

**CITY OF CORRY**

**Resolution**

**23-17**

**A Resolution to acknowledge the Financial Statements and Independent Auditor's Report of the Erie Area Council of Governments for the Calendar Year Ending December 31, 2022**

**WHEREAS**, City of Corry is a member of the Erie Area Council of Governments (EACOG); and


**WHEREAS**, the EACOG has obtained the Financial Statements and Independent Auditor's Report of its financial activities during the 2022 calendar year which was reviewed by the delegates at the General Assembly meeting on September 6, 2023, and


**WHEREAS**, the City of Corry has reviewed the proposed Financial Statements and Independent Auditor's Report and finds it to be in good order.

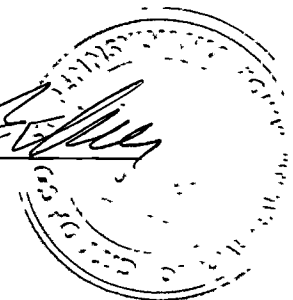
**IT IS HEREBY RESOLVED**, by the City of Corry, Erie County, Pennsylvania that the Financial Statements and Independent Auditor's Report for the calendar year ending December 31, 2022 as presented by Buseck Barger Bleil & Company are acknowledged by City of Corry.

**ADOPTED** this 20<sup>th</sup> day of November, 2023.

ATTEST:

  
Laura L. Thomas, City Clerk

  
Michael E. Baker, Mayor



ERIE AREA COUNCIL OF GOVERNMENTS  
Erie, Pennsylvania  
Audited Financial Statements  
For the Years Ended December 31, 2022 and 2021

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ERIE AREA COUNCIL OF GOVERNMENTS  
ERIE, PENNSYLVANIA

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# Buseck · Barger · Bleil & Co. Inc.

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the  
Erie Area Council of Governments

### ***Opinion***

We have audited the accompanying financial statements of the business-type activities for the Erie Area Council of Governments ("the Organization"), for the years ended December 31, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Erie Area Council of Governments as of December 31, 2022 and 2021, and the changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards (Government Auditing Standards), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Erie Area Council of Governments and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material

misstatement when it exists. The risk of not detecting a material misstatement a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements. In performing an audit in accordance with GAAS and Government auditing standards, we:

- exercise professional judgement and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 6-7 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2023, on our consideration of the Erie Area Council of Government's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Erie Area Council of Government's internal control over financial reporting and compliance.

**Emphasis of Matter**

As discussed in Note 1, the financial statements present only the Erie Area Council of Governments and do not purport to, and do not present fairly the financial position of Erie County as of December 31, 2022 and 2021, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

*Buseck, Barger, Bleil & Co. Inc.*

Certified Public Accountants  
Erie, Pennsylvania

August 31, 2023

  
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Erie Area Council of Governments  
Erie, PA

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the business-type activities of the Erie Area Council of Governments for the years ended December 31, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the Erie Area Council of Governments' basic financial statements, and have issued our report thereon dated August 31, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Erie Area Council of Governments' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Erie Area Council of Governments' internal control. Accordingly, we do not express an opinion on the effectiveness of the Erie Area Council of Governments' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Erie Area Council of Governments' financial statements are free from material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for another purpose.

*Buseck, Barger, Bleil & Co. Inc.*

Certified Public Accountants  
Erie, Pennsylvania

August 31, 2023



**ERIE AREA COUNCIL OF GOVERNMENTS**  
**ERIE, PA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**Required Supplementary Information (RSI)**  
**December 31, 2022**

The discussion and analysis of the Erie Area Council of Governments' financial performance provides an overall review of the Organization's financial activities for the year ended December 31, 2022. The intent of this discussion and analysis is to look at the Organization's financial performance as a whole; readers should also review the notes to the basic financial statements and financial statements to enhance their understanding of the Organization's financial performance.

The Management Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999.

**OVERVIEW OF FINANCIAL STATEMENTS**

The Organization's enterprise fund financial statements consist of three basic components:

- 1) Statements of Net Position
- 2) Statements of Revenues, Expenses, and Changes in Net Position
- 3) Statements of Cash Flows

**Fund Financial Statements**

The enterprise fund statements provide the financial position and results of the Organization. A fund is an accounting entity created to account for a specific activity or purpose. The creation of some funds is mandated by law and others are created by management to demonstrate financial compliance with budgetary or legal requirements. Funds are classified into three broad categories: governmental funds, proprietary funds, and fiduciary funds. The EACOG is defined as a governmental enterprise fund, a type of proprietary fund.

**Notes to the Financial Statements**

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

**FINANCIAL ANALYSIS OF THE ORGANIZATION AS A WHOLE**

The Organization's total Net Position was \$103,774 and \$100,656 on December 31, 2022 and 2021, respectively.

