

**CORNELL COOPERATIVE EXTENSION ERIE COUNTY**  
**BOARD OF DIRECTORS MEETING**  
December 17, 2024  
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. **Burton Rd update regarding fee increase and site plan approval** (15 min) Jim Bammel
4. **Approval of Board and Committee Minutes \*** (5 min) Danielle Gare
5. **Approval of September and October 2024 Financial Reports\*** (5 min) Carla DiCanio
6. **Reports:**
  - ◆ Committees: Capital Project, Finance, Operations, Development, DEIB (5 min)
  - ◆ Cornell Cooperative Extension (5 min)
  - ◆ Executive Director (5 min)
7. **Old Business:**
  - ◆ Burton Rd property (10 min)
    - i. Pavilion update
    - ii. Considerations regarding PFC's pond spoils
    - iii. Bammel Architects fee increase\*
    - iv. Extension of Mike Jungier contract\*
  - ◆ Update on Erie County Forestry, Taste NY, SNAP Ed contracts (15 min)
  - ◆ Annual appeal update (5 min)
8. **New Business**
  - ◆ 2025 CCE Erie budget considerations – county appropriation and cost of living raise (5 min)
  - ◆ Lease with RCC\* (5 min)
  - ◆ January 2025 meeting date change\* (5 min)

**DATES AHEAD:**

Board of Directors Annual Reorganizational Meeting

**January ??, 2024 (Tues) 7 pm**

Roycroft Power House, 39 S. Grove St.

*\* Indicates item needing Board action*

**CORNELL COOPERATIVE EXTENSION ERIE COUNTY**  
**BOARD OF DIRECTORS MEETING**  
**October 22, 2024**  
**Public Meeting @ 7 pm**  
**RCC Power House, 39 S. Grove St., East Aurora**

**MINUTES**

- 1. Board Meeting Call to Order:** Matthew Agle, *President called to order 7:01pm*
  - ◆ Board Members- Matt Agle, Brett Kreher, Danielle Gare, Melissa Keller, Sara Root, Carla DiCanio, Ron Engasser, Margaret Raupp
  - ◆ Non-Board Members- Diane Held, Tim Bojanowski
  
- 2. General Discussion**
  - ◆ Clarification lease ROU (Right-of-use) was discussed
  - ◆ No TASTE contract as of 7/1/24, all documentation has been submitted, waiting for approvals
  - ◆ No SNAP-Ed contract as of 10/1/24. For the last 2 (5 year) grants CCE subcontractors were reimbursed as soon as CCE Erie was reimbursed by NYS. We will no longer be able to withhold subcontractor payments until the grant reimbursements come in. We will have to pay subcontractors (CCEs Niagara and Genesee) prior to submitting quarterly vouchers for NYS reimbursement. Need to provide cancelled checks as proof of payment in order for vouchers to be reimbursed to CCE Erie.
  
- 3. Approval of Board and Committee Minutes \***
  - ◆ September 2024 Board of Director meeting minutes- motion to approve-Brett Kreher, seconded by Carla DiCanio, motion passed.
  - ◆ Approval of DEIB Committee Meeting minutes in September 2024-Motion to accept-Brett Kreher, seconded by Carla DiCanio Clarke, motion passed.
  - ◆ Approval of Master Gardener Steering Committee Meeting in August 2024-motion to accept- Sara Root, seconded by Brett Kreher, motion passed.
  - ◆ Approval of 4-H Meeting minutes in September 2024-motion to accept-Brett Kreher, seconded by Danielle Gare, motion passed.
  
- 4. Approval of August 2024 Financial Reports\***
  - ◆ Motion to approve-Ron Engasser, seconded by Carla DiCanio, motion passed.
  
- 5. Reports:**
  - ◆ Committees: Capital Project, Finance, Operations, Development, DEIB (5 min)
    - i. No updates
  - ◆ Cornell Cooperative Extension (5 min)
  - ◆ Executive Director (5 min)-
    - i. CCE Erie requested 2.5% increase for next year, legislature still to review and vote on terms. Will occur sometime in December.
    - ii. 11/7/24- Cornell Media Relations and CALS staff-coming to spotlight some of the work being done by CCE Erie.

\* Indicates item needing Board action

## 6. Old Business:

- ◆ Burton Rd property:
  - i. Update on pavilion
    1. Nothing changed in terms of size of pavilion (64x32) with a 16x16 shed
    2. Empire State Development's requirement for the grant requires an environmental review (SEQR) for any structure and its surroundings over 4000 sq. ft.
    3. Larger parking lot has been removed and driveway will be shortened to meet the above requirements
  - ii. Update on site plan approval
    1. Town decided to complete sewer/water systems engineering
    2. Preliminary approval by Erie County Dept. of Sewer Management on 10/17, final approval won't be given until town completes SEQR for the property
  - iii. Bammel Architects additional fee request
    1. Original amount= \$205K. Asked for \$50K first time around to add basement
    2. An additional ask for \$60K increase for subcontractors and change orders
    3. No addendum for the contract has been provided to date with the requested changes.
    4. Diane to invite Jim Bammel to join December 17<sup>th</sup> board meeting

## 7. New Business

- ◆ Nominating Committee report to date
  - i. 4 New candidates interviewed by Diane and Danielle
  - ii. Carla DiCanio-up for second term, Matt Agle-termining off, Melissa Keller and Margaret Raupp to be voted in officially
  - iii. Nominating Committee to meet 11/4 to review

Approval to adjourn Meeting, Brett Kreher seconded by Matt Agle, motion passed at 8:30pm

### **DATES AHEAD:**

Annual Meeting

**November 12, 2024 (Tuesday) 6:30 pm**  
RCC Power House, 39 S. Grove St., East Aurora

Board of Directors Meeting

**November 19, 2024 (Tuesday) 7 pm**  
RCC Power House, 39 S. Grove St., East Aurora

**CORNELL COOPERATIVE EXTENSION ERIE COUNTY**  
**BOARD OF DIRECTORS MEETING**  
**November 19, 2024**  
**Public Meeting @ 7 pm**  
**RCC Power House, 39 S. Grove St., East Aurora**

**MINUTES**

1. **Board Meeting Call to Order:** Matthew Agle, *President*; *Meeting called to order at 6:58pm*
  - ◆ **Board Members attending:** Matt Agle, Ron Engasser, Brett Kreher, Melissa Keller, Danielle Gare, Carla DiCanio, Margaret Raupp(Virtual)
  
  - ◆ **Non-Board Members-** Tim Bojanowski, Diane Held, Jerry Irving
  
2. **Agenda review**
  
3. **Approval of Board and Committee Minutes \*** (5 min) Danielle Gare
  - ◆ **Did not have quorum**
  
4. **Approval of September 2024 Financial Reports\*** (10 min) Carla DiCanio
  - ◆ **Did not have quorum**
  
5. **Reports:**
  - ◆ Committees: Capital Project, Finance, Operations, Development, DEIB (5 min)
  - ◆ Cornell Cooperative Extension (5 min)
    - i. State CCE directors have changed, Cornell is doing some evaluating of County Law 224
    - ii. BR agreement- Annual agreement with Cornell University will look different this year
    - iii. All HR policies have not been vetted by an attorney- need to arrange legal review. Complete policy overview is due.
  - ◆ Executive Director (5 min)
    - i. Cornell Media/Gov't relations came in 2 weeks ago to engage in our local programs/groups. Looked at Burton Rd project, as well. They were very impressed with the breadth of programming. Should get some media coverage in the future.
    - ii. Annual meeting had 75 attendees
    - iii. Jim Bammell will be attending Dec 17<sup>th</sup> Board Meeting
    - iv. County Budget Hearing 11/18/24-we will know more in first week of December on final budget
  
6. **Old Business:**
  - ◆ Burton Rd property:
    - i. Update on pavilion
      1. On Orchard Park's Town Board agenda for 11/20/24 @6pm in hopes to get final approval. Permit fee has already been paid.
      2. Public complaints via text messages about hauling topsoil on the property

*\* Indicates item needing Board action*

3. PFC is going to put a pond in, but there's going to be spoils from it and they had asked if we wanted them. Jim Bammell advised we could use 9000 cu.yds. Diane will find out more information about where on the property it would work and if it would be worth moving it again in the future. Decision to be made in a subsequent board meeting.
  4. Update from Engineers- 5 other projects in the queue before us. Looking at minimum of 3-4 weeks out for review.
- ◆ Annual Meeting – Board election results for terms beginning January 1, 2025
    - i. Carla DiCanio- 2<sup>nd</sup> 3 year term, Melissa Keller- 1<sup>st</sup> 3 year term, Jerry Irving-1<sup>st</sup> 3 year term, Margaret Raupp-1 year term.
  - ◆ Update on Taste NY and SNAP Ed contracts
    - i. Contract still waiting on approval for TasteNY. No funds since 7/1/24.
    - ii. SNAP Ed- starting 3<sup>rd</sup> 5 year grant period as of 10/1/24, funded under the Farm Bill which is a year past due in congress. We are operating the program with no appropriated funds. It is not clear if the funds will be appropriated moving forward. Current spending is \$54,000 from 10/1 to current. This does not include salaries from 10/30 on. Approx. \$74,000 in arrears.
    - iii. Snap Ed- is usually about \$1.2M in funds annually which includes 2 subcontracts
      1. 10 Staff would be affected if a Reduction in Force (RIF) is necessary
      2. Unemployment insurance would increase significantly, vacation buy out (if full layoff occurs)
      3. Would have possibility to reduce hours of staff or allow for recall within a year
      4. Diane/Tim will devise a possible RIF plan and present to the Board for a possible emergency vote prior to our next meeting
      5. Diane will then address the SNAP ed employees about options moving forward after Board votes

## 7. New Business

- ◆ January 2025 meeting date change\*- no quorum
- ◆ Annual appeal
  - i. Giving Tuesday is 12/3-information will be sent out prior to that.
- ◆ Fund balances
  - i. Assets-Liabilities=Fund Balance
  - ii. With 2024 café sales, 4-H Alumni fund balance will be approximately \$37K- Need to have a more comprehensive breakdown of the Alumni funds to make sure there's a better plan for the fund balance in the model of what the Master Gardener's program has done.

Meeting ended at 8:28pm.

### **DATES AHEAD:**

DEIB Committee

**December 17, 2024 (Tuesday) 6 pm**

*\* Indicates item needing Board action*

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

Board of Directors Meeting

**December 17, 2024 (Tuesday) 7 pm**

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

*\* Indicates item needing Board action*

***Agriculture Program Committee Meeting  
Cornell Cooperative Extension of Erie County  
Meeting Minutes***

September 4<sup>th</sup>, 2024 7:00pm

**I. Call to order**

Allen Young Called Meeting to Order at 7:02PM on 9/04/2024 via Zoom.

**II. Roll call**

Sharon Bachman; Allen Young; Ignacio Villa; Vince Phelps; Kelsey Arnold; Matt Agle; Amy Barkley; Carl Moody

**III. Approval of minutes from last meeting**

Approve Minutes from March 20<sup>th</sup> 2024; Matt Agle Moved to Approve Second Vince Phelps

**IV. Partner Organization Updates**

- a) Farm Bureau – still in search for a board member
- b) Soil and Water – Busy as usual. Many projects are underway. District has hired additional employee. Potential hiring upcoming.
- c) USDA FSA – Kelsey Arnold presentation of USDA initiatives. Tornado disaster relief funding is available. Cost sharing opportunities are available as well.
- d) County DEP - Sarah Gatti - Written report submitted. Additional information presented regarding tornado damage funding opportunities. Erie grown passport initiative continues.
- e) WNY Land Conservancy- No report provided
- f) Greater Buffalo Urban Growers - No report provided
- g) Other- discussion regarding the Agrarian Trust finalizing contracts with USDA FSA. Investigating a community communications coordinator. Discussion of family farm transitions and farmland leasing.

