

**FINANCIAL STATEMENTS AND REPORT OF
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
GREATER ERIE COMMUNITY ACTION COMMITTEE**

September 30, 2024

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Independent Auditor's Report

Board of Directors
Greater Erie Community Action Committee

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Greater Erie Community Action Committee (a nonprofit organization), which comprise the combined statement of financial position as of September 30, 2024, and the related combined statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Greater Erie Community Action Committee as of September 30, 2024, and the changes in its net assets 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 and the standards applicable to financial audits contained in *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 Greater Erie Community Action Committee 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 the 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 Agency's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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 opinion. 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than 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 a 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 generally accepted auditing standards 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 Agency'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 Agency's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal awards (SEFA) (included in a separate binding), as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. The supplemental information, as listed in the table of contents, is also presented for purposes of additional analysis and is not a required part of the financial statements. As explained in Note B-3, the supplemental information, as listed in the table of contents, has been prepared in conformity with accounting principles prescribed or permitted by the Agency's various federal, state and local funding sources, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The SEFA (included in a separate binding) and the supplemental information, as listed in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The SEFA and supplemental information have been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report (included in a separate binding) dated June 6, 2025 on our consideration of Greater Erie Community Action Committee'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 solely 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 the effectiveness of Greater Erie Community Action Committee's 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 Agency's internal control over financial reporting and compliance.

Root, Spitznagel and Smiley, LLC

ERIE, PENNSYLVANIA
June 6, 2025

COMBINED FINANCIAL STATEMENTS

GREATER ERIE COMMUNITY ACTION COMMITTEE

Combined Statement of Financial Position September 30, 2024

	Division	
	Area Agency on Aging	Education, Workforce and Self Sufficiency
ASSETS		
CURRENT ASSETS		
Cash in bank	\$ 2,817,424	\$ 176,555
Accounts receivable		
Federal	1,045,425	191,582
Other	609,566	404,376
Due from other programs	445,405	228,022
Prepaid expenses	-	7,738
	<hr/>	<hr/>
Total current assets	4,917,820	1,008,273
Investments	166,212	-
Beneficial interest in funds held by others	-	-
Property, plant and equipment net of accumulated depreciation	296,947	152,882
	<hr/>	<hr/>
Total assets	<u>\$ 5,380,979</u>	<u>\$ 1,161,155</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Bank overdraft	\$ -	\$ -
Accounts payable	275,627	188,107
Accrued payroll and related items	398,729	105,609
Current portion of long term debt	-	-
Advance payments	-	-
Due to other programs	927,967	262,303
	<hr/>	<hr/>
Total current liabilities	1,602,323	556,019
LONG TERM DEBT		
	-	-
NET ASSETS		
Without donor restriction	2,722,206	270,858
With donor restriction	1,056,450	334,278
	<hr/>	<hr/>
Total liabilities and net assets	<u>\$ 5,380,979</u>	<u>\$ 1,161,155</u>

The accompanying notes are an integral part of these statements.

Executive		Agency Totals (See Note B12)	
\$	3,215,639	\$	6,209,618
	202,095		1,439,102
	46,934		1,060,876
	1,769,826		2,443,253
	42,948		50,686
	5,277,442		11,203,535
	841,474		1,007,686
	150,630		150,630
	1,599,028		2,048,857
\$	7,868,574	\$	14,410,708
\$	-	\$	-
	218,817		682,551
	294,612		798,950
	-		-
	-		-
	1,252,983		2,443,253
	1,766,412		3,924,754
	-		-
	5,667,125		8,660,189
	435,037		1,825,765
\$	7,868,574	\$	14,410,708

GREATER ERIE COMMUNITY ACTION COMMITTEE

Combined Statement of Activities Year ended September 30, 2024

	Program Services	
	Area Agency on Aging	Education, Workforce and Self Sufficiency
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:		
Support and Revenue		
Federal	\$ 552,168	\$ 722,241
State	3,573	375,627
Local	164,746	463,546
Investment income	22,732	4,670
Donated materials and services	30,189	80
Other	1,401,907	1,149,184
Total support and revenue without donor restrictions	2,175,315	2,715,348
Net assets released from restrictions:		
Restrictions satisfied by payment	7,377,890	227,407
Total support, revenue and other support without donor restrictions	9,553,205	2,942,755
Expenses		
Program Services		
Area Agency on Aging	8,872,200	-
Education, Workforce and Self Sufficiency	-	3,020,503
Executive	-	-
Supporting Services		
Management and General	-	-
Fund Raising	-	-
Total expenses	8,872,200	3,020,503
Change in net assets without donor restrictions	681,005	(77,748)
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:		
Support and Revenue		
Federal	2,361,248	-
State	4,849,522	-
Local	447,277	32,968
Investment income	7,219	250
Donated materials and services	37,496	-
Other	290,511	180,949
Net assets released from restriction	(7,377,890)	(227,407)
Change in net assets with donor restrictions	615,383	(13,240)
Change in net assets	1,296,388	(90,988)
NET ASSETS AT BEGINNING OF YEAR	2,482,268	696,124
Transfers (to) from other programs	-	-
Other changes	-	-
NET ASSETS AT END OF YEAR	\$ 3,778,656	\$ 605,136

The accompanying notes are an integral part of these statements.

Management and General		Agency Totals (See Note B12)	
Executive			
\$	714,774	\$	1,989,183
	1,000		380,200
-			628,292
	122,305		149,707
-			30,269
	1,589,187		4,140,278
	2,427,266		7,317,929
	156,086		7,761,383
	2,583,352		15,079,312
-			8,872,200
-			3,020,503
	509,497		509,497
	1,934,745		1,934,745
	19,815		19,815
	2,464,057		14,356,760
	119,295		722,552
-			2,361,248
-			4,849,522
	12,500		492,745
	1,404		8,873
-			37,496
	109,648		581,108
	(156,086)		(7,761,383)
	(32,534)		569,609
	86,761		1,292,161
	6,015,401		9,193,793
-			-
-			-
\$	6,102,162	\$	10,485,954

GREATER ERIE COMMUNITY ACTION COMMITTEE

Combined Statement of Functional Expenses Year ended September 30, 2024

	Program Services	
	Area Agency on Aging	Education, Workforce and Self Sufficiency
EXPENSES		
Personnel	\$ 4,334,193	\$ 1,554,492
Professional and contracted services	3,392,242	206,558
Travel	146,201	34,344
Space and occupancy	563,059	215,859
Consumable supplies and materials	111,745	562,178
Equipment lease, purchase and repair	57,879	67,910
Depreciation	18,897	3,953
Donated materials and services	67,685	80
Miscellaneous	180,299	375,129
Total expenses	<u>\$ 8,872,200</u>	<u>\$ 3,020,503</u>

The accompanying notes are an integral part of these statements.

<u>Management and General</u>			
Executive		Agency Totals (See Note B12)	
\$	1,053,362	\$	6,942,047
	341,702		3,940,502
	8,407		188,952
	618,745		1,397,663
	37,656		711,579
	137,837		263,626
	92,983		115,833
	-		67,765
	173,365		728,793
<hr/>		<hr/>	
\$	2,464,057	\$	14,356,760
<hr/>		<hr/>	

GREATER ERIE COMMUNITY ACTION COMMITTEE

Combined Statement of Cash Flows Year ended September 30, 2024

	Division	
	Area Agency on Aging	Education, Workforce and Self Sufficiency
Cash flows from operating activities		
Change in net assets	\$ 1,296,388	\$ (90,988)
Adjustments to reconcile change in net assets to cash provided by (used in) operating activities		
Depreciation	18,897	3,953
Realized/unrealized (gains)/losses	-	-
Changes in assets and liabilities:		
Decrease (Increase) in:		
Accounts receivables	(742,443)	42,797
Due from other programs	203,458	(131,166)
Prepaid expenses	3,360	(7,738)
Increase (Decrease) in:		
Accounts payable	(1,027,585)	78,323
Accrued payroll and related liabilities	38,039	21,024
Advance payments	-	-
Due to other programs	81,573	(42,792)
Net cash provided by (used in) operating activities	(128,313)	(126,587)
Cash flows from investing activities		
Net sales (purchases) of investments	(7,551)	-
Purchase of property, plant and equipment	(146,624)	(23,965)
Net cash used in investing activities	(154,175)	(23,965)
Cash flows from financing activities		
Net payments on line of credit	-	-
Net cash provided by (used in) financing activities	-	-
Transfers and other changes	-	779
Net increase (decrease) in cash	(282,488)	(149,773)
Cash at beginning of year	3,099,912	326,328
Cash at end of year	\$ 2,817,424	\$ 176,555
Cash paid during the year for:		
Interest	\$ -	\$ -

The accompanying notes are an integral part of these statements.

Executive		Agency Totals (See Note B12)	
\$	86,761	\$	1,292,161
	92,983		115,833
	(48,149)		(48,149)
	368,936		(330,710)
	(467,745)		(395,453)
	(23,742)		(28,120)
	(88,602)		(1,037,864)
	146,468		205,531
	(13,644)		(13,644)
	356,672		395,453
	409,938		155,038
	36,132		28,581
	-		(170,589)
	36,132		(142,008)
	-		-
	-		-
	(779)		-
	445,291		13,030
	2,770,348		6,196,588
\$	3,215,639	\$	6,209,618
\$	-	\$	-

Greater Erie Community Action Committee

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE A - AGENCY BACKGROUND AND PURPOSE

The Greater Erie Community Action Committee (GECAC), incorporated in 1965, is Erie County's designated community action agency formed to provide advocacy and diverse services directed toward the elimination of poverty and the causes of poverty. GECAC is dedicated to empowering individuals and families to improve their quality of life through the advancement of opportunity for education and training, the opportunity to work and the opportunity to live in decency and dignity.

It is only through an on-going assessment of the organizational structure that the Agency can provide effective grants management and be responsive to the recipients of service. The following operating divisions have been established to manage and administer the various federal, state and locally funded programs of the Agency:

Area Agency on Aging (AAA) Division is responsible for carrying out directives under the Older Americans Act of 1965. Provision of services to maintain quality of life for older persons is the primary focus of this operating division.

Education, Workforce and Self Sufficiency (EWSS) Division administers programs to enhance self-esteem and provide the opportunity to obtain skills leading to successful employment and self-sufficiency. Rent and utility assistance is also provided to in-need, low-income clients and the division also works in coordination with the Area Agency on Aging Division to provide nutritional services to clients of the Division.

Executive (EXEC) Division is responsible for the management, operations, and administrative direction of the Agency in line with policies, priorities, goals, and objectives established by the Board of Directors. The Board of Directors charge the Chief Executive Officer with the responsibility of providing leadership to ensure that the Agency is accountable to funding sources, the community at large and the recipients of Agency services.

Greater Erie Community Action Committee

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE A - AGENCY BACKGROUND AND PURPOSE - Continued

Substantially all Agency programs are contracted to provide specific services for various federal, state and local governments and agencies. The funds provided for each program are specifically designated for that purpose. Continued operations of the Agency's programs are contingent upon renewing contracts with those funding sources. Significant amounts of accounts receivable at September 30, 2024 are due from those funding sources.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies consistently applied in the preparation of the accompanying combined financial statements follows:

1. Estimates in Financial Statements

In preparing the combined financial statements in conformity with U.S. generally accepted accounting principles management makes estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the combined financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. Basis of Accounting

The Agency generally accounts for revenues and expenses on the accrual basis.

3. Differences between U.S. Generally Accepted Accounting Principles and Practices Prescribed or Permitted by the Agency's various Federal, State and Local Funding Sources

The basic financial statements have been prepared in conformity with U.S. Generally Accepted Accounting Principles. The supplemental information, however, has been prepared in conformity with accounting practices prescribed or permitted by the Agency's various funding sources which differ in some respects from U.S. Generally Accepted Accounting Principles.

Greater Erie Community Action Committee

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

The differences include:

U.S. Generally Accepted Accounting Principles require that fixed asset acquisitions be capitalized and depreciated. They also require principal debt reductions to reduce the related liability. In accordance with the reporting requirements of the various agency funding sources, fixed asset acquisitions and debt principal reductions which specifically benefit and are paid for by individual grant funded programs are charged as an expense in the appropriate budget period.

U.S. Generally Accepted Accounting Principles also require an employer to accrue a liability for employees' compensations for future absences, attributable to employees' services already rendered under certain conditions. Agency funding source policy is to expense such compensation in the period actually paid.

The Agency records various donated goods and services which satisfy the matching requirements for various programs. However, many of those services would not be permitted to be recorded under Generally Accepted Accounting Principles because they do not require specialized skills. (See Note K).

4. Accounts Receivable - Funding Sources

Most Agency programs are awarded grants on a "program funded" basis, wherein the funding sources reimburse net eligible expenses to the extent of the contract dollar limitations. Therefore, at September 30, 2024, if the program's net eligible expenses exceeded the grant funds advanced, a receivable has been recorded. Conversely, if the grant funds advanced exceeded the net eligible expenses, the excess is reported as net assets with donor restrictions.

5. Income Tax Status

The Greater Erie Community Action Committee has received a determination letter from the Internal Revenue Service (IRS) that grants an exemption from income taxes under section 501(c)(3) of the U.S. Internal Revenue Code. The Agency files annual information returns with the IRS and Commonwealth of Pennsylvania.

Greater Erie Community Action Committee

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

The Agency has adopted the provisions of FASB ASC 740, *Income Taxes*. FASB ASC 740 prescribes a more-likely-than-not threshold for financial statement recognition and measurement of a tax position taken in a tax return. The Agency records any related interest expense and penalties, if any, as a tax expense. For the year ended September 30, 2024, there were no unrecognized tax benefits or interest and penalty expenses incurred. Tax years that remain subject to examination are years 2020 and forward.

6. Cash and Cash Equivalents

For purposes of the Combined Statement of Cash Flows, the Agency considers all temporary investments purchased with an initial maturity of 12 months or less to be cash equivalents.

7. Property, Plant and Equipment

Property, plant and equipment are recorded at cost. Maintenance and repairs are charged to expense as incurred, while major renewals and betterments are capitalized. Depreciation of the building and equipment has been provided on a straight-line basis over the estimated useful lives of the respective assets.

8. Reporting Period

The Agency's fiscal year ends September 30. The activity included in this report reflects the activity for the period from October 1, 2023 through September 30, 2024. These combined financial statements are prepared in compliance with the Agency's reporting requirements with the provisions of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

9. Revenue Classification

Revenues have been classified by federal, state, local or other sources depending upon the original source of funding. The revenues, as classified, include funding from all identified direct and indirect sources.

Greater Erie Community Action Committee

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

10. Contributions

Contributions received, unconditional promises to give, and amounts received from the various federal, state, and local governments and agencies are measured at their fair values and are reported as an increase in net assets. The Agency reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets, or if they are designated for support for future periods. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Combined Statement of Activities as net assets released from restrictions. Donor restricted contributions whose restrictions are met in the same reporting period are reported as contributions without donor restrictions.

11. Functional Expenses

The costs of providing various programs and supporting activities have been summarized on a functional basis in the Combined Statement of Activities. The Combined Statement of Functional Expenses presents the natural classification of expenses by function. Expenses that can be directly identified to a program are charged to that program. Any support costs including facilities and administration expenditures not directly chargeable are allocated to a program based on a multiple allocation base method using the Agency's cost allocation plan or the Agency's federally approved indirect cost rate.

12. Agency Total Columns on Combined Statements

The Agency total columns on the Combined Statements are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in net assets in conformity with U.S. Generally Accepted Accounting Principles. Neither is such data comparable to consolidation. Interfund eliminations have not been made in aggregation of this data.