Table A-1  
Fiscal Year ended December 31, 2022 and 2021  
Assets, Liabilities, and Net Position – Business-Type Activities

	<u>2022</u>	<u>2021</u>
<b>Assets</b>		
Current assets	\$ 228,574	\$ 152,658
Non-current assets	1,625	279
<b>Total Assets</b>	<u>230,199</u>	<u>152,937</u>
<b>Current Liabilities</b>		
Deferred revenue	122,470	47,982
Other revenue	3,955	4,299
<b>Total Current Liabilities</b>	<u>126,425</u>	<u>52,281</u>
<b>Net Position</b>		
Restricted	15,000	15,000
Unrestricted	88,774	85,656
<b>Total Net Position</b>	<u>\$ 103,774</u>	<u>\$ 100,656</u>

A portion of the Organization's Net Position is restricted for future emergency operating needs. The Erie Area Council of Governments may draw on these funds at their discretion.

The results of this year's operations as a whole are reported in the Statement of Revenues, Expenses, and Changes in Net Position. Table A-2 takes the information from that Statement, rearranges it slightly, to present total revenues and expenses for the year.

Table A-2  
Fiscal Year ended December 31, 2022 and 2021  
Changes in Net Position

	<u>2022</u>	<u>2021</u>
<b>Operating Revenues</b>		
Membership dues and fees	\$ 99,430	\$ 96,908
Reimbursement from ECSRT	4,009	3,608
Grant and miscellaneous income	2,088	4,154
<b>Total Operating Revenues</b>	<u>105,527</u>	<u>104,670</u>
 <b>Operating Expenses</b>		
Administrative and office	12,801	12,462
Salary and benefits	84,783	84,376
Professional fees	2,534	15,957
Other operating expenses	2,291	2,451
<b>Total Operating Expenses</b>	<u>102,409</u>	<u>115,246</u>
 <b>Total Change in Net Position</b>	<u>\$ 3,118</u>	<u>\$ (10,576)</u>

The EACOG receives revenues from member and non-members dues and fees and prepares an operating budget based on that revenue. Additional revenues are restricted for grant specific projects. These revenues are deferred and spent over the course of the grant cycle which can be anywhere from 2-4 years. The EACOG has received grants for various projects, such as EMS, fire, and broadband initiatives, that will be spent over the next few years.

### REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Organization's finances. Questions concerning any information provided in this report or requests for additional financial information should be addressed to the Erie Area Council of Governments: 150 East Front Street, Suite 300 Erie, PA 16507.

ERIE AREA COUNCIL OF GOVERNMENTS  
STATEMENTS OF NET POSITION  
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
<u>Current Assets</u>		
Cash and cash equivalents	\$ 216,019	\$ 151,100
Prepaid expenses	158	1,118
Accounts receivable	<u>12,397</u>	<u>440</u>
 <u>Total Current Assets</u>	 <u>228,574</u>	 <u>152,658</u>
 <u>Non-Current Assets</u>		
Equipment	74,951	73,210
<u>Less: Accumulated depreciation</u>	<u>(73,326)</u>	<u>(72,931)</u>
 <u>Total Non-Current Assets</u>	 <u>1,625</u>	 <u>279</u>
 <u>Total Assets</u>	 <u>\$ 230,199</u>	 <u>\$ 152,937</u>
 <u>Current Liabilities</u>		
Accrued payroll and payroll liabilities	\$ 3,938	\$ 3,647
Accounts payable	17	652
Deferred revenue	<u>122,470</u>	<u>47,982</u>
 <u>Total Liabilities</u>	 <u>126,425</u>	 <u>52,281</u>
 <u>Net Position:</u>		
EACOG Reserved	15,000	15,000
Unrestricted	<u>88,774</u>	<u>85,656</u>
 <u>Total Net Position</u>	 <u>103,774</u>	 <u>100,656</u>
 <u>Total Liabilities and Net Position</u>	 <u>\$ 230,199</u>	 <u>\$ 152,937</u>

The accompanying notes are integral part of these financial statements.

