic infrastructure. Diane to post the current building plans on the CCE Erie website, and have hard copies for review at the upcoming Annual Meeting.

- iii. Finance – Investment Policy Statement to be voted on later on meeting agenda.
- iv. Operations – Updated Unpaid Leave policy in review and updated Supplemental Leave policy being finalized. Should have both ready for board review and approval in upcoming board meeting.
- v. Development – Diane and Jack had follow-up meeting with Oshei Foundation to request funding for fundraising staff person. Communication was provided that a connection would be made with local sources for providing this funding. Annual Appeal planned for launching Nov. 29 (Giving Tuesday).
- vi. Diversity, Equity & Inclusion (DEI) – No updates to report, other than website updates/enhancements on this content continues to be done.

b. **Cornell Cooperative Extension:**

- i. Currently gearing up for late-January visit to State Legislators with ask for level 224funding.

c. **Executive Director:**

- i. Continue to navigate staffing updates. SNAP is currently fully staffed, but majority of members are new to the team. Creating Healthy Schools and Communities Educator was recently hired and starting soon. 4-H Educator position is posted but applications are slow-going; board members with possible candidates encouraged to share this job posting. Taste NY staff has ongoing turnover and new hires; currently working toward phasing out Buffalo Train Station kiosk but cannot fully walk away until vending machines are put in place.
- ii. CCE 4-H team met with Erie County Fair to discuss outcome of 2022 fair events, as well as looking ahead to the future.

6. **Old Business**

- a. **Update - Annual Meeting and nominating committee:** Two candidates have confirmed interest, with a few other considerations to confirm interest. Sam to request a virtual meeting for nominating committee to review candidates in advance of annual meeting. Interest in adding more diversity for candidates; Gail and Diane to touch base on prospects. Diane to provide current board members up for second term draft bios for review. Updated constitution is on website and available for board members' review; will be voted on at annual meeting.
- b. **Update - Request to lease land\*:** Continued discussion from Capital committee. Motion to approve for Diane to enter into 4-year lease with PFC for 3-acre plot was made by Matt Agle and seconded by Gail Wells. Motion passed unanimously.
- c. **Auditor quotes\*:** Board had opted to not do an audit in 2021, but an audit is needed for 2022. Diane has been reviewing quotes from a few local auditors, with great variance in pricing. Motion to continue with Bonadio as auditor of choice was made by Brett Kreher and seconded by Carla DiCanio-Clarke. Motion passed unanimously.

7. **New Business**

- a. **2023 County Executive’s budget – Erie appropriation:** County Executive’s budget has CCE included with the 10% increase request.
- b. **Investment Policy Statement – update and approval\*:** Motion to approve the updated version of the Investment Policy Statement dated October 25, 2022 was made by Sam Basile and seconded by Brett Kreher. Motion passed unanimously.
- c. **Nov and Dec 2022 board meeting dates:** Proposed to move November meeting to 29-Nov and December to 20-Dec. Board confirmed agreement on this date update.

Motion was made by Gail Wells and seconded by Sam Basile to adjourn. Approval by all attendees.

Meeting was adjourned at 8:19 PM.

Respectfully submitted,  
Sara Root

*\*Indicates item needing Board action.*

**DATES AHEAD:**

**Annual Meeting**

**Nov. 15<sup>th</sup> (Tues), 6:30 PM**

**Board of Directors Meeting**  
*Roycroft Campus Powerhouse*

**Nov. 29th (Tues), 7 PM**

Cornell Cooperative Extension of Erie County

Capital Project Committee 10-25-2022

Meeting called to order at 6:10 pm by Matt Agle

Present: Matt Agle, Diane Held, Jack Mc Gowan, Carla Dicanio-Clarke, Brett Kreher, Sam Basile

At a previous board meeting it was discussed to offer PFC a lease for 3 acres for 3 years. Diane brought this to Beth from PFC who proposed a 4 year lease for 3 acres. The land would be fallow the first year to allow any residual chemicals to break down from the previous land use. The following three years, the land would be used for the incubator farm program that PFC has. The program teaches individuals how to manage and farm land. PFC then assists the incubator farm trainees in looking for a farm to purchase or lease. This program does satisfy some concerns expressed by the board that the subsistence farming groups would be upset when we would be ready to utilize all of property for CCE Erie programs. Elizabeth from PFC also told Diane that they would plant a cover crop and brush hog the property when needed. It was suggested to discuss with PFC the possibility of brush hogging the entire 15 acres. The committee agreed to move the proposal for lease to the board for approval.

Matt Agle suggested that there may be options for getting grants for sustainable and organic farming through programs such as Acre Trader.

The committee agreed that we need to think of more ways to utilize the land until construction of the new building starts. 4-H has attempted by scheduling the poultry show but weather concerns caused moving the show to another location. It was suggested to approach Master Gardeners to assist especially if a hoop greenhouse could be constructed.

Diane will contact Bammel architects for the site plan to aid in future planning.

