

**CITY OF CORRY
ERIE COUNTY, PA**

RESOLUTION 24-28

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, 2023

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 2023 calendar year which was reviewed by the delegates at the General Assembly meeting on August 21, 2024, 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, 2023, as presented by Buseck Barger Bleil & Company are acknowledged by the City of Corry.

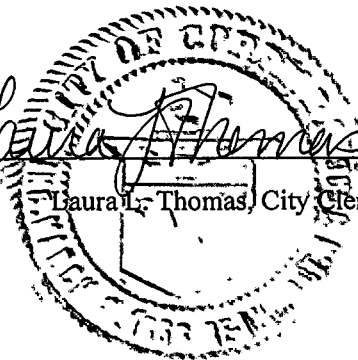
ADOPTED this 16th day of September, 2024.


ATTEST:

CITY OF CORRY



Laura L. Thomas, City Clerk



By: 

Michael E. Baker, Mayor

(SEAL)

ERIE AREA COUNCIL OF GOVERNMENTS

ERIE, PENNSYLVANIA

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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, 2023 and 2022, 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, 2023 and 2022, 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 July 19, 2024, 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, 2023 and 2022, 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



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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, 2023 and 2022, 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 July 19, 2024.

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, Banger, Bleil & Co. Inc.

Certified Public Accountants
Erie, Pennsylvania

July 19, 2024

**ERIE AREA COUNCIL OF GOVERNMENTS
ERIE, PA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
Required Supplementary Information (RSI)
December 31, 2023**

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, 2023. 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 \$128,003 and \$103,774 on December 31, 2023 and 2022, respectively.

Table A-1
Fiscal Year ended December 31, 2023 and 2022
Assets, Liabilities, and Net Position – Business-Type Activities

	2023	2022
Assets		
Current assets	\$ 203,725	\$ 228,574
Non-current assets	1,219	1,625
Total Assets	204,944	230,199
Current Liabilities		
Deferred revenue	72,759	122,470
Accounts Payable	4,182	3,955
Total Current Liabilities	76,941	126,425
Net Position		
Invested in Capital Assets	1,219	1,625
Unrestricted	126,784	102,149
Total Net Position	\$ 128,003	\$ 103,774

A portion of the Organization's Net Position is reserved 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, 2023 and 2022
Changes in Net Position

	<u>2023</u>	<u>2022</u>
Operating Revenues		
Membership dues and fees	\$ 103,589	\$ 99,430
Reimbursement from ECSRT	4,128	4,009
Grant and miscellaneous income	108,699	2,088
Total Operating Revenues	<u>216,416</u>	<u>105,527</u>
 Operating Expenses		
Administrative and office	21,393	12,801
Salary and benefits	59,644	84,783
Professional fees	105,588	2,534
Other operating expenses	5,562	2,291
Total Operating Expenses	<u>192,187</u>	<u>102,409</u>
 Total Change in Net Position	<u>\$ 24,229</u>	<u>\$ 3,118</u>

The EACOG receives revenues from member and non-member 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.

Capital Assets

At December 31, 2023, the Organization had \$1,219 invested in capital assets. This amount represents a net decrease (including additions, deletions and depreciation) of \$406 or 25% from last year.

Budgetary Variances

Large budgetary variances were present for grant revenues and professional fees. These variances were the result of the grant revenue recognized from prior deferred revenues and related spending on professional fees.

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 REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
<u>Operating Revenues</u>		
Member dues	\$ 101,389	\$ 97,430
Non-member dues	2,200	2,000
Reimbursement from Erie Co. Signing Region Trust	4,128	4,009
Grants	99,711	513
Miscellaneous operating revenues	8,988	1,575
<u>Total Operating Revenues</u>	<u>216,416</u>	<u>105,527</u>
<u>Operating Expenses</u>		
Salaries	51,158	46,476
Payroll taxes and personnel benefits	8,486	38,307
Computer expense and training	6,031	3,500
COG meeting and travel expense	7,845	355
Postage	66	58
Professional fees	105,588	2,534
Material and supplies	911	2,377
Telephone	541	433
Insurance	2,045	3,140
Advertising and promotion	3,954	2,938
Depreciation expense	406	395
Other program expense	5,156	1,896
<u>Total Operating Expenses</u>	<u>192,187</u>	<u>102,409</u>
<u>Increase (Decrease) in Net Position</u>	24,229	3,118
<u>Net Position at Beginning of Year</u>	<u>103,774</u>	<u>100,656</u>
<u>Net Position at End of Year</u>	<u>\$ 128,003</u>	<u>\$ 103,774</u>

The accompany notes are an integral part of these financial statements.

