



**ECASB Budget/Finance
Agenda—February 6,2025 (DRAFT)
Erie 1 BOCES—Room B1
6:30 pm – 7:30 pm
Presiding:**

Attending:

Excused: Dennis Feldmann (Lake Shore), Kristen Bauer (Lake Shore), Joe Cassidy (East Aurora)

Absent:

- I. Pledge of Allegiance**
- II. Introductions –**
- III. Approval of Agenda –**
- IV. Approval of Minutes 9/12/2025 – Previously sent out.**
- V. Reports**
 - a. Consolidated Financial Statement**
- VI. Review and Approval of Preliminary Budget Vote – (Proposed Budget, Current Budget)**
- VII. Program Update**
 - a. Marketing and Advertising Update – Increase in levels; increase in sponsors past year**
 - b. Program Update—2023-2024**
 - 1. Prospective School Board-March 22nd**
 - 2. Speed Boarding - April 10th-**
 - 3. 3rd Annual Road Rally- April 26th**
 - 4. Legislative Wrap Up Breakfast- May 22nd**
 - 5. Governance Training-June 3rd and June 7th**
 - 6. Annual Dinner- June 12th**
 - 7. Fiscal Oversight Training- June 24th and 26th**
- VIII. Round Table – 1-2 minutes regarding any “financial”**
- IX. Motion to Adjourn –**



**ECASB Budget/Finance
Minutes—February 6, 2025 (DRAFT)
Erie 1 BOCES—Room B1
6:30 pm – 7:30 pm
Presiding:**

Attending: Dawn Synder- Presiding (Clarence), Ryan DiPasquale- Bookkeeper for 4.5 years, Dave Lowrey- Executive Director (Erie 2 CC BOCES), Mary Jo Szucs- (Holland), Phil Kenline- (Akron), Bonnie Vest- (Cleveland Hill), Dawn Fletch- (Williamsville), Stephanie Dombrowski- (Cheektowaga Sloan), Patrick Boyle- (Frontier), Mary Jane Metzen- (Amherst), Yvonne Douglass, and Lisa Sekuterski- (Cheektowaga), Brian Laible-(Sweet Home), Paul Spors-(Ken-Ton), Heather Jacobs- (Iroquois), Jeff Thorp- (Tonawanda), and Jane Sullivan-ECASB

Excused: Dennis Feldmann (Lake Shore), Kristen Bauer (Lake Shore), Joe Cassidy (East Aurora)

Absent: Jill Hopcia (Alden), Paulette Woods (Buffalo), Bart McGloin (Depew), Mary Busse (Erie 1 BOCES), Mark Nephew (Gowanda), Susan Marston (Grand Island), Thomas Flynn (Hamburg), Shokey Albanh (Lackawanna), Kevin Davenport (Lancaster), James McDermott (Maryvale), Steven Comeau (Orchard Park), Joseph Lowry III (Springville), Sarah Piwowarczyk (West Seneca),

- I. Pledge of Allegiance – Treasurer Dawn Snyder called the meeting to order and lead the Pledge to the flag at 6:31 p.m.
- II. Note that a quorum of members **WAS NOT** present for votes. Final vote will be via virtual vote.
- III. Introductions –
- IV. Approval of Agenda – Motion by Mary Jo Szucs (Holland); Second by Heather Jacobs (Iroquois); **14 approved; Needs virtual votes for approval**
- V. Approval of Minutes 9/12/2025 – Previously sent out.
- VI. Reports
 - a. Consolidated Financial Statement – Dave provided a copy of the Consolidated Financial report to those in attendance. The report was shared with the Financial Oversight Team and the Executive Board. No action is needed.
- VII. Review and Approval of Preliminary Budget Vote – (Proposed Budget, Current Budget) Ryan DiPasquale and Dave Lowrey explained any big changes between the current budget and proposed budget. Biggest change is the Director’s salary. The reason is that his salary was frozen for 6 years. Now that he turns 65 years of age this year, his salary is no longer under a waiver. One suggestion was to review current rates on investments. Consider looking at other investment opportunities based on the investment policy adopted a few years ago. Motion to approve the proposed budget made by Phil Kenline (Akron) and Second by Heather Jacobs (Iroquois). **14 approved; Needs virtual votes for approval**
- VIII. Program Update – Dave reviewed and provided an update on the following items. No action required.
 - a. Marketing and Advertising Update – Increase in levels; increase in sponsors past year

b. Program Update—2024-2025

- 1. Prospective School Board-March 22nd**
- 2. Speed Boarding - April 10th-**
- 3. 3rd Annual Road Rally- April 26th**
- 4. Legislative Wrap Up Dinner- May 22nd**
- 5. Governance Training-June 3rd and June 7th**
- 6. Annual Dinner- June 12th**
- 7. Fiscal Oversight Training- June 24th and 28th**

IX. Round Table – 1-2 minutes regarding any “financial”

Dawn Snyder – Clarence – Pass

Ryan DiPasquale – ECASB Bookkeeper – Pass

Mary Jo Szucs- Holland – Suggested that if ECASB is looking to offer new programming, perhaps refresher courses on budgeting would be an appropriate topic.