Respectfully submitted,

Salvatore Basile

**CCE Erie County  
Statement of Activities  
08/31/2022**

Last Month Closed **08/31/2022**

	<b>CURRENT MONTH</b>	<b>Y.T.D. ACTUAL</b>	<b>ANNUAL BUDGET</b>	<b>UNDER/(OVER) BUDGET</b>
<b>UNRESTRICTED</b>				
<b>REVENUES, GAINS, AND OTHER SUPPORT:</b>				
<b>FEDERAL</b>				
Federal Grants/Contracts	62,580.15	481,510.72	816,998.00	335,487.28
Smith/Lever	9,292.80	50,826.75	106,211.00	55,384.25
<b>STATE</b>				
State Grants/Contracts	41,790.95	407,084.60	633,844.43	226,759.83
State 224	7,671.84	59,077.31	60,000.00	922.69
Fringe Benefits	65,889.82	507,103.26	863,268.36	356,165.10
<b>OTHER GRANTS/CONTRACTS</b>				
Other Grants/Contracts	16,346.15	90,100.85	179,125.00	89,024.15
<b>COUNTY</b>				
County Appropriation	0.00	365,360.00	365,360.00	0.00
County Agreements/Contracts Federal	0.00	0.00	0.00	0.00
County Agreements/Contracts State	0.00	0.00	0.00	0.00
County Agreements/Contracts County	0.00	0.00	0.00	0.00
County Agreements/Contracts Private to Assoc.	0.00	0.00	0.00	0.00
County Agreements/Contracts Private to Assoc.	0.00	0.00	0.00	0.00
<b>CONTRIBUTIONS UNRESTRICTED</b>				
Contributions	12,420.48	38,096.67	18,955.67	(19,141.00)
<b>INVESTMENT EARNINGS</b>				
Dividends	16.20	6,833.02	6,800.00	(33.02)
Interest Income	1,355.85	10,927.44	16,316.09	5,388.65
<b>PROGRAM/OPERATING REVENUES</b>				
Program Fees	3,871.00	24,175.75	23,700.00	(475.75)
Regional Programs	0.00	250.00	0.00	(250.00)
Specialist Contract Support	1,069.77	7,783.35	10,980.00	3,196.65
Rental Income	0.00	0.00	0.00	0.00
Advertising/Subscription Income	0.00	0.00	0.00	0.00
Subscription Income	0.00	30.00	0.00	(30.00)
Sale of Printing/Duplicating Services	0.00	0.00	0.00	0.00
Reimbursement Prof. Services	0.00	800.00	300.00	(500.00)
Miscellaneous	0.00	0.00	0.00	0.00
Sale of Merchandise	308.56	308.56	0.00	(308.56)
Enterprises	7.25	3,148.63	1,600.00	(1,548.63)
Discounts	0.00	0.00	0.00	0.00
Sales - Fund Raising	31,024.59	57,718.88	284,000.00	226,281.12
Sales - Fund Raising, Livestock	414,934.62	414,934.62	0.00	(414,934.62)
Special Events	0.00	0.00	0.00	0.00
<b>OTHER REVENUES</b>				
Non-Operating Income	0.00	0.00	0.00	0.00
Gain on Sale of Investments	0.00	269.57	0.00	(269.57)
Gain on Sale of Fixed Assets	0.00	0.00	0.00	0.00
Prior Period Revenue Adjustment	0.00	0.00	0.00	0.00
Area Teams Funds From Cornell	0.00	0.00	0.00	0.00
<b>TOTAL</b>				
<b>UNRESTRICTED REVENUES</b>	<b>668,580.03</b>	<b>2,526,339.98</b>	<b>3,387,458.55</b>	<b>861,118.57</b>
Net assets released from restrictions	0.00	0.40	0.00	(0.40)
<b>TOTAL UNRESTRICTED REVENUES, GAINS, AND OTHER SUPPORT</b>	<b>668,580.03</b>	<b>2,526,340.38</b>	<b>3,387,458.55</b>	<b>861,118.17</b>
<b>EXPENSES:</b>				
<b>SALARIES</b>				
Salaries & Wages	112,971.80	812,934.26	1,385,298.72	572,364.46
<b>EMPLOYEE BENEFITS</b>				
Employee Benefits	67,138.64	516,646.72	893,197.02	376,550.30
Staff Development	(61.50)	6,381.99	18,497.30	12,115.31
Moving Allowance	0.00	0.00	0.00	0.00
<b>PROGRAM/OPERATING EXPENSES</b>				
Awards & Prizes	7,279.59	16,325.04	23,070.00	6,744.96
Accounting & Auditing Fees	0.00	0.00	10,000.00	10,000.00
Bank Service Charges	119.72	2,901.74	17,565.00	14,663.26
Computer/IT Services	278.54	1,782.13	3,700.00	1,917.87
Fund Raising	390,570.42	402,275.21	258,000.00	(144,275.21)
Special Events Assoc.	0.00	0.00	0.00	0.00
Trips & Tours	2,268.00	5,147.09	14,867.00	9,719.91