ERIE AREA COUNCIL OF GOVERNMENTS
STATEMENTS OF CASH FLOWS
AS OF DECEMBER 31, 2023 AND 2022

	2023	2022
<u>Cash Flows from Operating Activities</u>		-
Cash received from members and non-members	\$ 81,399	\$ 87,473
Grants and miscellaneous income	63,116	80,585
Payments for personnel and personnel benefits	(59,622)	(83,823)
Payments for other operating expenses	(131,910)	(19,316)
<u>Net Increase/(Decrease) in Cash Provided by Operating Activities</u>	(47,017)	64,919
<u>Cash - Beginning of Year</u>	216,019	151,100
<u>Cash - End of Year</u>	\$ 169,002	\$ 216,019
 <u>Reconciliation of Operating Income to Net Cash Provided By (Used In) Operating Activities:</u>		
<u>Operating Profit (Loss)</u>	\$ 24,229	\$ 3,118
Depreciation	406	395
<u>Change in operating assets and liabilities</u>		
(Increase) decrease in prepaids	22	960
(Increase) decrease in equipment	-	(1,741)
(Increase) decrease in receivables	(22,190)	(11,957)
Increase (decrease) in accrued payroll and payroll liabilities	(394)	291
Increase (decrease) in payables	621	(635)
Increase (decrease) in deferred revenues	(49,711)	74,488
<u>Net Cash Flows Provided (Used) By Operating Activities</u>	\$ (47,017)	\$ 64,919

The accompanying notes are an integral part of these financial statements.

ERIE AREA COUNCIL OF GOVERNMENTS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

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, Mill Village, Union City, Wattsburg and Wesleyville; the townships of: Amity, Elk Creek, Fairview, Franklin, Girard, Greene, Greenfield, Harborcreek, Lawrence Park, LeBoeuf, McKean, Millcreek, North East, Springfield, Summit, Union, Venango, Waterford, and Summit Township Water Authority. 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 \$2,556 in 2023 and \$2,324 in 2022.

EACOG Reserved Net Position

The EACOG has reserved 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. Deferred revenues for the years ended December 31, 2023 and 2022 were \$72,759 and \$122,470 respectively. Deferred revenues consisted of various grant monies yet to be spent.

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 \$169,002 and \$173,806 for December 31, 2023, respectively. Of the carrying amount, no amount was subject to custodial credit risk.

NOTE 3 – CAPITAL ASSETS

Capital asset activity for the years ended December 31, 2023 and 2022 were as follows:

	Balance			Balance
	1/1/2023	Additions	Dispositions	12/31/2023
Equipment	\$ 74,951	\$ -	\$ -	\$ 74,951
Total Capital Assets	74,951	-	-	74,951
Accumulated Depreciation	(73,326)	(406)	-	(73,732)
Net Capital Assets	\$ 1,625	\$ (406)	\$ -	\$ 1,219

	Balance			Balance
	1/1/2022	Additions	Dispositions	12/31/2022
Equipment	\$ 74,951	\$ -	\$ -	\$ 74,951
Total Capital Assets	74,951	-	-	74,951
Accumulated Depreciation	(72,931)	(395)	-	(73,326)
Net Capital Assets	\$ 2,020	\$ (395)	\$ -	\$ 1,625

NOTE 4 – SUBSEQUENT EVENTS

The EACOG has evaluated subsequent events through July 19, 2024, 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, 2023 AND 2022

	For the Year Ended December 31, 2023			2022 Actual
	Original and Final Budget	Actual	Variance: Favorable (Unfavorable)	
<u>Operating Revenues</u>				
Member government membership dues	\$ 98,008	\$ 101,389	\$ 3,381	\$ 97,430
Non-member government fees	2,500	2,200	(300)	2,000
Reimbursement from Erie Co. Signing Region Trust	5,000	4,128	(872)	4,009
Grants	5,134	99,711	94,577	513
Miscellaneous operating revenues	150	8,988	8,838	1,575
<u>Total Operating Revenues</u>	<u>110,792</u>	<u>216,416</u>	<u>105,624</u>	<u>105,527</u>
<u>Operating Expenses</u>				
Salaries	63,200	51,158	12,042	46,476
Payroll taxes and personnel benefits	11,797	8,486	3,311	38,307
Duplicating and printing	600	-	600	-
Computer expense and training	4,600	6,031	(1,431)	3,500
COG meeting and travel expense	1,000	7,845	(6,845)	355
Postage	150	66	84	58
Professional fees	4,500	105,588	(101,088)	2,534
Material and supplies	1,340	911	429	2,377
Telephone	550	541	9	433
Insurance	1,700	2,045	(345)	3,140
Advertising and promotion	1,700	3,954	(2,254)	2,938
Depreciation expense	-	406	(406)	395
Other program expense	150	5,156	(5,006)	1,896
<u>Total Operating Expenses</u>	<u>91,287</u>	<u>192,187</u>	<u>(100,900)</u>	<u>102,409</u>
<u>Increase (Decrease) in Net Position</u>	<u>\$ 19,505</u>	<u>\$ 24,229</u>	<u>\$ 4,724</u>	<u>\$ 3,118</u>