Phillip Kenline – Akron – Pass

Stephanie Dombrowski – Cheektowaga Sloan – Pass

Bonnie Vest – Cleveland Hill – Pass

Patrick Boyle – Frontier- Pass

Dawn Fletch – Williamsville - Pass

Mary Jane Metzen – Amherst – Pass

Yvonne Douglass – Cheektowaga – Mentioned district was concerned with a lot of federal administration changes and uncertainty. Dave shared his comments from the National School Boards Convention. Both parties are in favor of CTE/BOCES. More conservative members expressed that school meals were not a given, however, they did see the value in meals. Questions were raised about the Department of Education serving as a department. Many believe that if the department were to be eliminated, other departments would pick up the work. The governor in New York State is pushing for free meals.

Dave also mentioned that there were many sessions that focused on Student Ex-Officio members.

Brian Laible – Sweet Home- Looking at changing start times throughout district. The change is in large part due to a shortage of Bus Drivers. Mary Jo (Holland) indicated that they have had to have snow days due to a shortage of bus drivers. Many of their sports teams’ carpool to events. Patrick Boyle mentioned that bus shortages have affected students who stay for extra activities. Phillip Kenline spoke about the changes in the Bus Driver requirements.

Heather Jacobs (Iroquois) – Pass

Jeff Thorp- Tonawanda – Capital Project passed last fall. Currently reviewing items on the list.

Jane Sullivan – ECASB – Pass

Dave Lowrey – ECASB – Reviewed recent trip to NSBA

X. Motion to Adjourn – Motion by Phil Kenline, second by Paul Spors - 14 approved; Needs virtual votes for approval



REPORT ON CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2024 AND 2023



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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Erie County Association of School Boards

We have reviewed the accompanying financial statements of the *Erie County Association of School Boards (Association)* (a non-profit organization) which comprise the consolidated statement of financial position as of June 30, 2024, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the *Association* and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Supplementary Information

The supplementary information included in Schedules 1 and 2 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

Bysiek CPA, PLLC

BYSIEK CPA, PLLC
OLEAN, NY 14760
SEPTEMBER 13, 2024

As of June 30,

	2024	2023
Assets		
Current assets		
Cash and cash equivalents	\$ 481,845	\$ 455,293
Accounts receivable	6,146	6,329
Total current assets	<u>487,991</u>	<u>461,622</u>
Equipment	4,923	5,888
Less: accumulated depreciation	<u>(4,923)</u>	<u>(5,824)</u>
Equipment, net	-	64
Total assets	<u>\$ 487,991</u>	<u>\$ 461,686</u>
Liabilities and Net Assets		
Current liabilities		
Accrued expenses	\$ 30	\$ 1,400
Net assets		
Without donor restrictions	487,961	460,286
Total liabilities and net assets	<u>\$ 487,991</u>	<u>\$ 461,686</u>

See accompanying notes and independent accountant's review report

ERIE COUNTY ASSOCIATION OF SCHOOL BOARDS
 CONSOLIDATED STATEMENTS OF ACTIVITIES

For the Year Ended June 30,

	2024	2023
Revenue		
Membership dues	\$ 225,563	\$ 225,563
Program fees	55,467	50,937
Contracted services	26,209	22,451
Advertising and other support	28,173	29,225
Interest	11,902	4,682
Total support and revenue	347,314	332,858
Expenses		
Program services	134,561	137,182
Management and general	185,079	183,631
Total expenses	319,639	320,813
Change in net assets	27,675	12,045
Net assets, beginning of year	460,286	448,241
Net assets, end of year	\$ 487,961	\$ 460,286

ERIE COUNTY ASSOCIATION OF SCHOOL BOARDS
CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES

PAGE

For the Year Ended June 30,

2024 2023

	2024		2023			
	Program Services	Management and General	Total	Program Services	Management and General	Total
Salaries	\$ 48,833	\$ 113,944	\$ 162,777	\$ 52,078	\$ 121,516	\$ 173,594
Payroll taxes and benefits	8,781	20,488	29,269	10,230	23,870	34,100
Programs	59,973	-	59,973	61,757	-	61,757
Professional fees	-	4,250	4,250	-	4,000	4,000
Advertising and marketing	5,924	13,822	19,746	4,257	9,933	14,190
Occupancy	3,755	8,763	12,518	3,776	8,812	12,588
Insurance	762	1,777	2,539	182	425	607
Conferences and travel	-	5,060	5,060	-	2,433	2,433
Staff development	-	1,667	1,667	-	1,013	1,013
Telephone	62	145	207	94	220	314
Office supplies and expenses	4,643	10,834	15,477	3,668	8,559	12,227
Printing	1,169	2,727	3,895	763	1,780	2,543
Depreciation	-	64	64	-	193	193
Miscellaneous	659	1,538	2,197	376	878	1,254
Total expenses	\$ 134,561	\$ 185,079	\$ 319,639	\$ 137,182	\$ 183,631	\$ 320,813