**CCE Erie County**  
**Statement of Activities**  
**08/31/2022**

Last Month Closed **08/31/2022**

	CURRENT MONTH	Y.T.D. ACTUAL	ANNUAL BUDGET	UNDER/(OVER) BUDGET
Communication - Telephone	1,766.26	12,537.32	22,985.00	10,447.68
Supplies	7,909.99	25,089.98	23,494.00	(1,595.98)
Insurance	1,565.13	12,856.13	21,910.00	9,053.87
Item for Resale	0.00	0.00	0.00	0.00
Fees & Licenses	410.30	4,818.45	6,626.00	1,807.55
Lease & Rental	6,164.04	49,514.22	76,717.07	27,202.85
Meetings & Conferences - Food	1,126.31	5,797.91	5,625.00	(172.91)
Meetings & Conferences	259.90	2,272.99	14,799.00	12,526.01
Mileage/Travel/Fleet	3,756.44	15,848.14	30,478.25	14,630.11
Printing	356.66	8,033.45	14,403.96	6,370.51
Classified Ads/Publicity	736.50	19,611.89	78,726.47	59,114.58
Teaching Materials	6,040.53	74,789.95	65,880.00	(8,909.95)
Contract Services	32,698.66	184,313.03	312,396.00	128,082.97
Specialist Contract	3,557.00	28,456.00	42,672.00	14,216.00
Miscellaneous	0.00	0.00	10,105.76	10,105.76
Bad Debt Expense	0.00	0.00	0.00	0.00
Legal Fees	422.50	1,137.50	7,500.00	6,362.50
Outsourced Services	0.00	0.00	0.00	0.00
Subscriptions & Memberships	0.00	29.95	500.00	470.05
Taxes	0.00	0.00	0.00	0.00
Enterprises - Cost of Sales	30.56	2,980.58	2,275.00	(705.58)
<b>GRANTS &amp; CONTRACTS</b>				
Regional Support	1,529.92	12,239.36	18,660.00	6,420.64
Association Services	0.00	6,958.00	8,000.00	1,042.00
<b>BUILDINGS &amp; GROUNDS</b>				
Facilities	0.00	(70.00)	1,700.00	1,770.00
<b>INTEREST EXPENSE</b>				
Interest	0.00	170.45	50.00	(120.45)
<b>EXPENSE OF FIXED ASSETS</b>				
Depreciation	0.00	0.00	0.00	0.00
<b>TOTAL EXPENSES</b>	<b>648,895.91</b>	<b>2,231,779.48</b>	<b>3,389,698.55</b>	<b>1,157,919.07</b>
<b>Increase (decrease) in non-donor restricted net assets</b>	<b>19,684.12</b>	<b>294,560.90</b>	<b>(2,240.00)</b>	<b>(296,800.90)</b>
<b>NON-OPERATING</b>				
Non-Operating Expense	0.00	0.00	0.00	0.00
Loss on Sale of Investments	0.00	24,717.08	0.00	(24,717.08)
Loss on Sale of Fixed Assets	0.00	0.00	0.00	0.00
Prior Period Expense Adjustment	0.00	0.00	0.00	0.00
Area Teams Funds To Cornell	0.00	0.00	0.00	0.00
<b>TOTAL NON-OPERATING ACTIVITY</b>	<b>0.00</b>	<b>24,717.08</b>	<b>0.00</b>	<b>(24,717.08)</b>
<b>Total Non-Donor Restricted &amp; Non Operating</b>	<b>19,684.12</b>	<b>269,843.82</b>	<b>(2,240.00)</b>	<b>(272,083.82)</b>
<b>DONOR RESTRICTED</b>				
Contributions	0.00	0.40	0.00	(0.40)
Interest Income	0.00	5.40	0.00	(5.40)
Non-Operating Income	0.00	0.00	0.00	0.00
Gain on Sale of Investments	0.00	0.00	0.00	0.00
Non-Operating Expense	0.00	0.00	0.00	0.00
Prior Period Revenue Adjustment	0.00	0.00	0.00	0.00
Non-Operating Expense	0.00	0.00	0.00	0.00
Loss on Sale of Investments	0.00	0.00	0.00	0.00
Prior Period Expense Adjustment	0.00	0.00	0.00	0.00
Net assets released from restrictions	0.00	0.40	0.00	(0.40)
Increase (decrease) in donor restricted net assets	0.00	5.40	0.00	(5.40)
<b>INCREASE (DECREASE) TOTAL NET ASSETS</b>	<b>19,684.12</b>	<b>269,849.22</b>	<b>(2,240.00)</b>	<b>(272,089.22)</b>

CCE Erie County  
Statement of Activities  
08/31/2022

Last Month Closed 08/31/2022

	CURRENT MONTH	Y.T.D. ACTUAL	ANNUAL BUDGET	UNDER/(OVER) BUDGET
NET ASSETS BEGINNING OF YEAR		1,744,217.71		
NET ASSETS YEAR-TO-DATE		<u>2,014,066.93</u>		