Greater Erie Community Action Committee

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

13. Fair Value Measurement

Fair value, as defined in FASB ASC 820, *Fair Value Measurements and Disclosures*, is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In order to increase consistency and comparability in fair value measurements, FASB ASC 820 establishes a fair value hierarchy that prioritizes observable and unobservable inputs used to measure fair value into three broad levels. Level 1 consists of quoted prices (unadjusted) in active markets that are accessible at the measurement date for identical assets or liabilities. The fair value hierarchy gives the highest priority to Level 1 inputs.

Level 2 consists of observable prices that are based on inputs not quoted on active markets, but corroborated by market data. Level 3 consists of unobservable inputs which are used when little or no market data is available. The fair value hierarchy gives the lowest priority to Level 3 inputs. In determining fair value, the Agency utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible as well as considers counterparty credit risk in its assessment of fair value.

The fair market value of a financial instrument is defined in FASB ASC 825 as "the amount at which the instrument could be exchanged in a current transaction between willing parties." The carrying amount reported in the accompanying statement of financial position for accounts receivables, prepaids, due from/to other programs, accounts payable, advance payments and accrued payroll items, approximate fair value given the short-term nature of the financial instruments or conversely are based on a non-recurring assessment of fair value.

Fair value for Investments is measured using Level 1 and Level 2 inputs (See Note D). Fair value of Beneficial interest in funds held by others is reported as Level 3 measurements as they represent an interest in investments pooled with other organizations' funds at the Erie Community Foundation. Such interest is not publicly traded nor can it be valued on observable direct or indirect inputs.

Greater Erie Community Action Committee

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

However, a substantial portion of the underlying assets are measured at fair value using Level 1 and 2 inputs by the Erie Community Foundation. (See Note E for a further description of the agreement with the Erie Community Foundation and a detail of the changes in Level 3 investments measured at fair value on a recurring basis.)

14. Date of Management's Review

Management has evaluated subsequent events through June 6, 2025, the date the financial statements were available to be issued.

NOTE C - CONCENTRATION OF CREDIT RISKS

The Agency's cash is insured up to \$250,000 by the Federal Deposit Insurance Corporation while amounts in excess of the insured amount are collateralized by securities held by the bank but not in the Agency's name. The Agency has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash. The Agency's program funds are restricted for use as stipulated in the contract agreements with various governmental agencies. Continued operation of the programs is contingent on the renewal of those contracts. Significant amounts of accounts receivable at September 30, 2024 are due from those governmental agencies.

NOTE D - INVESTMENTS

The Agency's investments consist of the following as of September 30, 2024:

	<u>Fair Value</u>	<u>Cost</u>
<u>Level 1</u>		
Mutual funds	\$ 145,173	\$ 120,758
<u>Level 2</u>		
Annuities	<u>862,513</u>	<u>862,513</u>
	<u>\$1,007,686</u>	<u>\$ 983,271</u>

The mutual funds are valued using quoted market prices. The annuities are valued based on market rates and prices for similar assets.

Greater Erie Community Action Committee

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE E - BENEFICIAL INTEREST IN FUNDS HELD BY OTHERS

In December, 2017, the Agency established an agency fund with the Erie Community Foundation ("the Foundation"), a non-profit corporation, for the purpose of benefitting the community of Erie, Pennsylvania. The fair market value of the fund at September 30, 2024 is \$150,630. In accordance with FASB ASC 958, this amount is recorded on the books of the Agency as a Beneficial interest in funds held by others on the Statement of Financial Position. The beneficial interest is adjusted annually based on the earnings and change in fair market value of the fund. The underlying investments of the fund at June 30, 2024 (the most recent date such information is available), consist of 45.9% public equities, 14.1% diversifying assets, 13.1% fixed income, 1.4% cash and equivalents, and 25.5% private equity. The investment policies regarding return objectives and risk strategies are determined by the Foundation.

The fund is the property of the Foundation held by it as a component fund in its corporate capacity and is not deemed a trust fund held by it in a trustee capacity. The Foundation has the ultimate authority and control over all property in the fund. The Foundation has the power to modify any restriction or condition on the distribution of funds for any specified charitable purpose or specified organizations if, in the sole judgement of the Foundation, such restriction or condition becomes, in effect, unnecessary, incapable of fulfillment, or inconsistent with the charitable needs of the community or area served. In accordance with the agreement, the Foundation shall pay and distribute, upon request by the Agency, the net income of the Fund to the Agency. Also, in accordance with the agreement, the Agency may request a distribution of principal from the Fund, subject to approval by the Erie Community Foundation Board of Trustees. For the year ended September 30, 2024, \$4,000 was distributed to the Agency.

The table below presents additional information about the Beneficial interest in funds held by others.

Balance at October 1, 2023	\$ 133,012
Contributions from Agency	-
Interest and dividends, net of fees	(441)
Realized gains	4,471
Unrealized gains	17,588
Transfers to Agency	(4,000)
Balance at September 30, 2024	<u>\$ 150,630</u>

Greater Erie Community Action Committee

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE E - BENEFICIAL INTEREST IN FUNDS HELD BY OTHERS - Continued

All interest, gains and losses are reported as investment income on the Statements of Activities.

NOTE F - PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment at September 30, 2024 consist of the following:

	AAA	EWSS/ ETCS	Executive	Estimated Useful Life
Land	\$ 63,200	\$ 128,200	\$ 121,700	-
Building	117,100	-	505,864	25-40 Years
Building improvements	289,261	-	2,349,160	15-25 Years
Furniture and equipment	191,974	313,683	1,241,155	3-25 Years
	<u>661,535</u>	<u>441,883</u>	<u>4,217,879</u>	
Less accumulated depreciation	<u>364,588</u>	<u>289,001</u>	<u>2,618,851</u>	
	<u>\$ 296,947</u>	<u>\$ 152,882</u>	<u>\$1,599,028</u>	

NOTE G - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of the following at September 30, 2024:

Subject to expenditure for a specific purpose

	AAA	EWSS	Executive
Aging services	\$ 973,282	\$ -	\$ -
Senior centers	83,168	-	-
Financial counseling	-	75,625	-
Job training & education	-	185	-
Neighbor for Neighbor Heat Fund	-	242,142	-
Scholarships	-	-	195,898
Housing assistance	-	-	211,052
E.11th St development	-	-	9,312
Miscellaneous	-	16,326	18,775
	<u>\$1,056,450</u>	<u>\$ 334,278</u>	<u>\$ 435,037</u>

Greater Erie Community Action Committee

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE H - RETIREMENT PLANS

The Agency has a tax-sheltered annuity plan under Section 403(b) of the Internal Revenue Code covering all employees of the Agency. Full time employees must complete six months of service to receive matching contributions. Part time employees may participate but are not eligible for matching contributions. The employees electing to participate are required to contribute a minimum of 2% of their salary. The Agency contributes 5% of their salary for all those who join the plan and make the minimum contribution. Total retirement contributions paid by the Agency for the programs and periods included in this report were \$227,579.

NOTE I - DUE FROM (TO) OTHER PROGRAMS

At September 30, 2024, the amounts due from (to) other programs consists of amounts receivable (payable) to other programs of the Greater Erie Community Action Committee for goods and/or services provided.

NOTE J - LEASES

The Agency recognizes and measures its leases in accordance with FASB ASC 842, Leases. The Agency elected to not recognize right of use assets and lease liabilities for short-term leases that have a lease term of 12 months or less at lease commencement. Lease costs associated with these short-term leases are recognized on a straight-line basis over the term of the lease.

The Agency conducts a portion of its operations in leased facilities under an operating lease. The lease is renegotiated on a year-to-year basis. The lease does not contain any terms for renewal or any options for purchase after the initial lease period. The lease does contain provisions wherein the lease may be canceled or revised should funding source appropriations be insufficient to satisfy the current terms. The negotiated rental payments for the current fiscal year are based on a monthly rental payment of \$18,459. The Special Purposes program within the Executive Division pays the lease payments and other related occupancy expenses. In turn, other Agency operated programs are allocated a portion of such costs. Total rent expense under this lease agreement for the year ended September 30, 2024 was \$203,976. The future minimum rental payments required under the operating lease negotiated for the one year subsequent to September 30, 2024 is \$221,510.

Greater Erie Community Action Committee

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE K - DONATED MATERIALS AND SERVICES

Donated materials, services and equipment, which support and/or are recognized as matching contributions for Agency programs, are reflected as donated materials and services in the accompanying statements at their estimated values as of the date of receipt. These donations are reported as unrestricted unless explicit donor stipulations specify how the donated assets must be used. The Agency's policy is to utilize the donated assets when received. During the year ended September 30, 2024, the Agency recognized \$67,765 of these donated items and they were used for aging programs.

NOTE L - CONTINGENCIES

Most grant funded programs are subject to additional inspection and review at the discretion of the funding sources. Such reviews may result in identifying unallowable activities or disallowed costs, giving rise to the need to repay previously recognized grant funds to the funding source. For the year ended September 30, 2024, the Agency was not notified of any disallowed costs.

NOTE M - LINE OF CREDIT

The Agency has also entered into an open-ended \$500,000 line of credit with a local bank. The line bears interest at 8.00%, is due on demand, and calls for monthly payments of interest only. The line is collateralized by the receivables and equipment of the Agency. The outstanding balance of the line of credit was \$0 at September 30, 2024.

NOTE N - LIQUIDITY

As part of the Agency's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In an effort to support this policy, the Board has approved investments with the objectives of increasing earnings and setting funds aside to be drawn upon in the event of financial distress or an immediate liquidity need resulting from events outside of the typical cycle of converting financial assets to cash or settling financial liabilities.

Greater Erie Community Action Committee

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE N - LIQUIDITY

Although the Agency does not intend to spend from these investments, other than the allowable distribution from its annual income, amounts could be made available if necessary. However, those amounts are subject to the limitations and approvals discussed in Note E. The Agency could also draw upon \$500,000 of available line of credit (Note M).

Financial assets were \$12,311,165 as of September 30, 2024. The following represents the Agency's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date.

Financial assets at year-end	\$12,311,165
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Less those unavailable for general
expenditures within one year due to:

Donor restricted contributions (Note G)	(1,825,765)
Amounts due from other programs (Note I)	(<u>2,443,253</u>)

Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 8,042,147</u>
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Because a donor's restriction required resources to be used in a particular manner or in a future period, the Agency must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditures within one year.

SUPPLEMENTAL INFORMATION

GREATER ERIE COMMUNITY ACTION COMMITTEE

Area Agency on Aging Combining Financial Statements

The Area Agency on Aging (AAA) is responsible for carrying out directives under the Older Americans Act of 1965. Provision of services to maintain quality of life for older persons with special needs is the primary focus of this operating division.

Adult Day Care - Adults are given supervised care in a structured, secure environment on a one-day or half-day basis.

Older Adult Protective Services - Provides 24-hour access to caseworker for correction or elimination of abuse, neglect, exploitation and abandonment.

Casework - The case manager determines the need, arranges for and monitors the services.

Foster Grandparent Program - Provides eligible older adults a modest stipend for working in specified academic settings with children and youth.

Home Health - Provides skilled nursing visits.

Home Support - Provides laundry, light housekeeping, meal preparation, and grocery shopping.

Information & Referral - Provides information about services available for older adults. Identifies sources of help and makes referrals. Serves as entry point for Aging services.

Legal Services - Provides legal counseling and representation for clients in emergency situations on a limited basis.

Medical Supplies - Disposable supplies and durable medical equipment.

In-home Meal Services - Home delivered noon-time meals for seniors that are determined in need.

Consumer Reimbursement - A consumer directed service which provides reimbursement to a consumer for services authorized in a consumer's care plan.

Personal Care - Provides for assistance with bathing, grooming and cleaning of the bedroom and bathroom area.

Counseling Services - Provides an MSW for short term counseling.

Pre-Admission Assessment - Functional eligibility determination of persons seeking home and community-based services or nursing home care in order to determine appropriate level of care.

Options - In-home services to persons who qualify for care.

GREATER ERIE COMMUNITY ACTION COMMITTEE

Area Agency on Aging Combining Financial Statements

Domiciliary Care - Alternative living arrangements. Private family homes are certified as providers. Clients are placed and monitored by caseworkers.

Ombudsman and Ombudsman Volunteer Program - Advocates for residents of long-term care facilities, evaluates and mediates complaints on behalf of such residents.

Retired Senior Volunteer Program - Provides volunteer opportunities for older people in a variety of community organizations.

Senior Center Services - Nutritional, educational and socialization activities at ten locations in the City and County, which include Health, Wellness, PA-MEDI Medicare Counseling Services, and congregate meals.

Transportation - Provides verification for LIFT eligibility. Provides partial reimbursement for limited scheduled rides to medical appointments and senior centers for persons unable to access the bus. Limited emergency transportation.

Family Caregiver Program - Provides a reimbursement to persons who incur expenses in providing care to the elderly.

Home Plus - Provides case management, medical and mental health services along with in home services to residents of two high rise apartment buildings.

Aging and Disability Resource Center (ADRC LINK) - Provides person centered counseling with the Aging and Disability Network to make sure consumers have access to services in Erie County.

PA-MEDI - Provides health insurance counseling designed to help with Medicare options.

COMBINING FINANCIAL STATEMENTS

GREATER ERIE COMMUNITY ACTION COMMITTEE

Area Agency on Aging Combining Statement of Financial Position September 30, 2024

	201023 Area Agency on Aging 7/01/23-6/30/24	201221 AAA ARPA 7/01/21-9/30/24	201323 ABG COVID Vaccine 7/01/23-6/30/24
ASSETS			
CURRENT ASSETS			
Cash in bank	\$ 149,506	\$ 6,853	\$ -
Accounts receivable			
Federal	-	246,494	-
Other	-	-	-
Due from other programs	7,661	-	-
Prepaid expenses	-	-	-
Total current assets	157,167	253,347	-
Investments	-	-	-
Beneficial interest in funds held by others	-	-	-
Property, plant and equipment net of accumulated depreciation	-	-	-
Total assets	<u>\$ 157,167</u>	<u>\$ 253,347</u>	<u>\$ -</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Bank overdraft	\$ -	\$ -	\$ -
Accounts payable	59,432	40,719	-
Accrued payroll and related items	-	-	-
Current portion of long term debt	-	-	-
Advance payments	-	-	-
Due to other programs	97,735	211,228	-
Total current liabilities	157,167	251,947	-
LONG TERM DEBT			
	-	-	-
NET ASSETS			
Without donor restriction	-	-	-
With donor restriction	-	1,400	-
Total liabilities and net assets	<u>\$ 157,167</u>	<u>\$ 253,347</u>	<u>\$ -</u>

Programs ended during year				
201423	202022	216023	218023	25123
USAgings ADVC Grant	Direct Care Worker NWPA Pilot	Aging Well PA Assess.	Title XIX Info & Referral	AAA Prog. Income Non-Cash
10/01/23-4/15/24	9/01/22-6/30/24	7/01/23-3/31/24	7/01/23-6/30/24	7/01/23-6/30/24
\$ -	\$ -	\$ 527,420	\$ 37	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	20,000	-	-
-	-	-	-	-
-	-	547,420	37	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ -	\$ -	\$ 547,420	\$ 37	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	105,833	-	-
-	-	105,833	-	-
-	-	-	-	-
-	-	441,587	37	-
-	-	-	-	-
\$ -	\$ -	\$ 547,420	\$ 37	\$ -

