



MEETING OF THE BOARD OF DIRECTORS
VIA ZOOM/In Person
Knowledge Park; 5240 Knowledge Parkway; Erie, PA 16510
April 21, 2022

ZOOM Meeting Information:
<https://us02web.zoom.us/j/83964188279>

Meeting ID: 839 6418 8279
Password: not required

AGENDA

1. CALL TO ORDER
2. ELECTION OF OFFICERS
3. ROLL CALL
4. APPROVAL OF AGENDA
5. APPROVAL OF MINUTES – March 2022
6. DIRECTOR’S COMMENTS
7. COMMENTS BY CHAIRMAN
8. PUBLIC COMMENT
9. PRESENTATION
10. COMMITTEE REPORTS
 - a. Treasurer’s Report
 - b. Strategic Planning Committee
 - c. Update from County Council
 - d. Update from County Executive’s Office
11. REPORT OF THE EXECUTIVE DIRECTOR
12. SOLICITOR’S REPORT
13. OLD BUSINESS
 - a. Renewal of 4-year contract with Maher Duessel

14. NEW BUSINESS

15. ADJOURNMENT

Next Regularly Scheduled Board Meeting of ECGRA

Date: Thursday, May 19, 2022
Time: 8:30 a.m. – BOARD Meeting
Location: 5240 Knowledge Parkway, Erie, PA 16510; Board Room
ZOOM meeting – details to follow



Erie County Gaming Revenue Authority

Minutes of the Board of Directors' Meeting

March 17, 2022

Meetings for the Board of Directors of ECGRA can begin meeting in a physical location per Governor Wolf's proclamation of June 11, 2021. However, each member and ex-officio has the option to attend in person or virtually. Members of the public can now speak at the physical location of 5240 Knowledge Parkway.

CALL TO ORDER

The Board of Directors' Meeting of the Erie County Gaming Revenue Authority was held on March 17, 2022 at 5240 Knowledge Parkway, Erie, PA 16510. Legal Notice of the meeting was given through an advertisement appearing in the Erie Times-News. The meeting was called to order by the Chair.

ROLL CALL

Mr. Barney, Mr. Cleaver, Mr. DiPaolo, Ms. Hess, Ms. Loll, and Mr. Sample are present via Zoom. Mr. Wachter is present via Zoom, and Dr. Wood is present in person. Mr. Smith joins late.

APPROVAL OF THE AGENDA

Mr. Sample makes a motion to approve the agenda. Mr. DiPaolo seconds the motion. There is no discussion of the agenda. Motion carries 6-0.

APPROVAL OF MINUTES – February 2022

Mr. Cleaver makes a motion to accept the minutes as presented. Mr. DiPaolo seconds the motion. There is no discussion on the minutes. Motion carries 6-0.

DIRECTOR'S COMMENTS

Ms. Loll: I have something; I don't know whether this is the appropriate time to bring it up. We did that study session on the money that we're going to distribute – that \$4 million – the ARPA money we got. Anyway, I was wondering, the city got \$76 million and the School District in the city got \$30 million and the County got \$54 million. I was wondering when it comes time to decide who receives

money and that, how is that going to be decided and is that still going to be shared largely with the city?

Mr. Barney: Once we get the requirements and everything in place, everyone has the opportunity to submit and apply and then we review the applications and make a determination at that time. That's my understanding. Dr. Wood, would you like to elaborate?

Dr. Wood: I guess the first thing that I would say is that the City of Erie, as a municipal government, will not be a recipient of any of our funds. So, when you say city, is that what you are referring to?

Ms. Loll: Well, I wasn't quite sure. I just know that the city itself received the \$76 million and I didn't know if whether part of the \$4 million that we got, that we're going to be in control of, would then be geared toward the city. Or are they going to do their own program?

Dr. Wood: Okay, so "geared toward the city," could you explain what you mean by that?

Ms. Loll: Well, if you look at the map that you gave us on this study session, there's a large portion of the need – at least calculated as it was – was the city. I see that Corry was a large area too and I see there were some in the rural area, but not a lot. But I didn't know whether because the city was the largest place that was located as to need would then be the largest receiver of this \$4 million or part of it.

Dr. Wood: We have a contract with the county to disburse these funds, and one of the requirements has to do with populations that are disproportionately affected by the pandemic. There are three measurements, one of which is median household income. That map, if you recall, did have a large amount of neighborhoods in the City of Erie but it also had neighborhoods in North East, Corry, Union City, Edinboro, and Albion in which there is definitely qualifications. Now, tying a specific grant program to these neighborhoods is going to be an interesting exercise in grantmaking. What I have found over the years is that ECGRA is really good at geographically disbursing funds all across Erie County and we do that by working with the nonprofits that are working in those regions. However, sometimes they are county-wide nonprofits and they just happen to be headquartered in the city, for example. So, if a nonprofit is serving county-wide but is located in the city and we award that nonprofit funds, do you consider that a city grant or do you consider it a county-wide grant?

Ms. Loll: Well, in that case, I would say county-wide.

Dr. Wood: And I would agree, because there are placemaking groups, like Downtown North East for example, whose sole mission is to work in the Borough of North East on the main street, and that particular borough has several neighborhoods represented in those maps.

Ms. Loll: Right. Okay, thank you.

Mr. Sample: Perry, I know we talked about this at one point but, it's always been ECGRA's mission not to replicate a program that is offered in other parts of the county. I realize it's early, but is that the intention at this point? If the city is going to target a certain area or whatever, would we avoid that?

Dr. Wood: I can tell you that we are doing our best to keep up with the new programs that are being created so that we don't duplicate. One example is that the city began to work in certain neighborhoods, basically replicating the Renaissance Block Program in those neighborhoods, so we

don't feel the need to continue offering Renaissance Block at that level. That being said, there are new programs being created, every week in some cases, because they have such a large amount of money in the city, as Carol pointed out, that they come up with a program, they send it down to council, if council passes it, it gets implemented. So, we are doing our best to keep up with those programs.

Ms. Loll: Thank you.

Mr. Barney: Thank you, Dr. Wood. Are there any other questions from any directors?

COMMENTS BY THE CHAIR

Mr. Barney has no comments at this time.

PUBLIC COMMENT

There is no public present.

PRESENTATIONS

There are no presentations scheduled.

COMMITTEE REPORTS

- a. Treasurer's Report: Mr. Cleaver: Thank you, Mr. Chairman. There's not much on the financial side. I think you all got copies so if you have any questions, we can get those answered. I know one thing that we're going to address is next year's budget at this meeting. I presented it at the last meeting in reference to just a few minor changes. Basically, that's about it.

Mr. DiPaolo makes a motion to accept the Treasurer's Report as presented. Mr. Sample seconds the motion. There are no questions or discussion of the Treasurer's Report. Motion carries 6-0.

- b. Strategic Planning Committee: Mr. Barney: We did have the study session about the guidelines. Did anyone have any questions pertaining to that?
- c. Update from County Council

Mr. Barney: Perry, do we have a representative from County Council present?

Dr. Wood: We do not.

- d. Update from County Executive's Office

Mr. Barney: Do we have anyone from the Administration present?

Dr. Wood: No.

REPORT OF THE EXECUTIVE DIRECTOR

Dr. Wood: Good morning, everyone. You'll see in the Director's Report the first thing we have in there is the appointment of a new Board member. The gentleman's name is Gary Winschel. We always put the appointment letter in the report here. Gary couldn't be with us this morning, but he will have his orientation next week and we will fully get him engaged in the program and up to speed and running. I know very little about Gary so far; he is a member of the Millcreek Township School Board, and he is Councilman Scutella's appointment.

Moving on, you will see the activity report from Parker Philips, you'll see a meeting we participated in for the strategic future of the community college, there's a note in here from Edinboro – I always like to put when people send letters or notes of thanks I like to put them in here so the Board can see that folks are appreciative of what we are doing for the community. And the final one is an email from Veterans Miracle Center, something that we funded awhile ago, just giving us an update on how they are using our funds.

The bulk of the time for the staff in the last month was in getting prepared for the Special Events grant which came through and we had to make several changes to budgets there, but you can see that it's a pretty big list with 37 special events and we'll get to that under the resolutions. That will be Resolution Number 1, 2022.