See accompanying notes and independent accountant's review report

ERIE COUNTY ASSOCIATION OF SCHOOL BOARDS
 CONSOLIDATED STATEMENTS OF CASH FLOWS

<i>For the Year Ended June 30,</i>	<u>2024</u>	<u>2023</u>
Cash flows from operating activities		
Change in total net assets	\$ 27,675	\$ 12,045
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	64	193
Changes in:		
Accounts receivable	183	2,551
Accrued expenses	(1,370)	1,400
Net cash provided by operating activities	<u>26,552</u>	<u>16,189</u>
Cash at beginning of year	<u>455,293</u>	<u>439,104</u>
Cash at end of year	<u><u>\$ 481,845</u></u>	<u><u>\$ 455,293</u></u>

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

A. Description of Entity

Erie County Association of School Boards (the Association) is a not-for-profit organization organized to provide member boards leadership and support which promote the effective management and delivery of services to public school students. The Association is funded through dues collected from the approximately 30 Western New York based school boards. Its purpose is to advance the mutual objectives of other organizations dedicated to public education.

Promoting Partnerships in Public Education, Inc. (the Company) promotes, finances and conducts feasibility studies for the implementation of regional school district collaboration. The Association is the sole member of the Company.

B. Principles of Consolidation

The consolidated financial statements include the accounts of the Association and the Company (collectively referred to as the Organization). All significant intercompany accounts and transactions have been eliminated in consolidation.

C. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Thus, revenues are recognized when earned and expenses as incurred.

D. Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards Codification Topic 958, *Financial Statements of Not-for-Profit Organizations*. The Organization has adopted FASB Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958) - Presentation of Financial Statements for Not-for-Profit Entities*. The unrestricted net asset class has been renamed *Net Assets Without Donor Restrictions*. The temporarily and permanently restricted net asset classes have been consolidated under the name *Net Assets With Donor Restrictions*. Board-designated net assets, which are reported as a component of *Net Assets Without Donor Restrictions*, include amounts on deposit in the Organization's building maintenance fund, along with approximately \$89,000 designated for a future land purchase.

E. Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from the estimates.

F. Reclassifications

Certain accounts in the prior year's financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

G. Cash and Cash Equivalents

For purposes of reporting cash flows, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash and cash equivalent accounts in financial institutions. Although the accounts periodically exceed the federally insured deposit amount, management does not anticipate nonperformance by the financial institution.

H. Revenue Recognition

The Organization receives substantially all of its revenue from membership dues and program fees. Membership dues are recorded as revenue based on the school year covered. Membership dues and program fees not received at year-end are recorded as accounts receivable.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CON'T)

I. Property and Equipment

Equipment is recorded at cost or fair market value at the date of the gift in the case of donated equipment. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of equipment are recorded as unrestricted support. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives ranging between 5-7 years using the straight-line method. Improvements are capitalized, while expenditures for maintenance and repairs are charged to expenses as incurred.

J. Expense Allocation

The costs of providing programs and other activities have been summarized on a functional basis in the consolidated statements of activities and in the consolidated statements of functional expenses. Accordingly, certain costs have been allocated between program and supporting services benefited. Costs are directly traced during the year, all expenses related to providing member boards leadership and support are allocated to program services and all remaining expenses are allocated to management and general.

K. Income Tax Status

The Association is a 501(c)(4) corporation exempt from federal income taxes under Section 501(a) of the Internal Revenue Code (the Code). However, it is subject to tax on unrelated business income, which is recognized currently in the accompanying financial statements. The Company is exempt from income taxes under Section 501(c)(3) of the Code, therefore, no provision for income taxes is reflected in the financial statements. The Organization presently discloses or recognizes income tax positions based on management's estimate of whether it is reasonably possible or probable that a liability has been incurred for unrecognized income taxes. Management has concluded that the Organization has taken no uncertain tax positions that require adjustment in its consolidated financial statements. U.S. Forms 990 filed by the Organization for the previous three years remain subject to examination by taxing authorities.

L. Subsequent Events

Management has evaluated events and transactions through the date of this report.

M. Liquidity Management

The Organization regularly reviews its financial position and operations, including the liquidity required to meet general expenditures, liabilities, and obligations that may come due. The Organization has financial assets available for meeting such expenditures in coming year, including both cash equivalents and receivables totaling approximately \$482,000. None of these financial assets are subject to restrictions that make them unavailable for general expenditure.