GREATER ERIE COMMUNITY ACTION COMMITTEE

**Area Agency on Aging
Combining Statement of Financial Position
September 30, 2024**

	281023 CDBG 7/01/23-6/30/24	285023 AAA Program Income-Federal 7/01/23-6/30/24	285123 AAA Program Income-State 7/01/23-6/30/24
ASSETS			
CURRENT ASSETS			
Cash in bank	\$ 164	\$ 38,882	\$ 9,603
Accounts receivable			
Federal	-	-	-
Other	-	-	-
Due from other programs	-	-	10
Prepaid expenses	-	-	-
Total current assets	164	38,882	9,613
Investments	-	-	-
Beneficial interest in funds held by others	-	-	-
Property, plant and equipment net of accumulated depreciation	-	-	-
Total assets	\$ 164	\$ 38,882	\$ 9,613
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Bank overdraft	\$ -	\$ -	\$ -
Accounts payable	-	-	-
Accrued payroll and related items	-	-	-
Current portion of long term debt	-	-	-
Advance payments	-	-	-
Due to other programs	-	10	-
Total current liabilities	-	10	-
LONG TERM DEBT	-	-	-
NET ASSETS			
Without donor restriction	164	-	-
With donor restriction	-	38,872	9,613
Total liabilities and net assets	\$ 164	\$ 38,882	\$ 9,613

Programs ended during year

286023 Options Cost Sharing 7/01/23-6/30/24	290023 Foster Grandparents 7/01/23-6/30/24	291023 Retired Senior Volunteer 7/01/23-3/31/24	516023 Erie County Funds 1/01/23-12/31/23	526023 AAA Local Funds Farmers Mkt 7/01/23-6/30/24
\$ 5,479	\$ 2,934	\$ 7,895	\$ (768)	\$ 7,587
-	87,980	10,221	-	-
994	-	-	-	3,120
-	-	-	768	879
-	-	-	-	-
6,473	90,914	18,116	-	11,586
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ 6,473	\$ 90,914	\$ 18,116	\$ -	\$ 11,586
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
6,897	90,882	18,070	-	-
6,897	90,882	18,070	-	-
-	-	-	-	-
-	32	46	-	-
(424)	-	-	-	11,586
\$ 6,473	\$ 90,914	\$ 18,116	\$ -	\$ 11,586

GREATER ERIE COMMUNITY ACTION COMMITTEE

Area Agency on Aging Combining Statement of Financial Position September 30, 2024

	Programs ended during year		
	531023	536023	661023
	UC Meals/FGP Transp. 7/01/23-6/30/24	Home Delivered MOW. 7/01/23-6/30/24	Homeplus 8/01/23-7/31/24
ASSETS			
CURRENT ASSETS			
Cash in bank	\$ -	\$ -	\$ (44,719)
Accounts receivable			
Federal	-	-	51,470
Other	-	-	-
Due from other programs	-	-	-
Prepaid expenses	-	-	-
Total current assets	-	-	6,751
Investments	-	-	-
Beneficial interest in funds held by others	-	-	-
Property, plant and equipment net of accumulated depreciation	-	-	-
Total assets	\$ -	\$ -	\$ 6,751
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Bank overdraft	\$ -	\$ -	\$ -
Accounts payable	-	-	6,365
Accrued payroll and related items	-	-	-
Current portion of long term debt	-	-	-
Advance payments	-	-	-
Due to other programs	-	-	376
Total current liabilities	-	-	6,741
LONG TERM DEBT			
	-	-	-
NET ASSETS			
Without donor restriction	-	-	-
With donor restriction	-	-	10
Total liabilities and net assets	\$ -	\$ -	\$ 6,751

Programs ended during year 676023 ECF - CNS 1/01/23-12/31/23	Multi-year programs 236019 Aging Wiaver 7/01/19-6/30/24	Programs previously closed	Programs ongoing @ 9/30/24	Division Subtotals
\$ 7,313	\$ 688,068	\$ 1,209,703	\$ 201,467	\$ 2,817,424
-	-	-	649,260	1,045,425
-	-	-	605,452	609,566
-	-	73,182	342,905	445,405
-	-	-	-	-
7,313	688,068	1,282,885	1,799,084	4,917,820
-	166,212	-	-	166,212
-	-	-	-	-
-	-	-	-	-
<u>\$ 7,313</u>	<u>\$ 854,280</u>	<u>\$ 1,282,885</u>	<u>\$ 1,799,084</u>	<u>\$ 5,084,032</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	1,500	167,611	275,627
-	-	-	154,846	154,846
-	-	-	-	-
-	-	-	-	-
-	768	-	396,168	927,967
-	768	1,500	718,625	1,358,440
-	-	-	-	-
-	853,512	1,121,527	252,237	2,669,142
7,313	-	159,858	828,222	1,056,450
<u>\$ 7,313</u>	<u>\$ 854,280</u>	<u>\$ 1,282,885</u>	<u>\$ 1,799,084</u>	<u>\$ 5,084,032</u>

GREATER ERIE COMMUNITY ACTION COMMITTEE

**Area Agency on Aging
Combining Statement of Financial Position
September 30, 2024**

	Full Accrual Adjustments	Division Totals
<hr/>		
ASSETS		
CURRENT ASSETS		
Cash in bank	\$ -	\$ 2,817,424
Accounts receivable		
Federal	-	1,045,425
Other	-	609,566
Due from other programs	-	445,405
Prepaid expenses	-	-
	<hr/>	
Total current assets	-	4,917,820
Investments	-	166,212
Beneficial interest in funds held by others	-	-
Property, plant and equipment net of accumulated depreciation	296,947	296,947
	<hr/>	
Total assets	\$ 296,947	\$ 5,380,979
	<hr/>	
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Bank overdraft	\$ -	\$ -
Accounts payable	-	275,627
Accrued payroll and related items	243,883	398,729
Current portion of long term debt	-	-
Advance payments	-	-
Due to other programs	-	927,967
	<hr/>	
Total current liabilities	243,883	1,602,323
LONG TERM DEBT	-	-
NET ASSETS		
Without donor restriction	53,064	2,722,206
With donor restriction	-	1,056,450
	<hr/>	
Total liabilities and net assets	\$ 296,947	\$ 5,380,979
	<hr/>	

GREATER ERIE COMMUNITY ACTION COMMITTEE

Area Agency on Aging Combining Statement of Activities Year ended September 30, 2024

	201023		
	Area Agency on Aging 7/01/23-6/30/24		
	Cumulative	Previous period	Current period
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:			
Support and Revenue			
Federal	\$ -	\$ -	\$ -
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	-	-	-
Other	-	-	-
Total support and revenue without donor restrictions	-	-	-
Net assets released from restrictions:			
Restrictions satisfied by payment	5,823,537	1,284,256	4,539,281
Total support, revenue and other support without donor restrictions	5,823,537	1,284,256	4,539,281
Expenses			
Personnel	3,075,429	707,090	2,368,339
Professional and contracted services	2,007,266	416,860	1,590,406
Travel	92,138	25,907	66,231
Space and occupancy	417,776	98,849	318,927
Consumable supplies and materials	84,575	13,445	71,130
Equipment lease, purchase and repair	50,590	5,437	45,153
Depreciation	-	-	-
Donated materials and services	-	-	-
Miscellaneous	95,763	16,668	79,095
Total expenses	5,823,537	1,284,256	4,539,281
Change in net assets without donor restrictions	-	-	-
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:			
Support and Revenue			
Federal	1,155,635	240,408	915,227
State	4,667,902	1,043,848	3,624,054
Local	-	-	-
Investment income	-	-	-
Donated materials and services	-	-	-
Other	-	-	-
Net assets released from restriction	(5,823,537)	(1,284,256)	(4,539,281)
Change in net assets with donor restrictions	-	-	-
Change in net assets	-	-	-
NET ASSETS AT BEGINNING OF YEAR	-	-	-
Transfers (to) from other programs	-	-	-
Other changes	-	-	-
NET ASSETS AT END OF YEAR	\$ -	\$ -	\$ -

201221 AAA ARPA 7/01/21-9/30/24			201323 ABG COVID Vaccine 7/01/23-6/30/24		
Cumulative	Previous period	Current period	Cumulative	Previous period	Current period
\$ -	\$ -	\$ -	\$ 5,845	\$ -	\$ 5,845
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	5,845	-	5,845
1,216,304	637,404	578,900	-	-	-
1,216,304	637,404	578,900	5,845	-	5,845
-	-	-	-	-	-
949,064	602,818	346,246	-	-	-
-	-	-	-	-	-
54,489	-	54,489	-	-	-
18,811	10,000	8,811	-	-	-
153,822	-	153,822	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
40,118	24,586	15,532	5,845	-	5,845
1,216,304	637,404	578,900	5,845	-	5,845
-	-	-	-	-	-
1,217,699	637,402	580,297	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5	2	3	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(1,216,304)	(637,404)	(578,900)	-	-	-
1,400	-	1,400	-	-	-
1,400	-	1,400	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 1,400	\$ -	\$ 1,400	\$ -	\$ -	\$ -

GREATER ERIE COMMUNITY ACTION COMMITTEE

Area Agency on Aging Combining Statement of Activities Year ended September 30, 2024

	201423 USAgings ADVG Grant 10/01/23-4/15/24		
	Cumulative	Previous period	Current period
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:			
Support and Revenue			
Federal	\$ 2,707	\$ -	\$ 2,707
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	-	-	-
Other	-	-	-
Total support and revenue without donor restrictions	2,707	-	2,707
Net assets released from restrictions:			
Restrictions satisfied by payment	-	-	-
Total support, revenue and other support without donor restrictions	2,707	-	2,707
Expenses			
Personnel	-	-	-
Professional and contracted services	-	-	-
Travel	-	-	-
Space and occupancy	-	-	-
Consumable supplies and materials	-	-	-
Equipment lease, purchase and repair	-	-	-
Depreciation	-	-	-
Donated materials and services	-	-	-
Miscellaneous	2,707	-	2,707
Total expenses	2,707	-	2,707
Change in net assets without donor restrictions	-	-	-
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:			
Support and Revenue			
Federal	-	-	-
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	-	-	-
Other	-	-	-
Net assets released from restriction	-	-	-
Change in net assets with donor restrictions	-	-	-
Change in net assets	-	-	-
NET ASSETS AT BEGINNING OF YEAR	-	-	-
Transfers (to) from other programs	-	-	-
Other changes	-	-	-
NET ASSETS AT END OF YEAR	\$ -	\$ -	\$ -

[illegible]

GREATER ERIE COMMUNITY ACTION COMMITTEE

Area Agency on Aging Combining Statement of Activities Year ended September 30, 2024

	218023 Title XIX Info & Referral 7/01/23-6/30/24		
	Cumulative	Previous period	Current period
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:			
Support and Revenue			
Federal	\$ -	\$ -	\$ -
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	-	-	-
Other	-	-	-
Total support and revenue without donor restrictions	-	-	-
Net assets released from restrictions:			
Restrictions satisfied by payment	31,080	5,148	25,932
Total support, revenue and other support without donor restrictions	31,080	5,148	25,932
Expenses			
Personnel	30,458	4,738	25,720
Professional and contracted services	622	141	481
Travel	-	-	-
Space and occupancy	-	-	-
Consumable supplies and materials	-	-	-
Equipment lease, purchase and repair	-	-	-
Depreciation	-	-	-
Donated materials and services	-	-	-
Miscellaneous	-	-	-
Total expenses	31,080	4,879	26,201
Change in net assets without donor restrictions	-	269	(269)
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:			
Support and Revenue			
Federal	15,540	2,574	12,966
State	15,540	2,574	12,966
Local	-	-	-
Investment income	10	-	10
Donated materials and services	-	-	-
Other	-	-	-
Net assets released from restriction	(31,080)	(5,148)	(25,932)
Change in net assets with donor restrictions	10	-	10
Change in net assets	10	269	(259)
NET ASSETS AT BEGINNING OF YEAR	-	-	296
Transfers (to) from other programs	27	27	-
Other changes	-	-	-
NET ASSETS AT END OF YEAR	\$ 37	\$ 296	\$ 37

Programs ended during year

25123 AAA Program Income - Non-Cash 7/01/23-6/30/24			281023 Community Development Block Grant 7/01/23-6/30/24		
Cumulative	Previous period	Current period	Cumulative	Previous period	Current period
\$ -	\$ -	\$ -	\$ 8,250	\$ 2,063	\$ 6,187
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	90	21	69
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	8,340	2,084	6,256
199,535	55,693	143,842	-	-	-
199,535	55,693	143,842	8,340	2,084	6,256
-	-	-	-	-	-
199,535	55,693	143,842	8,250	2,063	6,187
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
199,535	55,693	143,842	8,250	2,063	6,187
-	-	-	90	21	69
-	-	-	-	-	-
-	-	-	-	-	-
234	56	178	-	-	-
-	-	-	-	-	-
215,577	51,794	163,783	-	-	-
(199,535)	(55,693)	(143,842)	-	-	-
16,276	(3,843)	20,119	-	-	-
16,276	(3,843)	20,119	90	21	69
-	-	50,111	-	-	95
(16,276)	53,954	(70,230)	74	74	-
-	-	-	-	-	-
\$ -	\$ 50,111	\$ -	\$ 164	\$ 95	\$ 164

GREATER ERIE COMMUNITY ACTION COMMITTEE

Area Agency on Aging Combining Statement of Activities Year ended September 30, 2024

	285023 AAA Program Income - Federal 7/01/23-6/30/24		
	Cumulative	Previous period	Current period
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:			
Support and Revenue			
Federal	\$ -	\$ -	\$ -
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	-	-	-
Other	-	-	-
Total support and revenue without donor restrictions	-	-	-
Net assets released from restrictions:			
Restrictions satisfied by payment	34,545	-	34,545
Total support, revenue and other support without donor restrictions	34,545	-	34,545
Expenses			
Personnel	-	-	-
Professional and contracted services	34,545	-	34,545
Travel	-	-	-
Space and occupancy	-	-	-
Consumable supplies and materials	-	-	-
Equipment lease, purchase and repair	-	-	-
Depreciation	-	-	-
Donated materials and services	-	-	-
Miscellaneous	-	-	-
Total expenses	34,545	-	34,545
Change in net assets without donor restrictions	-	-	-
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:			
Support and Revenue			
Federal	-	-	-
State	-	-	-
Local	-	-	-
Investment income	331	64	267
Donated materials and services	-	-	-
Other	37,916	9,943	27,973
Net assets released from restriction	(34,545)	-	(34,545)
Change in net assets with donor restrictions	3,702	10,007	(6,305)
Change in net assets	3,702	10,007	(6,305)
NET ASSETS AT BEGINNING OF YEAR	-	-	45,177
Transfers (to) from other programs	35,170	35,170	-
Other changes	-	-	-
NET ASSETS AT END OF YEAR	\$ 38,872	\$ 45,177	\$ 38,872

Programs ended during year

285123 AAA Program Income - State 7/01/23-6/30/24			286023 Options Cost Sharing 7/01/23-6/30/24		
Cumulative	Previous period	Current period	Cumulative	Previous period	Current period
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,842	-	2,842	6,847	-	6,847
2,842	-	2,842	6,847	-	6,847
-	-	-	-	-	-
2,842	-	2,842	6,897	-	6,897
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	374	-	374
2,842	-	2,842	7,271	-	7,271
-	-	-	(424)	-	(424)
-	-	-	-	-	-
-	-	-	-	-	-
2,995	742	2,253	79	30	49
-	-	-	-	-	-
2,132	640	1,492	6,768	1,386	5,382
(2,842)	-	(2,842)	(6,847)	-	(6,847)
2,285	1,382	903	-	1,416	(1,416)
2,285	1,382	903	(424)	1,416	(1,840)
-	-	127,580	-	-	1,416
7,328	126,198	(118,870)	-	-	-
-	-	-	-	-	-
\$ 9,613	\$ 127,580	\$ 9,613	\$ (424)	\$ 1,416	\$ (424)