Resolution Number 2, 2022 is the budget for the next fiscal year. Of course, we addressed the first draft of that budget at the last Board meeting as is our tradition. The staff did not receive any phone calls on the budget asking for any kind of clarification. Mr. Cleaver, did you receive any phone calls about the budget?

Mr. Cleaver: No, none whatsoever. If I did, I would be sure to let you know. We only had three major changes and I think the Board agreed upon those.

Dr. Wood: Okay. I think the budget is pretty benign for the most part; that's Resolution Number 2, 2022. If there is further discussion, we can discuss it at that time. Resolution Number 3, 2022 is addressing Summer Jobs. The Summer Jobs Program is going on the seventh or eighth year that we've been funding this. I did have a talk with Doug Smith, the new Director of Administration; they are in support of continuing the Summer Jobs Program. I had called to make sure the County was still going to be a participant, so I asked him if we should move forward since this is the time of year when we usually approve this and he said, "Absolutely. We've also budgeted for it as well." So, if you pass it here today, that program will continue.

Finally, Resolution Number 4, 2022 is the Building a Better Future: Transformative Grant Guidelines, which ECGRA is contracted with the County to disburse, so Resolution Number 4 has an attachment where you will find the full grant guidelines per the briefing that was given the other week.

That being said I will just wrap up my comments by saying that I am very hopeful for the future. Our relationship with the County has never been better. We are having great interactions with members of County Council; Mr. Cleaver and I just met with Mr. Winarski the other day just to give him a briefing as a new County Councilman and Mr. Sample and I met with Councilman Bayle. We're doing our job on the government relations side and I just wanted everyone else on the Board to know that we are keeping these folks up to date on how things are going, keeping open lines of communication, answering all their questions, and we're getting a good reception.

We're also interacting with the County Executive on a weekly basis, at this point, on various projects and making sure we stay up on his agenda for the County as well. Are there any questions for me? Thank you for your time. I appreciate it.

SOLICITOR'S REPORT

Mr. Wachter: I met with the staff and Dr. Wood to go over the guidelines and suggested presentations and the like related to the federal funding. Other than that, it's been smooth sailing.

Dr. Wood: If I can just make one comment, Tim has been an indispensable resource on the ARPA funds and getting ready for it. Tammi and I and Tom have had several meetings with him to go over the legal requirements to make sure we're in compliance and even from the accounting standpoint – because at the end of the day, folks, we are going to be audited by the federal government. We are a subrecipient of the county, so we're responsible to them to a certain extent to fulfill the contract that we have, but at the end of the day, we're ultimately responsible to the federal government. Tim, you've done a great job and I just want to say thank you.

Mr. Wachter: I appreciate that. Just a note to clarify one thing for Carol. Carol, when you had mentioned the school district receiving money, I just want to make sure that you're aware that was a different funding allocation. Those were ESSR funds and not ARP funds and they are directly related to learning loss and physical construction like HVAC issues at the school. So, those are a different bucket of funds and completely different spending requirements.

Ms. Loll: Thank you for clarifying that. I appreciate it.

Mr. Wachter: You're welcome.

OLD BUSINESS

There is no old business to discuss at this time.

NEW BUSINESS

- a. Resolution Number 1, 2022 – Resolution to enter into agreement with thirty-seven (37) Erie County organizations for Special Events grants

Dr. Wood: This is the eleventh year we have done this at ECGRA; this is the oldest program we do here. The staff is recommending funding to the tune of \$166,524.80 to the extent outline in the attached Exhibit A.

Dr. Wood reads the resolution.

Mr. DiPaolo: I have a question and I don't want to beat a dead horse. How can we justify giving Downtown North East \$2,900, the Port Authority \$6,000, and the Jefferson Society \$20,000 every time this comes up? What justifies this amount of money that we give these people every time? That's the question I have.

Mr. Barney: My answer would be, because I looked at that too as far as the amounts and I even talked to some people last night, but it is the 5%. It's the size of the event. The Jefferson Society is bringing in speakers and it costs a lot more for them to run. It's still the same percent for everybody; it just happens that their 5% is \$20,000. For someone else, their

5% may only be \$500. If we did it, then we would step outside the parameters. Perry, you may be able to give him a more technical answer if I didn't do sufficient.

Dr. Wood: The way the Special Events program has been structured, really since the beginning and these last eleven years, we wanted to take out the arbitrariness of sponsoring special events. In order to do that and find an appropriate level, we based it upon operations of the various organizations.

For example, the larger ones like the Jefferson and Celebrate Erie, they tend to get more money because they are larger events, they have a bigger impact, and therefore they have larger budgets. So, the percentage is an objective way to do that.

I'm not sure about the Downtown North East question, about Wine Fest being \$2,900 but I can say that the Port Authority hasn't applied for Special Events funds from us in six years. This is the first time in six years that they have come to us. The Jefferson has the largest budget, but it used to be Roar on the Shore had the largest budget, until that organization collapsed. So, it's very objective and it's based upon the size of the budget.

If you look at how we do it, we do it percentagewise, so that's why these numbers aren't flat. If you look at the first one on the list, Albion Area Fair at \$9,560 – why isn't it just a \$5,000 or \$10,000 sponsorship? Because it's based on the budget, which is submitted and reviewed by the staff and then taken by a percentage. The basis for doing these special events is tourism. These special events bring folks into the region, and they also create a sense of pride for the communities that they're in. Like the gathering at French Creek in Union City for example, that's the big event going on in Union City. Goodell Gardens down in Edinboro hosts the Edinboro Art and Music Festival – it is THE community-based event.

These are important from an economic development standpoint, but also a civic pride standpoint.

Mr. DiPaolo: Can we scroll down a little bit so we can check the rest of them out, please? Thank you. That was the only question that I had.

Dr. Wood: Are there any other questions on Special Events? By the way, Doug Smith has joined us. Doug, thanks for joining. If you're looking at the agenda, we're in the New Business section.

Mr. Smith: Thanks very much.

Mr. Cleaver moves to accept the resolution. Ms. Hess seconds the motion. There is no further discussion of the resolution. Motion carries 6-0.

b. Resolution Number 2, 2022 – Resolution to Adopt the 2022-23 Budget

Dr. Wood reads the resolution.

Mr. Sample moves to accept the resolution. Mr. Cleaver seconds the motion.

Mr. Cleaver: Just a quick comment. We had reviewed this and there were only three minor changes and we agreed upon a minimal increase for the employees and Dr. Wood has a contract, so I think everything fell in place.

There is no further discussion of the resolution. Motion carries 6-0.

c. Resolution Number 3, 2022 – Resolution to Adopt the Summer Jobs and More Program

Dr. Wood: As I mentioned earlier, I did have a conversation with Mr. Smith about the Summer Jobs Program and the County and their interest in continuing the program. Mr. Smith, if you wanted to say anything about Summer Jobs, now would be a great time to do it. The attached Exhibit has ECGRA participating at the level of \$150,000, the County participating at \$150,000, and the Community Foundation at \$60,000.

Mr. Smith: The County is still very invested in the Summer JAMS Program, so we welcome the Authority's continued presence there. We believe it's been quite valuable, especially to those clients who've been involved. In fact, we're even hopeful that some of our kids can get involved in some element of the plastics industry. As some of you may have heard, we're putting a lot of focus on that; the fact that it's one of Erie's largest industries – or THE largest industry – right now, it makes sense, I think, to get some workers in that pipeline. I think Mr. Whaley is doing some outreach to see what we can do to get some opportunities together for young people to get exposed to that sort of work as well.

Dr. Wood reads the resolution.

Mr. Sample moves to accept the resolution. Mr. DiPaolo seconds the motion. There is no further discussion on the resolution. Motion carries 6-0.

d. Resolution Number 4, 2022 – Resolution to Adopt the 2022 ECGRA Grant Guidelines for Building a Better Future: Transformative Grants.

Dr. Wood reads the resolution.

Ms. Hess moves to accept this resolution. Mr. DiPaolo seconds the motion.

Mr. Cleaver: Is this a boiler-plate resolution that we pass year to year or is it something new on the agenda here?

Dr. Wood: Do you mean the language in the resolution?

Mr. Cleaver: I know we only meet once a month, but I don't recall this. Is this something that is required of us; is it mandated by law to approve this?

Dr. Wood: If you're asking if it's mandatory for the Board to pass the guidelines, I don't actually know the answer to that. Tim? But I do know that from a political standpoint, the staff wants your support of the program. This is the most important way to show that you support it.