NOTE 2: PROGRAM FEES AND SERVICES

Contracts with Customers

Disaggregation of revenue

As disclosed in Note 1, the Association earns revenue from membership dues and program fees. The Organization's operations are dependent on membership and participation in its programs. Disaggregated revenues of the Organization are presented in the Statements of Activities.

Contract balances

Accounts receivable represent the Association's right to receive consideration from members and customers for services rendered. The Association has no contract assets or liabilities as of June 30, 2024 and 2023.

NOTE 2: PROGRAM FEES AND SERVICES (CON'T)

Performance Obligations

The Association's performance obligations are satisfied when services have been performed or with the transfer of goods to the customer or member. Revenue is recognized as services are provided through-out the academic year. At June 30, 2024 and 2023, the Association has met the performance obligations for services rendered in accordance with FASB Accounting Standards Codification 606, *Revenue from Contracts with Customers*, and recognized the corresponding revenue in the accompanying financial statements.

Significant Judgments

There were no significant judgments affecting the determination of the amount and timing of revenue from contracts with customers during the years ended June 30, 2024 and 2023.

Program fees and services for the years ended June 30, 2024 and 2023 consist of the following:

	2024		
	Revenue	Expenses	Net
Workshops and forums	\$ 20,753	\$ 28,428	\$ (7,675)
SARD and annual dinners	34,714	31,545	3,169
	<u>\$ 55,467</u>	<u>\$ 59,973</u>	<u>\$ (4,506)</u>
	2023		
	Revenue	Expenses	Net
Workshops and forums	\$ 20,753	\$ 29,635	\$ (8,882)
Annual dinner	29,635	32,122	(1,938)
	<u>\$ 50,937</u>	<u>\$ 61,757</u>	<u>\$ (10,820)</u>

NOTE 3: RETIREMENT PLAN

The Association participates in the New York State and Local Employees' Retirement System (ERS), which is a cost-sharing multiple employer/public employee retirement system. ERS provides retirement benefits as well as death and disability benefits. The New York State Retirement and Social Security Law govern obligations of employers and employees to contribute and provide benefits to employees. ERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Employees' Retirement System, 110 State Street, Albany, New York 12244.

ERS requires employee contributions of 3% of salary except for those who joined the system before July 1976 or have greater than 10 years of service. Employees joined on or after January 1, 2010 generally contribute 3% of their salary for the entire length of service. For employees joining after April 1, 2012, they are required to contribute between 3% and 6%, depending on their salary, for their entire working career. The State Comptroller annually certifies rates expressed as a percentage of the wages of participants used to compute the contributions required to be made by the Association to the pension accumulation fund. Contributions charged to expense were \$11,124 and \$9,197 for the years ended June 30, 2024 and 2023, respectively.

ERIE COUNTY ASSOCIATION OF SCHOOL BOARDS
 CONSOLIDATING STATEMENT OF FINANCIAL POSITION

SCHEDULE 1
 PAGE 9

As of June 30,

	2024		2023	
	Association	Company	Consolidated	Consolidated
Assets				
Current assets				
Cash and cash equivalents	\$ 476,485	\$ 5,360	\$ 481,845	\$ 455,293
Accounts receivable	6,146	-	6,146	6,329
Total current assets	<u>482,631</u>	<u>5,360</u>	<u>487,991</u>	<u>461,622</u>
Equipment	4,923	-	4,923	5,888
Accumulated depreciation	(4,923)	-	(4,923)	(5,824)
Equipment, net	-	-	-	64
Total assets	<u>\$ 482,631</u>	<u>\$ 5,360</u>	<u>\$ 487,991</u>	<u>\$ 461,686</u>
Liabilities and Net Assets				
Current liabilities				
Accrued expenses	\$ 30	\$ -	\$ 30	\$ 1,400
Net assets				
Without donor restrictions	482,601	5,360	487,961	460,286
Total liabilities and net assets	<u>\$ 482,631</u>	<u>\$ 5,360</u>	<u>\$ 487,991</u>	<u>\$ 461,686</u>

For the Year Ended June 30,

	2024		2023	
	Association	Company	Consolidated	Consolidated
Revenue				
Membership dues	\$ 225,563	\$ -	\$ 225,563	\$ 225,563
Program fees	55,467	-	55,467	50,937
Contracted services	26,209	-	26,209	22,451
Advertising and other support	28,173	-	28,173	29,225
Interest	11,899	3	11,902	4,682
Total support and revenue	<u>347,311</u>	<u>3</u>	<u>347,314</u>	<u>332,858</u>
Expenses				
Program services	134,561	-	134,561	137,182
Management and general	185,079	-	185,079	183,631
Total expenses	<u>319,639</u>	<u>-</u>	<u>319,639</u>	<u>320,813</u>
Change in net assets	27,672	3	27,675	12,045
Net assets, beginning of year	<u>454,929</u>	<u>5,357</u>	<u>460,286</u>	<u>448,241</u>
Net assets, end of year	<u>\$ 482,601</u>	<u>\$ 5,360</u>	<u>\$ 487,961</u>	<u>\$ 460,286</u>