**V. Ag Staff Updates**

- a) CCE Executive Director Updates – Matt Agle - Annual meeting to be held on 11/4/2024. Looking for board member replacements. Approval for pavilion on Burton Road was received. Site plan approval is still outstanding.

- b) Vegetable Team – No Report Provided.
- c) Laker Erie Grape Program – No Report Provided.
- d) Harvest NY – Mallory Hohl - Written report provided. New urban garden specialist hired in HNY. Urban Farm day was held in August - Good feedback was received. Soil Symposium was held in August at GGWNY. Grting to be held in Buffalo. Urban Ag spring conference planned in Rochester, NY. Multiple speakers are planned and very exciting. Project beginning with Ag and Markets funding for free soil testing in community gardens.
- e) SWNY Dairy, Livestock Team – Amy Barkley - A dairy specialist was hired. Focus on Dairy health. Will be starting in October. Work occurred released to poultry processing and the business opportunities available. Meat your Farmer event occurred; Discussion related to local buying from schools and businesses. Value added dairy tour occurred; good participation occurred. Seed-corn maggot discussion and related programming.

## **VI. CCE County Staff Reports**

- a) Ag program enrollment update provided - 64 people are enrolled. Looking for additional individuals to enroll.
- b) Kathleen McCormick – Farmland seeker update provided. Assisting senior farmers without computer access to enroll in the farm finder website.
- c) John Whitney – Work continues with agritourism - Workshop held in Monroe County. New event planned for Niagara County. Demo planned for electric farm equipment. Support provided for farms impacted by recent tornados. Planned retirement for December 2024.
- d) Sharon Bachman – Hiring ongoing for urban forestry role. WNY Land Conservancy received successful grant. Climate Steward training ongoing with 5 recent students. Master Gardener training class to be moved to 2025. Erie Grown Passport cooler bags to be distributed.

## **VII. Old Business**

- a) Plan of work review update provided.

## **VIII. New Business**

- a) Sharron led Ag Staff Work Plans discussion. Discussion of requirement for committee members to voice opinion regarding work plan focus.

## **IX. Adjournment**



Alan Young motioned to adjourn the meeting at 815pm; Ignacio Villa Second

Minutes submitted by: Carl Moody

Next Meeting – Wednesday, December 4th 2024; 7:00pm

**Amended/Approved**

Cornell Cooperative Extension Erie  
**Master Gardener Steering Committee Meeting**  
**Minutes May 29, 2024**

6:00 PM ZOOM and CCE Conference Room

<https://cornell.zoom.us/j/96211446975?pwd:U2sycmlMYTVYU2RzVIRRNUNqRE1Vdz09>

**Passcode: 808256**

Call to Order

**Michelle Dunham – President**

**Call for New Agenda Items**

*\* A vote will be taken*

**Attendance** Debbie Guzzino, Mary Ann Bald, Margaret Raupp, Mary Jane Bolo, Peggy Koppman, Kathy Moran, Carol Sobczak, Sharon Bachman, Michelle Dunham, Eileen Lew, Nora Saintz, Jane Vohwinkel, Paula Malesa

**Excused** Vicki Bruning, Cindy Kincaide, Maggie Mecca, Barb Wetzel

I. *\*Acceptance of minutes*

March 26, 2024 Steering Committee Minutes - Motion to approve by Eileen Lew. Seconded by Margaret Raupp. Motion carried.

May 1, 2024 Steering Committee Minutes - Motion to approve by Carol Sobczak. Seconded by Debbie Guzzino. Motion carried.

**II. Reports**

**A. CCE Erie**

1. CCE Erie Board of Directors – Gail Wells
  - a. Overall site approval for the new property is pending from town of Orchard Park. Funding for pavilion is approved. Method of access to water supply is pending decision.
2. Program Educator – Sharon Bachman
  - a. August Field Trip to Ithaca - no new info
  - b. New MG Training - no new info
  - c. Plant Sale - estimated \$11,000 gross sales revenue. Unsold plants to be donated by Gail Wells through Buffalo Freedom Gardens at Juneteenth. Unsold shrubs disposition is being coordinated by Vicki Bruning with Monroe County CCE.

**B. Officers and At-Large**

1. President – Michelle Dunham - congratulated all MGs re: successful plant sale
2. Vice President – Debbie Guzzino and Paula Malesa
  - a. Publishing Service Opportunities on Website
  - b. Service Opportunities List is in BOX
  - c. Service project articles for the newsletter are not yet submitted by all project leaders. So it was decided to publish just the list itself in the newsletter.

- d. Work ongoing to streamline the online application for new project approval.
- 3. Treasurer – Vicki Bruning
  - a. Tabled - See the 5/28/24 June Fundraising Committee Report input to BOX by Vicki Bruning
- 4. Secretary – Mary Ann Bald - no new info to report
- 5. Apprentice Advisor - Margaret Raupp
  - a. Apprentice Recognition - certificates will be presented at the 6/4 General Meeting - The celebration will include cake & coffee.
- 6. At-Large – Mary Jane Bolo, Eileen Lew, Nora Saintz
  - a. July summer picnic – cost and sign up at June GVM
    - i. Members requested to sign up at 6/4 general meeting. Headcount required by 7/3.
    - ii. Members should bring a dish to pass, a chair, \$7.00 fee each for Chiavetta's chicken.
    - iii. Timeline includes 3:00 - 4:00 tour of Mary Jane Bolo's garden, 4:30 Lyn Chimera will be conducting a plant ID tour of Margaret Raupp's yard and 5:30 dinner at Margaret Raupp's
    - iv. OK to bring a guest or kids. Swimming pool is available; bring a bathing suit.

### C. Committees

- 1. Community Outreach – Barb Wetzel
  - a. Hotline – sign up sheet at June GVM meeting
  - b. Erie County Fair Sign ups - WIP
  - c. Soil Clinics - WIP
  - d. Speakers Bureau - Jane Vohwinkel – access to power point presentations and requested topics
    - i. (14) presentations scheduled so far, estimate annual total to be about (24)
    - ii. (6) presentations in the library
    - iii. (11) speakers now & more will be recruited; they'll be asked re topics preferred
    - iv. Jane to submit into to Sharon for inclusion in June newsletter, requesting volunteer to Fairy Garden event at Botanical Gardens 6/15 10:00 - 2:00
- 2. Education - Peggy Koppman
  - a. Fall Education Classes
    - i. scheduled, details in BOX, topics include composting, overwintering & fall garden tips  
Jolie will prepare handouts and bookmarks to be available at EC Fair.
  - b. Aug field trip info will be in both June & July newsletters.
- 3. Fundraising - Vicki Bruning
  - a. Tabled until August – See preliminary report

### III. Old Business

- A. Guidelines Committee Update - Kathy Moran
  - 1. No feedback rec'd so far regarding the proposed amendments.
  - 2. At the next general meeting, a motion will be made to accept the amended guidelines; which will then be submitted to CCE for approval.
  - 3. Work on the 10<sup>th</sup> edition amendments will start in fall 2024.

### IV. New Business

- A. Clarification was sought regarding the 8/15 deadline for the president to convene a nominating committee to generate an officer candidate roster by Oct 2024. Motion by Margaret Raupp that the guidelines committee will review rules governing the nominating committee's operation and report at 7/31 SC meeting. Seconded by Carol Sobczak. Motion carried.

## **V. For the Good of the Order**

### **Next Meetings**

June 4, 2024 GVM 6:30 PM (Hybrid) East Aurora Senior Center  
July 31, 2024 SC meeting 6:00 PM (Hybrid) CCE Conference Room  
Aug 28, 2024 SC meeting 6:00 PM (Hybrid) CCE Conference Room  
Sept 3, 2024 GVM 6:30 PM (Hybrid) Audubon Library

### **Upcoming Events**

July 9, 2024 Summer Picnic  
August 10, Field Trip

**VI. Adjournment - at 7:13 pm, Motion by Paula Malesa, 2<sup>nd</sup> by Deb Guzzino, Motion carried.**

Respectfully submitted

Mary Ann Bald, Secretary

5/30/2024

APPROVED

Cornell Cooperative Extension Erie  
**Master Gardener Steering Committee Meeting**  
**September 25, 2024**

6:00 PM ZOOM and CCE Conference Room

<https://cornell.zoom.us/j/96211446975?pwd:U2sycmIMYTVYU2RzVIRRNUNgRE1Vdz09>

Passcode: 808256

Call to Order

**Michelle Dunham – President**

**Call for New Agenda Items**

*\* A vote will be taken*

**Attendance:** Nora Saintz, Debbie Guzzino, Vicki Bruning, Maggie Mecca, Sharon Bachman, Michelle Dunham, Mary Ann Bald, Margaret Raupp, Carol Sobczak, Paula Malesa, Craig Coyne, Peggy Koppman, Mary Jane Bolo

**Excused:** Kathy Moran, Eileen Lew, Jane Vohlwinkel

**Absent:** Barb Wetzel, Carol Ann Harlos, Cindy Kincaide

I. \*Acceptance of August 28, 2024 Steering Committee Minutes - Motion to accept by Vicki Bruning. Seconded by Carol Sobczak. Motion carried.

## II. Reports

### A. CCE Erie

#### 1. CCE Erie Board of Directors Liaison to SC– Margaret Raupp

a. Pavilion/ Shade Structure for 2025 - Board voted to approve contractor & bid for construction, work to begin in Oct 2024. Electricity & a well included, no bathrooms yet.

#### 2. Program Educator – Sharon Bachman

- a. reviewed ISOTURE, Cornell acronym re volunteers (Identify, Select, Orient, Train, Utilize, Recognize, Evaluate).
- b. Volunteer Service Hours reported hours for 10/1/23 - 9/30/24 due for submission by 10/15
- c. Info due to Cornell by 12/1 on hotline, clinics, MG professional development
- d. Turnbull Nursery & Garden Center is a generous supporter of MG & is suggested as a "Friend of the Program" rec, to receive a certificate
- e. Annual mtg 11/12/24 @ 6:30, MGs invited to assist in decorating venue, as usual
- f. Urban Forestry grant – position update - new employee starts work 10/1/24
- g. Future plans for new MG training class - class sessions to begin late Jan or early Feb 2025 to be held in the city.
- h. 224 Fund letters of support for the Erie County CCE will be made available for signing.