Mr. Wachter: Mr. Cleaver, technically by law, no, the Board does not need to approve the guidelines. However, because you are ultimately going to be asked to approve the grant applications that come in, it behooves the staff to get an approval of the guidelines first to make sure you approve of the program itself and the specifics by which those applications are going to come in under. So, that's the reason we've always done it.

Mr. Smith: Pardon the interruption. I'm just curious if this particular vote places the money to certain programs or whether this is more general than that. I'm just hopeful for 2022 that the

Board might take just a tiny bit more time to make some decisions about where this money might go.

Mr. Barney: At this time, this doesn't necessarily dictate who receives the money, it just dictates what the requirements will be needed for them to apply for the money.

Mr. Smith: Is this committing the Gaming Authority then to this particular paradigm for these funds?

Mr. Barney: Under the requirements that we have been tasked with by the County, yes.

Dr. Wood: Doug, I would say that by passing this set of guidelines, these guidelines are consistent with the subrecipient contract that we have with Erie County government. I just had this conversation with the County Executive yesterday and said, "We want to hear feedback from the Administration on how funds are spent and where future programs are, but this particular program we already have a contract with the County to spend \$4 million with the nonprofit sector, which is one of the categories within the ARPA funds, that the County designated us to spend it only on 501c3s. As we move forward, for example in 2022, we would like to have more conversations with the County about the new County Council's and new County Executive's visions for ARPA funds and that we'll be there to provide research, to be part of study sessions, or whatever you need from us."

Mr. Smith: So, these are 2021 ARP funds?

Dr. Wood: Yes sir, they are.

Mr. Smith: Thank you for that clarification. Thank you, Board.

There is no further discussion of the resolution. Motion to approve the Building a Better Future: Transformative Grant Guidelines carries 6-0.

ADJOURNMENT

Ms. Sample moves to adjourn. Mr. Cleaver seconds the motion.

**Erie County Gaming Revenue Authority
Profit & Loss
March 2022**

	<u>March</u>	<u>YTD</u>	<u>Budget YTD</u>	<u>2021-22 YTD</u>
Ordinary Income/Expense				
Income				
44000 · ARPA Fund		4,000,000.00		
44800 · Gaming Revenue		4,330,997.98		
44801 · Interactive Gaming Revenue		1,946,938.99		
46400 · Other Types of Income				
46410 · Interest Income - Savings	424.01	5,048.65		
46422 · Interest Income - BWC - Erie Grow	7,583.33	30,500.00		
46424 · Interest Income - Progress Fund		15,000.00		
46425 · Interest Income - EDF Restruct		13,000.00		
46426 · Int. Income - BWC - Inclusive	6,319.44	25,416.66		
46427 · Interest Income - Blue Highway		73.64		
46428 · Interest Income - eCAT		10,224.00		
46510 · Interest Income - YLI	1,861.20	1,861.20		
Total Income	<u>16,187.98</u>	<u>10,379,061.12</u>		
Expense				
62100 · Contracted Services	3,907.56	59,500.10	79,500.00	79,500.00
62800 · Facilities & Equipment	1,311.00	20,385.52	20,500.00	20,500.00
65000 · Office Administration	2,762.50	13,961.07	17,150.00	17,150.00
65100 · Other Types of Expenses	1,822.86	34,621.36	49,000.00	49,000.00
66000 · Payroll Expenses	29,019.57	291,774.20	311,352.00	311,352.00
67000 · Building a Better Future (ARPA)	3,878.98	10,511.98		
Total Expense	<u>42,702.47</u>	<u>430,754.23</u>	<u>477,502.00</u>	<u>477,502.00</u>
Net Ordinary Income	(26,514.49)	9,948,306.89		
Other Income/Expense				
70000 · Grants / Settlements / MRIs				
70030 · Community Assets		413,473.58		
70050 · Municipal Settlements		1,569,484.25		
70070 · Special Events		156,402.05		
70090 · Multi-Municipal Collaboration		113,299.13		
70100 · Mission Main Street		216,010.82		
70120 · Summer Jobs Program	22,786.84	150,000.00		
70125 · Neighborhoods & Communities MRI				
70130 · Small Business Financing		222,500.00		
70140 · Pilot Projects		115,000.00		
70150 · Shaping Tomorrow				
70170 · Renaissance Block		245,625.00		
70180 · Anchor Building		98,000.00		
70190 · COVID-19 Immediate Human Relief		(39,788.78)		
70200 · Community Enterprise Financing		124,080.00		
Total 70000 · Grants / Settlements	<u>22,786.84</u>	<u>3,384,086.05</u>		
Net Other Income	<u>(22,786.84)</u>	<u>(3,384,086.05)</u>		
Net Income	<u>(49,301.33)</u>	<u>6,564,220.84</u>		

Erie County Gaming Revenue Authority
Balance Sheet
As of March 31, 2022

	March
ASSETS	
Current Assets	
Checking/Savings	
10000 · ErieBank - Checking	41,780.76
10100 · ErieBank - Savings	
10101 · Committed Funds	2,479,255.30
10102 · Restricted Funds	4,330,997.98
10104 · ARPA Fund	3,989,488.02
10100 · ErieBank - Savings - Other	5,813,944.98
Total 10100 · ErieBank - Savings	16,613,686.28
Total Checking/Savings	16,655,467.04
Other Current Assets	
12000 · Notes Receivable	
12003 · NR - CIBA	4,635.00
12004 · NR - BWC - Erie Growth	1,000,000.00
12005 · NR - Progress Fund	1,000,000.00
12010 · NR - 1855 Capital	500,000.00
12050 · NR - EDF Restructured	1,300,000.00
12060 · NR - BWC - Inclusive Erie	2,500,000.00
12070 · NR - Blue Highway	250,000.00
12080 · NR - BWC - Resp Fund Sm Bus	520,000.00
12085 · NR - BWC - Resp Fund Nnprofit	100,000.00
12090 · NR - eCAT	500,000.00
12500 · NR-Youth Leadership Institute	188,000.00
12900 · Reserve for Uncollectable Notes	(1,530,000.00)
Total 12000 · Notes Receivable	6,332,635.00
14500 · Prepaid Insurance	7,962.14
Total Other Current Assets	6,340,597.14
Total Current Assets	22,996,064.18
TOTAL ASSETS	22,996,064.18
LIABILITIES & EQUITY	
Equity	
30000 · Opening Balance Equity	3,115,064.18
32000 · Unrestricted Net Assets	13,318,259.55
Net Income	10,562,740.45
Total Equity	26,996,064.18
TOTAL LIABILITIES & EQUITY	26,996,064.18