ERIE AREA COUNCIL OF GOVERNMENTS  
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
<u>Operating Revenues</u>		
Member dues	\$ 97,430	\$ 94,558
Non-member dues	2,000	2,350
Reimbursement from Erie Co. Signing Region Trust	4,009	3,608
Grants	513	3,018
Miscellaneous operating revenues	<u>1,575</u>	<u>1,136</u>
<u>Total Operating Revenues</u>	<u>105,527</u>	<u>104,670</u>
<u>Operating Expenses</u>		
Salaries	46,476	49,690
Payroll taxes and personnel benefits	38,307	34,686
Duplicating and printing	-	85
Computer expense and training	3,500	4,174
COG meeting and travel expense	355	826
Postage	58	55
Professional fees	2,534	15,957
Material and supplies	2,377	1,138
Telephone	433	527
Insurance	3,140	3,086
Advertising and promotion	2,938	2,571
Depreciation expense	395	326
Other program expense	<u>1,896</u>	<u>2,125</u>
<u>Total Operating Expenses</u>	<u>102,409</u>	<u>115,246</u>
<u>Increase (Decrease) in Net Position</u>	3,118	(10,576)
<u>Net Position at Beginning of Year</u>	<u>100,656</u>	<u>111,232</u>
<u>Net Position at End of Year</u>	<u>\$ 103,774</u>	<u>\$ 100,656</u>

ERIE AREA COUNCIL OF GOVERNMENTS  
STATEMENTS OF CASH FLOWS  
AS OF DECEMBER 31, 2022 AND 2021

	2022	2021
<u>Cash Flows from Operating Activities</u>		
Cash received from members and non-members	\$ 87,473	\$ 96,648
Grants and miscellaneous income	80,585	52,137
Payments for personnel and personnel benefits	(83,823)	(79,041)
Payments for other operating expenses	(19,316)	(30,635)
<u>Net Increase/(Decrease) in Cash Provided by Operating Activities</u>	64,919	39,109
<u>Cash - Beginning of Year</u>	151,100	111,991
<u>Cash - End of Year</u>	\$ 216,019	\$ 151,100
 <u>Reconciliation of Operating Income to Net Cash Provided By (Used In)</u>		
<u>Operating Activities:</u>		
<u>Operating Profit (Loss)</u>	\$ 3,118	\$ (10,576)
Depreciation	395	326
 <u>Change in operating assets and liabilities</u>		
(Increase) decrease in prepaids	960	-
(Increase) decrease in equipment	(1,741)	-
(Increase) decrease in receivables	(11,957)	1,160
Increase (decrease) in accrued payroll and payroll liabilities	291	307
Increase (decrease) in payables	(635)	(91)
Increase (decrease) in deferred revenues	74,488	47,983
<u>Net Cash Flows Provided (Used) By Operating Activities</u>	\$ 64,919	\$ 39,109

ERIE AREA COUNCIL OF GOVERNMENTS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

**NOTE 1 – NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Description of the Organization**

The Erie Area Council of Governments (“EACOG”) is an intergovernmental organization created under authority of the *Intergovernmental Cooperating Law, Pennsylvania Act 180 of 1972*. The EACOG serves as a voluntary organization of Member Governments discussing, planning, and undertaking joint, intergovernmental activities agreed to by the Member Governments.

The EACOG Member Governments consist of: The County of Erie and the cities of: Corry and Erie; the boroughs of: Albion, Cranesville, Edinboro, Girard, Union City, Wattsburg and Wesleyville; and the townships of: Amity, Elk Creek, Fairview, Franklin, Girard, Greene, Greenfield, Harborcreek, Lawrence Park, LeBoeuf, McKean, Millcreek, North East, Springfield, Summit, Union, Venango, and Waterford. Additional governments in Erie County may become a Member Government upon enacting a local resolution to join the EACOG, and upon approval of their written request to the Member Governments to join the EACOG.

The EACOG’s “General Assembly” (policy-making body) consists of one Designated Delegate from each Member Government. Each Member Government holds one vote in the General Assembly. In addition, the Mayor of the City of Erie and the County Executive of Erie County shall also be entitled to one vote in General Assembly.

The EACOG also includes non-Member Governments that may participate in the joint purchasing and project activities of the EACOG, and training for a fee. The EACOG is not a component unit of any other governmental entity and is, therefore, not included in any other comprehensive annual financial report.

**Basis of Presentation**

The EACOG’s operations are financed by member dues and non-member fees as determined by annual budgets to provide its services. Based on providing such services, the Organization is classified and accounted for as an enterprise fund. Enterprise funds are established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that costs of providing services to the users on a continuing basis be financed or recovered primarily through user charges.

**Basis of Accounting**

The EACOG’s accounts are maintained on the accrual basis of accounting. Its revenues are recognized when they are earned, and its expenses are recognized when they are incurred (flow of economic resources measurement focus).

## Budgets and Budgetary Process

The EACOG proposes an annual operating budget including setting membership dues and non-member participant fees which is presented for a vote by the legislative bodies of each municipal member. Once all members have acted on the budget, the General Assembly votes to approve the annual budget. The EACOG utilizes the budget as a management tool to control the overall operations of the EACOG. The EACOG is under no obligation to adopt a legal budget and, therefore, account level expenditures may exceed budget. The EACOG's budget is adopted on the same basis of accounting as used in these financial statements.