See independent accountant's review report

Erie County Association of School Boards

Budget Overview: 2024-2025 Budget - FY25 P&L

July 2024 - June 2025

	TOTAL
Revenue	
4000 Dues Assessment	225,563.00
4005 Interest Income	12,000.00
4010 Sponsors	30,000.00
4015 Advertisements	500.00
4020 Fundraisers	0.00
4025 Grants	0.00
4100 Reimbursements	
4105 SARD Reimbursement	18,500.00
4110 E-NSSA Reimbursement	4,500.00
Total 4100 Reimbursements	23,000.00
Total Revenue	\$291,063.00
GROSS PROFIT	\$291,063.00
Expenditures	
5005 Payroll Expenditures	
5010 Executive Director	70,000.00
5015 Program Service Manager	22,500.00
5020 Administrative	
5021 Administrative Salary	52,697.13
5022 Administrative Stipend	5,200.00
Total 5020 Administrative	57,897.13
5025 Office Assistant	15,834.00
5030 Executive Bookkeeper	7,500.00
5035 Temporary Payroll	0.00
Total 5005 Payroll Expenditures	173,731.13
5050 Employer Payroll Taxes	15,000.00
5060 Payroll Service	1,300.00
5065 Employee Benefits	
5066 Health Insurance	6,000.00
5067 Retirement Contributions	10,500.00
Total 5065 Employee Benefits	16,500.00
5070 Insurance	750.00
5100 Advertising & Marketing	18,000.00
5105 Amortization Expense	0.00
5110 Bank Charges & Fees	0.00
5115 Copier Lease & Maintenance	
5116 Copier - Quarterly Charges	2,500.00
5117 Copier - Monthly Charges	1,551.36
Total 5115 Copier Lease & Maintenance	4,051.36
5120 Depreciation	0.00
5125 Dues, Licenses, & Subscriptions	3,250.00
5130 Entertainment	1,000.00
5135 Maintenance, Repairs, & Upgrades	1,000.00

Erie County Association of School Boards

Budget Overview: 2024-2025 Budget - FY25 P&L

July 2024 - June 2025

	TOTAL
5140 Meals	500.00
5145 Meeting Fees	500.00
5150 Office Supplies	3,500.00
5155 Parking Expense	500.00
5160 Postage	2,000.00
5165 Printing	2,500.00
5170 Professional Services	4,250.00
5175 Publication Subscriptions	750.00
5180 Rent	9,000.00
5185 Resource Materials	100.00
5190 Staff Development	0.00
5195 Taxes	1,500.00
5200 Telephone	300.00
5205 Travel	3,000.00
5500 Uncategorized Expense	0.00
9000 Inactive Accounts	
9001 Incentives/Speakers (deleted)	1,500.00
Total 9000 Inactive Accounts	1,500.00
Total Expenditures	\$264,482.49
NET OPERATING REVENUE	\$26,580.51
Other Revenue	
4500 Program Revenue	
4501 General Program Revenue	0.00
4502 Annual Dinner	4,500.00
4503 Back to School Event	2,250.00
4504 Board 'N Brews	0.00
4505 Dessert Forum (Fall)	0.00
4506 Dessert Forum (Spring)	0.00
4507 District Clerk Workshop (Fall)	500.00
4508 District Clerk Workshop (Spring)	500.00
4509 Eats & Education	0.00
4510 Fiscal Oversight Responsibility Training	3,000.00
4511 Governance Training	3,000.00
4512 JMT Luncheon	0.00
4513 Kick Off to Convention	0.00
4514 Law Conference	15,500.00
4515 Legislative Pre-Session	2,750.00
4516 Legislative Post-Session	2,500.00
4517 Legislative Roundtable	0.00
4518 Little Event	1,000.00
4519 New Board Member Workshop	0.00
4520 Prospective School Board Workshop	0.00
4521 Road Rally	0.00
4522 SARD Dinner	16,000.00