## B. Officers and At-Large

1. President – Michelle Dunham
  - a. Review of Committee Duties – Guidelines Article VIII. Section 7 - question raised regarding tracking attendance at SC meetings & consequences for absences - possible number required for quorum could be changed
  - b. Suggested by Cindy Kincaide that scholarship committee be considered ad hoc, as responsibilities are limited to 6 months. This is referred to Kathy Moran for guidelines, since ad hoc is typically for a particular end or purpose and not a recurring committee task. Suggested the term seasonal instead of adhoc.
  - c. MG monthly Standing Dates calendar reviewed.
2. Vice President – Debbie Guzzino and Paula Malesa
  - a. Request Year End Reports (YER) from officers, representatives and committee chairs due by October 15 - some reports have already been rec'd
  - b. YER project summary – December newsletter will include a report - additional approved service opportunities are available, info is in BOX
3. Treasurer – Vicki Bruning
  - a. Budget Committee – Craig Coyne - 2024 budget was \$25,781 & 2025 budget increases slightly to \$26,334  
Motion to accept budget by Carol Sobczak. Seconded by Debbie Guzzino.  
Motion carried.
4. Secretary – Mary Ann Bald - no report
5. Apprentice Advisor - Margaret Raupp
  - a. Service Hours - some MGs have requested sources for education hours - Margaret will coordinate with Sharon so information on acceptable videos or other content can be provided to MGs.
6. At-Large – Mary Jane Bolo, Eileen Lew, Nora Saintz
  - a. Holiday Party Planning- Dec 3, 2024 to be held at E. Aurora Senior Ctr 6:00 - 8:00 pm

## C. Committee

1. Community Outreach – Barb Wetzel
  - a. Hotline - Winter hours - Mon & Thurs as of 11/1
  - b. Soil Clinic - Becky Kobler - no report
  - c. Speakers Bureau - Jane Vohwinkel - no report
  - d. Outreach Events – Barb Wetzel - no report
2. Education - Peggy Koppman
  - a. Fall Education 2024 Classess - approx (35) attendees at 1st 2 classes
  - b. Education Calendar - 2025 - draft schedule is in work for speakers at 2025  
General Volunteer meetings - overall theme will be addressing most common questions asked of MGs
  - c. Bookclub suggested - input an article in November newsletter to solicit feedback on interest - monthly book assignments and discussion might count for education hours
3. Fundraising - Vicki Bruning
  - a. Budget Report – Plant Sale 2024 net income \$9,245.84
    - i. fewer MGs donated perennials than in previous years
    - ii. communicate with potential shrub donor (Turnbull) regarding quantity desired, to reduce need for disposition afterward of excess unsold shrubs

iii. suggested possible arrangements for overwintering plant donations, future might be greenhouse at the new pavilion, current site possibly might be Margaret Raupp's barn

4. Guidelines – Kathy Moran - no report
5. Historian – Carol Sobczak
  - a. Awards Recognition - (22) recipients are eligible to receive pins at December party. Motion by Carol Sobczak for \$25 expenses for recognition. Seconded by Nora Saintz. Motion carried.
6. Nominating – Eileen Lew and Nora Saintz - recruitment underway
7. Publicity – Maggie Mecca - no updates
8. Scholarship – Cindy Kincaide - no updates
9. Volunteer Communications Committee: Newsletter and Website -Carol Ann Harlos -
  - a. Article IX. Section 10 – Transfer newsletter materials onto Program web pages - posting newsletter to website requires ADA compliance - defer to investigation

### **III. Old Business**

**A.** Ad Hoc Project Funding/ Grant - Guidelines - Michelle Dunham advises that selection of fund value available and decision criteria for approval of disbursement must be developed. A structure for the approval process needs to be created.

### **IV. New Business**

- A.** Goals for 2025 - increase social connections and camaraderie among MGs, perhaps by encouraging in person attendance at general meetings
- B.** Donation to Land Conservancy for October GVM speaker - \$200 -  
Motion to approve by Vicki Bruning. Seconded by Debbie Guzzino. Motion carried.
- C.** East Aurora Senior Center Donation - \$300 -  
Motion to approve by Vicki Bruning. Seconded by Debbie Guzzino. Motion carried.

### **V. For the Good of the Order**

#### **Next Meetings**

October 1, 2024 GVM meeting 6:30 PM (Hybrid) E. Aurora Senior Center,  
101 King St. East Aurora, NY

October 30, 2024 SC meeting 6:00PM (Hybrid) CCE Conference Room

November 5, 2024 GVM meeting 6:30 PM (Hybrid) Roswell Park Community Center  
907 Michigan Ave. Buffalo, NY

#### **Upcoming Events**

##### **Fall Education Classes**

##### ***Eight Rules for Overwintering Plants***

Saturday, September 28th, 10:00 – 11:30 AM

Roswell Park Community Outreach Center, 907 Michigan Ave. Buffalo New York 14204

***Annual Holiday Party and Recognition Event***  
Tuesday December 3, 2024, 6:00– 8:00 PM  
E. Aurora Senior Center,  
101 King St. East Aurora, NY

**VI. Adjournment at 7:50 pm**

Motion to adjourn by Vicki Bruning. Seconded by Debbie Guzzino. Motion carried.

Minutes respectfully submitted 9/28/24 Mary Ann Bald



**CCE Erie County  
Statement of Financial Position  
09/30/2024**

**Last Month Closed 09/30/2024**

<b>Assets</b>	
<b>Current Assets</b>	
Petty Cash	\$ 750.00
Cash on Hand	\$ 910.00
Checking	\$ 901,983.97
Savings	\$ 2,000.33
Cash Equivalents Taste NY	\$ 219,733.37
Undeposited Funds	\$ 6,066.26
<b>Total Cash</b>	<b>\$ 1,131,443.93</b>
Accounts Receivable	\$ 733,411.85
Accounts Receivable, Inter-Assoc	\$ -
Mortgage Receivable Current	\$ 8,614.63
Prepaid Expenses	\$ 13,042.80
<b>Total Current Assets</b>	<b>\$ 1,886,513.21</b>
<b>Non-Current Assets:</b>	
Investments, Mutual Funds	\$ 789,398.14
Deposits Non-Current	\$ 108,865.00
Mortgage Receivable Non-Current	\$ 299,508.10
<b>Total Non-Current Assets</b>	<b>\$ 1,197,771.24</b>
<b>Right-Of-Use Assets:</b>	
Right-Of-Use Buildings	\$ 34,653.89
Right-Of-Use Equipment	\$ 8,332.25
<b>Total Right-Of-Use Assets</b>	<b>\$ 42,986.14</b>
<b>Fixed Assets:</b>	
Land	\$ 148,839.00
Equipment	\$ 2,388.00
Construction in Progress	\$ 222,277.42
<b>Total Fixed Assets</b>	<b>\$ 373,504.42</b>
Less Accumulated Depreciation	\$ (2,388.00)
<b>Total Fixed Assets</b>	<b>\$ 371,116.42</b>
<b>Total Assets</b>	<b>\$ 3,498,387.01</b>
<b>Liabilities and Net Assets</b>	
<b>Current Liabilities:</b>	
Accounts Payable	\$ 524,047.37
Accounts Payable, Inter-Assoc	\$ 280.65
Accounts Payable, Cornell	\$ 106,428.55
Due To, Intra-Assoc	\$ 1,540.00
Accounts Payable, Credit Card	\$ (13,762.88)
Accrued Vacation	\$ 37,578.05
Unclaimed Funds	\$ 60.00
Deferred Revenues	\$ 285.96
Agency Funds	\$ (6.86)
Operating Leases Current	\$ 36,549.03
<b>Total Current Liabilities</b>	<b>\$ 702,716.56</b>
<b>Non-Current Liabilities:</b>	
Operating Leases Non-Current	\$ 6,437.11
Taste Store Proceeds owed to NYSDAM	\$ 219,304.97
<b>Total Non-Current Liabilities</b>	<b>\$ 225,742.08</b>
<b>Total Liabilities</b>	<b>\$ 928,458.64</b>
<b>Net Assets:</b>	
Unrestricted Net Assets	2,130,023.84
Unrestricted Revenues	3,221,446.78
Unrestricted Expenses	(2,788,068.53)
Net Assets Without Donor Restrictions	2,342,110.01
Temporarily Restricted Net Assets	222,818.36
Temporarily Restricted Net Assets	222,818.36
Permanently Restricted Net Assets	5,000.00
Permanently Restricted Net Assets	5,000.00
Net Assets With Donor Restrictions	227,818.36
<b>Total Net Assets</b>	<b>2,569,928.37</b>
<b>Total Liabilities and Net Assets</b>	<b>3,498,387.01</b>

**CCE Erie County**  
**Statement of Financial Position**  
**09/30/2024**

**Last Month Closed 09/30/2024**

	<u>Current Year</u>	<u>Previous Year</u>
<b>Assets</b>		
<b>Current Assets:</b>		
Petty Cash	\$ 750.00	\$ 750.00
Cash on Hand	\$ 910.00	\$ 910.00
Checking	\$ 901,983.97	\$ 580,587.19
Savings	\$ 2,000.33	\$ 2,132.18
Cash Equivalents Taste NY	\$ 219,733.37	\$ 188,664.91
Undeposited Funds	\$ 6,066.26	\$ 1,670.15
<b>Total Cash</b>	<b>\$ 1,131,443.93</b>	<b>\$ 774,714.43</b>
Accounts Receivable	\$ 733,411.85	\$ 384,245.11
Accounts Receivable, Inter-Assoc	\$ -	\$ 1,684.80
Mortgage Receivable Current	\$ 8,614.63	\$ 8,297.84
Prepaid Expenses	\$ 13,042.80	\$ 7,260.13
<b>Total Current Assets</b>	<b>\$ 1,886,513.21</b>	<b>\$ 1,176,202.31</b>
<b>Non-Current Assets:</b>		
Investments, Mutual Funds	\$ 789,398.14	\$ 748,403.47
Deposits Non-Current	\$ 108,865.00	\$ 108,865.00
Mortgage Receivable Non-Current	\$ 299,508.10	\$ 306,016.74
<b>Total Non-Current Assets</b>	<b>\$ 1,197,771.24</b>	<b>\$ 1,163,285.21</b>
<b>Right-Of-Use Assets:</b>		
Right-Of-Use Buildings	\$ 34,653.89	\$ 40,137.12
Right-Of-Use Equipment	\$ 8,332.25	\$ 13,755.99
<b>Total Right-Of-Use Assets</b>	<b>\$ 42,986.14</b>	<b>\$ 53,893.11</b>
<b>Fixed Assets:</b>		
Land	\$ 148,839.00	\$ 148,839.00
Equipment	\$ 2,388.00	\$ 2,388.00
Construction in Progress	\$ 222,277.42	\$ 181,217.34
<b>Total Fixed Assets</b>	<b>\$ 373,504.42</b>	<b>\$ 332,444.34</b>
Less Accumulated Depreciation	\$ (2,388.00)	\$ (2,388.00)
<b>Total Fixed Assets</b>	<b>\$ 371,116.42</b>	<b>\$ 330,056.34</b>
<b>Total Assets</b>	<b>\$ 3,498,387.01</b>	<b>\$ 2,723,436.97</b>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities:</b>		
Accounts Payable	\$ 524,047.37	\$ 81,304.61
Accounts Payable, Inter-Assoc	\$ 280.65	\$ 79.52
Accounts Payable, Cornell	\$ 106,428.55	\$ 107,434.93
Due To, Intra-Assoc	\$ 1,540.00	\$ 1,065.00
Accounts Payable, Credit Card	\$ (13,762.88)	\$ -
Accrued Payroll	\$ 8,378.29	\$ 7,373.23
Accrued Vacation	\$ 37,578.05	\$ 37,578.05
Sales Tax Payable	\$ 1,338.40	\$ 1,068.00
Unclaimed Funds	\$ 60.00	\$ 60.00
Deferred Revenues	\$ 285.96	\$ 1,246.12
Agency Funds	\$ (6.86)	\$ -
Operating Leases Current	\$ 36,549.03	\$ 44,080.77
<b>Total Current Liabilities</b>	<b>\$ 702,716.56</b>	<b>\$ 281,290.23</b>
<b>Non-Current Liabilities:</b>		
Operating Leases Non-Current	\$ 6,437.11	\$ 9,812.34
Taste Store Proceeds owed to NYSDAM	\$ 219,304.97	\$ 188,506.91
<b>Total Non-Current Liabilities</b>	<b>\$ 225,742.08</b>	<b>\$ 198,319.25</b>
<b>Total Liabilities</b>	<b>\$ 928,458.64</b>	<b>\$ 479,609.48</b>
<b>Net Assets:</b>		
Unrestricted Net Assets	\$ 2,130,023.84	\$ 2,088,963.76
Unrestricted Revenues	\$ 3,221,446.78	\$ 3,787,874.82
Less Restricted Interest & Dividends	\$ (180,232.00)	\$ -
Unrestricted Expenses	\$ (2,788,068.53)	\$ (3,600,863.88)
Unrestricted Transfers To	\$ (41,060.08)	\$ (189,912.65)
Unrestricted Transfers From	\$ -	\$ 2,901.71
<b>Net Assets Without Donor Restrictions</b>	<b>\$ 2,342,110.01</b>	<b>\$ 2,088,963.76</b>
Temporarily Restricted Net Assets	\$ 222,818.36	\$ 149,863.73
Temporarily Restricted Revenue	\$ 192,232.00	\$ 135,758.55
Temporarily Restricted Expenses	\$ (119,277.37)	\$ (22,136.39)
Temporarily Restricted Transfers To	\$ (192,232.00)	\$ (135,758.55)
Temporarily Restricted Transfers From	\$ 119,277.37	\$ 22,136.39
<b>Temporarily Restricted Net Assets</b>	<b>\$ 222,818.36</b>	<b>\$ 149,863.73</b>
Permanently Restricted Net Assets	\$ 5,000.00	\$ 5,000.00
Permanently Restricted Net Assets	\$ 5,000.00	\$ 5,000.00
<b>Net Assets With Donor Restrictions</b>	<b>\$ 227,818.36</b>	<b>\$ 154,863.73</b>
<b>Total Net Assets</b>	<b>\$ 2,569,928.37</b>	<b>\$ 2,243,827.49</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 3,498,387.01</b>	<b>\$ 2,723,436.97</b>