Erie County Gaming Revenue Authority
Budget vs. Actual
March 2022

Expense	March	YTD	Budget	Over/(Under) Budget	% of Budget
62100 · Contracted Services					
62110 · Accounting Fees	0.00	10,100.00	15,000.00	(4,900.00)	67.33%
62130 · Professional Services	3,000.00	36,000.00	40,000.00	(4,000.00)	90.00%
62140 · Legal Services	780.00	11,549.00	20,000.00	(8,451.00)	57.75%
62145 · Website Design	0.00	717.99	3,000.00	(2,282.01)	23.93%
62150 · Payroll Services	127.56	1,133.11	1,500.00	(366.89)	75.54%
Total 62100 · Contracted Services	3,907.56	59,500.10	79,500.00	(19,999.90)	74.84%
62800 · Facilities & Equipment					
62840 · Office Equipment	0.00	3,051.15	2,500.00	551.15	122.05%
62890 · Rent	1,311.00	17,334.37	18,000.00	(665.63)	96.30%
Total 62800 · Facilities & Equipment	1,311.00	20,385.52	20,500.00	(114.48)	99.44%
65000 · Office Administration					
65010 · Books, Subscriptions, Dues	130.00	3,036.45	3,000.00	36.45	101.22%
65020 · Postage	45.14	292.84	500.00	(207.16)	58.57%
65040 · Office Supplies	126.75	1,294.27	2,000.00	(705.73)	64.71%
65050 · Cell Phone	1,994.39	3,340.60	2,200.00	1,140.60	151.85%
65060 · Copier Lease	311.35	4,116.80	4,200.00	(83.20)	98.02%
65070 · Copier Printing Costs	0.00	12.69	500.00	(487.31)	2.54%
65080 · Bank Fees	35.00	420.00	500.00	(80.00)	84.00%
65085 · Professional Development	0.00	1,054.93	2,000.00	(945.07)	52.75%
65090 · Meeting Expenses	35.46	308.08	2,000.00	(1,691.92)	15.40%
65095 · Miscellaneous Expense	84.41	84.41	250.00	(165.59)	33.76%
Total 65000 · Office Administration	2,762.50	13,961.07	17,150.00	(3,188.93)	81.41%
65100 · Other Types of Expenses					
65105 · Outreach	0.00	1,289.08	5,000.00	(3,710.92)	25.78%
65110 · Advertising	0.00	466.90	4,000.00	(3,533.10)	11.67%
65115 · Phone/IT/Fax	768.92	17,007.10	18,000.00	(992.90)	94.48%
65120 · Insurance	879.67	9,493.34	10,100.00	(606.66)	93.99%
65130 · Grant Management Software	0.00	5,150.00	4,900.00	250.00	105.10%
65150 · Travel	174.27	1,214.94	7,000.00	(5,785.06)	17.36%
Total 65100 · Other Types of Expenses	1,822.86	34,621.36	49,000.00	(14,378.64)	70.66%
66000 · Payroll Expenses					
66005 · Salaries & Wages	24,958.61	256,753.60	274,400.00	(17,646.40)	93.57%
66010 · FITW Tax	1,915.35	16,771.83	17,302.00	(530.17)	96.94%
66015 · FUTA Tax	5.50	125.99	150.00	(24.01)	83.99%
66020 · PASUI Tax	137.10	703.36	2,000.00	(1,296.64)	35.17%
66700 · PMRS	2,003.01	17,419.42	17,500.00	(80.58)	99.54%
Total 66000 · Payroll Expenses	29,019.57	291,774.20	311,352.00	(19,577.80)	93.71%
67000 · Building a Better Future (ARPA)					
67005 · Contracted Services - ARPA	117.00	6,750.00	273,274.00	(266,524.00)	2.47%
67025 · Indirect Costs - ARPA	265.71	265.71	11,295.00	(11,029.29)	2.35%
67030 · Salaries & Wages - ARPA	3,496.27	3,496.27	93,406.00	(89,909.73)	3.74%
Total 67000 · Building a Better Future (ARPA)	3,878.98	10,511.98	377,975.00	(367,463.02)	8.57%
Total Expense	42,702.47	430,754.23	855,477.00	(424,722.77)	50.35%

Erie County Gaming Revenue Authority

Schedule of Grant Reserve

as of

March 31, 2022

	<u>March</u>	<u>YTD</u>	<u>Totals/Subtotals</u>
Restricted Uncommitted Funds	4,330,997.98		
Committed Funds	2,479,255.30		
ARPA Funds	3,989,488.02		
2021 Restricted Funds: (75% - after settlement payments)			
First Quarter Gaming Revenue		332,414.20	
Second Quarter Gaming Revenue		1,240,185.95	
Third Quarter Gaming Revenue		1,400,230.44	
Fourth Quarter Gaming Revenue		1,358,167.39	
			4,330,997.98
2021 Interactive Gaming Revenue			
FY 2020-2021		1,946,938.99	1,946,938.99
FY Disbursements:			
First Quarter Disbursements		782,550.20	
Second Quarter Disbursements		796,394.02	
Third Quarter Disbursements		875,218.36	
Fourth Quarter Disbursements	22,786.84	918,616.64	3,372,779.22

Disbursements Detail

Grants/Settlements

	<u>March</u>	<u>YTD</u>	<u>Subtotal</u>
MUNICIPALITIES			
Settlements			
Summit Township		706,267.10	
Greene Township		172,643.27	
McKean Township		172,643.27	
Millcreek Township		172,643.27	
Waterford Township		172,643.27	
Erie County		172,643.27	
			1,569,483.45
Multi-Municipal Collaboration			
Borough of North East 2018		(83,700.87)	
Borough of North East 2021		50,000.00	
Girard Township		17,000.00	
Impact Corry		25,000.00	
Jefferson Educational Society		100,000.00	
West Erie County EMA		5,000.00	
			113,299.13

Erie County Gaming Revenue Authority

Schedule of Grant Reserve

as of

March 31, 2022

	<u>March</u>	<u>YTD</u>	<u>Subtotal</u>
NEIGHBORHOODS & COMMUNITIES			
Anchor Building			
Albion Borough		48,000.00	
Performing Artists Collective Alliance		50,000.00	
		<u> </u>	<u>98,000.00</u>
Mission Main Street			
Preservation Erie - 2018		(2,591.18)	
Borough of Edinboro - 2019		34,900.00	
Erie Downtown Partnership - 2019		45,892.00	
Our West Bayfront - 2019		133,810.00	
Borough of Union City - 2020		4,000.00	
		<u> </u>	<u>216,010.82</u>
Renaissance Block			
Borough of Girard - 2020		25,625.00	
Borough of Union City - 2020		10,000.00	
Borough of Union City - 2021		50,000.00	
Impact Corry - 2019		50,000.00	
Impact Corry - 2021		50,000.00	
Our West Bayfront		10,000.00	
Sisters of Mercy		25,000.00	
YMCA of Greater Erie		25,000.00	
		<u> </u>	<u>245,625.00</u>
PILOT PROGRAMS			
Partnership for a Healthy Community - Blue Zones		50,000.00	
Film Society of Northwestern PA		15,000.00	
New Localism Associates		50,000.00	
		<u> </u>	<u>115,000.00</u>

Erie County Gaming Revenue Authority
Schedule of Grant Reserve
as of
March 31, 2022

	<u>March</u>	<u>YTD</u>	<u>Subtotal</u>
QUALITY OF PLACE			
Community Assets			
ACH Albion Area Fair, Inc.		8,000.00	
AmeriMasala		5,000.00	
Dafmark Dance Theater		12,000.00	
Downtown North East		10,000.00	
Edinboro Arts & Music Fest		10,000.00	
Edinboro Highland Games		8,000.00	
Erie Contemporary Ballet Theatre		12,000.00	
Erie County Veterans Memorial Park		13,500.00	
Erie PAL		8,000.00	
Erie Yesterday		11,501.00	
Film Society of Northwestern PA		7,500.00	
Lake Erie Fanfare, Inc.		12,000.00	
Maggie Knox Western		7,500.00	
Performing Artists Collective Alliance		10,000.00	
Presque Isle Light Station		5,000.00	
United Way of Erie County		5,000.00	
Wattsburg Wrestling Club		8,000.00	
WQLN Public Media		15,000.00	
Young Artists Debut Orchestra		15,000.00	
Erie Downtown Partnership - 2018		(3,878.27)	
CC 2018 CC - Erie Center on Health and Aging		(4,648.76)	
Borough of Edinboro		10,000.00	
Boro Women & Family Services		3,362.50	
Boys & Girls Club of Erie		15,000.00	
Community Shelter Services		8,499.00	
Crime Victim Center of Erie County, Inc,		12,000.00	
Eagle's Nest Leadership Corporation		12,000.00	
JFK Center		5,479.00	
Mercy Center for Women		12,000.00	
Booker T. Washington Center		15,000.00	
Youth Leadership Institute of Erie		12,000.00	
Multicultural Community Resource Center		15,000.00	
Northwestern Community Youth Center		15,000.00	
PFT Borough of Edinboro		11,250.00	
Borough of Girard		25,000.00	
Borough of Union City		25,000.00	
City of Corry		12,500.00	
Fairview Prks & Recreation Authority		5,000.00	
Goodell Gardens & Homestead		12,365.12	
Headwaters Natural Resource Trust		9,295.00	
Impact Corry		25,000.00	
2018 Harborcreek Little League		(10,250.00)	
		<u>424,974.59</u>	<u>424,974.59</u>

Erie County Gaming Revenue Authority
Schedule of Grant Reserve
as of
March 31, 2022