**CCE Erie County  
Statement of Financial Position  
08/31/2022**

**Last Month Closed    08/31/2022**

<b>Assets</b>		
<b>Current Assets:</b>		
Petty Cash	\$	1,849.00
Checking	\$	697,417.02
Savings	\$	2,130.35
Cash Equivalents, Taste NY	\$	149,494.33
Undeposited Funds	\$	55,287.38
<b>Total Cash</b>	<b>\$</b>	<b>906,178.08</b>
Accounts Receivable	\$	606,743.58
Accounts Rec. Inter-Assoc	\$	2,081.53
Mortgage Receivable	\$	7,773.10
Prepaid Expenses	\$	13,589.32
<b>Total Current Assets</b>	<b>\$</b>	<b>1,536,365.61</b>
<b>Non-Current Assets:</b>		
Investments, Mutual Funds	\$	717,075.07
Deposits	\$	92,458.00
Mortgage Receivable	\$	316,993.00
<b>Total Non-Current Assets</b>	<b>\$</b>	<b>1,126,526.07</b>
<b>Fixed Assets:</b>		
Land	\$	148,839.00
Furniture and Fixtures	\$	36,441.90
Computers	\$	11,940.00
Construction in Progress	\$	76,240.00
<b>Total Fixed Assets</b>	<b>\$</b>	<b>273,460.90</b>
Less Accumulated Depreciation	\$	(29,671.73)
<b>Total Fixed Assets</b>	<b>\$</b>	<b>243,789.17</b>
<b>Total Assets</b>	<b>\$</b>	<b>2,906,680.85</b>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities:</b>		
Accounts Payable	\$	276,166.38
Accounts Payable Inter-Association	\$	(34.95)
Accounts Payable, Cornell Expenses	\$	102,545.57
Due To, Intra-Association	\$	1,140.00
Accrued Expenses, Other	\$	382,349.72
Accrued Vacation	\$	29,800.32
Sales Tax Payable	\$	5,979.30
Deferred Revenues	\$	94,718.14
Agency Funds	\$	(50.56)
<b>Total Current Liabilities</b>	<b>\$</b>	<b>892,613.92</b>
<b>Non-Current Liabilities:</b>		
<b>Total Liabilities</b>	<b>\$</b>	<b>892,613.92</b>
<b>NET ASSETS:</b>		
Net Assets Without Donor Restrictions		2,006,518.85
Net Assets With Donor Restrictions		7,548.08
<b>Total Net Assets</b>		<b>2,014,066.93</b>
<b>Total Liabilities and Net Assets</b>		<b>2,906,680.85</b>

**CCE Erie County  
Statement of Financial Position  
08/31/2022**

**Last Month Closed 08/31/2022**

	Current Year	Previous Year-End
<b>Assets</b>		
<b>Current Assets:</b>		
Petty Cash	\$ 1,849.00	\$ 1,849.00
Checking	\$ 697,417.02	\$ 200,360.24
Savings	\$ 2,130.35	\$ 2,130.07
Cash Equivalents, Taste NY	\$ 149,494.33	\$ 120,405.20
Undeposited Funds	\$ 55,287.38	\$ 3,036.86
<b>Total Cash</b>	<b>\$ 906,178.08</b>	<b>\$ 327,781.37</b>
Accounts Receivable	\$ 606,743.58	\$ 610,265.00
Accounts Rec. Inter-Assoc	\$ 2,081.53	\$ 2,081.53
Mortgage Receivable	\$ 7,773.10	\$ 7,518.80
Prepaid Expenses	\$ 13,589.32	\$ 8,775.02
<b>Total Current Assets</b>	<b>\$ 1,536,365.61</b>	<b>\$ 956,421.72</b>
<b>Non-Current Assets:</b>		
Investments, Mutual Funds	\$ 717,075.07	\$ 737,166.24
Deposits	\$ 92,458.00	\$ 92,458.00
Mortgage Receivable	\$ 316,993.00	\$ 322,218.04
<b>Total Non-Current Assets</b>	<b>\$ 1,126,526.07</b>	<b>\$ 1,151,842.28</b>
<b>Fixed Assets:</b>		
Land	\$ 148,839.00	\$ 148,839.00
Furniture and Fixtures	\$ 36,441.90	\$ 36,441.90
Computers	\$ 11,940.00	\$ 11,940.00
Construction in Progress	\$ 76,240.00	\$ 3,650.00
<b>Total Fixed Assets</b>	<b>\$ 273,460.90</b>	<b>\$ 200,870.90</b>
Less Accumulated Depreciation	\$ (29,671.73)	\$ (29,671.73)
<b>Total Fixed Assets</b>	<b>\$ 243,789.17</b>	<b>\$ 171,199.17</b>
<b>Total Assets</b>	<b>\$ 2,906,680.85</b>	<b>\$ 2,279,463.17</b>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities:</b>		
Accounts Payable	\$ 276,166.38	\$ 219,814.25
Accounts Payable Inter-Association	\$ (34.95)	\$ 6,990.67
Accounts Payable, Cornell Expenses	\$ 102,545.57	\$ 128,063.37
Due To, Intra-Association	\$ 1,140.00	\$ -
Accrued Salaries and Wages	\$ -	\$ 5,169.69
Accrued Expenses, Other	\$ 382,349.72	\$ -
Accrued Vacation	\$ 29,800.32	\$ 29,800.32
Sales Tax Payable	\$ 5,979.30	\$ 643.91
Deferred Revenues	\$ 94,718.14	\$ 64,009.92
Agency Funds	\$ (50.56)	\$ (49.07)
Loans Payable	\$ -	\$ 80,802.40
<b>Total Current Liabilities</b>	<b>\$ 892,613.92</b>	<b>\$ 535,245.46</b>
<b>Non-Current Liabilities:</b>		
<b>Total Liabilities</b>	<b>\$ 892,613.92</b>	<b>\$ 535,245.46</b>
<b>NET ASSETS:</b>		
Unrestricted Net Assets	\$ 1,809,265.03	\$ 1,736,675.03
Unrestricted Revenues	\$ 2,526,345.78	\$ 3,186,292.09
Less Restricted Interest & Dividends	\$ (5.40)	\$ -
Unrestricted Expenses	\$ (2,256,496.56)	\$ (3,066,846.57)
Unrestricted Transfers To	\$ (72,590.00)	\$ (225,849.38)
Unrestricted Transfers From	\$ -	\$ 105,315.82
<b>Net Assets Without Donor Restrictions</b>	<b>\$ 2,006,518.85</b>	<b>\$ 1,735,586.99</b>
Temporarily Restricted Net Assets	\$ 2,542.68	\$ 2,542.68
Temporarily Restricted Revenue	\$ 5.80	\$ -
Temporarily Restricted Expenses	\$ (0.40)	\$ -
Temporarily Restricted Transfers From	\$ -	\$ 1,088.04
Temporarily Restricted Net Assets	\$ 2,548.08	\$ 3,630.72
Permanently Restricted Net Assets	\$ 5,000.00	\$ 5,000.00
Permanently Restricted Net Assets	\$ 5,000.00	\$ 5,000.00
Net Assets With Donor Restrictions	\$ 7,548.08	\$ 8,630.72
<b>Total Net Assets</b>	<b>\$ 2,014,066.93</b>	<b>\$ 1,744,217.71</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 2,906,680.85</b>	<b>\$ 2,279,463.17</b>