GREATER ERIE COMMUNITY ACTION COMMITTEE

Area Agency on Aging Combining Statement of Activities Year ended September 30, 2024

	290023 Foster Grandparents 7/01/23-6/30/24		
	Cumulative	Previous period	Current period
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:			
Support and Revenue			
Federal	\$ -	\$ -	\$ -
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	-	-	-
Other	-	-	-
Total support and revenue without donor restrictions	-	-	-
Net assets released from restrictions:			
Restrictions satisfied by payment	193,563	46,645	146,918
Total support, revenue and other support without donor restrictions	193,563	46,645	146,918
Expenses			
Personnel	120,255	27,404	92,851
Professional and contracted services	7,255	1,815	5,440
Travel	9,653	2,841	6,812
Space and occupancy	20,920	5,244	15,676
Consumable supplies and materials	4,208	2,343	1,865
Equipment lease, purchase and repair	-	-	-
Depreciation	-	-	-
Donated materials and services	4,005	560	3,445
Miscellaneous	27,267	6,438	20,829
Total expenses	193,563	46,645	146,918
Change in net assets without donor restrictions	-	-	-
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:			
Support and Revenue			
Federal	189,558	46,115	143,443
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	4,005	560	3,445
Other	-	-	-
Net assets released from restriction	(193,563)	(46,645)	(146,918)
Change in net assets with donor restrictions	-	30	(30)
Change in net assets	-	30	(30)
NET ASSETS AT BEGINNING OF YEAR	-	-	62
Transfers (to) from other programs	32	32	-
Other changes	-	-	-
NET ASSETS AT END OF YEAR	\$ 32	\$ 62	\$ 32

Programs ended during year

291023 Retired Senior Volunteer 7/01/23-3/31/24			516023 Erie County Funds 1/01/23-12/31/23		
Cumulative	Previous period	Current period	Cumulative	Previous period	Current period
\$ 59,609	\$ 21,727	\$ 37,882	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
9	7	2	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
59,618	21,734	37,884	-	-	-
-	-	-	501,334	336,499	164,835
59,618	21,734	37,884	501,334	336,499	164,835
35,069	16,700	18,369	19,780	11,750	8,030
3,578	885	2,693	361,776	234,096	127,680
9,858	794	9,064	69	6	63
8,421	2,798	5,623	7,265	5,630	1,635
296	-	296	16	16	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	112,385	84,959	27,426
2,396	557	1,839	43	42	1
59,618	21,734	37,884	501,334	336,499	164,835
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	390,133	251,537	138,596
-	-	-	3	3	-
-	-	-	112,385	84,959	27,426
-	-	-	767	-	767
-	-	-	(501,334)	(336,499)	(164,835)
-	-	-	1,954	-	1,954
-	-	-	1,954	-	1,954
-	-	46	-	-	(1,954)
46	46	-	(1,954)	(1,954)	-
-	-	-	-	-	-
\$ 46	\$ 46	\$ 46	\$ -	\$ (1,954)	\$ -

GREATER ERIE COMMUNITY ACTION COMMITTEE

Area Agency on Aging Combining Statement of Activities Year ended September 30, 2024

	526023 AAA Local Funds Farmers Market 7/01/23-6/30/24		
	Cumulative	Previous period	Current period
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:			
Support and Revenue			
Federal	\$ -	\$ -	\$ -
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	-	-	-
Other	-	-	-
Total support and revenue without donor restrictions	-	-	-
Net assets released from restrictions:			
Restrictions satisfied by payment	6,674	1,163	5,511
Total support, revenue and other support without donor restrictions	6,674	1,163	5,511
Expenses			
Personnel	-	-	-
Professional and contracted services	194	42	152
Travel	-	-	-
Space and occupancy	560	140	420
Consumable supplies and materials	-	-	-
Equipment lease, purchase and repair	3,683	-	3,683
Depreciation	-	-	-
Donated materials and services	-	-	-
Miscellaneous	2,237	981	1,256
Total expenses	6,674	1,163	5,511
Change in net assets without donor restrictions	-	-	-
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:			
Support and Revenue			
Federal	-	-	-
State	11,919	-	11,919
Local	-	-	-
Investment income	2,658	313	2,345
Donated materials and services	-	-	-
Other	3,683	-	3,683
Net assets released from restriction	(6,674)	(1,163)	(5,511)
Change in net assets with donor restrictions	11,586	(850)	12,436
Change in net assets	11,586	(850)	12,436
NET ASSETS AT BEGINNING OF YEAR	-	-	(850)
Transfers (to) from other programs	-	-	-
Other changes	-	-	-
NET ASSETS AT END OF YEAR	\$ 11,586	\$ (850)	\$ 11,586

[illegible]

GREATER ERIE COMMUNITY ACTION COMMITTEE

Area Agency on Aging Combining Statement of Activities Year ended September 30, 2024

	Programs ended during year		
	661023 Homeplus 8/01/23-7/31/24		
	Cumulative	Previous period	Current period
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:			
Support and Revenue			
Federal	\$ 403,246	\$ 73,549	\$ 329,697
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	30,189	-	30,189
Other	-	-	-
Total support and revenue without donor restrictions	433,435	73,549	359,886
Net assets released from restrictions:			
Restrictions satisfied by payment	-	-	-
Total support, revenue and other support without donor restrictions	433,435	73,549	359,886
Expenses			
Personnel	256,449	41,625	214,824
Professional and contracted services	141,647	29,534	112,113
Travel	-	-	-
Space and occupancy	2,039	2,040	(1)
Consumable supplies and materials	2,012	200	1,812
Equipment lease, purchase and repair	-	-	-
Depreciation	-	-	-
Donated materials and services	30,189	-	30,189
Miscellaneous	1,099	150	949
Total expenses	433,435	73,549	359,886
Change in net assets without donor restrictions	-	-	-
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:			
Support and Revenue			
Federal	-	-	-
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	-	-	-
Other	-	-	-
Net assets released from restriction	-	-	-
Change in net assets with donor restrictions	-	-	-
Change in net assets	-	-	-
NET ASSETS AT BEGINNING OF YEAR	-	-	10
Transfers (to) from other programs	10	10	-
Other changes	-	-	-
NET ASSETS AT END OF YEAR	\$ 10	\$ 10	\$ 10

Programs ended during year			Multi-year programs		
676023			236019		
Erie County Funds - CNS			Aging Waiver		
1/01/23-12/31/23			7/01/19-6/30/24		
Cumulative	Previous period	Current period	Cumulative	Previous period	Current period
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	486,411	486,411	-
-	-	-	-	-	-
-	-	-	43,408	26,706	16,702
-	-	-	-	-	-
-	-	-	2,368	2,368	-
-	-	-	532,187	515,485	16,702
72,738	58,009	14,729	-	-	-
72,738	58,009	14,729	532,187	515,485	16,702
42,984	32,819	10,165	492,913	492,913	-
4,308	3,235	1,073	155,679	155,679	-
9,333	7,526	1,807	4,490	4,490	-
2,673	2,004	669	47,612	47,612	-
1,125	860	265	4,282	4,282	-
300	300	-	10,764	10,764	-
-	-	-	-	-	-
-	-	-	-	-	-
12,015	11,265	750	53,624	52,856	768
72,738	58,009	14,729	769,364	768,596	768
-	-	-	(237,177)	(253,111)	15,934
-	-	-	-	-	-
-	-	-	-	-	-
72,738	58,003	14,735	-	-	-
5	6	(1)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(72,738)	(58,009)	(14,729)	-	-	-
5	-	5	-	-	-
5	-	5	(237,177)	(253,111)	15,934
-	-	7,308	-	-	837,510
7,308	7,308	-	1,090,689	1,090,621	68
-	-	-	-	-	-
\$ 7,313	\$ 7,308	\$ 7,313	\$ 853,512	\$ 837,510	\$ 853,512

GREATER ERIE COMMUNITY ACTION COMMITTEE

Area Agency on Aging Combining Statement of Activities Year ended September 30, 2024

	Programs previously closed	Programs ongoing @ 9/30/24	Division Subtotals Current Period
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:			
Support and Revenue			
Federal	\$ -	\$ 166,832	\$ 552,168
State	-	3,573	3,573
Local	-	82,715	164,746
Investment income	83	3,535	22,732
Donated materials and services	-	546	30,735
Other	-	682,653	1,401,907
Total support and revenue without donor restrictions	83	939,854	2,175,861
Net assets released from restrictions:			
Restrictions satisfied by payment	-	1,713,708	7,377,890
Total support, revenue and other support without donor restrictions	83	2,653,562	9,553,751
Expenses			
Personnel	-	1,188,059	4,312,521
Professional and contracted services	-	874,659	3,392,242
Travel	-	52,524	146,201
Space and occupancy	-	150,006	563,059
Consumable supplies and materials	-	26,726	111,745
Equipment lease, purchase and repair	-	1,845	204,503
Depreciation	-	-	-
Donated materials and services	-	73,666	134,726
Miscellaneous	-	47,520	180,299
Total expenses	-	2,415,005	9,045,296
Change in net assets without donor restrictions	83	238,557	508,455
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:			
Support and Revenue			
Federal	-	709,315	2,361,248
State	-	1,200,583	4,849,522
Local	-	293,946	447,277
Investment income	-	2,115	7,219
Donated materials and services	-	73,120	103,991
Other	-	87,431	290,511
Net assets released from restriction	-	(1,713,708)	(7,377,890)
Change in net assets with donor restrictions	-	652,802	681,878
Change in net assets	83	891,359	1,190,333
NET ASSETS AT BEGINNING OF YEAR	1,281,370	-	2,535,259
Transfers (to) from other programs	(68)	189,100	-
Other changes	-	-	-
NET ASSETS AT END OF YEAR	\$ 1,281,385	\$ 1,080,459	\$ 3,725,592

Full Accrual Adjustments	Division Totals Current Period
\$ -	\$ 552,168
-	3,573
-	164,746
-	22,732
(546)	30,189
-	1,401,907
(546)	2,175,315
-	7,377,890
(546)	9,553,205
21,672	4,334,193
-	3,392,242
-	146,201
-	563,059
-	111,745
(146,624)	57,879
18,897	18,897
(67,041)	67,685
-	180,299
(173,096)	8,872,200
172,550	681,005
-	2,361,248
-	4,849,522
-	447,277
-	7,219
(66,495)	37,496
-	290,511
-	(7,377,890)
(66,495)	615,383
106,055	1,296,388
(52,991)	2,482,268
-	-
-	-
\$ 53,064	\$ 3,778,656

GREATER ERIE COMMUNITY ACTION COMMITTEE

Education, Workforce and Self Sufficiency Division Combining Financial Statements

The Education, Workforce and Self Sufficiency Division administers programs in line with the Agency's philosophy to promote personal advancement through education and employment opportunities. These programs are intended to enhance self-esteem and provide the opportunity to obtain skills leading to successful employment and self-sufficiency. Rent and utility assistance is also provided to in-need, low-income clients and the division also works in coordination with the Area Agency on Aging Division to provide nutritional services to clients of the Division furthering its goal of self-sufficiency.

Upward Bound Program - Designed to provide an opportunity for eligible high school students in grades 9-12 to succeed in their overall pre-college performance and ultimately higher education pursuits. (150% of poverty).

Title V Senior Community Service Employment Program (SCSEP) - Provides subsidized part-time work experience to economically disadvantaged older job seekers. Work experience is provided in a variety of skill areas through assignments in community service organizations. The primary goal is to move job-ready individuals into unsubsidized employment. GECAC receives state SCSEP funds through the PA Department of Aging. SCSEP programs are supplemented through other local funds.

Work Ready Program - Conducts relevant program activities to support TANF participants in meeting their required program participation hours and prepares them for successful program completion. Participants must achieve four consecutive weeks of 20 hours or more of participation in an approved Core activity in order to successfully complete the program. Core activities include vocational training, community service, paid work, subsidized employment or unsubsidized employment.

Housing Assistance Program - Provides rent and/or security deposit, and utility energy assistance payments on behalf of eligible applicants to legitimate landlords or vendors.

Food Services - Meals are prepared at three kitchen sites in Erie city and county and delivered to serving sites or client homes for GECAC and other community agencies' programs on a fee for service basis. Meals are delivered in bulk quantities by GECAC Food Services to GECAC senior centers for AAA Congregate Meal Programs and Adult Care Food Program. Individually packed meals are delivered from each kitchen by Meals-On-Wheels volunteers to client homes for the AAA Home Delivered Meal Program.

GREATER ERIE COMMUNITY ACTION COMMITTEE

Education, Workforce and Self Sufficiency Division Combining Financial Statements

Neighbor for Neighbor Heat Fund - A voluntary program designed to provide assistance to qualifying individuals who require aid to meet basic energy needs; to prevent disconnection of utility, to pay overdue bills for energy, to purchase any type of heating fuel and to repair or replace heating equipment.

Adult Basic Literacy Education Programs - The GECAC Adult Education Program welcomes adults who are interested in improving their math and reading abilities, learning English, or are preparing for the GED test. The classes are designed to meet the student's individual needs by increasing competency while providing opportunities to learn about careers and employment. All classes integrate career exploration and labor market information to help students set goals, review their career options and investigate *Career Pathways* to industries with career advancement. Primary funding sources for GECAC's adult education funds comes from federal and state Adult Basic Literacy Education (ABLE) funds. ABLE programs are supplemented through other local funds.

GED Preparation - Students prepare for the GED test in reading and language, science, social studies and math.

Adult Basic Education Classes - For students needing basic skills remediation, the Adult Basic Classes allow students to work at their own pace toward their ultimate goals - GED Certification, Post-Secondary Education or Employment.

English as a Second Language (ESL) - Students practice speaking, reading and writing skills in small classes and/or through self-paced, computer-based instruction.

Earn & Learn - Erie County Earn & Learn program is a collaborative effort between Erie County, Erie County Gaming and Revenue Authority (ECGRA), and other supportive individuals and organizations that have recognized the need to address employability issues for our disconnected youth population aged 14-21 years. Each youth participates in 20 hours of pre-employment soft-skills training in an area of accountability, understanding hierarchy, leadership and integrity, and professionalism. Youth are matched with employers based on employer specifications, geographic proximity, and availability of reliable transportation for youth. Youth participate in 180-hour on-site work placement with their host employer, working up to 30 hours per week and receiving an hourly wage for performed work. Program staff work directly with youth and employees to provide communication, linkage, and job placements, as well as to troubleshoot and problem solve any challenges that arise during program implementation.

