Cornell Cooperative Extension
Monroe County

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Annual Meeting Minutes

10/23/2025

Roger Robach Community Center | Ontario Beach Park

Attendance:

The required quorum of at least 25 eligible voters was present. See attached roster.

Call to Order:

- Board President Melissa Brown called the meeting to order at 7:50 pm.

Minutes of the 2024 Annual Meeting

- Sandhya moved for approval of the 2024 Annual Meeting Minutes; Barb seconded. There was no discussion. A voice vote was taken. No one opposed or abstained. The minutes were approved.

New Business

- Approval of the Constitution
  - Josh Knoblock made a motion to approve the Board of Directors' recommendation to update the Cornell Cooperative Extension Constitution. Sam Beck-Andersen seconded the motion. There was no discussion, two opposing votes and one abstention. The updated CCE Monroe Constitution was approved.

- Nominations
  - Melissa Brown presented the slate of nominees. Monroe County residents, over the age of 18, submitted online and paper ballots.
  - Congratulations to Rochelle Bell, Wiley Little, Chris Murray, and Kristina Owns who were all elected to their first term on the Board of Directors, and to Branden Raczkowski reelected to a second term.
- Finance
  - Theresa Cimino presented the 2025 financial reports.
    - The 2025 estimated revenue is $1,988,064.24
    - CCE Monroe is both a subordinate government agency and has not-for-profit status. The total of subordinate funding equals 27.93% of overall revenue.
      - The Monroe County appropriation makes up 22.7% of that amount. Thank you to the Monroe County Executive and the Monroe County Legislature of their ongoing support and confidence in our mission.
    - Grants and contracts account for approximately 26.64% of overall revenue.

        - Contributions account for approximately 5.81% of overall revenue. Thank you to everyone who continues to donate to support CCE Monroe programs. Program revenue account for approximately 5.5% of overall revenue.
        - Our current expenses are at about 54.85% of the budget for revenue and 51.87% for expenses through June.
        - More than 75% of our expenses are used for direct program outreach.
    - Rachel moved to adopt the 2025 financial report; Marita seconded. The motion carried unanimously.

Adjournment

Sandhya moved that the meeting be adjourned, Charlie seconded the motion,. The meeting adjourned at 8:05 pm.

Minutes respectfully submitted by Marita Smith, Board Secretary.

CCE Monroe County
Balance Sheet

		Last Month Closed	
		Period Ending 08/31/2025	**Period Ending 08/31/2024**
Assets			
Current Assets:			
	Petty Cash	$150.00	$150.00
	Cash in Bank, Checking	$215,019.84	$210,716.62
	Cash in Bank, Savings	$34,453.82	$34,443.50
	Undeposited Funds	$51,733.00	$2,513.98
	Total Cash	**$301,356.66**	**$247,824.10**
	Accounts Receivable	$186,809.89	$106,725.70
	Accounts Receivable, Inter-Assoc	$73,127.38	$175,591.46
	Prepaid Expenses	$16,685.37	$11,906.46
	Deposits and Advances	$0.00	$300.00
	Total Current Assets	**$577,979.30**	**$542,347.72**
Non-Current Assets:			
	Deposits Non-Current	$65,844.00	$68,346.00
	Total Non-Current Assets	**$65,844.00**	**$68,346.00**
Right-Of-Use Assets:			
	Right-Of-Use Buildings	$101,182.88	$8,281.49
	Right-Of-Use Equipment	$14,376.49	$1,254.29
	Total Right-Of-Use Assets	**$115,559.37**	**$9,535.78**
Fixed Assets:			
	Total Assets	**$759,382.67**	**$620,229.50**
Liabilities and Fund Balances			
	Current Liabilities:		
	Accounts Payable	$40,842.28	$30,921.57
	Accounts Payable, Cornell	$60,157.06	$66,002.26
	Accrued Expenses, Other	$754.54	$0.00
	Sales Tax Payable	$1,912.07	$3,075.62
	Unclaimed Funds	$1,247.38	$409.56
	Deferred Revenues	$94,441.37	$119,331.95
	Agency Funds	$2,632.54	$2,307.98
	Operating Leases Current	$29,141.26	$7,197.97
	Total Current Liabilities	**$231,128.50**	**$229,246.91**
Non-Current Liabilities:			
	Operating Leases Non-Current	$86,417.04	$2,337.83
	Total Non-Current Liabilities	**$86,417.04**	**$2,337.83**
Current Fund Balances			
	Temp Rest Fund	$14,932.67	$56,441.71
	Designated	$234,895.57	$198,396.31
	General Fund	$119,300.11	$103,781.76
76100, 76200:76200, 82100:8	Total Revenues	$1,245,583.41	$1,307,777.74
	Total Expenses	-$1,190,562.16	-$1,236,847.76
	Net from Operations	$55,021.25	$70,929.98
	Transfers from	$17,687.53	$10,311.56
	Transfers To	$0.00	-$51,216.56
	Net from Transfers	$17,687.53	-$40,905.00
	Total Fund Balances	$441,837.13	$388,644.76
	Total Liabilities and Fund Balances	**$759,382.67**	**$620,229.50**