**CCE Erie County  
Statement of Activities  
09/30/2022**

Last Month Closed 09/30/2022

	CURRENT MONTH	Y.T.D. ACTUAL	ANNUAL BUDGET	UNDER/(OVER) BUDGET	% of BUDGET
UNRESTRICTED					
<b>REVENUES, GAINS, AND OTHER SUPPORT:</b>					
<b>FEDERAL</b>					
Federal Grants/Contracts	50,319.49	531,830.21	816,998.00	285,167.79	65.10%
Smith/Lever	7,144.08	57,970.83	106,211.00	48,240.17	54.58%
<b>STATE</b>					
State Grants/Contracts	38,267.06	445,351.66	633,844.43	188,492.77	70.26%
State 224	7,622.07	66,699.38	60,000.00	(6,699.38)	111.17%
Fringe Benefits	59,154.72	566,257.98	863,268.36	297,010.38	65.59%
<b>OTHER GRANTS/CONTRACTS</b>					
Other Grants/Contracts	12,758.26	102,859.11	179,125.00	76,265.89	57.42%
<b>COUNTY</b>					
County Appropriation	0.00	365,360.00	365,360.00	0.00	100.00%
County Agreements/Contracts Federal	0.00	0.00	0.00	0.00	0.00%
County Agreements/Contracts State	0.00	0.00	0.00	0.00	0.00%
County Agreements/Contracts County	0.00	0.00	0.00	0.00	0.00%
County Agreements/Contracts Private to Assoc.	0.00	0.00	0.00	0.00	0.00%
County Agreements/Contracts Private to Assoc.	0.00	0.00	0.00	0.00	0.00%
<b>CONTRIBUTIONS UNRESTRICTED</b>					
Contributions	1,501.30	39,597.97	18,955.67	(20,642.30)	208.90%
<b>INVESTMENT EARNINGS</b>					
Dividends	5,412.78	12,245.80	6,800.00	(5,445.80)	180.09%
Interest Income	1,355.23	12,282.67	16,316.09	4,033.42	75.28%
<b>PROGRAM/OPERATING REVENUES</b>					
Program Fees	1,070.00	25,245.75	23,700.00	(1,545.75)	106.52%
Regional Programs	0.00	250.00	0.00	(250.00)	0.00%
Specialist Contract Support	1,441.09	9,224.44	10,980.00	1,755.56	84.01%
Rental Income	0.00	0.00	0.00	0.00	0.00%
Advertising/Subscription Income	0.00	0.00	0.00	0.00	0.00%
Subscription Income	0.00	30.00	0.00	(30.00)	0.00%
Sale of Printing/Duplicating Services	0.00	0.00	0.00	0.00	0.00%
Reimbursement Prof. Services	0.00	800.00	300.00	(500.00)	266.67%
Miscellaneous	200.00	200.00	0.00	(200.00)	0.00%
Sale of Merchandise	0.00	308.56	0.00	(308.56)	0.00%
Enterprises	0.00	3,148.63	1,600.00	(1,548.63)	196.79%
Discounts	0.00	0.00	0.00	0.00	0.00%
Sales - Fund Raising	426.00	58,144.88	284,000.00	225,855.12	20.47%
Sales - Fund Raising, Livestock	0.00	414,934.62	0.00	(414,934.62)	0.00%
Special Events	0.00	0.00	0.00	0.00	0.00%
<b>OTHER REVENUES</b>					
Non-Operating Income	0.00	0.00	0.00	0.00	0.00%
Gain on Sale of Investments	0.00	269.57	0.00	(269.57)	0.00%
Gain on Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00%
Prior Period Revenue Adjustment	0.00	0.00	0.00	0.00	0.00%
Area Teams Funds From Cornell	0.00	0.00	0.00	0.00	0.00%
<b>TOTAL</b>					
<b>UNRESTRICTED REVENUES</b>	<b>186,672.08</b>	<b>2,713,012.06</b>	<b>3,387,458.55</b>	<b>674,446.49</b>	<b>80.09%</b>
Net assets released from restrictions	0.00	0.40	0.00	(0.40)	0.00%
<b>TOTAL UNRESTRICTED REVENUES, GAINS, AND OTHER SUPPORT</b>	<b>186,672.08</b>	<b>2,713,012.46</b>	<b>3,387,458.55</b>	<b>674,446.09</b>	<b>80.09%</b>
<b>EXPENSES:</b>					
<b>SALARIES</b>					
Salaries & Wages	92,634.39	905,568.65	1,385,298.72	479,730.07	65.37%
<b>EMPLOYEE BENEFITS</b>					
Employee Benefits	60,403.54	577,050.26	893,197.02	316,146.76	64.61%
Staff Development	597.50	6,979.49	18,497.30	11,517.81	37.73%
Moving Allowance	0.00	0.00	0.00	0.00	0.00%
<b>PROGRAM/OPERATING EXPENSES</b>					
Awards & Prizes	1,373.13	17,698.17	23,070.00	5,371.83	76.72%
Accounting & Auditing Fees	0.00	0.00	10,000.00	10,000.00	0.00%
Bank Service Charges	3,511.74	6,413.48	17,565.00	11,151.52	36.51%
Computer/IT Services	212.58	1,994.71	3,700.00	1,705.29	53.91%
Fund Raising	0.00	402,275.21	258,000.00	(144,275.21)	155.92%
Special Events Assoc.	0.00	0.00	0.00	0.00	0.00%
Trips & Tours	1,558.04	6,705.13	14,867.00	8,161.87	45.10%