COMBINING FINANCIAL STATEMENTS

GREATER ERIE COMMUNITY ACTION COMMITTEE

Education, Workforce, Self Sufficiency Combining Statement of Financial Position September 30, 2024

	056023 Upward Bound 9/01/23-8/31/24	071023 Dollar General Adult Literacy 5/01/23-3/31/24	082023 Mercy Center for Women 1/01/23-12/31/23
ASSETS			
CURRENT ASSETS			
Cash in bank	\$ (16,636)	\$ 25	\$ 10,130
Accounts receivable			
Federal	16,856	-	-
Other	-	-	-
Due from other programs	-	-	-
Prepaid expenses	-	-	-
 Total current assets	 220	 25	 10,130
 Investments	 -	 -	 -
Beneficial interest in funds held by others	-	-	-
Property, plant and equipment net of accumulated depreciation	-	-	-
 Total assets	 <u>\$ 220</u>	 <u>\$ 25</u>	 <u>\$ 10,130</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Bank overdraft	\$ -	\$ -	\$ -
Accounts payable	94	-	-
Accrued payroll and related items	-	-	-
Current portion of long term debt	-	-	-
Advance payments	-	-	-
Due to other programs	126	-	10,128
 Total current liabilities	 220	 -	 10,128
 LONG TERM DEBT	 -	 -	 -
 NET ASSETS			
Without donor restriction	-	23	2
With donor restriction	-	2	-
 Total liabilities and net assets	 <u>\$ 220</u>	 <u>\$ 25</u>	 <u>\$ 10,130</u>

Programs ended during year

206023 SCSEP Senior Aides 7/01/23-6/30/24	282020 ESG Rapid Re-Housing 7/01/20-6/30/24	356023 Digital Literacy 5/01/23-7/31/24	381123 Work Ready 7/01/23-6/30/24	551023 Housing Assistance 7/01/23-6/30/24
\$ (34,720)	\$ 1,193	\$ (17,990)	\$ 40,601	\$ (861)
35,026	-	16,200	30,349	-
-	-	-	-	-
-	1,836	1,790	240	861
-	-	-	-	-
306	3,029	-	71,190	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 306</u>	<u>\$ 3,029</u>	<u>\$ -</u>	<u>\$ 71,190</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	3,001	-	71,190	-
-	3,001	-	71,190	-
-	-	-	-	-
306	28	-	-	-
-	-	-	-	-
<u>\$ 306</u>	<u>\$ 3,029</u>	<u>\$ -</u>	<u>\$ 71,190</u>	<u>\$ -</u>

GREATER ERIE COMMUNITY ACTION COMMITTEE

Education, Workforce, Self Sufficiency Combining Statement of Financial Position September 30, 2024

	606023 Homebuyers Club 4/01/23-3/31/24	656023 Erie County Funds 1/01/23-12/31/23	861022 Earned Income Tax Credit 11/01/22-04/30/23
ASSETS			
CURRENT ASSETS			
Cash in bank	\$ 7,174	\$ 52,930	\$ 635
Accounts receivable			
Federal	-	-	-
Other	-	-	-
Due from other programs	-	128	-
Prepaid expenses	-	-	-
	<hr/>	<hr/>	<hr/>
Total current assets	7,174	53,058	635
Investments	-	-	-
Beneficial interest in funds held by others	-	-	-
Property, plant and equipment net of accumulated depreciation	-	-	-
	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 7,174</u>	<u>\$ 53,058</u>	<u>\$ 635</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Bank overdraft	\$ -	\$ -	\$ -
Accounts payable	-	53,058	-
Accrued payroll and related items	-	-	-
Current portion of long term debt	-	-	-
Advance payments	-	-	-
Due to other programs	-	-	-
	<hr/>	<hr/>	<hr/>
Total current liabilities	-	53,058	-
LONG TERM DEBT			
	-	-	-
NET ASSETS			
Without donor restriction	-	-	-
With donor restriction	7,174	-	635
	<hr/>	<hr/>	<hr/>
Total liabilities and net assets	<u>\$ 7,174</u>	<u>\$ 53,058</u>	<u>\$ 635</u>

Programs ended during year

866023 Food Services 10/01/23-9/30/24	881023 Special Energy 1/01/23-12/31/23	896022 Neighbor For Neighbor 10/01/22-1/25/23	931023 Other ABLE Funds 7/01/23-6/30/24	934023 New Choices 7/01/22-6/30/24
\$ (80,260)	\$ 33,092	\$ 258,344	\$ 36,225	\$ 16,709
-	-	-	-	-
-	-	-	-	-
182,973	-	-	-	-
7,738	-	-	-	-
110,451	33,092	258,344	36,225	16,709
-	-	-	-	-
-	-	-	-	-
3,113	-	-	-	-
<u>\$ 113,564</u>	<u>\$ 33,092</u>	<u>\$ 258,344</u>	<u>\$ 36,225</u>	<u>\$ 16,709</u>
\$ -	\$ -	\$ -	\$ -	\$ -
68,559	-	-	-	-
13,539	-	-	-	-
-	-	-	-	-
-	-	-	-	-
73,641	-	-	866	396
155,739	-	-	866	396
-	-	-	-	-
(42,175)	33,092	-	35,359	-
-	-	258,344	-	16,313
<u>\$ 113,564</u>	<u>\$ 33,092</u>	<u>\$ 258,344</u>	<u>\$ 36,225</u>	<u>\$ 16,709</u>

GREATER ERIE COMMUNITY ACTION COMMITTEE

Education, Workforce, Self Sufficiency Combining Statement of Financial Position September 30, 2024

	Programs ended during year	Multi-year programs	
	947023	581011	581019
	Summer Jams 4/01/23-2/18/24	Money Works for You 10/01/11-12/31/23	Money Works for Youth-FNB 10/01/19-12/31/23
ASSETS			
CURRENT ASSETS			
Cash in bank	\$ 17,544	\$ 65,306	\$ 2,510
Accounts receivable			
Federal	-	-	-
Other	7,033	-	-
Due from other programs	-	-	-
Prepaid expenses	-	-	-
	<hr/>	<hr/>	<hr/>
Total current assets	24,577	65,306	2,510
Investments	-	-	-
Beneficial interest in funds held by others	-	-	-
Property, plant and equipment net of accumulated depreciation	-	-	-
	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 24,577</u>	<u>\$ 65,306</u>	<u>\$ 2,510</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Bank overdraft	\$ -	\$ -	\$ -
Accounts payable	24,392	-	-
Accrued payroll and related items	-	-	-
Current portion of long term debt	-	-	-
Advance payments	-	-	-
Due to other programs	-	-	-
	<hr/>	<hr/>	<hr/>
Total current liabilities	24,392	-	-
LONG TERM DEBT	-	-	-
NET ASSETS			
Without donor restriction	-	-	-
With donor restriction	185	65,306	2,510
	<hr/>	<hr/>	<hr/>
Total liabilities and net assets	<u>\$ 24,577</u>	<u>\$ 65,306</u>	<u>\$ 2,510</u>

Multi-year programs 856019 Transportation Services 10/01/19-12/31/23	Programs previously closed	Programs ongoing @ 9/30/24	Division Subtotals	Full Accrual Adjustments
\$ 164,214	\$ 28,724	\$ (408,334)	\$ 176,555	\$ -
-	-	93,151	191,582	-
30	-	397,313	404,376	-
-	2,684	37,510	228,022	-
-	-	-	7,738	-
164,244	31,408	119,640	1,008,273	-
-	-	-	-	-
-	-	-	-	-
102,700	-	-	105,813	47,069
\$ 266,944	\$ 31,408	\$ 119,640	\$ 1,114,086	\$ 47,069
\$ -	\$ -	\$ -	\$ -	\$ -
-	86	41,918	188,107	-
-	-	34,912	48,451	57,158
-	-	-	-	-
-	-	-	-	-
-	30,485	72,470	262,303	-
-	30,571	149,300	498,861	57,158
-	-	-	-	-
266,944	837	(13,469)	280,947	(10,089)
-	-	(16,191)	334,278	-
\$ 266,944	\$ 31,408	\$ 119,640	\$ 1,114,086	\$ 47,069

GREATER ERIE COMMUNITY ACTION COMMITTEE

Education, Workforce, Self Sufficiency Combining Statement of Financial Position September 30, 2024

	Division Totals
<hr/>	
ASSETS	
CURRENT ASSETS	
Cash in bank	\$ 176,555
Accounts receivable	
Federal	191,582
Other	404,376
Due from other programs	228,022
Prepaid expenses	7,738
	<hr/>
Total current assets	1,008,273
Investments	-
Beneficial interest in funds held by others	-
Property, plant and equipment net of accumulated depreciation	152,882
	<hr/>
Total assets	\$ 1,161,155
	<hr/>
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Bank overdraft	\$ -
Accounts payable	188,107
Accrued payroll and related items	105,609
Current portion of long term debt	-
Advance payments	-
Due to other programs	262,303
	<hr/>
Total current liabilities	556,019
LONG TERM DEBT	-
NET ASSETS	
Without donor restriction	270,858
With donor restriction	334,278
	<hr/>
Total liabilities and net assets	\$ 1,161,155
	<hr/>

GREATER ERIE COMMUNITY ACTION COMMITTEE

Education, Workforce and Self Sufficiency Combining Statement of Activities Year ended September 30, 2024

	056023 Upward Bound 9/01/23-8/31/24		
	Cumulative	Previous period	Current period
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:			
Support and Revenue			
Federal	\$ 383,467	\$ 20,022	\$ 363,445
State	-	-	-
Local	-	-	-
Investment income	7	1	6
Donated materials and services	-	-	-
Other	-	-	-
Total support and revenue without donor restrictions	383,474	20,023	363,451
Net assets released from restrictions:			
Restrictions satisfied by payment	-	-	-
Total support, revenue and other support without donor restrictions	383,474	20,023	363,451
Expenses			
Personnel	195,886	10,284	185,602
Professional and contracted services	17,963	1,633	16,330
Travel	26,563	69	26,494
Space and occupancy	23,446	1,957	21,489
Consumable supplies and materials	15,649	619	15,030
Equipment lease, purchase and repair	24,538	-	24,538
Depreciation	-	-	-
Donated materials and services	-	-	-
Miscellaneous	79,429	5,461	73,968
Total expenses	383,474	20,023	363,451
Change in net assets without donor restrictions	-	-	-
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:			
Support and Revenue			
Federal	-	-	-
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	-	-	-
Other	-	-	-
Net assets released from restriction	-	-	-
Change in net assets with donor restrictions	-	-	-
Change in net assets	-	-	-
NET ASSETS AT BEGINNING OF YEAR	-	-	-
Transfers (to) from other programs	-	-	-
Other changes	-	-	-
NET ASSETS AT END OF YEAR	\$ -	\$ -	\$ -

Programs ended during year

071023 Dollar General Adult Literacy 5/01/23-3/31/24			082023 Mercy Center for Women 1/01/23-12/31/23		
Cumulative	Previous period	Current period	Cumulative	Previous period	Current period
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
23	15	8	2	-	2
-	-	-	-	-	-
9,000	9,000	-	12,729	5,663	7,066
9,023	9,015	8	12,731	5,663	7,068
-	-	-	-	-	-
9,023	9,015	8	12,731	5,663	7,068
-	-	-	5,860	4,074	1,786
-	-	-	1,872	1,404	468
-	-	-	270	185	85
3,733	3,733	-	4,339	-	4,339
5,265	5,265	-	388	-	388
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,998	8,998	-	12,729	5,663	7,066
25	17	8	2	-	2
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
25	17	8	2	-	2
-	-	17	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 25	\$ 17	\$ 25	\$ 2	\$ -	\$ 2

GREATER ERIE COMMUNITY ACTION COMMITTEE

**Education, Workforce and Self Sufficiency
Combining Statement of Activities
Year ended September 30, 2024**

	206023 SCSEP Senior Aides 7/01/23-6/30/24		
	Cumulative	Previous period	Current period
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:			
Support and Revenue			
Federal	\$ 98,124	\$ 22,547	\$ 75,577
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	14,062	120	13,942
Other	-	-	-
Total support and revenue without donor restrictions	112,186	22,667	89,519
Net assets released from restrictions:			
Restrictions satisfied by payment	-	-	-
Total support, revenue and other support without donor restrictions	112,186	22,667	89,519
Expenses			
Personnel	95,657	21,969	73,688
Professional and contracted services	2,258	564	1,694
Travel	198	2	196
Space and occupancy	12	12	-
Consumable supplies and materials	-	-	-
Equipment lease, purchase and repair	-	-	-
Depreciation	-	-	-
Donated materials and services	14,062	120	13,942
Miscellaneous	-	-	-
Total expenses	112,187	22,667	89,520
Change in net assets without donor restrictions	(1)	-	(1)
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:			
Support and Revenue			
Federal	-	-	-
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	-	-	-
Other	-	-	-
Net assets released from restriction	-	-	-
Change in net assets with donor restrictions	-	-	-
Change in net assets	(1)	-	(1)
NET ASSETS AT BEGINNING OF YEAR	-	-	-
Transfers (to) from other programs	307	-	307
Other changes	-	-	-
NET ASSETS AT END OF YEAR	\$ 306	\$ -	\$ 306

Programs ended during year

282020 ESG Rapid Re-housing 7/01/20-6/30/24			356023 Digital Literacy 5/01/23-7/31/24		
Cumulative	Previous period	Current period	Cumulative	Previous period	Current period
\$ 32,441	\$ 32,560	\$ (119)	\$ 43,154	\$ 5,182	\$ 37,972
-	-	-	-	-	-
-	-	-	-	-	-
28	27	1	100	15	85
22,091	19,901	2,190	-	-	-
-	-	-	-	1,273	(1,273)
54,560	52,488	2,072	43,254	6,470	36,784
-	-	-	-	-	-
54,560	52,488	2,072	43,254	6,470	36,784
841	1,045	(204)	37,886	5,630	32,256
5,952	5,718	234	2,993	498	2,495
-	-	-	355	134	221
-	-	-	589	-	589
-	-	-	1,296	208	1,088
-	-	-	-	-	-
-	-	-	-	-	-
22,091	19,901	2,190	-	-	-
25,648	25,824	(176)	135	-	135
54,532	52,488	2,044	43,254	6,470	36,784
28	-	28	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
28	-	28	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 28	\$ -	\$ 28	\$ -	\$ -	\$ -

GREATER ERIE COMMUNITY ACTION COMMITTEE

Education, Workforce and Self Sufficiency Combining Statement of Activities Year ended September 30, 2024

	381123 Work Ready 7/01/23-6/30/24		
	Cumulative	Previous period	Current period
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:			
Support and Revenue			
Federal	\$ 189,273	\$ 49,403	\$ 139,870
State	-	-	-
Local	-	-	-
Investment income	9	-	9
Donated materials and services	-	-	-
Other	-	-	-
Total support and revenue without donor restrictions	189,282	49,403	139,879
Net assets released from restrictions:			
Restrictions satisfied by payment	-	-	-
Total support, revenue and other support without donor restrictions	189,282	49,403	139,879
Expenses			
Personnel	148,448	39,953	108,495
Professional and contracted services	16,893	4,287	12,606
Travel	412	13	399
Space and occupancy	19,797	4,780	15,017
Consumable supplies and materials	1,530	63	1,467
Equipment lease, purchase and repair	-	-	-
Depreciation	-	-	-
Donated materials and services	-	-	-
Miscellaneous	2,202	307	1,895
Total expenses	189,282	49,403	139,879
Change in net assets without donor restrictions	-	-	-
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:			
Support and Revenue			
Federal	-	-	-
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	-	-	-
Other	-	-	-
Net assets released from restriction	-	-	-
Change in net assets with donor restrictions	-	-	-
Change in net assets	-	-	-
NET ASSETS AT BEGINNING OF YEAR	-	-	-
Transfers (to) from other programs	-	-	-
Other changes	-	-	-
NET ASSETS AT END OF YEAR	\$ -	\$ -	\$ -

Programs ended during year

551023 Housing Assistance 7/01/23-6/30/24			606023 Homebuyers Club 4/01/23-3/31/24		
Cumulative	Previous period	Current period	Cumulative	Previous period	Current period
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
369,897	96,761	273,136	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
369,897	96,761	273,136	-	-	-
-	-	-	-	-	-
369,897	96,761	273,136	-	-	-
181,737	40,452	141,285	-	-	-
27,687	6,921	20,766	-	-	-
-	-	-	-	-	-
23,078	5,713	17,365	-	-	-
1,644	110	1,534	-	-	-
2,632	-	2,632	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
133,119	43,565	89,554	-	-	-
369,897	96,761	273,136	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	20	2	18
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	20	2	18
-	-	-	20	2	18
-	-	-	-	-	7,156
-	-	-	7,154	7,154	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ 7,174	\$ 7,156	\$ 7,174