	<u>March</u>	<u>YTD</u>	<u>Subtotal</u>
Immediate Human Relief Fund			
Penn State University - The Behrend College		(3,928.78)	
Penn State University - The Behrend College		(35,860.00)	
			<u>(39,788.78)</u>
 Special Events			
Albion Area Fair, Inc.		12,268.75	
Asbury Woods Partnership		1,217.50	
Borough of Edinboro		1,000.00	
Borough of Union City		300.00	
CAFE		3,875.00	
Corry Higher Education Council		500.00	
Crime Victim Center of Erie County, Inc,		1,669.15	
Dr. Gertrude A. Barber Foundation		18,820.00	
Edinboro University Foundation		1,212.00	
Erie Art Company		1,250.00	
Erie Contemporary Ballet Theatre		4,044.00	
Erie Downtown Partnership		7,500.00	
Erie Homes for Children and Adults		3,077.00	
Erie Lions Club Save an Eye Game		975.00	
Erie Regional Chamber & Growth Partner.		5,000.00	
Film Society of NWPA		5,900.00	
French Creek Council, BSA		1,973.70	
Gaudenzia Erie		200.00	
Goodell Gardens & Homestead		1,115.00	
Holy Trinity RC Church		7,062.00	
Iroquois School District Foundation		5,200.00	
Jefferson Educational Society of Erie		20,000.00	
Lake Erie Fanfare		2,290.00	
Lake Erie Greek Cultural Society		2,250.00	
Mercy Center For Women		1,201.00	
Sacred Heart Church (2020)		197.23	
Sacred Heart Church		299.92	
Saint Joseph Church		6,000.00	
SSJ Neighborhood Network		1,821.80	
The Nonprofit Partnership		4,046.25	
Waterford Community Fair Association		8,950.00	
Wattsburg Agricultural Society		9,700.00	
Young Artists Debut Orchestra		3,600.00	
Youth Leadership Institute of Erie		385.75	
			<u>144,901.05</u>

Erie County Gaming Revenue Authority

Schedule of Grant Reserve

as of

March 31, 2022

	<u>March</u>	<u>YTD</u>	<u>Subtotal</u>
SHAPING TOMORROW			
SMALL BUSINESS FINANCING			
Beehive Network			
Edinboro University Foundation		86,000.00	
Erie Regional Library Foundation		47,000.00	
Gannon University		84,500.00	
Mercyhurst University		5,000.00	
		<u> </u>	<u>222,500.00</u>
COMMUNITY ENTERPRISE FINANCING LOAN			
Youth Leadership Institute of Erie		124,080.00	
		<u> </u>	<u>124,080.00</u>
YOUTH & EDUCATION			
Summer Jobs & More			
2020 Summer Jobs		11,480.00	
2021 Summer Jobs	22,786.84	150,000.00	
	<u> </u>	<u> </u>	<u>161,480.00</u>
Total Funds Disbursements	22,786.84	3,395,565.26	3,395,565.26

Erie County Gaming Revenue Authority
Schedule of Grant Reserve
as of
March 31, 2022

		<u>March</u>	<u>Amount Remaining</u>	<u>Original Commitment</u>
Committed Funds:				
N&C	Renaissance Block 2018			
	1 Academy Neighborhood Association		11,250.00	22,500.00
	SSJ Neighborhood Network		7,000.00	70,000.00
	2 Bayfront Eastside Taskforce		25,000.00	50,000.00
	ServErie		29,000.00	58,000.00
	Renaissance Block 2020			
	Borough of North East		30,000.00	60,000.00
	Renaissance Block 2021			
	Borough of Union City		50,000.00	100,000.00
	Impact Corry		50,000.00	100,000.00
	Anchor Building			
	18 Emmaus Ministries, Inc.		5,000.00	100,000.00
	Performing Artists Collective Alliance		5,000.30	93,126.50
	19 Housing & Neighborhood Development Services		40,000.00	50,000.00
	Impact Corry		60,000.00	75,000.00
	20 Borough of Union City		15,000.00	64,375.00
	21 Performing Artists Collective Alliance		50,000.00	100,000.00
	Mission Main Street			
	1 Borough of North East		110,000.00	250,000.00
	City of Erie		225,000.00	250,000.00
	Erie Downtown Partnership		134,108.00	250,000.00
	2B SSJ Neighborhood Network		55,500.00	250,000.00
	3 Borough of Girard		45,000.00	170,000.00
	Impact Corry		28,000.00	202,400.00
	Waterford Borough		84,600.00	249,800.00
MUN	Multi-Municipal Collaboration			
	21 Borough of North East		50,000.00	100,000.00
SB	Beehive Network			
	Erie Regional Library Foundation		5,877.00	200,000.00
	Penn State University (Behrend)		100,000.00	200,000.00
	Community Enterprise Financing Loan			
	Youth Leadership Institute of Erie		63,920.00	188,000.00

Erie County Gaming Revenue Authority
Schedule of Grant Reserve
as of
March 31, 2022

Committed Funds (cont):

	<u>March</u>	<u>Amount Remaining</u>	<u>Original Commitment</u>
PP Pilot Program			
QP Response Fund (COVID)			
Small Business		680,000.00	1,200,000.00
Non-Profit		300,000.00	400,000.00
Y&E Shaping Tomorrow			
Empower Erie - Community College		220,000.00	400,000.00
GECAC - Summer Jobs Program 2021	22,786.84	0.00	150,000.00
Total Committed Funds	<u><u>22,786.84</u></u>	<u><u>2,479,255.30</u></u>	<u><u>5,403,201.50</u></u>

ARPA Transformative Funds

Subawards		3,622,025.00	3,622,025.00
Contracted Services	117.00	266,524.00	273,274.00
Salaries & Wages	3,496.27	89,909.73	93,406.00
Indirect Costs	265.71	11,029.29	11,295.00
Total ARPA Funds	<u><u>3,878.98</u></u>	<u><u>3,989,488.02</u></u>	<u><u>4,000,000.00</u></u>

Erie County Gaming Revenue Authority
Check Detail Report
March 2022

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
03/02/2022	EFT	ECCA, Inc.	02/12/22 to 02/25/22 Payroll	-8,863.22
03/02/2022	EFT	Fidelity Investments	02/12/22 to 02/25/22 Simple IRA	-250.00
03/03/2022	EFT	VISA	2022 February Statement	-414.76
03/04/2022	EFT	Penn State University - Knowledge Park	2022 March Rent	-1,456.67
03/04/2022	EFT	Wells Fargo Financial Leasing	2022 March Copier Lease	-345.95
03/04/2022	EFT	PMRS	Pay Ending 2/25/22	-667.67
03/04/2022	EFT	Velocity Network, Inc.	2022 March Phone/IT	-854.36
03/10/2022	EFT	Knox McLaughlin Gornall & Sennett	2022 February General Legal	-780.00
03/10/2022	EFT	Knox McLaughlin Gornall & Sennett	2022 February ARPA Legal	-117.00
03/10/2022	EFT	Parker Philips	2022 February Professional Services	-3,000.00
03/10/2022	EFT	Greater Erie Community Action Committee	2021 Summer Jobs - Final Payment	-22,786.84
03/14/2022	EFT	UPMC Health Plan	2022 April Health Insurance	-3,417.39
03/16/2022	EFT	ECCA, Inc.	02/26/22 to 3/11/22 Payroll	-8,812.46
03/16/2022	EFT	Fidelity Investments	2/26/22 to 3/11/22 Simple IRA	-250.00
03/16/2022	EFT	PMRS	Pay Ending 3/11/2022	-667.67
03/29/2022	EFT	Perry Wood	July 2021 - March 2022 Expenses	-1,001.71
03/29/2022	EFT	Tammi Michali	July 2021 - March 2022 Expenses	-323.42
03/29/2022	EFT	Tom M. Maggio	July 2021 - February 2022 Expenses	-850.53
03/31/2022	EFT	PMRS	Pay Ending 3/25/2022	-667.67
03/31/2022	EFT	ECCA, Inc.	03/12/22 to 03/25/22 Payroll	-8,797.32
03/31/2022	EFT	Fidelity Investments	3/12/22 to 3/25/22 Simple IRA	-250.00
03/31/2022	EFT	Erie Bank	Service Charge	-35.00



SCORECARD CASHBACK CURRENT BALANCE \$0.00 CASHBACK PAYOUT DATE 06/15/2022

Account Summary

Billing Cycle		02/07/2022
Days In Billing Cycle		28
Previous Balance		\$0.00
Purchases	+	\$414.76
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$0.00
Payments	-	\$0.00
Other Charges	+	\$0.00
Finance Charges	+	\$0.00

NEW BALANCE \$414.76

Credit Summary

Total Credit Line	\$40,000.00
Available Credit Line	\$39,585.24
Available Cash	\$39,585.24
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

Account Inquiries

- Call us at: (866) 317-0355
Lost or Stolen Card: (866) 317-0355
- Go to WWW.MyCardStatement.com
- Write us at PO BOX 30495, TAMPA, FL 33630-3495

Payment Summary

NEW BALANCE	\$414.76
MINIMUM PAYMENT	\$414.76
PAYMENT DUE DATE	03/04/2022

NOTE: Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.