**CCE Erie County  
Statement of Activities  
09/30/2024**

Last Month Closed 09/30/2024

	CURRENT MONTH	Y.T.D. ACTUAL	ANNUAL BUDGET	UNDER/(OVER) BUDGET	% of BUDGET
UNRESTRICTED					
-----					
<b>REVENUES, GAINS, AND OTHER SUPPORT:</b>					
FEDERAL					
Federal Grants/Contracts	76,425.40	592,676.77	910,535.00	317,858.23	65.09%
Smith/Lever	4,112.58	62,160.85	111,595.00	49,434.15	55.70%
STATE					
State Grants/Contracts	34,990.09	356,901.50	595,958.74	239,057.24	59.89%
State 224	7,616.20	74,483.99	70,000.00	(4,483.99)	106.41%
Fringe Benefits	70,331.21	697,787.86	1,033,485.05	335,697.19	67.52%
OTHER GRANTS/CONTRACTS					
Other Grants/Contracts	28.48	3,909.54	136,841.38	132,931.84	2.86%
COUNTY					
County Appropriation	0.00	442,086.00	442,086.00	0.00	100.00%
County Agreements/Contracts Federal	2,877.83	21,304.92	13,900.00	(7,404.92)	153.27%
CONTRIBUTIONS UNRESTRICTED					
Contributions	5,361.49	57,566.95	19,275.00	(38,291.95)	298.66%
INVESTMENT EARNINGS					
Dividends	10,469.52	28,700.08	20,800.00	(7,900.08)	137.98%
Interest Income	3,248.62	18,582.53	16,500.00	(2,082.53)	112.62%
PROGRAM/OPERATING REVENUES					
Program Fees	1,429.00	25,286.00	23,685.00	(1,601.00)	106.76%
Specialist Contract Support	943.36	10,175.00	10,780.00	605.00	94.39%
Rental Income	0.00	225.00	0.00	(225.00)	0.00%
Reimbursement Prof. Services	3,883.78	39,807.46	29,240.00	(10,567.46)	136.14%
Enterprises	0.00	3,033.14	2,900.00	(133.14)	104.59%
Sales - Fund Raising	3,293.00	59,952.46	44,250.00	(15,702.46)	135.49%
Sales - Fund Raising, Livestock	0.00	411,138.04	334,141.65	(76,996.39)	123.04%
OTHER REVENUES					
<b>TOTAL UNRESTRICTED REVENUES</b>	<b>240,232.73</b>	<b>2,921,937.41</b>	<b>3,815,972.82</b>	<b>894,035.41</b>	<b>76.57%</b>
Net assets released					
<b>TOTAL UNRESTRICTED REVENUES, GAINS, AND OTHER SUPPORT</b>	<b>247,630.43</b>	<b>3,041,214.78</b>	<b>3,815,972.82</b>	<b>774,758.04</b>	<b>79.70%</b>
<b>EXPENSES:</b>					
SALARIES					
Salaries & Wages	116,710.82	1,063,715.37	1,591,738.46	528,023.09	66.83%
EMPLOYEE BENEFITS					
Employee Benefits	71,309.13	706,028.35	1,067,951.04	361,922.69	66.11%
Staff Development	1,590.02	10,994.41	28,718.00	17,723.59	38.28%
PROGRAM/OPERATING EXPENSES					
Awards & Prizes	4,891.63	28,697.88	29,042.00	344.12	98.82%
Accounting & Auditing Fees	0.00	13,350.00	19,000.00	5,650.00	70.26%
Bank Service Charges	1,030.51	5,299.00	6,673.00	1,374.00	79.41%
Computer/IT Services	27.18	244.42	373.68	129.26	65.41%
Fund Raising	643.00	406,582.29	313,992.76	(92,589.53)	129.49%
Trips & Tours	138.95	15,635.41	17,590.00	1,954.59	88.89%
Communication - Telephone	1,517.65	12,564.94	21,540.12	8,975.18	58.33%
Supplies	2,303.74	21,434.67	32,808.26	11,373.59	65.33%
Insurance	1,846.56	13,419.06	18,455.94	5,036.88	72.71%
Item for Resale	3,883.78	29,756.94	26,000.00	(3,756.94)	114.45%
Fees & Licenses	414.42	6,337.94	7,268.00	930.06	87.20%
Lease & Rental	712.29	5,271.73	8,169.06	2,897.33	64.53%
ROU Lease	5,902.49	54,261.29	81,246.28	26,984.99	66.79%
Meetings & Conferences - Food	911.26	16,284.10	10,275.00	(6,009.10)	158.48%
Meetings & Conferences	0.00	1,667.52	8,188.37	6,520.85	20.36%
Mileage/Travel/Fleet	2,679.82	23,263.91	53,009.30	29,745.39	43.89%
Printing	1,182.68	7,325.98	16,241.17	8,915.19	45.11%
Classified Ads/Publicity	0.00	19,937.49	30,000.00	10,062.51	66.46%
Teaching Materials	8,929.51	52,887.98	55,202.13	2,314.15	95.81%
Contract Services	25,942.16	199,464.16	283,457.00	83,992.84	70.37%

**CCE Erie County  
Statement of Activities  
09/30/2024**

**Last Month Closed 09/30/2024**

	CURRENT MONTH	Y.T.D. ACTUAL	ANNUAL BUDGET	UNDER/(OVER) BUDGET	% of BUDGET
Specialist Contract	4,535.00	40,815.00	54,407.00	13,592.00	75.02%
Legal Fees	0.00	2,411.50	15,957.00	13,545.50	15.11%
Subscriptions & Memberships	0.00	0.00	750.00	750.00	0.00%
Taxes	0.00	14.53	0.00	(14.53)	0.00%
Enterprises - Cost of Sales	0.00	2,041.91	2,900.00	858.09	70.41%
<b>GRANTS &amp; CONTRACTS</b>					
Regional Support	1,958.33	17,624.97	23,500.00	5,875.03	75.00%
Association Services	0.00	8,587.00	8,000.00	(587.00)	107.34%
<b>BUILDINGS &amp; GROUNDS</b>					
Facilities	802.14	802.14	2,150.00	1,347.86	37.31%
<b>INTEREST EXPENSE</b>					
<b>EXPENSE OF FIXED ASSETS</b>					
<b>TOTAL EXPENSES</b>	259,863.07	2,787,889.39	3,834,603.57	1,046,714.18	72.70%
<b>Increase (decrease) in non-donor restricted net assets</b>	<b>(12,232.64)</b>	<b>253,325.39</b>	<b>(18,630.75)</b>	<b>(271,956.14)</b>	<b>-1359.72%</b>
<b>NON-OPERATING</b>					
Loss on Sale of Investments	0.00	179.14	15,000.00	14,820.86	1.19%
<b>TOTAL NON-OPERATING ACTIVITY</b>	<b>0.00</b>	<b>179.14</b>	<b>15,000.00</b>	<b>14,820.86</b>	<b>1.19%</b>
<b>Total Non-Donor Restricted &amp; Non Operating</b>	<b>(12,232.64)</b>	<b>253,146.25</b>	<b>(33,630.75)</b>	<b>(286,777.00)</b>	<b>-752.72%</b>
<b>DONOR RESTRICTED</b>					
Net assets released					
Increase (decrease) in donor -----					
<b>INCREASE (DECREASE) TOTAL NET ASSETS</b>	<b>(19,630.34)</b>	<b>326,100.88</b>	<b>(33,630.75)</b>	<b>(359,731.63)</b>	<b>-969.65%</b>
<b>NET ASSETS BEGINNING OF YEAR</b>		<b>2,243,827.49</b>			
<b>NET ASSETS YEAR-TO-DATE</b>		<b><u>2,569,928.37</u></b>			