GREATER ERIE COMMUNITY ACTION COMMITTEE

Education, Workforce and Self Sufficiency Combining Statement of Activities Year ended September 30, 2024

	656023 Erie County Funds Admin 1/01/23-12/31/23		
	Cumulative	Previous period	Current period
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:			
Support and Revenue			
Federal	\$ -	\$ -	\$ -
State	-	-	-
Local	213,182	154,641	58,541
Investment income	34	34	-
Donated materials and services	-	-	-
Other	-	-	-
Total support and revenue without donor restrictions	213,216	154,675	58,541
Net assets released from restrictions:			
Restrictions satisfied by payment	-	-	-
Total support, revenue and other support without donor restrictions	213,216	154,675	58,541
Expenses			
Personnel	162,284	116,969	45,315
Professional and contracted services	17,712	13,284	4,428
Travel	21	21	-
Space and occupancy	26,926	20,190	6,736
Consumable supplies and materials	5,383	3,461	1,922
Equipment lease, purchase and repair	-	-	-
Depreciation	-	-	-
Donated materials and services	-	-	-
Miscellaneous	890	750	140
Total expenses	213,216	154,675	58,541
Change in net assets without donor restrictions	-	-	-
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:			
Support and Revenue			
Federal	-	-	-
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	-	-	-
Other	-	-	-
Net assets released from restriction	-	-	-
Change in net assets with donor restrictions	-	-	-
Change in net assets	-	-	-
NET ASSETS AT BEGINNING OF YEAR	-	-	-
Transfers (to) from other programs	-	-	-
Other changes	-	-	-
NET ASSETS AT END OF YEAR	\$ -	\$ -	\$ -

Programs ended during year

861022 Earned Income Tax Credit 11/01/22-4/30/23			866023 Food Services 10/01/23-9/30/24		
Cumulative	Previous period	Current period	Cumulative	Previous period	Current period
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,102,731	-	1,102,731
-	-	-	1,102,731	-	1,102,731
15,865	5,371	10,494	-	-	-
15,865	5,371	10,494	1,102,731	-	1,102,731
3,255	3,255	-	386,449	-	386,449
1,097	1,097	-	69,969	-	69,969
-	-	-	3,151	-	3,151
710	710	-	100,772	-	100,772
9	9	-	532,480	-	532,480
10,494	-	10,494	47,216	-	47,216
-	-	-	1,556	-	1,556
-	-	-	-	-	-
300	300	-	3,088	-	3,088
15,865	5,371	10,494	1,144,681	-	1,144,681
-	-	-	(41,950)	-	(41,950)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
16,500	16,500	-	-	-	-
(15,865)	(5,371)	(10,494)	-	-	-
635	11,129	(10,494)	-	-	-
635	11,129	(10,494)	(41,950)	-	(41,950)
-	-	11,129	-	-	-
-	-	-	(225)	-	(225)
-	-	-	-	-	-
\$ 635	\$ 11,129	\$ 635	\$ (42,175)	\$ -	\$ (42,175)

GREATER ERIE COMMUNITY ACTION COMMITTEE

**Education, Workforce and Self Sufficiency
Combining Statement of Activities
Year ended September 30, 2024**

	881023 Special Energy 1/01/23-12/31/23		
	Cumulative	Previous period	Current period
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:			
Support and Revenue			
Federal	\$ -	\$ -	\$ -
State	-	-	-
Local	-	-	-
Investment income	2	2	-
Donated materials and services	-	-	-
Other	4,865	4,060	805
Total support and revenue without donor restrictions	4,867	4,062	805
Net assets released from restrictions:			
Restrictions satisfied by payment	-	-	-
Total support, revenue and other support without donor restrictions	4,867	4,062	805
Expenses			
Personnel	(31)	(31)	-
Professional and contracted services	286	153	133
Travel	2,384	2,384	-
Space and occupancy	86	86	-
Consumable supplies and materials	-	-	-
Equipment lease, purchase and repair	572	572	-
Depreciation	-	-	-
Donated materials and services	-	-	-
Miscellaneous	16,919	16,083	836
Total expenses	20,216	19,247	969
Change in net assets without donor restrictions	(15,349)	(15,185)	(164)
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:			
Support and Revenue			
Federal	-	-	-
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	-	-	-
Other	-	-	-
Net assets released from restriction	-	-	-
Change in net assets with donor restrictions	-	-	-
Change in net assets	(15,349)	(15,185)	(164)
NET ASSETS AT BEGINNING OF YEAR	-	-	33,256
Transfers (to) from other programs	48,441	48,441	-
Other changes	-	-	-
NET ASSETS AT END OF YEAR	\$ 33,092	\$ 33,256	\$ 33,092

Programs ended during year

896022 Neighbor for Neighbor 10/01/22-1/25/24			931023 Other ABLE Funds 7/01/23-6/30/24		
Cumulative	Previous period	Current period	Cumulative	Previous period	Current period
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	411	68	343
-	-	-	-	-	-
-	-	-	4,712	140	4,572
-	-	-	5,123	208	4,915
171,598	133,445	38,153	-	-	-
171,598	133,445	38,153	5,123	208	4,915
-	-	-	25,888	-	25,888
23,480	17,365	6,115	276	69	207
-	-	-	57	-	57
-	-	-	2,132	561	1,571
-	-	-	192	-	192
-	-	-	336	-	336
-	-	-	-	-	-
-	-	-	-	-	-
148,118	116,080	32,038	374	-	374
171,598	133,445	38,153	29,255	630	28,625
-	-	-	(24,132)	(422)	(23,710)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
140,264	121,394	18,870	-	-	-
(171,598)	(133,445)	(38,153)	-	-	-
(31,334)	(12,051)	(19,283)	-	-	-
(31,334)	(12,051)	(19,283)	(24,132)	(422)	(23,710)
-	-	277,627	-	-	(422)
289,678	289,678	-	59,491	-	59,491
-	-	-	-	-	-
\$ 258,344	\$ 277,627	\$ 258,344	\$ 35,359	\$ (422)	\$ 35,359

GREATER ERIE COMMUNITY ACTION COMMITTEE

Education, Workforce and Self Sufficiency Combining Statement of Activities Year ended September 30, 2024

	Programs ended during year		
	934023		
	New Choices		
	7/01/22-6/30/24		
	Cumulative	Previous period	Current period
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:			
Support and Revenue			
Federal	\$ -	\$ -	\$ -
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	-	-	-
Other	-	-	-
Total support and revenue without donor restrictions	-	-	-
Net assets released from restrictions:			
Restrictions satisfied by payment	3,313	-	3,313
Total support, revenue and other support without donor restrictions	3,313	-	3,313
Expenses			
Personnel	-	-	-
Professional and contracted services	-	-	-
Travel	-	-	-
Space and occupancy	241	-	241
Consumable supplies and materials	-	-	-
Equipment lease, purchase and repair	2,917	-	2,917
Depreciation	-	-	-
Donated materials and services	-	-	-
Miscellaneous	155	-	155
Total expenses	3,313	-	3,313
Change in net assets without donor restrictions	-	-	-
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:			
Support and Revenue			
Federal	-	-	-
State	-	-	-
Local	-	-	-
Investment income	26	-	26
Donated materials and services	-	-	-
Other	19,600	-	19,600
Net assets released from restriction	(3,313)	-	(3,313)
Change in net assets with donor restrictions	16,313	-	16,313
Change in net assets	16,313	-	16,313
NET ASSETS AT BEGINNING OF YEAR	-	-	-
Transfers (to) from other programs	-	-	-
Other changes	-	-	-
NET ASSETS AT END OF YEAR	\$ 16,313	\$ -	\$ 16,313

Programs ended during year			Multi-year programs		
947023			581011		
Summer Jams			Money Works for You		
4/01/23-2/18/24			10/01/11-12/31/23		
Cumulative	Previous period	Current period	Cumulative	Previous period	Current period
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
283,103	224,671	58,432	51,276	51,276	-
283,103	224,671	58,432	51,276	51,276	-
192,062	155,124	36,938	-	-	-
65,277	51,958	13,319	-	-	-
652	568	84	-	-	-
16,782	8,988	7,794	-	-	-
1,065	917	148	-	-	-
2,439	2,290	149	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,826	4,826	-	51,276	51,276	-
283,103	224,671	58,432	51,276	51,276	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
257,639	224,671	32,968	-	-	-
119	-	119	962	878	84
-	-	-	-	-	-
25,464	-	25,464	-	-	-
(283,103)	(224,671)	(58,432)	(51,276)	(51,276)	-
119	-	119	(50,314)	(50,398)	84
119	-	119	(50,314)	(50,398)	84
-	-	-	-	-	65,222
66	-	66	115,620	115,620	-
-	-	-	-	-	-
\$ 185	\$ -	\$ 185	\$ 65,306	\$ 65,222	\$ 65,306

GREATER ERIE COMMUNITY ACTION COMMITTEE

Education, Workforce and Self Sufficiency Combining Statement of Activities Year ended September 30, 2024

	Multi-year programs		
	581019		
	Money Works for Youth - FNB		
	10/01/19-12/31/23		
	Cumulative	Previous period	Current period
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:			
Support and Revenue			
Federal	\$ -	\$ -	\$ -
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	-	-	-
Other	-	-	-
Total support and revenue without donor restrictions	-	-	-
Net assets released from restrictions:			
Restrictions satisfied by payment	-	-	-
Total support, revenue and other support without donor restrictions	-	-	-
Expenses			
Personnel	-	-	-
Professional and contracted services	-	-	-
Travel	-	-	-
Space and occupancy	-	-	-
Consumable supplies and materials	-	-	-
Equipment lease, purchase and repair	-	-	-
Depreciation	-	-	-
Donated materials and services	-	-	-
Miscellaneous	-	-	-
Total expenses	-	-	-
Change in net assets without donor restrictions	-	-	-
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:			
Support and Revenue			
Federal	-	-	-
State	-	-	-
Local	-	-	-
Investment income	10	7	3
Donated materials and services	-	-	-
Other	2,500	2,500	-
Net assets released from restriction	-	-	-
Change in net assets with donor restrictions	2,510	2,507	3
Change in net assets	2,510	2,507	3
NET ASSETS AT BEGINNING OF YEAR	-	-	2,507
Transfers (to) from other programs	-	-	-
Other changes	-	-	-
NET ASSETS AT END OF YEAR	\$ 2,510	\$ 2,507	\$ 2,510

Multi-year programs 856019 Transportation Services 10/01/19-12/31/22			Programs previously closed	Programs ongoing @ 9/30/24	Division Subtotals Current period
Cumulative	Previous period	Current period			
\$ -	\$ -	\$ -	\$ -	\$ 105,496	\$ 722,241
-	-	-	-	102,491	375,627
-	-	-	-	405,005	463,546
11,009	6,959	4,050	-	166	4,670
-	-	-	-	5,080	21,212
4,851	4,851	-	-	35,283	1,149,184
15,860	11,810	4,050	-	653,521	2,736,480
-	-	-	-	117,015	227,407
15,860	11,810	4,050	-	770,536	2,963,887
1,441	1,441	-	-	509,075	1,546,573
17,503	17,503	-	-	57,794	206,558
-	-	-	-	3,657	34,344
11,477	11,477	-	-	44,285	215,859
-	-	-	-	3,978	562,178
6,814	6,814	-	-	3,205	91,875
-	-	-	-	-	1,556
-	-	-	-	5,080	21,212
93,124	93,124	-	-	173,122	375,129
130,359	130,359	-	-	800,196	3,055,284
(114,499)	(118,549)	4,050	-	(29,660)	(91,397)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	32,968
-	-	-	-	-	250
-	-	-	-	-	-
-	-	-	-	117,015	180,949
-	-	-	-	(117,015)	(227,407)
-	-	-	-	-	(13,240)
(114,499)	(118,549)	4,050	-	(29,660)	(104,637)
-	-	262,894	60,476	-	719,862
381,443	381,443	-	(59,639)	-	-
-	-	-	-	-	-
\$ 266,944	\$ 262,894	\$ 266,944	\$ 837	\$ (29,660)	\$ 615,225

GREATER ERIE COMMUNITY ACTION COMMITTEE

Education, Workforce and Self Sufficiency Combining Statement of Activities Year ended September 30, 2024

	Full Accrual Adjustments	Division Totals Current period
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:		
Support and Revenue		
Federal	\$ -	\$ 722,241
State	-	375,627
Local	-	463,546
Investment income	-	4,670
Donated materials and services	(21,132)	80
Other	-	1,149,184
Total support and revenue without donor restrictions	(21,132)	2,715,348
Net assets released from restrictions:		
Restrictions satisfied by payment	-	227,407
Total support, revenue and other support without donor restrictions	(21,132)	2,942,755
Expenses		
Personnel	7,919	1,554,492
Professional and contracted services	-	206,558
Travel	-	34,344
Space and occupancy	-	215,859
Consumable supplies and materials	-	562,178
Equipment lease, purchase and repair	(23,965)	67,910
Depreciation	2,397	3,953
Donated materials and services	(21,132)	80
Miscellaneous	-	375,129
Total expenses	(34,781)	3,020,503
Change in net assets without donor restrictions	13,649	(77,748)
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:		
Support and Revenue		
Federal	-	-
State	-	-
Local	-	32,968
Investment income	-	250
Donated materials and services	-	-
Other	-	180,949
Net assets released from restriction	-	(227,407)
Change in net assets with donor restrictions	-	(13,240)
Change in net assets	13,649	(90,988)
NET ASSETS AT BEGINNING OF YEAR	(23,738)	696,124
Transfers (to) from other programs	-	-
Other changes	-	-
NET ASSETS AT END OF YEAR	\$ (10,089)	\$ 605,136

GREATER ERIE COMMUNITY ACTION COMMITTEE

Executive Division

Combining Financial Statements

The Executive Division is responsible for the management, operations, and administrative direction of the agency in line with policies, priorities, goals, and objectives of the GECAC Board of Directors. The Board of Directors charge the Chief Executive Officer with the responsibility of providing leadership to assure that the Agency is accountable to funding sources, the community at large and the recipients of agency services. The Executive Division is comprised of Operations, Human Resources, and Financial and Data Processing.

CSBG - Provides support to the general administration and conduct of the Agency. Through this funding the Agency directs its total service delivery system in a coordinated manner, maximizing resources and achieving better outcomes for the clients served.

Educational Tax Credit Programs - Offers private businesses the opportunity to donate funds and secure tax credits through the Commonwealth of PA's Educational Improvement Tax Credit and Opportunity Scholarship Tax Credit Programs. These donated funds are used to support educational scholarships for low-income children, attending grades K-12, to allow these children to attend a school of their choice.

Erie Together - Informed by research on "best practices" for addressing poverty, Erie Together is a collaboration of Mercyhurst University and GECAC. GECAC serves as fiscal agent for several of Erie Together's funders. Under the Erie Together umbrella, GECAC also is the fiscal agent for Career Street and the Erie County Career Pathways Alliance.