Erie County Association of School Boards

Budget Overview: 2024-2025 Budget - FY25 P&L

July 2024 - June 2025

	TOTAL
4523 Speed Boarding Workshop (Fall)	0.00
4524 Speed Boarding Workshop (Spring)	0.00
4525 Student Dinner	1,000.00
4526 Timbs Event	2,250.00
4550 Discontinued Program Income	0.00
Total 4500 Program Revenue	54,750.00
Total Other Revenue	\$54,750.00
Other Expenditures	
6500 Program Expenses	
6501 General Program Expenses	1,000.00
6502 Annual Dinner Expenses	10,000.00
6503 Back to School Event Expenses	2,500.00
6504 Board 'N Brews Expenses	3,500.00
6505 Dessert Forum (Fall) Expenses	100.00
6506 Dessert Forum (Spring) Expenses	100.00
6507 District Clerk Workshop (Fall) Expenses	500.00
6508 District Clerk Workshop (Spring) Expenses	500.00
6509 Eats & Education Expenses	0.00
6510 Fiscal Oversight Responsibility Training Expenses	500.00
6511 Governance Training Expenses	500.00
6512 JMT Luncheon Expenses	0.00
6513 Kick Off to Convention Expenses	0.00
6514 Law Conference Expenses	0.00
6515 Legislative Pre-Session Expenses	4,000.00
6516 Legislative Post-Session Expenses	4,750.00
6517 Legislative Roundtable Expenses	0.00
6518 Little Event Expenses	3,000.00
6519 New Board Member Workshop Expenses	0.00
6520 Prospective School Board Workshop Expenses	300.00
6521 Road Rally Expenses	750.00
6522 SARD Dinner Expenses	16,000.00
6523 Speed Boarding Workshop (Fall) Expenses	1,000.00
6524 Speed Boarding Workshop (Spring) Expenses	750.00
6525 Student Dinner Expenses	4,500.00
6526 Timbs Event Expenses	3,000.00
Total 6500 Program Expenses	57,250.00
Total Other Expenditures	\$57,250.00
NET OTHER REVENUE	\$ (2,500.00)
NET REVENUE	\$24,080.51

Erie County Association of School Boards

Statement of Activity

July 2023 - June 2024

	TOTAL	
	JUL 2023 - JUN 2024	JUL 2022 - JUN 2023 (FY)
Revenue		
4000 Dues Assessment	225,563.00	225,563.00
4005 Interest Income	11,898.77	4,680.26
4010 Sponsors	27,200.00	25,900.00
4015 Advertisements	300.00	2,500.00
4020 Fundraisers	585.00	825.00
4100 Reimbursements		
4105 SARD Reimbursement	20,934.58	17,933.80
4110 E-NSSA Reimbursement	5,273.67	4,517.06
Total 4100 Reimbursements	26,208.25	22,450.86
4200 Other Revenue	88.00	
4300 Unapplied Cash Payment Revenue		0.00
Total Revenue	\$291,843.02	\$281,919.12
GROSS PROFIT	\$291,843.02	\$281,919.12
Expenditures		
5005 Payroll Expenditures		
5010 Executive Director	69,888.00	69,898.75
5015 Program Service Manager	20,257.50	20,820.00
5020 Administrative		
5021 Administrative Salary	50,669.50	45,102.00
5022 Administrative Stipend	5,765.95	17,973.00
Total 5020 Administrative	56,435.45	63,075.00
5025 Office Assistant	11,854.50	14,340.00
5030 Executive Bookkeeper	5,040.00	5,010.00
5035 Temporary Payroll		450.00
Total 5005 Payroll Expenditures	163,475.45	173,593.75
5050 Employer Payroll Taxes		
5051 Social Security	10,135.63	10,735.04
5052 Medicare	2,370.45	2,510.94
5053 Federal Unemployment	395.93	329.92
5054 NYS Unemployment	1,091.19	1,407.91
Total 5050 Employer Payroll Taxes	13,993.20	14,983.81
5060 Payroll Service	1,240.00	1,238.00
5065 Employee Benefits		
5066 Health Insurance	2,912.10	8,681.22
5067 Retirement Contributions	11,124.00	9,197.00
Total 5065 Employee Benefits	14,036.10	17,878.22
5070 Insurance	2,539.42	606.74
5100 Advertising & Marketing	20,229.58	14,189.98
5110 Bank Charges & Fees	0.00	0.00