**CCE Erie County  
Statement of Activities  
09/30/2022**

Last Month Closed **09/30/2022**

	CURRENT MONTH	Y.T.D. ACTUAL	ANNUAL BUDGET	UNDER/(OVER) BUDGET	% of BUDGET
Communication - Telephone	1,446.39	13,983.71	22,985.00	9,001.29	60.84%
Supplies	3,853.95	28,943.93	23,494.00	(5,449.93)	123.20%
Insurance	1,383.61	14,239.74	21,910.00	7,670.26	64.99%
Item for Resale	0.00	0.00	0.00	0.00	0.00%
Fees & Licenses	371.54	5,189.99	6,626.00	1,436.01	78.33%
Lease & Rental	6,164.04	55,678.26	76,717.07	21,038.81	72.58%
Meetings & Conferences - Food	0.00	5,797.91	5,625.00	(172.91)	103.07%
Meetings & Conferences	173.25	2,446.24	14,799.00	12,352.76	16.53%
Mileage/Travel/Fleet	2,395.83	18,243.97	30,478.25	12,234.28	59.86%
Printing	1,049.43	9,082.88	14,403.96	5,321.08	63.06%
Classified Ads/Publicity	0.00	19,611.89	78,726.47	59,114.58	24.91%
Teaching Materials	1,634.19	76,424.14	65,880.00	(10,544.14)	116.01%
Contract Services	21,886.20	206,199.23	312,396.00	106,196.77	66.01%
Specialist Contract	3,557.00	32,013.00	42,672.00	10,659.00	75.02%
Miscellaneous	0.00	0.00	10,105.76	10,105.76	0.00%
Bad Debt Expense	0.00	0.00	0.00	0.00	0.00%
Legal Fees	0.00	1,137.50	7,500.00	6,362.50	15.17%
Outsourced Services	1,097.10	1,097.10	0.00	(1,097.10)	0.00%
Subscriptions & Memberships	0.00	29.95	500.00	470.05	5.99%
Taxes	1,936.34	1,936.34	0.00	(1,936.34)	0.00%
Enterprises - Cost of Sales	0.00	2,980.58	2,275.00	(705.58)	131.01%
<b>GRANTS &amp; CONTRACTS</b>					
Regional Support	1,529.92	13,769.28	18,660.00	4,890.72	73.79%
Association Services	0.00	6,958.00	8,000.00	1,042.00	86.98%
<b>BUILDINGS &amp; GROUNDS</b>					
Facilities	0.00	(70.00)	1,700.00	1,770.00	-4.12%
<b>INTEREST EXPENSE</b>					
Interest	0.00	170.45	50.00	(120.45)	340.90%
<b>EXPENSE OF FIXED ASSETS</b>					
Depreciation	0.00	0.00	0.00	0.00	0.00%
<b>TOTAL EXPENSES</b>	<b>208,769.71</b>	<b>2,440,549.19</b>	<b>3,389,698.55</b>	<b>949,149.36</b>	<b>72.00%</b>
<b>Increase (decrease) in non-donor restricted net assets</b>	<b>(22,097.63)</b>	<b>272,463.27</b>	<b>(2,240.00)</b>	<b>(274,703.27)</b>	<b>-12163.54%</b>
<b>NON-OPERATING</b>					
Non-Operating Expense	0.00	0.00	0.00	0.00	0.00%
Loss on Sale of Investments	15,866.80	40,583.88	0.00	(40,583.88)	0.00%
Loss on Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00%
Prior Period Expense Adjustment	0.00	0.00	0.00	0.00	0.00%
Area Teams Funds To Cornell	0.00	0.00	0.00	0.00	0.00%
<b>TOTAL NON-OPERATING ACTIVITY</b>	<b>15,866.80</b>	<b>40,583.88</b>	<b>0.00</b>	<b>(40,583.88)</b>	<b>0.00%</b>
<b>Total Non-Donor Restricted &amp; Non Operating</b>	<b>(37,964.43)</b>	<b>231,879.39</b>	<b>(2,240.00)</b>	<b>(234,119.39)</b>	<b>-10351.76%</b>
<b>DONOR RESTRICTED</b>					
Contributions	500.00	500.40	0.00	(500.40)	0.00%
Interest Income	0.00	5.40	0.00	(5.40)	0.00%
Non-Operating Income	0.00	0.00	0.00	0.00	0.00%
Gain on Sale of Investments	0.00	0.00	0.00	0.00	0.00%
Non-Operating Expense	0.00	0.00	0.00	0.00	0.00%
Prior Period Revenue Adjustment	0.00	0.00	0.00	0.00	0.00%
Non-Operating Expense	0.00	0.00	0.00	0.00	0.00%
Loss on Sale of Investments	0.00	0.00	0.00	0.00	0.00%
Prior Period Expense Adjustment	0.00	0.00	0.00	0.00	0.00%
Net assets released from restrictions	0.00	0.40	0.00	(0.40)	0.00%
Increase (decrease) in donor restricted net assets	500.00	505.40	0.00	(505.40)	0.00%
<b>INCREASE (DECREASE) TOTAL NET ASSETS</b>	<b>(37,464.43)</b>	<b>232,384.79</b>	<b>(2,240.00)</b>	<b>(234,624.79)</b>	<b>-10374.32%</b>