CCE Monroe County
Statement of Operations
08/31/2025

	Current Month	Current Month Budget	Year to Date	Annual Budget	Over/Under Budget	% Budget
				Last Month Closed	07/31/2025	
FEDERAL REVENUES						
SL Fed Contrib	$1,011.16	$1,000.00	$7,575.08	$12,000.00	$4,424.92	63%
Fed Contract Contrib	$15,719.26	$22,118.51	$121,366.79	$265,422.00	$144,055.21	46%
STATE REVENUES						
NYS 224 Contracts	$5,767.91	$7,670.42	$73,221.76	$92,045.00	$18,823.24	80%
NYS Fringe Benefits	$35,953.07	$56,426.45	$313,584.11	$677,117.67	$363,533.56	46%
NYS Contracts Contrib	$0.00	$1,666.67	$19,500.00	$20,000.00	$500.00	98%
COUNTY REVENUES						
County Approp Contrib	$75,333.32	$37,666.67	$338,999.99	$452,000.00	$113,000.01	75%
County Contract Contrib	$0.00	$10,833.33	$153,157.91	$130,000.00	($23,157.91)	118%
OTHER GRANTS & CONTRACTS						
Other Govt Contracts Contrib	$2,659.12	$5,255.63	$33,500.32	$63,067.60	$29,567.28	53%
Other Grants/Contracts Contrib	$0.00	$1,039.76	$7,758.53	$12,477.10	$4,718.57	62%
Private Contracts Contributions	$2,391.07	$4,859.70	$32,174.91	$58,316.55	$26,141.64	55%
CONTRIBUTION REVENUE						
Contrib Unrestricted	$1,492.80	$3,711.72	$25,708.81	$44,540.71	$18,831.90	58%
Contrib, Temp Rest	$0.00	$5,916.67	$3,428.37	$71,000.00	$67,571.63	5%
INVESTMENT EARNINGS						
Interest Income	$0.87	$41.67	$6.88	$500.00	$493.12	1%
PROGRAM REVENUE						
Enrollment Fees Contrib	$85.00	$184.58	$4,128.00	$2,215.00	($1,913.00)	186%
Program Reg Fees	$1,081.16	$3,226.25	$21,214.63	$38,715.00	$17,500.37	55%
Specialist Contract Support	$494.64	$666.66	$4,738.57	$8,000.00	$3,261.43	59%
Enterprise Sales	$0.00	$0.00	$710.00	$0.00	($710.00)	0%
Reimb for Services	$1,085.00	$1,333.33	$11,282.21	$16,000.00	$4,717.79	71%
Fundraising	$32.20	$3,700.00	$55,853.77	$44,400.00	($11,453.77)	126%
NON-OPERATING INCOME						
NET ASSET RECLASSIFICATION						
Assets Release,Temp Rest	$2,251.00	$0.00	$17,687.53	$0.00	($17,687.53)	0%
TOTAL REVENUES	**$145,027.08**	**$167,318.02**	**$1,245,583.41**	**$2,007,816.63**	**$762,233.22**	
TRANSFERS FROM FUND BALANCES						
Trans from Temp Rest	$2,251.00	$999.00	$17,687.53	$11,988.00	($5,699.53)	148%
TOTAL TRANSFERS FROM FUND BALANCES	**$2,251.00**	**$2,249.00**	**$17,687.53**	**$26,988.00**	**$9,300.47**	
TOTAL REVENUES & TRANSFERS FROM FUNDS	**$147,278.08**	**$169,567.02**	**$1,263,270.94**	**$2,034,804.63**	**$771,533.69**	
SALARIES						
Payroll	$59,900.80	$76,537.51	$504,743.10	$918,450.14	$413,707.04	55%
EMPLOYEE BENEFITS						
Payroll Fringe Benefits	$35,953.07	$56,426.45	$313,584.11	$677,117.67	$363,533.56	46%