Erie County Association of School Boards

Statement of Activity

July 2023 - June 2024

	TOTAL	
	JUL 2023 - JUN 2024	JUL 2022 - JUN 2023 (PY)
5115 Copier Lease & Maintenance		
5116 Copier - Quarterly Charges	2,184.78	2,650.93
5117 Copier - Monthly Charges	1,551.36	1,355.39
Total 5115 Copier Lease & Maintenance	3,736.14	4,006.32
5120 Depreciation	64.00	193.00
5125 Dues, Licenses, & Subscriptions	2,976.72	3,029.63
5130 Entertainment	714.81	497.15
5135 Maintenance, Repairs, & Upgrades	3,681.38	927.17
5140 Meals	1,577.78	356.38
5145 Meeting Fees	590.00	310.07
5150 Office Supplies	3,629.58	3,628.91
5155 Parking Expense	420.00	420.00
5160 Postage	1,885.94	3,057.75
5165 Printing	3,894.80	2,542.86
5170 Professional Services	4,250.00	4,000.00
5175 Publication Subscriptions	712.08	769.88
5180 Rent	8,781.75	8,582.42
5185 Resource Materials	92.64	107.01
5195 Taxes	1,392.00	377.00
5200 Telephone	207.28	313.70
5205 Travel	5,059.50	2,432.73
9000 Inactive Accounts		
9001 Incentives/Speakers (deleted)	1,183.00	1,012.66
Total 9000 Inactive Accounts	1,183.00	1,012.66
Total Expenditures	\$260,363.15	\$259,055.14
NET OPERATING REVENUE	\$31,479.87	\$22,863.98
Other Revenue		
4500 Program Revenue		
4501 General Program Revenue	615.00	
4502 Annual Dinner	4,384.00	4,976.00
4503 Back to School Event	2,250.00	1,710.00
4507 District Clerk Workshop (Fall)	690.00	770.00
4508 District Clerk Workshop (Spring)	840.00	
4510 Fiscal Oversight Responsibility Training	2,000.00	3,500.00
4511 Governance Training	4,450.00	3,450.00
4514 Law Conference	16,392.53	15,348.59
4515 Legislative Pre-Session	3,700.00	2,895.00
4516 Legislative Post-Session	1,373.00	1,575.00
4518 Little Event	990.00	
4522 SARD Dinner	16,465.00	15,992.95
4524 Speed Boarding Workshop (Spring)	40.00	1,200.00

Erie County Association of School Boards

Statement of Activity

July 2023 - June 2024

	TOTAL	
	JUL 2023 - JUN 2024	JUL 2022 - JUN 2023 (PY)
4526 Timbs Event	2,160.00	2,070.00
Total 4500 Program Revenue	56,349.53	53,487.54
Total Other Revenue	\$56,349.53	\$53,487.54
Other Expenditures		
6500 Program Expenses		
6501 General Program Expenses	2,002.35	740.52
6502 Annual Dinner Expenses	11,962.94	13,642.27
6503 Back to School Event Expenses	2,460.05	2,342.50
6504 Board 'N Brews Expenses	4,102.42	4,665.56
6507 District Clerk Workshop (Fall) Expenses	402.74	828.00
6508 District Clerk Workshop (Spring) Expenses	445.18	40.00
6510 Fiscal Oversight Responsibility Training Expenses	146.84	313.62
6511 Governance Training Expenses	1,257.07	593.31
6513 Kick Off to Convention Expenses	4,177.25	
6514 Law Conference Expenses	2,725.00	1,775.32
6515 Legislative Pre-Session Expenses	4,649.40	4,648.94
6516 Legislative Post-Session Expenses	817.00	3,293.60
6518 Little Event Expenses	2,894.94	300.00
6520 Prospective School Board Workshop Expenses	262.43	283.65
6521 Road Rally Expenses	1,313.98	722.35
6522 SARD Dinner Expenses	16,465.00	15,992.95
6523 Speed Boarding Workshop (Fall) Expenses	608.39	1,004.50
6524 Speed Boarding Workshop (Spring) Expenses	481.08	2,175.24
6525 Student Dinner Expenses		4,820.96
6526 Timbs Event Expenses	2,800.96	3,574.40
Total 6500 Program Expenses	59,975.02	61,757.69
Total Other Expenditures	\$59,975.02	\$61,757.69
NET OTHER REVENUE	\$ (3,625.49)	\$ (8,270.15)
NET REVENUE	\$27,854.38	\$14,593.83

Erie County Association of School Boards

Budget Overview: 2025-2026 Budget - FY26 P&L

July 2025 - June 2026

	TOTAL
Revenue	
4000 Dues Assessment	223,563.00
4005 Interest Income	0.00
4010 Sponsors	35,000.00
4015 Advertisements	0.00
4020 Purchases	0.00
4025 Grants	0.00
4100 Reimbursements	
4105 SARP Reimbursement	21,500.00
4110 E.N.C.S.A. Reimbursement	5,500.00
Total 4100 Reimbursements	27,000.00
Total Revenue	\$296,563.00
GROSS PROFIT	\$296,563.00
Expenditures	
5005 Payroll Expenditures	
5010 Executive Director	38,500.00
5015 Program Service Manager	25,000.00
5020 Administrative	
5021 Administrative Salary	55,195.00
5022 Administrative Stipend	5,200.00
Total 5020 Administrative	60,395.00
5025 Office Assistant	0.00
5030 Executive Bookkeeper	5,000.00
5035 Temporary Payroll	0.00
Total 5005 Payroll Expenditures	178,910.00
5060 Employer Payroll Taxes	15,000.00
5060 Payroll Service	1,300.00
5065 Employee Benefits	
5066 Health Insurance	3,200.00
5067 Retirement Contributions	11,500.00
Total 5065 Employee Benefits	19,700.00
5070 Insurance	2,400.00
5100 Advertising & Marketing	24,000.00
5105 Amortization Expense	0.00
5110 Bank Charges & Fees	0.00
5115 Copier Lease & Maintenance	
5116 Copier - Quarterly Charges	2,500.00
5117 Copier - Monthly Charges	1,300.00
Total 5115 Copier Lease & Maintenance	4,000.00
5120 Depreciation	0.00
5125 Dues, Licenses, & Subscriptions	3,300.00
5130 Entertainment	1,200.00
5135 Maintenance, Repairs, & Upgrades	3,000.00