COMBINING FINANCIAL STATEMENTS

GREATER ERIE COMMUNITY ACTION COMMITTEE

Executive Combining Statement of Financial Position September 30, 2024

	321022 WIOA BEP - Trades 3/01/22-12/31/23	641019 Hamot Health-Erie Together 6/01/19-9/30/24	642023 Career Street - Erie Together 7/01/23-6/30/24
ASSETS			
CURRENT ASSETS			
Cash in bank	\$ 17,000	\$ -	\$ -
Accounts receivable			
Federal	-	-	-
Other	-	-	-
Due from other programs	-	-	-
Prepaid expenses	-	-	-
	<hr/>	<hr/>	<hr/>
Total current assets	17,000	-	-
Investments	-	-	-
Beneficial interest in funds held by others	-	-	-
Property, plant and equipment net of accumulated depreciation	-	-	-
	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 17,000</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Bank overdraft	\$ -	\$ -	\$ -
Accounts payable	-	-	-
Accrued payroll and related items	-	-	-
Current portion of long term debt	-	-	-
Advance payments	-	-	-
Due to other programs	17,000	-	-
	<hr/>	<hr/>	<hr/>
Total current liabilities	17,000	-	-
LONG TERM DEBT	-	-	-
NET ASSETS			
Without donor restriction	-	-	-
With donor restriction	-	-	-
	<hr/>	<hr/>	<hr/>
Total liabilities and net assets	<u>\$ 17,000</u>	<u>\$ -</u>	<u>\$ -</u>

Programs ended during year				
643023 Erie Together General 7/01/23-6/30/24	644023 Erie Together County 1/01/23-12/31/23	686023 Annual Dinner 1/01/23-12/31/23	687023 Annual Fund 1/01/23-12/31/23	716023 DCED CSBG 1/01/23-12/31/23
\$ -	\$ -	\$ -	\$ -	\$ 354,235
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	354,235
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 354,235
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	354,160
-	-	-	-	354,160
-	-	-	-	-
-	-	-	-	-
-	-	-	-	75
-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 354,235

GREATER ERIE COMMUNITY ACTION COMMITTEE

Executive Combining Statement of Financial Position September 30, 2024

	906023 Administrative Services 10/01/23-9/30/24	908023 Educational Tax Program 10/01/23-9/30/24	909023 Opportunity Scholarship 10/01/23-9/30/24
ASSETS			
CURRENT ASSETS			
Cash in bank	\$ 369,082	\$ 17,576	\$ 28
Accounts receivable			
Federal	-	-	-
Other	-	2,700	-
Due from other programs	239,929	-	-
Prepaid expenses	11,952	-	-
	<hr/>	<hr/>	<hr/>
Total current assets	620,963	20,276	28
Investments	332,172	-	-
Beneficial interest in funds held by others	-	-	-
Property, plant and equipment net of accumulated depreciation	-	-	-
	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 953,135</u>	<u>\$ 20,276</u>	<u>\$ 28</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Bank overdraft	\$ -	\$ -	\$ -
Accounts payable	142,638	-	-
Accrued payroll and related items	15,946	-	-
Current portion of long term debt	-	-	-
Advance payments	-	-	-
Due to other programs	46,645	-	-
	<hr/>	<hr/>	<hr/>
Total current liabilities	205,229	-	-
LONG TERM DEBT	-	-	-
NET ASSETS			
Without donor restriction	747,906	-	-
With donor restriction	-	20,276	28
	<hr/>	<hr/>	<hr/>
Total liabilities and net assets	<u>\$ 953,135</u>	<u>\$ 20,276</u>	<u>\$ 28</u>

Programs ended during year				
910023 GECAC Scholarship Trust 10/01/23-9/30/24	926023 Special Purposes 10/01/23-9/30/24	971023 RBWLC Facility 7/01/23-6/30/24	973023 Union City Sr Ctr Facility 7/01/23-6/30/24	974023 E. 11th St. Facility 7/01/23-6/30/24
\$ 2,244	\$ 679,367	\$ 126,893	\$ 1,484	\$ 9,676
-	-	-	-	-
-	21,056	-	-	-
-	376,619	160	1,241	-
-	22,297	-	-	-
2,244	1,099,339	127,053	2,725	9,676
-	110,808	-	-	-
-	-	-	-	-
-	11,266	-	-	-
<u>\$ 2,244</u>	<u>\$ 1,221,413</u>	<u>\$ 127,053</u>	<u>\$ 2,725</u>	<u>\$ 9,676</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	29,356	-	-	-
-	6,328	-	-	-
-	-	-	-	-
-	-	-	-	-
-	75	17,349	-	100
-	35,759	17,349	-	100
-	-	-	-	-
-	1,185,654	109,704	2,725	-
2,244	-	-	-	9,576
<u>\$ 2,244</u>	<u>\$ 1,221,413</u>	<u>\$ 127,053</u>	<u>\$ 2,725</u>	<u>\$ 9,676</u>

GREATER ERIE COMMUNITY ACTION COMMITTEE

Executive Combining Statement of Financial Position September 30, 2024

	Programs ended during year		
	976023	982023	983023
	RBWCCS Facility	RBW/WLO Golf Classic	Unrestricted
	7/01/23-6/30/24	10/01/23-9/30/24	1/01/23-12/31/23
ASSETS			
CURRENT ASSETS			
Cash in bank	\$ 78,687	\$ 23,438	\$ -
Accounts receivable			
Federal	-	-	-
Other	-	-	-
Due from other programs	428,488	-	-
Prepaid expenses	-	3,309	-
Total current assets	507,175	26,747	-
Investments	-	-	-
Beneficial interest in funds held by others	-	-	-
Property, plant and equipment net of accumulated depreciation	-	-	-
Total assets	\$ 507,175	\$ 26,747	\$ -
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Bank overdraft	\$ -	\$ -	\$ -
Accounts payable	30,940	-	-
Accrued payroll and related items	-	180	-
Current portion of long term debt	-	-	-
Advance payments	-	-	-
Due to other programs	13,352	25	-
Total current liabilities	44,292	205	-
LONG TERM DEBT	-	-	-
NET ASSETS			
Without donor restriction	462,883	-	-
With donor restriction	-	26,542	-
Total liabilities and net assets	\$ 507,175	\$ 26,747	\$ -

Programs ended during year		Multi-year programs		
984023	561021	642122	816022	816121
Community Giving Project 1/01/23-12/31/23	Erie Insurance Helping Hands 1/01/21-12/31/23	Career Street EITC 10/01/22-9/30/24	PHARE Housing Intake 9/26/22-3/26/24	PHARE Sr Home Improvement 8/30/21-12/31/24
\$ -	\$ -	\$ -	\$ 200,625	\$ 10,427
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	200,625	10,427
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ -	\$ -	\$ -	\$ 200,625	\$ 10,427
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	200,625	10,427
\$ -	\$ -	\$ -	\$ 200,625	\$ 10,427

GREATER ERIE COMMUNITY ACTION COMMITTEE

Executive Combining Statement of Financial Position September 30, 2024

	Programs previously closed	Programs ongoing @ 9/30/24	Division Subtotals
ASSETS			
CURRENT ASSETS			
Cash in bank	\$ 228,022	\$ 1,096,855	\$ 3,215,639
Accounts receivable			
Federal	-	202,095	202,095
Other	-	23,178	46,934
Due from other programs	150,000	573,389	1,769,826
Prepaid expenses	-	5,390	42,948
	<hr/>	<hr/>	<hr/>
Total current assets	378,022	1,900,907	5,277,442
Investments	-	398,494	841,474
Beneficial interest in funds held by others	-	150,630	150,630
Property, plant and equipment net of accumulated depreciation	-	1,584,365	1,595,631
	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 378,022</u>	<u>\$ 4,034,396</u>	<u>\$ 7,865,177</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Bank overdraft	\$ -	\$ -	\$ -
Accounts payable	16	15,867	218,817
Accrued payroll and related items	-	182,837	205,291
Current portion of long term debt	-	-	-
Advance payments	-	-	-
Due to other programs	12,295	791,982	1,252,983
	<hr/>	<hr/>	<hr/>
Total current liabilities	12,311	990,686	1,677,091
LONG TERM DEBT	-	-	-
NET ASSETS			
Without donor restriction	218,903	3,025,199	5,753,049
With donor restriction	146,808	18,511	435,037
	<hr/>	<hr/>	<hr/>
Total liabilities and net assets	<u>\$ 378,022</u>	<u>\$ 4,034,396</u>	<u>\$ 7,865,177</u>

Full Accrual Adjustments		Division Totals	
\$	-	\$	3,215,639
	-		202,095
	-		46,934
	-		1,769,826
	-		42,948
	-		5,277,442
	-		841,474
	-		150,630
	3,397		1,599,028
\$	3,397	\$	7,868,574
\$	-	\$	-
	-		218,817
	89,321		294,612
	-		-
	-		-
	-		1,252,983
	89,321		1,766,412
	-		-
	(85,924)		5,667,125
	-		435,037
\$	3,397	\$	7,868,574

GREATER ERIE COMMUNITY ACTION COMMITTEE

Executive Combining Statement of Activities Year ended September 30, 2024

	321022 WIOA BEP - Trades 3/01/22-12/31/23		
	Cumulative	Previous period	Current period
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:			
Support and Revenue			
Federal	\$ 44,057	\$ 14,518	\$ 29,539
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	-	-	-
Other	-	-	-
Total support and revenue without donor restrictions	44,057	14,518	29,539
Net assets released from restrictions:			
Restrictions satisfied by payment	-	-	-
Total support, revenue and other support without donor restrictions	44,057	14,518	29,539
Expenses			
Personnel	-	-	-
Professional and contracted services	43,331	14,379	28,952
Travel	-	-	-
Space and occupancy	-	-	-
Consumable supplies and materials	726	139	587
Equipment lease, purchase and repair	-	-	-
Depreciation	-	-	-
Donated materials and services	-	-	-
Miscellaneous	-	-	-
Total expenses	44,057	14,518	29,539
Change in net assets without donor restrictions	-	-	-
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:			
Support and Revenue			
Federal	-	-	-
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	-	-	-
Other	-	-	-
Net assets released from restriction	-	-	-
Change in net assets with donor restrictions	-	-	-
Change in net assets	-	-	-
NET ASSETS AT BEGINNING OF YEAR	-	-	-
Transfers (to) from other programs	-	-	-
Other changes	-	-	-
NET ASSETS AT END OF YEAR	\$ -	\$ -	\$ -

Programs ended during year

641019 Hamot Health - Erie Together 6/01/19-9/30/24			642023 Career Street - Erie Together 7/01/23-6/30/24		
Cumulative	Previous period	Current period	Cumulative	Previous period	Current period
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
20,495	20,495	-	-	-	-
20,495	20,495	-	-	-	-
-	-	-	-	-	-
19,638	19,638	-	616	616	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	221	221	-
-	-	-	-	-	-
-	-	-	-	-	-
857	857	-	-	-	-
20,495	20,495	-	837	837	-
-	-	-	(837)	(837)	-
-	-	-	-	-	-
-	-	-	-	-	-
141	141	-	5	5	-
20,354	20,354	-	(44,466)	(44,466)	-
(20,495)	(20,495)	-	-	-	-
-	-	-	(44,461)	(44,461)	-
-	-	-	(45,298)	(45,298)	-
-	-	-	-	-	-
-	-	-	45,298	45,298	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GREATER ERIE COMMUNITY ACTION COMMITTEE

Executive Combining Statement of Activities Year ended September 30, 2024

	643023 Erie Together - General 7/01/23-6/30/24		
	Cumulative	Previous period	Current period
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:			
Support and Revenue			
Federal	\$ -	\$ -	\$ -
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	-	-	-
Other	-	-	-
Total support and revenue without donor restrictions	-	-	-
Net assets released from restrictions:			
Restrictions satisfied by payment	27,561	27,561	-
Total support, revenue and other support without donor restrictions	27,561	27,561	-
Expenses			
Personnel	-	-	-
Professional and contracted services	24,924	24,924	-
Travel	-	-	-
Space and occupancy	168	168	-
Consumable supplies and materials	104	104	-
Equipment lease, purchase and repair	2,011	2,011	-
Depreciation	-	-	-
Donated materials and services	-	-	-
Miscellaneous	354	354	-
Total expenses	27,561	27,561	-
Change in net assets without donor restrictions	-	-	-
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:			
Support and Revenue			
Federal	-	-	-
State	-	-	-
Local	-	-	-
Investment income	3	3	-
Donated materials and services	-	-	-
Other	(11,450)	(11,450)	-
Net assets released from restriction	(27,561)	(27,561)	-
Change in net assets with donor restrictions	(39,008)	(39,008)	-
Change in net assets	(39,008)	(39,008)	-
NET ASSETS AT BEGINNING OF YEAR	-	-	-
Transfers (to) from other programs	39,008	39,008	-
Other changes	-	-	-
NET ASSETS AT END OF YEAR	\$ -	\$ -	\$ -

GREATER ERIE COMMUNITY ACTION COMMITTEE

Executive Combining Statement of Activities Year ended September 30, 2024

	687023 Annual Fund 1/01/23-12/31/23		
	Cumulative	Previous period	Current period
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:			
Support and Revenue			
Federal	\$ -	\$ -	\$ -
State	-	-	-
Local	-	-	-
Investment income	2,287	1,725	562
Donated materials and services	-	-	-
Other	15,435	12,214	3,221
Total support and revenue without donor restrictions	17,722	13,939	3,783
Net assets released from restrictions:			
Restrictions satisfied by payment	-	-	-
Total support, revenue and other support without donor restrictions	17,722	13,939	3,783
Expenses			
Personnel	3,342	1,999	1,343
Professional and contracted services	57	57	-
Travel	-	-	-
Space and occupancy	649	574	75
Consumable supplies and materials	-	-	-
Equipment lease, purchase and repair	-	-	-
Depreciation	-	-	-
Donated materials and services	-	-	-
Miscellaneous	44	38	6
Total expenses	4,092	2,668	1,424
Change in net assets without donor restrictions	13,630	11,271	2,359
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:			
Support and Revenue			
Federal	-	-	-
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	-	-	-
Other	1,716	917	799
Net assets released from restriction	-	-	-
Change in net assets with donor restrictions	1,716	917	799
Change in net assets	15,346	12,188	3,158
NET ASSETS AT BEGINNING OF YEAR	-	-	220,826
Transfers (to) from other programs	(15,346)	208,638	(223,984)
Other changes	-	-	-
NET ASSETS AT END OF YEAR	\$ -	\$ 220,826	\$ -

Programs ended during year

716023 DCED CSBG 1/01/23-12/31/23			906023 Administrative Services 10/01/23-9/30/24		
Cumulative	Previous period	Current period	Cumulative	Previous period	Current period
\$ 711,229	\$ 522,893	\$ 188,336	\$ -	\$ -	\$ -
-	-	-	1,000	-	1,000
-	-	-	-	-	-
-	-	-	22,551	-	22,551
-	-	-	-	-	-
-	-	-	630,717	-	630,717
711,229	522,893	188,336	654,268	-	654,268
-	-	-	-	-	-
711,229	522,893	188,336	654,268	-	654,268
581,055	449,085	131,970	322,274	-	322,274
47,297	35,397	11,900	125,921	-	125,921
981	981	-	428	-	428
37,665	21,927	15,738	50,182	-	50,182
589	-	589	11,931	-	11,931
43,443	15,304	28,139	68,587	-	68,587
-	-	-	175	-	175
-	-	-	-	-	-
199	199	-	39,133	-	39,133
711,229	522,893	188,336	618,631	-	618,631
-	-	-	35,637	-	35,637
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	35,637	-	35,637
-	-	-	-	-	-
75	-	75	712,269	-	712,269
-	-	-	-	-	-
\$ 75	\$ -	\$ 75	\$ 747,906	\$ -	\$ 747,906