Cardholder Account Summary

TAMMI MICHALI ##### 9468	Payments & Other Credits \$0.00	Purchases & Other Charges \$414.76	Cash Advances \$0.00	Total Activity \$414.76
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Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
01/10	01/12	PBUS01	24789302011736402536018	GANNETT NEWSRPR NE 888-8710686 IN	\$65.00
01/11	01/13	PBUS01	24717052012150129010587	TLF*FLOWERSHOPPING COM 949-3480497 CA	\$84.41
01/12	01/14	PBUS01	24121572013000012120041	KOLDROCK WATERS, INC. 000-0000000 PA	\$111.75
02/01	02/02	PBUS01	24445002033400146970373	WM SUPERCENTER #3281 HARBORCREEK PA	\$35.46
01/31	02/02	PBUS01	24789302032824302476934	GANNETT NEWSRPR NE 888-8710686 IN	\$65.00
02/02	02/04	PBUS01	24121572034000033020142	KOLDROCK WATERS, INC. 000-0000000 PA	\$15.00

subscriber misc.
O.S. mtg.
subscriber O.S.

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW UP TO 7 DAYS FOR RECEIPT

ERIEBANK
PO BOX 42
CLEARFIELD PA 16830-0042

Account Number
8643

Check box to indicate name/address change on back of this coupon

AMOUNT OF PAYMENT ENCLOSED

Closing Date 02/07/22	New Balance \$414.76	Total Minimum Payment Due \$414.76	Payment Due Date 03/04/22
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\$

BL ACCT 00100029-10000000
ERIE COUNTY GAMING
5340 FRYLING ROAD
SUITE 201
ERIE PA 16510-4672

e-Statement

MAKE CHECK PAYABLE TO:



VISA
PO BOX 4517
CAROL STREAM IL 60197-4517

Cardholder Account Detail Continued

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
02/04	02/06	PBUS01	24692162035100894013315	STAMPS.COM 855-608-2677 CA	\$38.14 postage

Additional Information About Your Account

MANAGE YOUR CARD ACCOUNT ONLINE. IT'S FREE! IT'S EASY! SIMPLY GO TO WWW.MYCARDSTATEMENT.COM AND ENROLL IN OUR ONLINE SERVICE. YOU CAN REVIEW ACCOUNT INFORMATION, TRACK SPENDING, SET ALERT NOTIFICATIONS, DOWNLOAD FILES, AND MUCH MORE. MANAGING YOUR ACCOUNT IS FAST, SECURE AND EASY WITH MYCARDSTATEMENT. ENROLL TODAY!

THE TOTAL FINANCE CHARGE PAID ON YOUR ACCOUNT DURING THE PAST YEAR WAS \$0.00.

ScoreCard CashBack Earnings as of 02/06/2022

SCORECARD	Beginning Balance	Current Earned	CashBack Adjusted	Ending Balance	CashBack Payout Date
	\$0.00	\$0.00	\$0.00	\$0.00	05/15/2022

Finance Charge Summary / Plan Level Information

Plan Name	Plan Description	FCM ¹	Average Daily Balance	Periodic Rate *	Corresponding APR	Finance Charges	Effective APR Fees **	Effective APR	Ending Balance
Purchases									
PBUS01 001	PURCHASE	E	\$0.00	0.58333%(M)	7.0000%(V)	\$0.00	\$0.00	0.0000%	\$414.76
Cash									
CBUS01 001	CASH	G	\$0.00	0.58333%(M)	7.0000%(V)	\$0.00	\$0.00	0.0000%	\$0.00

* Periodic Rate (M)=Monthly (D)=Daily

** includes cash advance and foreign currency fees

¹ FCM = Finance Charge Method

Days In Billing Cycle: 28

APR = Annual Percentage Rate

(V) = Variable Rate If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.



E·C·G·R·A
ERIE COUNTY GAMING REVENUE AUTHORITY

**EXECUTIVE
DIRECTOR'S
REPORT
FOR
APRIL
2022**

NEWS

Erie County Gaming Revenue Authority Awards 2022 Special Events Grants

Friday, March 18th 2022, 3:39 PM EDT



The Erie County Gaming Revenue Authority (ECGRA) awarded \$166,524.80 for their 2022 Special Events Grants, which will be distributed to 37 Erie County nonprofits and municipalities.

“Events are a driving factor that help to promote a strong sense of community, and if we’ve learned anything over the past couple of years, it’s to never take that for granted,” said Dr. Perry Wood, Executive Director, ECGRA. “Each and every one of these organizations play a crucial role in bringing not only our Erie together, but also attracting and retaining residents, helping to strengthen our economy.”

The Special Event Grants Program, which funds up to 5% of events that take place within Erie County, promote the region economically and culturally. They drive tourism, attract talent to the region, and help sustain Erie traditions that make Erie County a special place to visit and call home.

Below is a breakdown of the 2022 Special Events Grants approved:

Organization	Event	Amount Awarded
Albion Area Fair	Albion Area Fair	\$9,560.40
AmeriMasala	The AmeriMasala	\$1,427.55
Asbury Woods Partnership	2022 Events	\$1,855.16

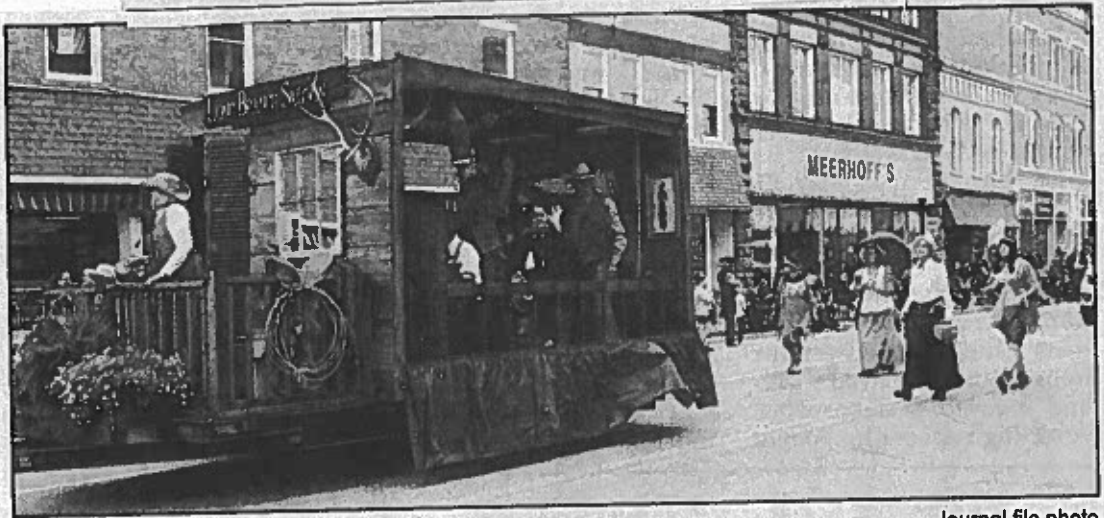
Borough of Edinboro	Boro with the Works	\$1,315.95
Borough of Wesleyville	Wesleyville Community Day	\$781.53
CAFE	Celebrate Erie/Lights Over Lake Erie	\$16,507.50
Crime Victim Center of Erie County	2022 Series of Events	\$2,504.22
Downtown North East	Wine Fest/ North East Wine Country Harvest Festival	\$2,979.26
Edinboro Arts & Music Festival	Downtown Edinboro Art & Music Fest	\$3,022.50
Erie Contemporary Ballet Theatre	The Nutcracker	\$5,068.04
Erie Downtown Partnership	EDP 2022 Events Calendar	\$6,300.75
Erie Homes for Children & Adults	Victory Ride 2022	\$930.70
Erie Regional Chamber & Growth Partnership	Erie Homecoming 2022	\$4,650.00
Erie-Western PA Port Authority	ErieBank 8 Great Tuesdays	\$6,165.46
Film Society of NWPA	Eerie Horror and Gaming Festival	\$6,863.40
Fort LeBoeuf Historical Society	Washington Statue Centennial and Rededication	\$841.65
Goodell Gardens & Homestead	2022 Program of Events	\$1,655.40
Harborcreek Township	Concert in the Park, Light up Night	\$1,162.50
Holy Trinity RC Church	29th Annual Zabawa Polish Heritage Festival	\$6,347.25
Humane Society of NWPA	Rock & Rescue Charity Concert	\$4,650.00
Impact Corry	Corry Fest 2022	\$1,148.55
Iroquois School District Foundation	Erie Food Truck Festival	\$1,962.30