**CCE Erie County  
Statement of Activities  
09/30/2022**

Last Month Closed **09/30/2022**

	<u>CURRENT MONTH</u>	<u>Y.T.D. ACTUAL</u>	<u>ANNUAL BUDGET</u>	<u>UNDER/(OVER) BUDGET</u>	<u>% of BUDGET</u>
<b>NET ASSETS BEGINNING OF YEAR</b>		1,744,217.71			
<b>NET ASSETS YEAR-TO-DATE</b>		<u>1,976,602.50</u>			

**CCE Erie County  
Statement of Financial Position  
09/30/2022**

**Last Month Closed    09/30/2022**

<b>Assets</b>		
<b>Current Assets:</b>		
Petty Cash	\$	1,849.00
Checking	\$	584,577.75
Savings	\$	2,130.39
Cash Equivalents, Taste NY	\$	154,569.34
Undeposited Funds	\$	(510.97)
<b>Total Cash</b>	<b>\$</b>	<b>742,615.51</b>
Accounts Receivable	\$	694,609.20
Accounts Rec. Inter-Assoc	\$	2,081.53
Mortgage Receivable	\$	7,795.49
Prepaid Expenses	\$	13,228.29
<b>Total Current Assets</b>	<b>\$</b>	<b>1,460,330.02</b>
<b>Non-Current Assets:</b>		
Investments, Mutual Funds	\$	705,801.32
Deposits	\$	92,458.00
Mortgage Receivable	\$	316,337.56
<b>Total Non-Current Assets</b>	<b>\$</b>	<b>1,114,596.88</b>
<b>Fixed Assets:</b>		
Land	\$	148,839.00
Furniture and Fixtures	\$	36,441.90
Computers	\$	11,940.00
Construction in Progress	\$	85,442.00
<b>Total Fixed Assets</b>	<b>\$</b>	<b>282,662.90</b>
Less Accumulated Depreciation	\$	(29,671.73)
<b>Total Fixed Assets</b>	<b>\$</b>	<b>252,991.17</b>
<b>Total Assets</b>	<b>\$</b>	<b>2,827,918.07</b>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities:</b>		
Accounts Payable	\$	649,204.12
Accounts Payable Inter-Association	\$	(141.37)
Accounts Payable, Cornell Expenses	\$	84,514.99
Due To, Intra-Association	\$	1,140.00
Accrued Vacation	\$	29,800.32
Sales Tax Payable	\$	1,130.63
Unclaimed Funds	\$	148.40
Deferred Revenues	\$	85,549.34
Agency Funds	\$	(30.86)
<b>Total Current Liabilities</b>	<b>\$</b>	<b>851,315.57</b>
<b>Non-Current Liabilities:</b>		
<b>Total Liabilities</b>	<b>\$</b>	<b>851,315.57</b>
<b>NET ASSETS:</b>		
Net Assets Without Donor Restrictions		1,968,554.42
Net Assets With Donor Restrictions		8,048.08
<b>Total Net Assets</b>		<b>1,976,602.50</b>
<b>Total Liabilities and Net Assets</b>		<b>2,827,918.07</b>