Erie County Association of School Boards

Budget Overview 2025-2026 Budget - FY26 P&L

July 2025 - June 2026

	TOTAL
5140 Meals	2,100.00
5145 Meeting Fees	600.00
5150 Office Supplies	4,300.00
5155 Parking Expense	500.00
5160 Postage	2,100.00
5165 Printing	2,200.00
5170 Professional Services	4,250.00
5175 Publication Subscriptions	300.00
5180 Rent	10,000.00
5185 Resource Materials	120.00
5190 Staff Development	120.00
5195 Taxes	1,000.00
5200 Telephone	400.00
5205 Travel	4,200.00
5500 Uncategorized Expense	0.00
Total Expenditures	\$286,650.00
NET OPERATING REVENUE	\$9,203.00
Other Revenue	
4500 Program Revenue	
4501 General Program Revenue	0.00
4502 Annual Dinner	4,500.00
4503 Back to School Event	2,250.00
4504 Board N/Brews	0.00
4505 Dessert Forum (Fall)	0.00
4506 Dessert Forum (Spring)	0.00
4507 District Clerk Workshop (Fall)	750.00
4508 District Clerk Workshop (Spring)	750.00
4509 Eats & Education	0.00
4510 Fiscal Oversight Responsibility Training	3,000.00
4511 Governance Training	3,000.00
4512 JMI Luncheon	0.00
4513 Kick Off Convention	0.00
4514 Law Conference	20,000.00
4515 Legislative Pre-Session	3,000.00
4516 Legislative Post-Session	1,500.00
4517 Legislative Roundtable	0.00
4518 Little Event	1,000.00
4519 New Board Member Workshop	0.00
4520 Prospective School Board Workshop	0.00
4521 Road Rally	0.00
4522 SARD Dinner	16,000.00
4523 Speed Boarding Workshop (Fall)	0.00
4524 Speed Boarding Workshop (Spring)	0.00
4525 Student Dinner	0.00

Elle County Association of School Boards

Budget Overview: 2025-2026 Budget - FY26 P&L

July 2025 - June 2026

	TOTAL
4526 Trips Event	2,250.00
4550 Discontinued Program Income	0.00
Total 4500 Program Revenue	58,000.00
Total Other Revenue	852,000.00
Other Expenditures	
6500 Program Expenses	
6501 General Program Expenses	3,000.00
6502 Annual Dinner Expenses	12,500.00
6503 Back to School Event Expenses	2,500.00
6504 Board 'N Braws Expenses	3,500.00
6505 Dessen Forum (Fall) Expenses	100.00
6506 Dessen Forum (Spring) Expenses	100.00
6507 District Clerk Workshop (Fall) Expenses	500.00
6508 District Clerk Workshop (Spring) Expenses	500.00
6509 Eats & Education Expenses	0.00
6510 Fiscal Oversight Responsibility Training Expenses	1,250.00
6511 Governance Training Expenses	1,250.00
6512 JMW Lunchon Expenses	0.00
6513 Kick Off to Convention Expenses	0.00
6514 Law Conference Expenses	3,500.00
6515 Legislative Pre-Session Expenses	4,500.00
6516 Legislative Post-Session Expenses	1,500.00
6517 Legislative Roundtable Expenses	0.00
6518 Little Event Expenses	3,000.00
6519 New Board Member Workshop Expenses	1,000.00
6520 Prospective School Board Workshop Expenses	500.00
6521 Road Rally Expenses	1,500.00
6522 SARD Dinner Expenses	16,000.00
6523 Speed Boarding Workshop (Fall) Expenses	750.00
6524 Speed Boarding Workshop (Spring) Expenses	750.00
6525 Student Dinner Expenses	4,500.00
6526 Trips Event Expenses	4,500.00
6550 Discontinued Program Expense	0.00
Total 6500 Program Expenses	67,200.00
Total Other Expenditures	67,200.00
NET OTHER REVENUE	\$ (9,200.00)
NET REVENUE	678,000