GREATER ERIE COMMUNITY ACTION COMMITTEE

Executive Combining Statement of Activities Year ended September 30, 2024

	908023 Educational Tax Credits 10/01/23-9/30/24		
	Cumulative	Previous period	Current period
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:			
Support and Revenue			
Federal	\$ -	\$ -	\$ -
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	-	-	-
Other	-	-	-
Total support and revenue without donor restrictions	-	-	-
Net assets released from restrictions:			
Restrictions satisfied by payment	69,300	-	69,300
Total support, revenue and other support without donor restrictions	69,300	-	69,300
Expenses			
Personnel	-	-	-
Professional and contracted services	-	-	-
Travel	-	-	-
Space and occupancy	-	-	-
Consumable supplies and materials	-	-	-
Equipment lease, purchase and repair	-	-	-
Depreciation	-	-	-
Donated materials and services	-	-	-
Miscellaneous	69,300	-	69,300
Total expenses	69,300	-	69,300
Change in net assets without donor restrictions	-	-	-
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:			
Support and Revenue			
Federal	-	-	-
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	-	-	-
Other	81,000	-	81,000
Net assets released from restriction	(69,300)	-	(69,300)
Change in net assets with donor restrictions	11,700	-	11,700
Change in net assets	11,700	-	11,700
NET ASSETS AT BEGINNING OF YEAR	-	-	-
Transfers (to) from other programs	8,576	-	8,576
Other changes	-	-	-
NET ASSETS AT END OF YEAR	\$ 20,276	\$ -	\$ 20,276

Programs ended during year					
909023 Opportunity Scholarship Tax Credits 10/01/23-9/30/24			910023 GECAC Scholarship Trust 10/01/23-9/30/24		
Cumulative	Previous period	Current period	Cumulative	Previous period	Current period
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
20,000	-	20,000	-	-	-
20,000	-	20,000	-	-	-
-	-	-	-	-	-
20,000	-	20,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
20,000	-	20,000	-	-	-
20,000	-	20,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
28	-	28	2,244	-	2,244
-	-	-	-	-	-
\$ 28	\$ -	\$ 28	\$ 2,244	\$ -	\$ 2,244

GREATER ERIE COMMUNITY ACTION COMMITTEE

Executive Combining Statement of Activities Year ended September 30, 2024

	926023 Special Purposes 10/01/23-9/30/24		
	Cumulative	Previous period	Current period
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:			
Support and Revenue			
Federal	\$ -	\$ -	\$ -
State	-	-	-
Local	-	-	-
Investment income	22,562	-	22,562
Donated materials and services	-	-	-
Other	685,041	-	685,041
Total support and revenue without donor restrictions	707,603	-	707,603
Net assets released from restrictions:			
Restrictions satisfied by payment	-	-	-
Total support, revenue and other support without donor restrictions	707,603	-	707,603
Expenses			
Personnel	187,879	-	187,879
Professional and contracted services	10,080	-	10,080
Travel	7,795	-	7,795
Space and occupancy	341,578	-	341,578
Consumable supplies and materials	7,298	-	7,298
Equipment lease, purchase and repair	22,197	-	22,197
Depreciation	1,725	-	1,725
Donated materials and services	-	-	-
Miscellaneous	15,078	-	15,078
Total expenses	593,630	-	593,630
Change in net assets without donor restrictions	113,973	-	113,973
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:			
Support and Revenue			
Federal	-	-	-
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	-	-	-
Other	-	-	-
Net assets released from restriction	-	-	-
Change in net assets with donor restrictions	-	-	-
Change in net assets	113,973	-	113,973
NET ASSETS AT BEGINNING OF YEAR	-	-	-
Transfers (to) from other programs	1,071,681	-	1,071,681
Other changes	-	-	-
NET ASSETS AT END OF YEAR	\$ 1,185,654	\$ -	\$ 1,185,654

Programs ended during year					
971023 RBWLC Facility 7/01/23-6/30/24			973023 Union City Senior Center Facility 7/01/23-6/30/24		
Cumulative	Previous period	Current period	Cumulative	Previous period	Current period
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
2,329	878	1,451	353	-	353
-	-	-	-	-	-
40,087	24,052	16,035	33,132	5,934	27,198
42,416	24,930	17,486	33,485	5,934	27,551
-	-	-	-	-	-
42,416	24,930	17,486	33,485	5,934	27,551
5,081	1,231	3,850	-	-	-
35,171	2,764	32,407	11,821	2,925	8,896
-	-	-	-	-	-
60,556	4,942	55,614	21,291	2,990	18,301
756	36	720	19	19	-
1,011	-	1,011	-	-	-
18,108	4,527	13,581	4,768	1,192	3,576
-	-	-	-	-	-
-	-	-	-	-	-
120,683	13,500	107,183	37,899	7,126	30,773
(78,267)	11,430	(89,697)	(4,414)	(1,192)	(3,222)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(78,267)	11,430	(89,697)	(4,414)	(1,192)	(3,222)
-	-	425,412	-	-	120,056
187,971	413,982	(226,011)	7,139	121,248	(114,109)
-	-	-	-	-	-
\$ 109,704	\$ 425,412	\$ 109,704	\$ 2,725	\$ 120,056	\$ 2,725

GREATER ERIE COMMUNITY ACTION COMMITTEE

Executive Combining Statement of Activities Year ended September 30, 2024

	974023 E. 11th St. Facility 7/01/23-6/30/24		
	Cumulative	Previous period	Current period
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:			
Support and Revenue			
Federal	\$ -	\$ -	\$ -
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	-	-	-
Other	-	-	-
Total support and revenue without donor restrictions	-	-	-
Net assets released from restrictions:			
Restrictions satisfied by payment	4,527	1,000	3,527
Total support, revenue and other support without donor restrictions	4,527	1,000	3,527
Expenses			
Personnel	-	-	-
Professional and contracted services	-	-	-
Travel	-	-	-
Space and occupancy	4,527	1,000	3,527
Consumable supplies and materials	-	-	-
Equipment lease, purchase and repair	-	-	-
Depreciation	-	-	-
Donated materials and services	-	-	-
Miscellaneous	-	-	-
Total expenses	4,527	1,000	3,527
Change in net assets without donor restrictions	-	-	-
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:			
Support and Revenue			
Federal	-	-	-
State	-	-	-
Local	-	-	-
Investment income	108	25	83
Donated materials and services	-	-	-
Other	-	-	-
Net assets released from restriction	(4,527)	(1,000)	(3,527)
Change in net assets with donor restrictions	(4,419)	(975)	(3,444)
Change in net assets	(4,419)	(975)	(3,444)
NET ASSETS AT BEGINNING OF YEAR	-	-	(975)
Transfers (to) from other programs	13,995	-	13,995
Other changes	-	-	-
NET ASSETS AT END OF YEAR	\$ 9,576	\$ (975)	\$ 9,576

Programs ended during year					
976023 GECAC Facilities Account 7/01/23-6/30/24			982023 RBW/WLO Scholarship 10/01/23-9/30/24		
Cumulative	Previous period	Current period	Cumulative	Previous period	Current period
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
5,369	1,169	4,200	-	-	-
-	-	-	-	-	-
163,731	40,933	122,798	-	-	-
169,100	42,102	126,998	-	-	-
-	-	-	19,559	-	19,559
169,100	42,102	126,998	19,559	-	19,559
5,081	1,231	3,850	5,264	-	5,264
5,851	1,525	4,326	57	-	57
-	-	-	86	-	86
57,644	459	57,185	301	-	301
-	-	-	7,055	-	7,055
-	-	-	2,647	-	2,647
68,545	17,136	51,409	-	-	-
-	-	-	-	-	-
-	-	-	4,149	-	4,149
137,121	20,351	116,770	19,559	-	19,559
31,979	21,751	10,228	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	991	-	991
-	-	-	-	-	-
-	-	-	45,110	-	45,110
-	-	-	(19,559)	-	(19,559)
-	-	-	26,542	-	26,542
31,979	21,751	10,228	26,542	-	26,542
-	-	1,899,291	-	-	-
430,904	1,877,540	(1,446,636)	-	-	-
-	-	-	-	-	-
\$ 462,883	\$ 1,899,291	\$ 462,883	\$ 26,542	\$ -	\$ 26,542

GREATER ERIE COMMUNITY ACTION COMMITTEE

Executive Combining Statement of Activities Year ended September 30, 2024

	Programs ended during year		
	983023		
	Unrestricted		
	1/01/23-12/31/23		
	Cumulative	Previous period	Current period
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:			
Support and Revenue			
Federal	\$ -	\$ -	\$ -
State	-	-	-
Local	-	-	-
Investment income	39,633	18,416	21,217
Donated materials and services	-	-	-
Other	-	-	-
Total support and revenue without donor restrictions	39,633	18,416	21,217
Net assets released from restrictions:			
Restrictions satisfied by payment	-	-	-
Total support, revenue and other support without donor restrictions	39,633	18,416	21,217
Expenses			
Personnel	-	-	-
Professional and contracted services	2,821	883	1,938
Travel	-	-	-
Space and occupancy	-	-	-
Consumable supplies and materials	2,506	2,369	137
Equipment lease, purchase and repair	-	-	-
Depreciation	-	-	-
Donated materials and services	-	-	-
Miscellaneous	18,994	15,888	3,106
Total expenses	24,321	19,140	5,181
Change in net assets without donor restrictions	15,312	(724)	16,036
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:			
Support and Revenue			
Federal	-	-	-
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	-	-	-
Other	-	-	-
Net assets released from restriction	-	-	-
Change in net assets with donor restrictions	-	-	-
Change in net assets	15,312	(724)	16,036
NET ASSETS AT BEGINNING OF YEAR	-	-	961,538
Transfers (to) from other programs	(15,312)	962,262	(977,574)
Other changes	-	-	-
NET ASSETS AT END OF YEAR	\$ -	\$ 961,538	\$ -

Programs ended during year			Multi-year programs		
984023			561021		
Community Giving Project			Erie Insurance - Helping Hands		
1/01/23-12/31/23			1/01/21-12/31/23		
Cumulative	Previous period	Current period	Cumulative	Previous period	Current period
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
10,135	3,358	6,777	30,070	26,810	3,260
10,135	3,358	6,777	30,070	26,810	3,260
-	-	-	-	-	-
-	-	-	25,425	22,165	3,260
-	-	-	-	-	-
10,083	3,307	6,756	3,895	3,895	-
-	-	-	-	-	-
-	-	-	-	-	-
72	51	21	750	750	-
10,135	3,358	6,777	30,070	26,810	3,260
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	70	70	-
12,651	12,176	475	30,000	30,000	-
(10,135)	(3,358)	(6,777)	(30,070)	(26,810)	(3,260)
2,516	8,818	(6,302)	-	3,260	(3,260)
2,516	8,818	(6,302)	-	3,260	(3,260)
-	-	8,818	-	-	3,260
(2,516)	-	(2,516)	-	-	-
-	-	-	-	-	-
\$ -	\$ 8,818	\$ -	\$ -	\$ 3,260	\$ -

GREATER ERIE COMMUNITY ACTION COMMITTEE

Executive Combining Statement of Activities Year ended September 30, 2024

	642122 Career Street EITC 10/01/22-9/30/24		
	Cumulative	Previous period	Current period
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:			
Support and Revenue			
Federal	\$ -	\$ -	\$ -
State	-	-	-
Local	-	-	-
Investment income	-	-	-
Donated materials and services	-	-	-
Other	-	-	-
Total support and revenue without donor restrictions	-	-	-
Net assets released from restrictions:			
Restrictions satisfied by payment	9,751	9,751	-
Total support, revenue and other support without donor restrictions	9,751	9,751	-
Expenses			
Personnel	-	-	-
Professional and contracted services	12,000	12,000	-
Travel	-	-	-
Space and occupancy	-	-	-
Consumable supplies and materials	-	-	-
Equipment lease, purchase and repair	-	-	-
Depreciation	-	-	-
Donated materials and services	-	-	-
Miscellaneous	-	-	-
Total expenses	12,000	12,000	-
Change in net assets without donor restrictions	(2,249)	(2,249)	-
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:			
Support and Revenue			
Federal	-	-	-
State	-	-	-
Local	-	-	-
Investment income	17	17	-
Donated materials and services	-	-	-
Other	9,734	9,734	-
Net assets released from restriction	(9,751)	(9,751)	-
Change in net assets with donor restrictions	-	-	-
Change in net assets	(2,249)	(2,249)	-
NET ASSETS AT BEGINNING OF YEAR	-	-	-
Transfers (to) from other programs	2,249	2,249	-
Other changes	-	-	-
NET ASSETS AT END OF YEAR	\$ -	\$ -	\$ -

Multi-year programs

816022 PHARE Housing Intake 9/26/22-3/26/24			816121 PHARE Senior Home improvement 8/30/21-12/31/24		
Cumulative	Previous period	Current period	Cumulative	Previous period	Current period
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	149,806	110,497	39,309
-	-	-	149,806	110,497	39,309
-	-	-	14,282	8,053	6,229
-	-	-	135,107	102,125	32,982
-	-	-	417	319	98
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	149,806	110,497	39,309
-	-	-	-	-	-
-	-	-	-	-	-
200,000	200,000	-	160,000	160,000	-
625	315	310	233	233	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	(149,806)	(110,497)	(39,309)
200,625	200,315	310	10,427	49,736	(39,309)
200,625	200,315	310	10,427	49,736	(39,309)
-	-	200,315	-	-	49,736
-	-	-	-	-	-
-	-	-	-	-	-
\$ 200,625	\$ 200,315	\$ 200,625	\$ 10,427	\$ 49,736	\$ 10,427

GREATER ERIE COMMUNITY ACTION COMMITTEE

Executive Combining Statement of Activities Year ended September 30, 2024

	Programs Previously Closed	Programs ongoing @ 9/30/24	Division Subtotals Current period
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:			
Support and Revenue			
Federal	\$ -	\$ 496,899	\$ 714,774
State	-	-	1,000
Local	-	-	-
Investment income	1	49,407	122,305
Donated materials and services	-	-	-
Other	20,212	63,965	1,589,187
Total support and revenue without donor restrictions	20,213	610,271	2,427,266
Net assets released from restrictions:			
Restrictions satisfied by payment	-	1,554	156,086
Total support, revenue and other support without donor restrictions	20,213	611,825	2,583,352
Expenses			
Personnel	-	381,580	1,044,239
Professional and contracted services	-	67,927	341,702
Travel	-	-	8,407
Space and occupancy	-	76,244	618,745
Consumable supplies and materials	-	2,583	37,656
Equipment lease, purchase and repair	-	15,256	137,837
Depreciation	-	22,194	92,660
Donated materials and services	-	-	-
Miscellaneous	-	22,572	173,365
Total expenses	-	588,356	2,454,611
Change in net assets without donor restrictions	20,213	23,469	128,741
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:			
Support and Revenue			
Federal	-	-	-
State	-	-	-
Local	-	-	12,500
Investment income	-	20	1,404
Donated materials and services	-	-	-
Other	(20,212)	2,476	109,648
Net assets released from restriction	-	(1,554)	(156,086)
Change in net assets with donor restrictions	(20,212)	942	(32,534)
Change in net assets	1	24,411	96,207
NET ASSETS AT BEGINNING OF YEAR	2,176,524	-	6,091,879
Transfers (to) from other programs	(1,810,814)	3,019,299	-
Other changes	-	-	-
NET ASSETS AT END OF YEAR	\$ 365,711	\$ 3,043,710	\$ 6,188,086

Full Accrual Adjustments	Division Totals Current period
\$ -	\$ 714,774
-	1,000
-	-
-	122,305
-	-
-	1,589,187
-	2,427,266
-	156,086
-	2,583,352
9,123	1,053,362
-	341,702
-	8,407
-	618,745
-	37,656
-	137,837
323	92,983
-	-
-	173,365
9,446	2,464,057
(9,446)	119,295
-	-
-	-
-	12,500
-	1,404
-	-
-	109,648
-	(156,086)
-	(32,534)
(9,446)	86,761
(76,478)	6,015,401
-	-
-	-
\$ (85,924)	\$ 6,102,162