Jefferson Educational Society	JES Programming/Global Summit	\$20,000.00
Lake Erie Fanfare	39th Annual Drum Corps; 26th Annual German Heritage Festival	\$4,394.25
Lake Erie Greek Cultural Society	Annual Greek Festival (Panegyri)	\$7,440.00
Mercy Center for Women	Women Making History, Butterfly Effect, Pedal for Mercy	\$910.24
Nonprofit Partnership	Keystone Nonprofit Conference	\$3,514.24
Presque Isle Light Station	2022 Series of Events	\$576.60
Presque Isle Partnership	PIP 2022 Special Events	\$4,008.30
Saint Patrick's Church	Erie Irish Festival	\$6,783.19
SSJ Neighborhood Network	St. Paul's Italian Festival	\$4,726.61
Union City Pride	French Creek Festival	\$1,209.00
Waterford Community Fair Association	2022 Waterford Community Fair	\$7,851.76
Wattsburg Agricultural Society Inc.	Erie County Fair at Wattsburg	\$10,481.57
YMCA of Greater Erie	Highmark QUAD Games	\$1,422.90
Young Artists Debut Orchestra	2022 Events	\$4,201.74
Youth Leadership Institute of Erie	Global Youth Service Day	\$1,304.33



Tuesday, March 29, 2022

The Corry Journal • www.thecorryjournal.com



Journal file photo

ECGRA supports local event

The Erie County Gaming Revenue Authority recently awarded \$1,148.55 to Impact Corry for this year's CorryFest event. The money is part of ECGRA's Special Events Grants whose funds will help 37 different nonprofits throughout the county this year. Above, members of Corry Area High School's class of 1969 head down Center Street with their first-place float during the 2019 CorryFest parade.

Corry site earns historic status on National Register

Honor provides 'amazing opportunity' for district

Valerie Myers

Erie Times-News USA TODAY NETWORK

Corry has a new ace in its deck for economic development.

The city's downtown historic district, including more than 200 buildings and properties, has been added to the National Register of Historic Places.

"This designation is an important step in celebrating our heritage and attracting visitors to our region," said Impact Corry Executive Director Chuck Gray. "Historic designation also is an amazing opportunity for owners of revenue-generating buildings to renovate and preserve those buildings with the help of historic preservation tax credits."

Impact Corry coordinated community efforts for the National Register designation.

The National Park Service announced the National Register designation on Friday. The Corry historic district was officially added to the National Register on Monday, according to the announcement. The National Park Service oversees the National Register of Historic Places, which is a listing of historic places worthy of preservation.

The Corry historic district encompasses almost 83 acres and 272 buildings and other properties, including City Park, the U.S. Post Office building and the former state armory on Washington Street, the only individual Corry building already included on the National Register. The district extends roughly from Smith Street to Church Street and for a block or two blocks on either side of Center Street.

Homes in the historic district include Queen Anne, craftsman and bungalow styles built in the 1880s and 1890s.

See CORRY, Page 4A

Continued from Page 1A

Italianate-style commercial buildings are also included in the district.

A number of buildings and homes in the historic district were designed by architect A.P. Mount, including the Ottaway Inn, originally Mount's home, as well as the Elks Club, Corry municipal building and the former Carnegie library.

History fueled by industry and transportation

Corry traces its roots to the drilling of the first commercial oil well in nearby Titusville in 1859 and the later convergence of the Atlantic and Great Western Railroad and the Sunbury and Erie Railroad in what today is the city's downtown. The railroads were built to carry oil to markets along the East Coast.

Railroad agents named the junction for Hiram Cory, who sold land for the railroads, according to the historic survey for the project.

The National Register listing recognizes that early history, Gray said.

“The historic designation is not just for the quality of housing and buildings downtown but also for the boomtown experience of many cities in the region,” Gray said.

The historic district also shows how the city grew and changed over the years, said Laura Ricketts, the consultant who prepared the National Register nomination.

“The historic district demonstrates the evolution of the city from its founding at the site of an important railroad junction through its development as a regionally prominent transportation hub and industrial center,” Ricketts said.

After the railroads were built in 1861, businesses and workers followed. Early industries included Raymond Manufacturing, now Associated Spring, and Corry Metal Products Company, now Corry Contract, both in the historic district.

Corry was incorporated as a borough in 1863 and as a city in 1866.

The community has been working toward National Register designation for Corry’s downtown for some years.

“It’s an amazing outcome for what basically was a 20-year community endeavor,” Gray said. “The community looked at making the city center, Mead Park and other areas a historic district, and at making multiple historic districts. There were a lot of great ideas and community commitment, not only for planning but in raising money to hire consultants to collect the materials necessary.”

Those materials now include a kind of biography for each property in the historic district. The information was included in the Corry downtown historic survey commissioned by Impact Corry and compiled by Markosky Engineering Group, a Ligonier consulting firm, in 2018.

The survey was funded by a \$12,000 Keystone Historic Preservation Grant and matching funds from the Erie County Gaming Revenue Authority and Corry Community Foundation.

It was submitted to the Pennsylvania Historic Preservation Board for consideration. The board on Feb. 1 unanimously recommended the Corry Historic District to the National Park Service for National Register designation.

Contact Valerie Myers at vmyers@timesnews.com. Follow her on Twitter @ETNmyers.

North Center Street in downtown Corry is shown on Sept. 14, 2020.

CHRISTOPHER MILLETTE/ERIE TIMES-NEWS FILE

CORRY

from page A1 to A4

Corry Historic District added to National Register of Historic Places

BY KATHLEEN SPINAZZOLA
kathleen@thecorryjournal.com

After a number of years in the making, an area of the city, known as the Corry Historic District, has been officially added to the National Register of Historic Places. The National Park Service added the district on April 4 after its unanimous recommendation by the Pennsylvania Historic Preservation Board.

From the designation of a historic district, to the nomination and ultimate addition to the National Register, a number of volunteers and entities shepherded the effort through to fruition.

According to Impact Corry, the effort to specify Corry's historic district boundaries began roughly 20 years ago, with Impact Corry diving into the process in 2017. Around 2013, Preservation Erie had started on a countywide inventory of historic resources and began mapping out historic structures.

A public meeting was held in 2014 to review the results of the inventory. At that time, David Skellie, co-chairman of the Preservation Erie Historic Resource Committee, encouraged the effort as a means of defining the community's assets and qualifying for certain tax breaks for property owners.

Steve Bishop, former Impact Corry executive director, said it's been a long time coming.

"That was a journey," Bishop said in a press release. "A long — but ultimately satisfying — journey. We first spent a couple years working with Preservation Erie President and board Chair Melinda Meyer as well as the Pennsylvania State Historic Preservation Office."

Meyer pointed to the Corry Area Historical Society's instrumental role in the effort.

◀ See Historic, P.2

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Historic

(Continued from front page)

"The historical society opened the doors of its museum and its extensive archives to the team of Markosky Engineering Group, the consultants responsible for building the case for the nomination," Meyer said. "The historical society became a second home for the intensive survey work and collection of key historical information."

Historical society President Ann Clark was pleased to help.

"We even served as a pass-through entity for the receipt of Community Assets Grant funds from the Erie County Gaming Revenue Authority," Clark said. "BCGRA funds served as part of the necessary financial match for the project's keystone Historic Preservation Grant, awarded by the Pennsylvania Historical & Museum Commission."

By 2019, Mandi Johnson, of the Impact Corry Legacy Committee, took over the fundraising efforts, securing funds from the Corry Community Foundation and Associated Spring to cover nomination expenses.

And, as Corry celebrates its rich history, the community looks to the future.

"Corry, Pennsylvania, grew where two rail lines crossed," said Impact Corry Executive Director Charles Gray. "And what was true at Corry's founding is true today — strategic investment empowers residents, businesses and regions to thrive."