**CCE Erie County  
Statement of Financial Position  
09/30/2022**

**Last Month Closed 09/30/2022**

	Current Year	Previous Year-End
<b>Assets</b>		
<b>Current Assets:</b>		
Petty Cash	\$ 1,849.00	\$ 1,849.00
Checking	\$ 584,577.75	\$ 200,360.24
Savings	\$ 2,130.39	\$ 2,130.07
Cash Equivalents, Taste NY	\$ 154,569.34	\$ 120,405.20
Undeposited Funds	\$ (510.97)	\$ 3,036.86
<b>Total Cash</b>	<b>\$ 742,615.51</b>	<b>\$ 327,781.37</b>
Accounts Receivable	\$ 694,609.20	\$ 610,265.00
Accounts Rec. Inter-Assoc	\$ 2,081.53	\$ 2,081.53
Mortgage Receivable	\$ 7,795.49	\$ 7,518.80
Prepaid Expenses	\$ 13,228.29	\$ 8,775.02
<b>Total Current Assets</b>	<b>\$ 1,460,330.02</b>	<b>\$ 956,421.72</b>
<b>Non-Current Assets:</b>		
Investments, Mutual Funds	\$ 705,801.32	\$ 737,166.24
Deposits	\$ 92,458.00	\$ 92,458.00
Mortgage Receivable	\$ 316,337.56	\$ 322,218.04
<b>Total Non-Current Assets</b>	<b>\$ 1,114,596.88</b>	<b>\$ 1,151,842.28</b>
<b>Fixed Assets:</b>		
Land	\$ 148,839.00	\$ 148,839.00
Furniture and Fixtures	\$ 36,441.90	\$ 36,441.90
Computers	\$ 11,940.00	\$ 11,940.00
Construction in Progress	\$ 85,442.00	\$ 3,650.00
<b>Total Fixed Assets</b>	<b>\$ 282,662.90</b>	<b>\$ 200,870.90</b>
Less Accumulated Depreciation	\$ (29,671.73)	\$ (29,671.73)
<b>Total Fixed Assets</b>	<b>\$ 252,991.17</b>	<b>\$ 171,199.17</b>
<b>Total Assets</b>	<b>\$ 2,827,918.07</b>	<b>\$ 2,279,463.17</b>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities:</b>		
Accounts Payable	\$ 649,204.12	\$ 219,814.25
Accounts Payable Inter-Association	\$ (141.37)	\$ 6,990.67
Accounts Payable, Cornell Expenses	\$ 84,514.99	\$ 128,063.37
Due To, Intra-Association	\$ 1,140.00	\$ -
Accrued Salaries and Wages	\$ -	\$ 5,169.69
Accrued Vacation	\$ 29,800.32	\$ 29,800.32
Sales Tax Payable	\$ 1,130.63	\$ 643.91
Unclaimed Funds	\$ 148.40	\$ -
Deferred Revenues	\$ 85,549.34	\$ 64,009.92
Agency Funds	\$ (30.86)	\$ (49.07)
Loans Payable	\$ -	\$ 80,802.40
<b>Total Current Liabilities</b>	<b>\$ 851,315.57</b>	<b>\$ 535,245.46</b>
<b>Non-Current Liabilities:</b>		
<b>Total Liabilities</b>	<b>\$ 851,315.57</b>	<b>\$ 535,245.46</b>
<b>NET ASSETS:</b>		
Unrestricted Net Assets	\$ 1,818,467.03	\$ 1,736,675.03
Unrestricted Revenues	\$ 2,713,017.86	\$ 3,186,292.09
Less Restricted Interest & Dividends	\$ (5.40)	\$ -
Unrestricted Expenses	\$ (2,481,133.07)	\$ (3,066,846.57)
Unrestricted Transfers To	\$ (81,792.00)	\$ (225,849.38)
Unrestricted Transfers From	\$ -	\$ 105,315.82
<b>Net Assets Without Donor Restrictions</b>	<b>\$ 1,968,554.42</b>	<b>\$ 1,735,586.99</b>
Temporarily Restricted Net Assets	\$ 2,542.68	\$ 2,542.68
Temporarily Restricted Revenue	\$ 505.80	\$ -
Temporarily Restricted Expenses	\$ (0.40)	\$ -
Temporarily Restricted Transfers From	\$ -	\$ 1,088.04
Temporarily Restricted Net Assets	\$ 3,048.08	\$ 3,630.72
Permanently Restricted Net Assets	\$ 5,000.00	\$ 5,000.00
Permanently Restricted Net Assets	\$ 5,000.00	\$ 5,000.00
Net Assets With Donor Restrictions	\$ 8,048.08	\$ 8,630.72
<b>Total Net Assets</b>	<b>\$ 1,976,602.50</b>	<b>\$ 1,744,217.71</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 2,827,918.07</b>	<b>\$ 2,279,463.17</b>