**CCE Erie County  
Statement of Cash Flows**

**Last Month Closed 09/30/2024**

	<b>Period Ending 09/30/2024</b>	<b>Period Ending 12/31/2023</b>	
Change in net assets	\$ 326,100.88	\$ 300,633.10	
Adjustments to reconcile change in net assets used by operating activities			
Depreciation	\$ 2,962.86	\$ (31,268.73)	
(Increase) Decrease in assets			
Accounts Receivable	\$ (349,166.74)	\$ 260,189.80	
Accounts Receivable, Inter-Assoc	\$ 1,684.80	\$ 1,040.73	
Mortgage Receivable Current	\$ (316.79)	\$ (404.37)	
Prepaid Expenses	\$ (5,782.67)	\$ 792.54	
Deposits Non-Current	\$ -	\$ (13,166.00)	
Mortgage Receivable Non-Current	\$ 6,508.64	\$ 8,307.83	
Increase (Decrease) in liabilities			
Accounts Payable	\$ 442,742.76	\$ (43,668.20)	
Accounts Payable, Inter-Assoc	\$ 201.13	\$ 17.46	
Accounts Payable, Cornell	\$ (1,006.38)	\$ 10,955.06	
Due To, Intra-Assoc	\$ 475.00	\$ 230.00	
Accrued Payroll	\$ 1,005.06	\$ 1,912.42	
Accrued Vacation	\$ -	\$ 4,286.23	
Sales Tax Payable	\$ 270.40	\$ 281.45	
Unclaimed Funds	\$ -	\$ (88.40)	
Deferred Revenues	\$ (960.16)	\$ (732.53)	
Agency Funds	\$ (6.86)	\$ -	
Operating Leases Current	\$ (7,531.74)	\$ (294.90)	
Operating Leases Non-Current	\$ (3,375.23)	\$ (6,485.55)	
Taste Store Proceeds owed to NYSDAM	\$ 30,798.06	\$ 40,015.13	
Net Cash (Used) by Operating Activities	<u>\$ 101,776.40</u>	<u>\$ 263,188.70</u>	
Cash Flows from Investing Activities			
Purchase of Equipment	\$ 33,115.97	\$ 50,692.16	
Cash Used for Investments	\$ 40,994.67	\$ 36,048.94	
Net Cash (Used) by Investing Activities	<u>\$ (74,110.64)</u>	<u>\$ (86,741.10)</u>	
NET INCREASE (DECREASE) IN ASSETS	<u>\$ 356,729.50</u>	<u>\$ 445,811.97</u>	
CASH BALANCE, BEGINNING OF YEAR	<u>\$ 774,714.43</u>	<u>\$ 328,902.46</u>	
CASH BALANCE, END OF FISCAL PERIOD	<u><u>\$ 1,131,443.93</u></u>	<u><u>\$ 774,714.43</u></u>	

**CCE Erie County**  
**09/30/2024**  
**Funds with Donor Restriction**

<u>Main</u>								
<u>Account</u>	<u>Net Asset</u>	<u>County Project Code</u>	<u>Purpose</u>	<u>Account/Subaccount</u>	<u>01-2024</u>	<u>Transfers Out</u>	<u>Transfers In</u>	<u>09-2024</u>
37000	Temp Rest Fund	AFT		37000100001123140500000000	\$ 1,410.64	\$ (1,410.64)	\$ -	\$ -
37000	Temp Rest Fund	AFT - Great Lakes		37000100001123140510000000	\$ 6,504.76	\$ (6,504.76)	\$ -	\$ -
37000	Temp Rest Fund	HCSI Oishei- Temp Rest		37000400001400302000000000	\$ 1,123.64	\$ (1,123.64)	\$ -	\$ -
37000	Temp Rest Fund	HCSI - Oishei - BHN - 11.30.23		37000400001400302020000000	\$ 6,000.00	\$ (523.37)	\$ 12,000.00	\$ 17,476.63
37000	Temp Rest Fund	HCSI - Buffalo Bills Foundation		37000400001400302500000000	\$ 1,277.38	\$ (1,277.38)	\$ -	\$ -
37000	Temp Rest Fund	Buffalo Bills Foundation Grant		37000400001400302510000000	\$ 75,524.42	\$ (61,944.78)	\$ 180,232.00	\$ 193,811.64
37000	Temp Rest Fund	Blue Fund NY HCSI		37000400001400340000000000	\$ 7,595.65	\$ (7,595.65)	\$ -	\$ -
37000	Temp Rest Fund	HRI DOH_ FVRx Project		37000400001413306000000000	\$ 17,035.94	\$ (5,505.85)	\$ -	\$ 11,530.09
37000	Temp Rest Fund	4-H Youth Can (CFGB)		37000500001500530000000000	\$ 21,124.52	\$ (21,124.52)	\$ -	\$ -
37000	Temp Rest Fund	4-H Two Bite		37000500001500531000000000	\$ 368.89	\$ (368.89)	\$ -	\$ -
37000	Temp Rest Fund	4-H Paper Clover		37000500001500573000000000	\$ 3,090.53	\$ (3,090.53)	\$ -	\$ -
37000	Temp Rest Fund	Dairy AITC (1.1.22-12.31.22)		37000500001505554010000000	\$ 8,807.36	\$ (8,807.36)	\$ -	\$ -
39000	Perm Rest Fund	Administration		39000700001700700000000000	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
<b>Total Funds with Donor Restriction</b>					<b>\$ 154,863.73</b>	<b>\$ (119,277.37)</b>	<b>\$ 192,232.00</b>	<b>\$ 227,818.36</b>

**CCE of Erie County Association  
September 2024 Notes to Financial  
Statements**

- **Cash** – All cash accounts have been balanced with the banks as of September 2024. Five Star Bank Sweep Account has the bulk of the funds, and all accounts are within the FDIC Limit.
- **Accounts Receivable** – The balance reflects 54% (35% in August) that is over 90 days (SNAP and TASTE are the main culprits). SNAP is 53% (48% in August) of the overall balance. Current SNAP reflects April – September. SNAP April-June will most were billed end of September. July-August will be submitted in November. New York State Ag & Markets is 28% of the balance (March-September).
- **Line of Credit** – 800K Credit Limit, 0 balance.
- **Accounts Receivable, Inter-Association** – includes monies owed from other CCE Associations for grants and contracts.
- **Mortgage Receivable Current** – Current month's income from RCC Mortgage.
- **Prepaid Expenses** – The balance reflects the prepaid permit 9 as well as prepaid unemployment, workers' compensation, general liability, and property insurances for future periods.
- **Deposit – Non-Current** – The balance on hand at Cornell to cover one month's salary expense. Calculations are performed annually by Cornell. Fluctuations in staffing affect this account. This also includes a small balance of a security deposit held by Grace Lutheran Church for the SNAP office.
- **Right-of-Use Buildings** - The balance reflects the total amount of the three building leases less the accrued amortization. The asset is reduced by the monthly amortization until the end of the lease period. RCC Lease renewed 7/1/2024.
- **Right-of-Use Equipment** - The balance reflects the total amount of the two copier leases less the accrued amortization. The asset is reduced by the monthly amortization until the end of the lease period. New copier lease started 6/1/2023.
- **Fixed Assets** – Includes all computers and equipment with a purchase price greater than \$5,000. CCE Erie's Assets include Land, Equipment, and Construction in Progress.
- **Accounts Payable** – Vendor accounts are current and higher than usual due to the Market Auction (60%). 17% of the balance is due to CCE Niagara for the SNAP sub-contract and will not be paid until CCE Erie is paid.
- **Accounts Payable, Inter-Association** – Monies owed to other CCE Associations for rent and printing charges
- **Accounts Payable – Cornell** – The balance includes one month of salary expense as well as other expenses including SBN fee, CVP, SWNYDLFC, & Grape team expense, leadership conference registration, and file backup.

- **Due to, Intra Association** – Monies collected during Ag Enrollments for (Grape, SWNYDLFC, and CVP). Billed towards the end of the year by teams.
- **Accrued Vacation** – The balance reflects the value of vacation time owed to employees as of 12/31/23. This balance is adjusted annually in December.
- **Unclaimed Funds** – Reflects the balance of uncashed vendor checks older than six months. After three years, the balance is sent to NYS Unclaimed Funds.
- **Sales Tax Payable** – Accrued from TASTE and paid to NYS quarterly. Current quarter is September - November.
- **Deferred Revenues** – The balance reflects monies prepaid to us for programming and grant activities. Current balance reflects HCSI and Seed to Supper.
- **Agency Funds** – Funds that are owed from staff for purchases that include but are not limited to NYS Sales Tax, accidental charges, or for apparel purchased by the Association, then reimbursed by staff.
- **Operating Leases Current** – includes next twelve months of building and equipment leases.
- **Operating Leases Non-Current** – includes building and equipment lease payments from thirteenth month leases to the end.
- **TASTE Store Proceeds owed to NYSDAM** - Monies that NYSDAM gave to TASTE for the purchase of product for resale. Profits from resale are deposited into this account.

□ **Fund Balances**

Temporary Restricted Funds – includes funds with donor restrictions, mainly grant money that wasn't fully spent down in 2023.

Restricted Fund - memorial funds

Designated Funds – includes program funds, capital project fund, building fund, vacation fund and initial payment fund.

General Fund – used for general association purposes

Plant Fund – undepreciated value of fixed assets

Net from Operations – total revenues less total expenses

Net from Transfers – total transfers from fund balances less total transfers to fund balances. Changes in fund balances reflect transfers at year-end 2023. Temp restricted fund balances are now transferred monthly for more accurate picture of the year.

- **Current ratio** (indicator of short-run debt-paying ability) is 2.68:1
  - 2:1 or better is considered satisfactory



- **Net Gain from Current Operations YTD = \$ 326,100.88**
  - Revenues = 80% of budget
  - Expenses = 73% of budget
- **Budget considerations – currently the budget is an annual budget, so variations occur with the seasonal nature of CCE programming, activities, and admin costs.**

## REVENUE

- **Federal**
  - **Federal** – Funds whose primary source is the Federal government. SNAP Ed takes up most of these funds.
  - **Federal Smith Lever, Contributions** – includes regular Smith Lever funding that supports 4-H salaries, and programs funded through Cornell.
- **State**
  - **State Grant/Contracts** - represents monies received from NYS. TASTE and CHSC included in this category.
  - **State 224 Contributions** - represents monies received through Cornell from NYS. This funding runs on the state year. This source of funding is used to pay salaries for master's level positions. Erie utilizes these funds to supplement the Executive Director and 4-H Team Leader Positions.
  - **Fringe Benefits through Cornell** represents the value of fringe benefits paid by NYS. There is an offsetting expense to this below.
- **County**
  - **County Appropriation Contributions**- support received from the county.
  - **County Agreements** – support received from county for 4-H Youth programs.
- **Other Grants/Contracts** – represents monies received from other vendors. This includes the Buffalo Bills Foundation grant that is currently supporting HCSI.
- **Contribution Revenue**
  - **Contributions, Unrestricted** – Contributions received mainly for 4-H and Ag programs.
- **Investment Earnings**
  - **Dividends** – earnings received from investment.
  - **Interest Income** – interest received on checking, savings, RCC mortgage
- **Program/Operating Revenue**
  - **Enrollment Fees** – include enrollments in 4-H and Ag.
  - **Specialist Contract Support** – office rental support received for CVP, SWNYDLFC, & Harvest NY.
  - **Reimbursement for Services** – monies received for reimbursement for TASTE items for resale purchased and paid by the Association. 4-H Urban also uses this account for after school and summer urban programming.
  - **Enterprise Sales** – Money received from the sale of Association paid items (i.e MG Books, 4-H poultry chicks)
  - **Fundraising** – monies received from fundraising (including the 4-H Livestock Market Auction).

- **Transfers from Fund Balances**
  - **Transfer from Temp Restricted** – includes a transfer from the temporarily restricted grants including Buffalo Bills, Basic Human Needs Grant (HCSI), & FVRx Project. **(Requires board approval)**
  - **Transfer from Plant Fund** – reflects transfer from plant fund to offset depreciation expense.