## Cash and Cash Equivalents

For the purposes of the *Statement of Cash Flows* cash and cash equivalents consist of unrestricted demand deposits and a ready access certificate of deposit (with a maturity term not exceeding 90 days) held in a financial institution.

## Equipment

Equipment is stated at cost, if acquired directly by the EACOG. Equipment contributed to the EACOG is recorded at fair market value on the date of contribution. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated services lives on a straight-line basis. Equipment consists of computer equipment and has an estimated life of three-years. Maintenance, repairs and minor renewals are charged to operations as incurred. Improvements and major renewals of facilities are capitalized. The cost and accumulated depreciation of purchased assets sold or retired are removed from the respective accounts and any gain or loss is reflected in income.

## Employee Pension Plan

Effective January 1, 1998, the EACOG established a non-participatory Simplified Employee Pension Plan (SEP) for all employees who have at least three-years' service in the prior five years. An employee's service with a predecessor employer shall be counted toward the Plan's service requirement.

Annual contributions to the plan will be made at the discretion of the EACOG. Contributions shall not exceed the lesser of 5% of a participant's compensation or \$45,000. Contributions to the Plan will be allocated to participants in the ratio that a participant's compensation bears to all participants' compensation. Contributions to the Plan are immediately 100% vested with the participants. Pension expenses amounted to \$2,324 in 2022 and \$2,474 in 2021.

## EACOG Restricted Net Position

The EACOG has restricted a portion of its net position for future emergency operating needs in the amount of \$15,000.

## Office Space

The EACOG is provided space free of charge at the Erie County Planning Department.

### Deferred Revenue

The EACOG receives certain funding which requires the completion of specific program activities for the funding. The grants are recognized as revenue as the program expenditures are incurred.

### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### Income Tax Status

The EACOG is exempt from federal and state income taxes.

### **NOTE 2 – CASH AND CASH EQUIVALENTS**

Deposits (cash and short-term, non-equity funds) are carried at cost that approximates market value. The carrying amount of these deposits is reflected on the balance sheet as “Cash and cash equivalents”. The EACOG maintains its cash deposits in two financial institutions.

Custodial credit risk is the risk that in the event of a bank failure, a portion of the organization’s deposits may be forfeited. EACOG’s bank balances have historically remained below the FDIC insurance limit of \$250,000. The carrying and bank balances were \$216,349 and \$216,019 for December 31, 2022, respectively. Of the carrying amount, no amount was subject to custodial credit risk.

### **NOTE 3 – SUBSEQUENT EVENTS**

The EACOG has evaluated subsequent events through August 31, 2023, the date which the financial statements were available to be issued. EACOG is not aware of any material subsequent events.



SUPPLEMENTARY INFORMATION

ERIE AREA COUNCIL OF GOVERNMENTS  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

	For the Year Ended December 31, 2022			
	Original and Final Budget	Actual	Variance: Favorable (Unfavorable)	2021
<u>Operating Revenues</u>				
Member government membership dues	\$ 95,575	\$ 97,430	\$ 1,855	\$ 94,558
Non-member government fees	2,500	2,000	(500)	2,350
Transfer from surplus revenue	8,275	-	(8,275)	-
Reimbursement from Erie Co. Signing Region Trust	6,500	4,009	(2,491)	3,608
Grants	-	513	513	3,018
Miscellaneous operating revenues	300	1,575	1,275	1,136
<u>Total Operating Revenues</u>	<u>113,150</u>	<u>105,527</u>	<u>(7,623)</u>	<u>104,670</u>
<u>Operating Expenses</u>				
Salaries	51,346	46,476	4,870	49,690
Payroll taxes and personnel benefits	50,236	38,307	11,929	34,686
Duplicating and printing	100	-	100	85
Computer expense and training	2,000	3,500	(1,500)	4,174
COG meeting and travel expense	700	355	345	826
Postage	98	58	40	55
Professional fees	4,300	2,534	1,766	15,957
Material and supplies	1,040	2,377	(1,337)	1,138
Telephone	550	433	117	527
Insurance	1,230	3,140	(1,910)	3,086
Advertising and promotion	1,250	2,938	(1,688)	2,571
Depreciation expense	-	395	(395)	326
Other program expense	300	1,896	(1,596)	2,125
<u>Total Operating Expenses</u>	<u>113,150</u>	<u>102,409</u>	<u>10,741</u>	<u>115,246</u>
<u>Increase (Decrease) in Net Position</u>	<u>\$ -</u>	<u>\$ 3,118</u>	<u>\$ 3,118</u>	<u>\$ (10,576)</u>