"The rails of Corry's yesterday are the fiber optic cables of Corry's tomorrow. With an eye to lessons from the past and plans for the future, Corry is working with its partners to build a universal gig fiber optic network and innovation economy opportunities that will — once again — lure mavericks, artists and entrepreneurs to continue Corry's legacy of innovation, ingenuity, artistry."

The Corry Historic District is an 82.6-acre area of the central part of the city, comprising 272 resources that include the Corry Armory and Corry City Park.

The National Register of Historic Places is the official list of historic buildings, districts, structures, sites and objects worthy of preservation in the U.S.

Listing on the register, in addition to federal tax incentives, brings opportunity for state and federal preservation grants, tourism and fosters community pride.

March 2, 2022

Board of Directors
Mr. Perry Wood, Executive Director
Erie County Gaming Revenue Authority
5340 Fryling Road, Suite 201
Erie, PA 16510

Dear Board of Directors and Mr. Perry Wood:

We are pleased to confirm our understanding of the services we are to provide for Erie County Gaming Revenue Authority, a component unit of the County of Erie (Organization) for the years ended March 31, 2022, 2023, 2024, and 2025.

Audit Scope and Objectives

We will audit the financial statements and the disclosures, which collectively comprise the basic financial statements of the Organization as of and for the years ended March 31, 2022, 2023, 2024, and 2025.

The objectives of our audit 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 issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP).

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 auditing standards generally accepted in the United States of America will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with auditing standards generally accepted in the United States of America, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the financial statement disclosures (if applicable), and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will obtain an understanding of the Organization and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion(s). The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories (if applicable), and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, customers, creditors, and financial institutions. We may also request written representations from your attorneys and confirmations from financial institutions as part of the engagement, and they may bill you directly or indirectly through us for responding to this inquiry.

In the event that representation by legal counsel, during the term of this agreement or subsequently, is deemed necessary by Maher Duessel in connection with any aspect of this engagement, fees and expenses for counsel will be reimbursed to the auditor as out-of-pocket expenses. In addition, you shall compensate Maher Duessel for all time we expend in connection with such legal responses at normal and customary hourly rates.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

The Organization and Maher Duessel agree that any claim arising from this agreement shall be commenced within one year of the date of the auditor's report or the date of the engagement letter if no report has been issued. Maher Duessel's responsibility for any claims, damages or cost shall be limited to the amount of fees paid for the services rendered under this engagement letter.

Audit Procedures-Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Organization's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

Other Services

We will assist in preparing the financial statements (as defined in the audit scope and objectives section above), of the Organization in conformity with the basis of accounting previously defined, based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with the basis of accounting described above.

You are also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws and regulations.

With regard to publishing the financial statements on your website (if applicable), you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the website with the original document.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Maher Duessel, will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement. With regard to an exempt offering document with which Maher Duessel is not involved, you agree to clearly indicate in the exempt offering document that Maher Duessel is not involved with the contents of such offering document.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you, your employees, or agents may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure.

You agree to assume all management responsibilities for the nonattest services we provide as previously defined; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically

disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

Engagement Administration and Other

We understand that your employees will prepare all cash, accounts receivable, and other confirmations and schedules we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

Michelle L. Bryan is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. To ensure that Maher Duessel's independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Professional standards require Maher Duessel to establish policies and procedures designed to provide it with reasonable assurance that it deals appropriately with complaints and allegations. It is Maher Duessel's policy that any complaints or allegations should be reported to the managing partner, or any other partner as identified on our website at www.md-cpas.com.

Audit Meetings

Management will arrange for Maher Duessel to meet with the Organization's Board of Directors or an appropriate committee thereof, as requested, in connection with the audit(s). Generally, the meeting can occur in advance of and following the completion of year-end fieldwork for the audit of the Organization's financial statements.

Use and Distribution of Reports

Maher Duessel will provide draft reports to management for review and approval before issuance. Final reports for internal use and external distribution will be delivered to the Organization. The Organization's use and distribution of reports is expected to be limited to (1) filings routinely required by government agencies, (2) lenders, and (3) internal use. If the Organization intends to publish or otherwise reproduce the financial statements and make reference to our firm name, the Organization agrees to provide Maher Duessel with printer's proofs or masters for our review and approval prior to printing. The Organization also agrees to provide Maher Duessel with a copy of the final reproduced material for our approval before it is distributed.

Reporting

We will issue a written report upon completion of our audit of the Organization's financial statements which will also address other information in accordance with AU-C 720, The Auditor's Responsibilities Relating to Other Information Included in Annual Reports (if applicable). Our report will be addressed to the governing body of the Organization. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement.

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgement prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Confidentiality

The audit documentation for this engagement is the property of Maher Duessel and constitutes confidential information. However, we may be requested to make certain audit documentation available to grantor agencies and/or regulatory bodies pursuant to authority given to it by law or regulation. If requested, access to such audit documentation will be provided under the supervision of Maher Duessel personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other government agencies. The AICPA requires members who practice public accounting to

participate in either a Quality Review or Peer Review practice-monitoring program. Maher Duessel is enrolled in such a program. The Organization grants permission for Maher Duessel to respond fully to inquiries and allow review of working papers in connection with practice monitoring program activities.

Fees

The professional fees for the scope of services will be:

2022	\$ 7,450
2023	7,800
2024	8,150
2025	8,500

If a single audit is required to be completed for the Organization, the additional fee would be \$5,500/per year.

Out-of-pocket expenses associated with these services will be reimbursed.

The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you concerning the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Additional Services

Maher Duessel may provide additional services which can be either non-recurring matters or changes to the scope of recurring services, including matters such as: (1) changes to the body of compliance and other requirements applicable to the Organization; (2) changes in the nature or

scope of programs that comprise the reporting entity; (3) changes in the application of accounting principles or the application of new principles; (4) changes to auditing standards of a nature that results in an increase in the audit effort required; (5) management requests for procedures of a nature and extent beyond those necessitated for an audit; (6) consent letters; (7) costs related to required surcharges; and (8) matters of management responsibility (e.g. the condition of records) or other matters beyond Maher Duessel's reasonable control that impair the efficient conduct or expand the scope of effort beyond the audit procedures necessary for the scope of recurring services.

In the event that the Organization requires additional services, the Organization may request that Maher Duessel provide such additional services and pay fees based upon professional hours.

The following section is applicable if Maher Duessel is required to perform a Single Audit for the Organization:

Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our 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, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- Schedule of Expenditures of Federal Awards
- Notes to Schedules of Supplementary Information

The objectives of our audit 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 issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP), and to report on the fairness of the supplementary information referred to above when considered in relation to the financial statements as whole. 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 auditing standards generally accepted in the United States of America and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a

reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion(s). As part of an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Audit Procedures—Internal Control

We will obtain an understanding of the Organization and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion(s). The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Organization's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Organization's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Organization's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will assist in preparing the financial statements (as defined in the audit scope and objectives section above) including the supplementary information and data collection form of the Organization in conformity with the basis of accounting previously defined, based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services and data collection form previously defined and the Uniform Guidance. We, in our sole professional judgment, reserve the right to

refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with the basis of accounting described above. and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards.

You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with the basis of accounting previously defined. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the basis of accounting previously defined; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the basis of accounting previously described; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, related notes, and data collection form and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, related notes, and data collection form and any other nonaudit services we provide, that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, the schedule of expenditures of federal awards, related notes, and data collection form prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing

requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

Engagement Administration and Other

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Organization; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Maher Duessel personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the federal or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Reporting

We will issue written report(s) upon completion of our Single Audit. Our reports will be addressed to the Board of Directors of the Organization. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the

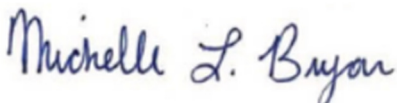
nature of these circumstances, it may be necessary for us to modify our opinion(s), add a separate section, or add an emphasis of- matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgement prevent us from completing the audit or forming an opinion(s) on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue report(s), or withdrawing from the engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose, which will also address other information in accordance with AU-C 720, *The Auditor's Responsibilities Relating to Other Information Included in Annual Reports* (if applicable).

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the document, and return it to us.

Sincerely,

Maher Duessel

BY: 

Michelle L. Bryan, Partner

The arrangements described above are accepted by the Organization.

BY:

Signature

Name of authorized signer

Title

Date