## EXPENSES

- **Salaries** – includes all federal, state, grant and contract and general association
- **Employee Benefits**
  - **Fringe Benefits through Cornell** – see above
  - **Unemployment Insurance** –monthly expense
  - **Workers' Compensation** – monthly expense
- **Program/Operating Expenses**
  - **Advertising** – includes advertising for vacant positions
  - **Publicity** – expenses used to promote TASTE Store
  - **Awards and Prizes** – includes expenses for 4-H activities associated with fair, livestock, dairy and general 4-H
  - **Accounting and Auditing Fees** – expenses for audit
  - **Bank Service Charges** – includes credit card, PayPal, or bank fees associated with payments or use of services
  - **Computer & IT Services** – includes e-z backup fees, monthly website fees as well as regional server expense
  - **Fundraising** - Expenses for fundraising
  - **Trips and Tours** - Expenses for trips and tours sponsored by the Association, usually for 4-H.
  - **Communication/Telephone** – Expenses for CCE Erie reimbursable cell phones (SNAP & TASTE staff), internet, telephone, and postage expenses.
  - **Travel, Mileage & Transportation** – includes travel expenses for all general Ag, 4-H, WSBN as well as grants and contracts.
  - **Supplies** – Office supplies, including laptop purchases.
  - **Insurance** - includes the monthly expense for the vehicle, general liability, property, D&O, Cyber and other insurances.
  - **Items for Resale** - Cost of TASTE product for resale
  - **Fees & Licenses** – expenses for fees such as QuickBooks for TASTE, and licenses to sell food at 4-H Café.
  - **Lease & Rental** – Rental expenses that do not fall under the new ROU Lease
  - **ROU Lease, Facilities** – includes building and equipment lease expenses – previously was recorded as rent expense
  - **Meetings & Conferences, Food** – food expenses for association
  - **Meetings & Conferences, & Other** – includes expenses for association that are not food (i.e Rental)
  - **Printing & Copying** – includes printing for all areas including grants and contracts
  - **Classified Ads/Publicity** – includes advertising for vacant positions and expenses used to promote Association programs.
  - **Teaching Materials** – Expenses for teaching materials and supplies to be used for

projects and programs.

- **Contracted Services** – Expenses for consulting, teaching, and other program delivery.
  - **Specialist Contract** – expense of CVP, SWNYLFC, & Grape contracts
  - **Legal Fees** – Expenses for attorney review of Association matters.
  - **Subscriptions & Memberships** – Expenses for subscriptions to periodicals and memberships in professional organizations.
  - **Taxes** – Vacant Parcel Property tax paid for Burton Road property.
  - **Enterprise, Cost of Sales** – includes purchases that will be paid back to the association for items such as MG Books, and 4-H poultry chicks.
- **Grants & Contracts**
    - **Regional Program Support** – reflects SBN fee
    - **Association Services** – accrued monthly expense to cover payroll expenses at Cornell.
  - **Buildings and Grounds**
    - **Facilities-** expenses for upkeep of Burton Road land including security deposit for electric.

**CCE Erie County  
Statement of Financial Position  
10/31/2024**

**Last Month Closed 10/31/2024**

<b>Assets</b>	
<b>Current Assets</b>	
Petty Cash	\$ 750.00
Cash on Hand	\$ 910.00
Checking	\$ 549,925.82
Savings	\$ 2,239.18
Cash Equivalents Taste NY	\$ 230,353.36
Undeposited Funds	\$ 224.88
<b>Total Cash</b>	<b>\$ 784,403.24</b>
Accounts Receivable	\$ 703,830.01
Accounts Receivable, Inter-Assoc	\$ -
Mortgage Receivable Current	\$ 8,650.56
Prepaid Expenses	\$ 12,979.25
<b>Total Current Assets</b>	<b>\$ 1,509,863.06</b>
<b>Non-Current Assets:</b>	
Investments, Mutual Funds	\$ 789,398.14
Deposits Non-Current	\$ 108,865.00
Mortgage Receivable Non-Current	\$ 298,769.77
<b>Total Non-Current Assets</b>	<b>\$ 1,197,032.91</b>
<b>Right-Of-Use Assets:</b>	
Right-Of-Use Buildings	\$ 120,590.04
Right-Of-Use Equipment	\$ 8,169.84
<b>Total Right-Of-Use Assets</b>	<b>\$ 128,759.88</b>
<b>Fixed Assets:</b>	
Land	\$ 148,839.00
Equipment	\$ 2,388.00
Construction in Progress	\$ 225,889.42
<b>Total Fixed Assets</b>	<b>\$ 377,116.42</b>
Less Accumulated Depreciation	\$ (2,388.00)
<b>Total Fixed Assets</b>	<b>\$ 374,728.42</b>
<b>Total Assets</b>	<b>\$ 3,210,384.27</b>
<b>Liabilities and Net Assets</b>	
<b>Current Liabilities:</b>	
Accounts Payable	\$ 140,612.25
Accounts Payable, Inter-Assoc	\$ 3,751.91
Accounts Payable, Cornell	\$ 144,089.41
Due To, Intra-Assoc	\$ 1,785.00
Accounts Payable, Credit Card	\$ (11,039.30)
Accrued Vacation	\$ 37,578.05
Unclaimed Funds	\$ 60.00
Deferred Revenues	\$ 285.96
Agency Funds	\$ (6.86)
Operating Leases Current	\$ 48,718.52
<b>Total Current Liabilities</b>	<b>\$ 368,557.84</b>
<b>Non-Current Liabilities:</b>	
Operating Leases Non-Current	\$ 80,041.36
Taste Store Proceeds owed to NYSDAM	\$ 229,878.86
<b>Total Non-Current Liabilities</b>	<b>\$ 309,920.22</b>
<b>Total Liabilities</b>	<b>\$ 678,478.06</b>
<b>Net Assets:</b>	
Unrestricted Net Assets	2,133,635.84
Unrestricted Revenues	3,526,264.06
Unrestricted Expenses	(3,123,369.50)
Net Assets Without Donor Restrictions	2,311,626.32
Temporarily Restricted Net Assets	215,279.89
Temporarily Restricted Net Assets	215,279.89
Permanently Restricted Net Assets	5,000.00
Permanently Restricted Net Assets	5,000.00
Net Assets With Donor Restrictions	220,279.89
<b>Total Net Assets</b>	<b>2,531,906.21</b>
<b>Total Liabilities and Net Assets</b>	<b>3,210,384.27</b>

**CCE Erie County**  
**Statement of Financial Position**  
**10/31/2024**

**Last Month Closed 10/31/2024**

	<u>Current Year</u>	<u>Previous Year</u>
<b>Assets</b>		
<b>Current Assets:</b>		
Petty Cash	\$ 750.00	\$ 750.00
Cash on Hand	\$ 910.00	\$ 910.00
Checking	\$ 549,925.82	\$ 580,587.19
Savings	\$ 2,239.18	\$ 2,132.18
Cash Equivalents Taste NY	\$ 230,353.36	\$ 188,664.91
Undeposited Funds	\$ 224.88	\$ 1,670.15
<b>Total Cash</b>	<b>\$ 784,403.24</b>	<b>\$ 774,714.43</b>
Accounts Receivable	\$ 703,830.01	\$ 384,245.11
Accounts Receivable, Inter-Assoc	\$ -	\$ 1,684.80
Mortgage Receivable Current	\$ 8,650.56	\$ 8,297.84
Prepaid Expenses	\$ 12,979.25	\$ 7,260.13
<b>Total Current Assets</b>	<b>\$ 1,509,863.06</b>	<b>\$ 1,176,202.31</b>
<b>Non-Current Assets:</b>		
Investments, Mutual Funds	\$ 789,398.14	\$ 748,403.47
Deposits Non-Current	\$ 108,865.00	\$ 108,865.00
Mortgage Receivable Non-Current	\$ 298,769.77	\$ 306,016.74
<b>Total Non-Current Assets</b>	<b>\$ 1,197,032.91</b>	<b>\$ 1,163,285.21</b>
<b>Right-Of-Use Assets:</b>		
Right-Of-Use Buildings	\$ 120,590.04	\$ 40,137.12
Right-Of-Use Equipment	\$ 8,169.84	\$ 13,755.99
<b>Total Right-Of-Use Assets</b>	<b>\$ 128,759.88</b>	<b>\$ 53,893.11</b>
<b>Fixed Assets:</b>		
Land	\$ 148,839.00	\$ 148,839.00
Equipment	\$ 2,388.00	\$ 2,388.00
Construction in Progress	\$ 225,889.42	\$ 181,217.34
<b>Total Fixed Assets</b>	<b>\$ 377,116.42</b>	<b>\$ 332,444.34</b>
Less Accumulated Depreciation	\$ (2,388.00)	\$ (2,388.00)
<b>Total Fixed Assets</b>	<b>\$ 374,728.42</b>	<b>\$ 330,056.34</b>
<b>Total Assets</b>	<b>\$ 3,210,384.27</b>	<b>\$ 2,723,436.97</b>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities:</b>		
Accounts Payable	\$ 140,612.25	\$ 81,304.61
Accounts Payable, Inter-Assoc	\$ 3,751.91	\$ 79.52
Accounts Payable, Cornell	\$ 144,089.41	\$ 107,434.93
Due To, Intra-Assoc	\$ 1,785.00	\$ 1,065.00
Accounts Payable, Credit Card	\$ (11,039.30)	\$ -
Accrued Payroll	\$ -	\$ 7,373.23
Accrued Vacation	\$ 37,578.05	\$ 37,578.05
Sales Tax Payable	\$ 2,722.90	\$ 1,068.00
Unclaimed Funds	\$ 60.00	\$ 60.00
Deferred Revenues	\$ 285.96	\$ 1,246.12
Agency Funds	\$ (6.86)	\$ -
Operating Leases Current	\$ 48,718.52	\$ 44,080.77
<b>Total Current Liabilities</b>	<b>\$ 368,557.84</b>	<b>\$ 281,290.23</b>
<b>Non-Current Liabilities:</b>		
Operating Leases Non-Current	\$ 80,041.36	\$ 9,812.34
Taste Store Proceeds owed to NYSDAM	\$ 229,878.86	\$ 188,506.91
<b>Total Non-Current Liabilities</b>	<b>\$ 309,920.22</b>	<b>\$ 198,319.25</b>
<b>Total Liabilities</b>	<b>\$ 678,478.06</b>	<b>\$ 479,609.48</b>
<b>Net Assets:</b>		
Unrestricted Net Assets	\$ 2,133,635.84	\$ 2,088,963.76
Unrestricted Revenues	\$ 3,526,264.06	\$ 3,787,874.82
Less Restricted Interest & Dividends	\$ (180,232.00)	\$ -
Unrestricted Expenses	\$ (3,123,369.50)	\$ (3,600,863.88)
Unrestricted Transfers To	\$ (44,672.08)	\$ (189,912.65)
Unrestricted Transfers From	\$ -	\$ 2,901.71
<b>Net Assets Without Donor Restrictions</b>	<b>\$ 2,311,626.32</b>	<b>\$ 2,088,963.76</b>
Temporarily Restricted Net Assets	\$ 215,279.89	\$ 149,863.73
Temporarily Restricted Revenue	\$ 192,232.00	\$ 135,758.55
Temporarily Restricted Expenses	\$ (126,815.84)	\$ (22,136.39)
Temporarily Restricted Transfers To	\$ (192,232.00)	\$ (135,758.55)
Temporarily Restricted Transfers From	\$ 126,815.84	\$ 22,136.39
<b>Temporarily Restricted Net Assets</b>	<b>\$ 215,279.89</b>	<b>\$ 149,863.73</b>
Permanently Restricted Net Assets	\$ 5,000.00	\$ 5,000.00
Permanently Restricted Net Assets	\$ 5,000.00	\$ 5,000.00
<b>Net Assets With Donor Restrictions</b>	<b>\$ 220,279.89</b>	<b>\$ 154,863.73</b>
<b>Total Net Assets</b>	<b>\$ 2,531,906.21</b>	<b>\$ 2,243,827.49</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 3,210,384.27</b>	<b>\$ 2,723,436.97</b>

**CCE Erie County  
Statement of Activities  
10/31/2024**

Last Month Closed 10/31/2024

	CURRENT MONTH	Y.T.D. ACTUAL	ANNUAL BUDGET	UNDER/(OVER) BUDGET
UNRESTRICTED				
-----				
<b>REVENUES, GAINS, AND OTHER SUPPORT:</b>				
<b>FEDERAL</b>				
Federal Grants/Contracts	120,520.93	713,197.70	910,535.00	197,337.30
Smith/Lever	2,287.65	64,448.50	111,595.00	47,146.50
<b>STATE</b>				
State Grants/Contracts	54,209.38	411,110.88	595,958.74	184,847.86
State 224	7,616.20	82,100.19	70,000.00	(12,100.19)
Fringe Benefits	94,554.01	792,341.87	1,033,485.05	241,143.18
<b>OTHER GRANTS/CONTRACTS</b>				
Other Grants/Contracts	193.76	4,103.30	136,841.38	132,738.08
<b>COUNTY</b>				
County Appropriation	0.00	442,086.00	442,086.00	0.00
County Agreements/Contracts Federal	0.00	21,304.92	13,900.00	(7,404.92)
<b>CONTRIBUTIONS UNRESTRICTED</b>				
Contributions	1,730.00	59,296.95	19,275.00	(40,021.95)
<b>INVESTMENT EARNINGS</b>				
Dividends	0.00	28,700.08	20,800.00	(7,900.08)
Interest Income	2,818.85	21,401.38	16,500.00	(4,901.38)
<b>PROGRAM/OPERATING REVENUES</b>				
Program Fees	4,605.00	29,891.00	23,685.00	(6,206.00)
Specialist Contract Support	1,170.86	11,345.86	10,780.00	(565.86)
Rental Income	0.00	225.00	0.00	(225.00)
Reimbursement Prof. Services	7,549.17	47,356.63	29,240.00	(18,116.63)
Enterprises	0.00	3,033.14	2,900.00	(133.14)
Sales - Fund Raising	23.00	59,975.46	44,250.00	(15,725.46)
Sales - Fund Raising, Livestock	0.00	411,138.04	334,141.65	(76,996.39)
<b>OTHER REVENUES</b>				
<b>TOTAL UNRESTRICTED REVENUES</b>	<b>297,278.81</b>	<b>3,219,216.22</b>	<b>3,815,972.82</b>	<b>596,756.60</b>
Net assets released				
<b>TOTAL UNRESTRICTED REVENUES, GAINS, AND OTHER SUPPORT</b>	<b>304,817.28</b>	<b>3,346,032.06</b>	<b>3,815,972.82</b>	<b>469,940.76</b>
<b>EXPENSES:</b>				
<b>SALARIES</b>				
Salaries & Wages	137,448.09	1,201,163.46	1,591,738.46	390,575.00
<b>EMPLOYEE BENEFITS</b>				
Employee Benefits	95,391.73	801,420.08	1,067,951.04	266,530.96
Staff Development	1,273.53	12,267.94	28,718.00	16,450.06
<b>PROGRAM/OPERATING EXPENSES</b>				
Awards & Prizes	800.59	29,498.47	29,042.00	(456.47)
Accounting & Auditing Fees	0.00	13,350.00	19,000.00	5,650.00
Bank Service Charges	90.06	5,389.06	6,673.00	1,283.94
Computer/IT Services	27.20	271.62	373.68	102.06
Fund Raising	0.00	406,582.29	313,992.76	(92,589.53)
Trips & Tours	2,178.00	17,813.41	17,590.00	(223.41)
Communication - Telephone	1,765.36	14,330.30	21,540.12	7,209.82
Supplies	2,346.93	23,781.60	32,808.26	9,026.66
Insurance	1,554.30	14,973.36	18,455.94	3,482.58
Item for Resale	7,549.17	37,306.11	26,000.00	(11,306.11)
Fees & Licenses	1,121.36	7,459.30	7,268.00	(191.30)
Lease & Rental	721.44	5,993.17	8,169.06	2,175.89
ROU Lease	5,897.89	60,159.18	81,246.28	21,087.10
Meetings & Conferences - Food	955.03	17,239.13	10,275.00	(6,964.13)
Meetings & Conferences	190.63	1,858.15	8,188.37	6,330.22
Mileage/Travel/Fleet	3,002.77	26,266.68	53,009.30	26,742.62
Printing	459.66	7,785.64	16,241.17	8,455.53
Classified Ads/Publicity	160.00	20,097.49	30,000.00	9,902.51
Teaching Materials	1,444.22	54,332.20	55,202.13	869.93
Contract Services	64,109.47	263,573.63	283,457.00	19,883.37

**CCE Erie County  
Statement of Activities  
10/31/2024**

**Last Month Closed 10/31/2024**

	CURRENT MONTH	Y.T.D. ACTUAL	ANNUAL BUDGET	UNDER/(OVER) BUDGET
Specialist Contract	4,535.00	45,350.00	54,407.00	9,057.00
Legal Fees	0.00	2,411.50	15,957.00	13,545.50
Subscriptions & Memberships	100.00	100.00	750.00	650.00
Taxes	0.00	14.53	0.00	(14.53)
Enterprises - Cost of Sales	0.00	2,041.91	2,900.00	858.09
<b>GRANTS &amp; CONTRACTS</b>				
Regional Support	2,178.54	19,803.51	23,500.00	3,696.49
Association Services	0.00	8,587.00	8,000.00	(587.00)
<b>BUILDINGS &amp; GROUNDS</b>				
Facilities	0.00	802.14	2,150.00	1,347.86
<b>INTEREST EXPENSE</b>				
<b>EXPENSE OF FIXED ASSETS</b>				
<b>TOTAL EXPENSES</b>	335,300.97	3,123,190.36	3,834,603.57	711,413.21
<b>Increase (decrease) in non-donor restricted net assets</b>	<b>(30,483.69)</b>	<b>222,841.70</b>	<b>(18,630.75)</b>	<b>(241,472.45)</b>
<b>NON-OPERATING</b>				
Loss on Sale of Investments	0.00	179.14	15,000.00	14,820.86
<b>TOTAL NON-OPERATING ACTIVITY</b>	<b>0.00</b>	<b>179.14</b>	<b>15,000.00</b>	<b>14,820.86</b>
<b>Total Non-Donor Restricted &amp; Non Operating</b>	<b>(30,483.69)</b>	<b>222,662.56</b>	<b>(33,630.75)</b>	<b>(256,293.31)</b>
<b>DONOR RESTRICTED</b>				
Net assets released				
Increase (decrease) in donor -----				
<b>INCREASE (DECREASE) TOTAL NET ASSETS</b>	<b>(38,022.16)</b>	<b>288,078.72</b>	<b>(33,630.75)</b>	<b>(321,709.47)</b>
<b>NET ASSETS BEGINNING OF YEAR</b>		<b>2,243,827.49</b>		
<b>NET ASSETS YEAR-TO-DATE</b>		<b><u>2,531,906.21</u></b>		

**CCE Erie County  
Statement of Cash Flows**

**Last Month Closed 10/31/2024**

	<b>Period Ending 10/31/2024</b>	<b>Period Ending 12/31/2023</b>	
Change in net assets	\$ 288,078.72	\$ 300,633.10	
Adjustments to reconcile change in net assets used by operating activities			
Depreciation	\$ (30,606.66)	\$ (31,268.73)	
(Increase) Decrease in assets			
Accounts Receivable	\$ (319,584.90)	\$ 260,189.80	
Accounts Receivable, Inter-Assoc	\$ 1,684.80	\$ 1,040.73	
Mortgage Receivable Current	\$ (352.72)	\$ (404.37)	
Prepaid Expenses	\$ (5,719.12)	\$ 792.54	
Deposits Non-Current	\$ -	\$ (13,166.00)	
Mortgage Receivable Non-Current	\$ 7,246.97	\$ 8,307.83	
Increase (Decrease) in liabilities			
Accounts Payable	\$ 59,307.64	\$ (43,668.20)	
Accounts Payable, Inter-Assoc	\$ 3,672.39	\$ 17.46	
Accounts Payable, Cornell	\$ 36,654.48	\$ 10,955.06	
Due To, Intra-Assoc	\$ 720.00	\$ 230.00	
Accrued Payroll	\$ (7,373.23)	\$ 1,912.42	
Accrued Vacation	\$ -	\$ 4,286.23	
Sales Tax Payable	\$ 1,654.90	\$ 281.45	
Unclaimed Funds	\$ -	\$ (88.40)	
Deferred Revenues	\$ (960.16)	\$ (732.53)	
Agency Funds	\$ (6.86)	\$ -	
Operating Leases Current	\$ 4,637.75	\$ (294.90)	
Operating Leases Non-Current	\$ 70,229.02	\$ (6,485.55)	
Taste Store Proceeds owed to NYSDAM	\$ 41,371.95	\$ 40,015.13	
Net Cash (Used) by Operating Activities	<u>\$ (117,856.39)</u>	<u>\$ 263,188.70</u>	
Cash Flows from Investing Activities			
Purchase of Equipment	\$ 88,932.19	\$ 50,692.16	
Cash Used for Investments	\$ 40,994.67	\$ 36,048.94	
Net Cash (Used) by Investing Activities	<u>\$ (129,926.86)</u>	<u>\$ (86,741.10)</u>	
NET INCREASE (DECREASE) IN ASSETS	<u>\$ 9,688.81</u>	<u>\$ 445,811.97</u>	
CASH BALANCE, BEGINNING OF YEAR	<u>\$ 774,714.43</u>	<u>\$ 328,902.46</u>	
CASH BALANCE, END OF FISCAL PERIOD	<u><u>\$ 784,403.24</u></u>	<u><u>\$ 774,714.43</u></u>	



**CCE Erie County**  
**10/31/2024**  
**Funds with Donor Restriction**

<u>Main</u>								
<u>Account</u>	<u>Net Asset</u>	<u>County Project Code</u>	<u>Purpose</u>	<u>Account/Subaccount</u>	<u>01-2024</u>	<u>Transfers Out</u>	<u>Transfers In</u>	<u>10-2024</u>
37000	Temp Rest Fund	AFT		37000100001123140500000000	\$ 1,410.64	\$ (1,410.64)	\$ -	\$ -
37000	Temp Rest Fund	AFT - Great Lakes		37000100001123140510000000	\$ 6,504.76	\$ (6,504.76)	\$ -	\$ -
37000	Temp Rest Fund	HCSI Oishei- Temp Rest		37000400001400302000000000	\$ 1,123.64	\$ (1,123.64)	\$ -	\$ -
37000	Temp Rest Fund	HCSI - Oishei - BHN - 11.30.23		37000400001400302020000000	\$ 6,000.00	\$ (1,158.37)	\$ 12,000.00	\$ 16,841.63
37000	Temp Rest Fund	HCSI - Buffalo Bills Foundation		37000400001400302500000000	\$ 1,277.38	\$ (1,277.38)	\$ -	\$ -
37000	Temp Rest Fund	Buffalo Bills Foundation Grant		37000400001400302510000000	\$ 75,524.42	\$ (68,425.62)	\$ 180,232.00	\$ 187,330.80
37000	Temp Rest Fund	Blue Fund NY HCSI		37000400001400340000000000	\$ 7,595.65	\$ (7,595.65)	\$ -	\$ -
37000	Temp Rest Fund	HRI DOH_ FVRx Project		37000400001413306000000000	\$ 17,035.94	\$ (5,928.48)	\$ -	\$ 11,107.46
37000	Temp Rest Fund	4-H Youth Can (CFGB)		37000500001500530000000000	\$ 21,124.52	\$ (21,124.52)	\$ -	\$ -
37000	Temp Rest Fund	4-H Two Bite		37000500001500531000000000	\$ 368.89	\$ (368.89)	\$ -	\$ -
37000	Temp Rest Fund	4-H Paper Clover		37000500001500573000000000	\$ 3,090.53	\$ (3,090.53)	\$ -	\$ -
37000	Temp Rest Fund	Dairy AITC (1.1.22-12.31.22)		37000500001505554010000000	\$ 8,807.36	\$ (8,807.36)	\$ -	\$ -
39000	Perm Rest Fund	Administration		39000700001700700000000000	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
<b>Total Funds with Donor Restriction</b>					<b>\$ 154,863.73</b>	<b>\$ (126,815.84)</b>	<b>\$ 192,232.00</b>	<b>\$ 220,279.89</b>

**CCE of Erie County Association**  
**October 2024 Notes to Financial Statements**

- **Cash** – All cash accounts have been balanced with the banks as of October 2024. Five Star Bank Sweep Account has the bulk of the funds, and all accounts are within the FDIC Limit.
- **Accounts Receivable** – The balance reflects 41% (54% in September) that is over 90 days (SNAP and TASTE are the main culprits). SNAP is 39% (53% in September) of the overall balance. Current SNAP reflects June – October. SNAP July-September will be submitted in November. New York State Ag & Markets is 35% of the balance (March-October).
- **Line of Credit** – 800K Credit Limit, 0 balance.
- **Accounts Receivable, Inter-Association** – includes monies owed from other CCE Associations for grants and contracts.
- **Mortgage Receivable Current** – Current month's income from RCC Mortgage.
- **Prepaid Expenses** – The balance reflects the prepaid unemployment, workers' compensation, general liability, and property insurances posted in future periods.
- **Deposit – Non-Current** – The balance on hand at Cornell to cover one month's salary expense. Calculations are performed annually by Cornell. Fluctuations in staffing affect this account. This also includes a small balance of a security deposit held by Grace Lutheran Church for the SNAP office.
- **Right-of-Use Buildings** - The balance reflects the total amount of the three building leases less the accrued amortization. The asset is reduced by the monthly amortization until the end of the lease period. RCC Lease renewed 7/1/2024.
- **Right-of-Use Equipment** - The balance reflects the total amount of the two copier leases less the accrued amortization. The asset is reduced by the monthly amortization until the end of the lease period. New copier lease started 6/1/2023.
- **Fixed Assets** – Includes all computers and equipment with a purchase price greater than \$5,000. CCE Erie's Assets include Land, Equipment, and Construction in Progress.
- **Accounts Payable** – Vendor accounts are current and averaging the same. 26% of the balance is due to CCE Niagara for the SNAP sub-contract and July-September will not be paid until CCE Erie is paid. October will be paid a few days before the October claim is submitted.
- **Accounts Payable, Inter-Association** – Monies owed to other CCE Associations for rent and printing charges
- **Accounts Payable – Cornell** – The balance includes one month of salary expense as well as other expenses including SBN fee, CVP, SWNYDLFC, & Grape team expense, leadership conference registration, and file backup. October included an extra pay period for non-exempt staff.

- **Due to, Intra Association** – Monies collected during Ag Enrollments for (Grape, SWNYDLFC, and CVP). Billed towards the end of the year by teams.
- **Accrued Vacation** – The balance reflects the value of vacation time owed to employees as of 12/31/23. This balance is adjusted annually in December.
- **Unclaimed Funds** – Reflects the balance of uncashed vendor checks older than six months. After three years, the balance is sent to NYS Unclaimed Funds.
- **Sales Tax Payable** – Accrued from TASTE and paid to NYS quarterly. Current quarter is September - November.
- **Deferred Revenues** – The balance reflects monies prepaid to us for programming and grant activities. Current balance reflects HCSI and Seed to Supper.
- **Agency Funds** – Funds that are owed from staff for purchases that include but are not limited to NYS Sales Tax, accidental charges, or for apparel purchased by the Association, then reimbursed by staff.
- **Operating Leases Current** – includes next twelve months of building and equipment leases.
- **Operating Leases Non-Current** – includes building and equipment lease payments from thirteenth month leases to the end.
- **TASTE Store Proceeds owed to NYSDAM** - Monies that NYSDAM gave to TASTE for the purchase of product for resale. Profits from resale are deposited into this account.

□ **Fund Balances**

Temporary Restricted Funds – includes funds with donor restrictions, mainly grant money that wasn't fully spent down in 2023.

Restricted Fund - memorial funds

Designated Funds – includes program funds, capital project fund, building fund, vacation fund and initial payment fund.

General Fund – used for general association purposes

Plant Fund – undepreciated value of fixed assets

Net from Operations – total revenues less total expenses

Net from Transfers – total transfers from fund balances less total transfers to fund balances. Changes in fund balances reflect transfers at year-end 2023. Temp restricted fund balances are now transferred monthly for more accurate picture of the year.

- **Current ratio** (indicator of short-run debt-paying ability) is 4.09:1
  - 2:1 or better is considered satisfactory

- **Net Gain from Current Operations YTD = \$288,078.72**
  - Revenues = 88% of budget
  - Expenses = 81% of budget
- **Budget considerations – currently the budget is an annual budget, so variations occur with the seasonal nature of CCE programming, activities, and admin costs.**

## REVENUE

- **Federal**
  - **Federal** – Funds whose primary source is the Federal government. SNAP Ed takes up most of these funds.
  - **Federal Smith Lever, Contributions** – includes regular Smith Lever funding that supports 4-H salaries, and programs funded through Cornell.
- **State**
  - **State Grant/Contracts** - represents monies received from NYS. TASTE and CHSC included in this category.
  - **State 224 Contributions** - represents monies received through Cornell from NYS. This funding runs on the state year. This source of funding is used to pay salaries for master's level positions. Erie utilizes these funds to supplement the Executive Director and 4-H Team Leader Positions.
  - **Fringe Benefits through Cornell** represents the value of fringe benefits paid by NYS. There is an offsetting expense to this below.
- **County**
  - **County Appropriation Contributions**- support received from the county.
  - **County Agreements** – support received from county for 4-H Youth programs.
- **Other Grants/Contracts** – represents monies received from other vendors. This includes the Buffalo Bills Foundation grant that is currently supporting HCSI.
- **Contribution Revenue**
  - **Contributions, Unrestricted** – Contributions received mainly for 4-H and Ag programs.
- **Investment Earnings**
  - **Dividends** – earnings received from investment.
  - **Interest Income** – interest received on checking, savings, RCC mortgage
- **Program/Operating Revenue**
  - **Enrollment Fees** – include enrollments in 4-H and Ag.
  - **Specialist Contract Support** – office rental support received for CVP, SWNYDLFC, & Harvest NY.
  - **Reimbursement for Services** – monies received for reimbursement for TASTE items for resale purchased and paid by the Association. 4-H Urban also uses this account for after school and summer urban programming.
  - **Enterprise Sales** – Money received from the sale of Association paid items (i.e MG Books, 4-H poultry chicks)
  - **Fundraising** – monies received from fundraising (including the 4-H Livestock Market Auction).

- **Transfers from Fund Balances**
  - **Transfer from Temp Restricted** – includes a transfer from the temporarily restricted grants including Buffalo Bills, Basic Human Needs Grant (HCSI), & FVRx Project. **(Requires board approval)**
  - **Transfer from Plant Fund** – reflects transfer from plant fund to offset depreciation expense.

## EXPENSES

- **Salaries** – includes all federal, state, grant and contract and general association
- **Employee Benefits**
  - **Fringe Benefits through Cornell** – see above
  - **Unemployment Insurance** –monthly expense
  - **Workers' Compensation** – monthly expense
- **Program/Operating Expenses**
  - **Advertising** – includes advertising for vacant positions
  - **Publicity** – expenses used to promote TASTE Store
  - **Awards and Prizes** – includes expenses for 4-H activities associated with fair, livestock, dairy and general 4-H
  - **Accounting and Auditing Fees** – expenses for audit
  - **Bank Service Charges** – includes credit card, PayPal, or bank fees associated with payments or use of services
  - **Computer & IT Services** – includes e-z backup fees, monthly website fees as well as regional server expense
  - **Fundraising** - Expenses for fundraising
  - **Trips and Tours** - Expenses for trips and tours sponsored by the Association, usually for 4-H.
  - **Communication/Telephone** – Expenses for CCE Erie reimbursable cell phones (SNAP & TASTE staff), internet, telephone, and postage expenses.
  - **Travel, Mileage & Transportation** – includes travel expenses for all general Ag, 4-H, WSBN as well as grants and contracts.
  - **Supplies** – Office supplies, including laptop purchases.
  - **Insurance** - includes the monthly expense for the vehicle, general liability, property, D&O, Cyber and other insurances.
  - **Items for Resale** - Cost of TASTE product for resale
  - **Fees & Licenses** – expenses for fees such as QuickBooks for TASTE, and licenses to sell food at 4-H Café.
  - **Lease & Rental** – Rental expenses that do not fall under the new ROU Lease
  - **ROU Lease, Facilities** – includes building and equipment lease expenses – previously was recorded as rent expense
  - **Meetings & Conferences, Food** – food expenses for association
  - **Meetings & Conferences, & Other** – includes expenses for association that are not food (i.e Rental)
  - **Printing & Copying** – includes printing for all areas including grants and contracts
  - **Classified Ads/Publicity** – includes advertising for vacant positions and expenses used to promote Association programs.
  - **Teaching Materials** – Expenses for teaching materials and supplies to be used for

projects and programs.

- **Contracted Services** – Expenses for consulting, teaching, and other program delivery.
  - **Specialist Contract** – expense of CVP, SWNYLFC, & Grape contracts
  - **Legal Fees** – Expenses for attorney review of Association matters.
  - **Subscriptions & Memberships** – Expenses for subscriptions to periodicals and memberships in professional organizations.
  - **Taxes** – Vacant Parcel Property tax paid for Burton Road property.
  - **Enterprise, Cost of Sales** – includes purchases that will be paid back to the association for items such as MG Books, and 4-H poultry chicks.
- **Grants & Contracts**
    - **Regional Program Support** – reflects SBN fee
    - **Association Services** – accrued monthly expense to cover payroll expenses at Cornell.
  - **Buildings and Grounds**
    - **Facilities-** expenses for upkeep of Burton Road land including security deposit for electric.