Unemployment Ins	$200.45	$284.16	$1,511.87	$3,409.92	$1,898.05	44%
Workers' Compensation	$576.75	$551.40	$4,614.00	$6,616.80	$2,002.80	70%
W/C First Aid Claims	$0.00	$0.00	$1,186.00	$0.00	($1,186.00)	0%
STAFF DEVELOPMENT						
Staff Dev, Registrations	$6,122.88	$357.57	$1,845.61	$4,291.00	$2,445.39	43%
Staff Dev, Mileage	$0.00	$104.16	$118.16	$1,250.00	$1,131.84	9%
Staff Dev, Transportation	$0.00	$54.15	$877.95	$650.00	($227.95)	135%
Staff Dev, Lodging	$248.00	$95.83	$856.00	$1,150.00	$294.00	74%
Staff Dev, Meals	$0.00	$50.01	$192.28	$600.00	$407.72	32%
PROGRAM/OPERATING EXPENSES						
Advertising	$0.00	$83.33	$53.00	$1,000.00	$947.00	5%
Publicity	$0.00	$112.51	$185.93	$1,350.00	$1,164.07	14%
Awards and Prizes	$552.76	$538.33	$4,495.48	$6,400.00	$1,904.52	70%
Credit Card Fees	$188.21	$211.26	$2,992.27	$2,535.00	($457.27)	118%
Computer and IT Services	$0.00	$41.67	$480.00	$500.00	$20.00	96%
Legal Fees	$340.00	$250.00	$827.50	$3,000.00	$2,172.50	28%
Travel, Mileage	$1,126.71	$1,495.52	$9,663.50	$17,916.00	$8,252.50	54%
Travel, Transportation	$97.59	$107.50	$159.72	$1,290.00	$1,130.28	12%
Meetings, Food	$1,575.27	$615.41	$9,512.29	$7,385.00	($2,127.29)	129%
Meetings, Other	$0.00	$83.33	$336.47	$1,000.00	$663.53	34%
Postage and Delivery	$33.05	$54.63	$457.06	$655.50	$198.44	70%
Printing & Copying	$1,218.94	$860.16	$6,206.67	$10,322.00	$4,115.33	60%
Non-Capitalized Assets	$0.00	$1,166.68	$8,097.06	$14,000.00	$5,902.94	58%
Regional Prog Support	$1,958.33	$2,381.42	$15,666.64	$28,577.00	$12,910.36	55%
Rental, Equipment	$254.00	$0.00	$2,144.00	$0.00	($2,144.00)	0%
ROU Lease, Equipment	$262.00	$266.67	$1,951.20	$3,200.00	$1,248.80	61%
ROU Lease, Facilities	$2,083.33	$2,209.83	$16,249.98	$26,518.00	$10,268.02	61%
Enterprise, Cost of Sales	$0.00	$0.00	$888.14	$0.00	($888.14)	0%
Fundraising Expenses	$0.00	$1,875.00	$22,911.47	$22,500.00	($411.47)	102%
Capital Campaign Expenses	$0.00	$0.00	$87.95	$0.00	($87.95)	0%
Supplies, Nutrition	$9,821.91	$2,855.07	$62,497.24	$34,220.80	($28,276.44)	183%
Supplies, Teaching	$744.89	$6,279.07	$9,005.13	$75,148.80	$66,143.67	12%
Supplies, Non-Food (disp)	$0.00	$8.33	$15.60	$100.00	$84.40	16%
Supplies, Garden	($2,755.49)	$725.00	$33,613.74	$8,500.00	($25,113.74)	395%
Supplies, Expendable	$0.00	$408.75	$798.37	$4,905.00	$4,106.63	16%
Supplies, NOC	$0.00	$0.00	$93.60	$0.00	($93.60)	0%
Supplies, Office	$800.41	$502.91	$42,850.68	$6,035.00	($36,815.68)	710%
Telecommunications	$623.64	$434.25	$4,804.22	$5,211.00	$406.78	92%

CCE Monroe County
Statement of Operations
08/31/2025

Last Month Closed 07/31/2025

	Current Month	Current Month Budget	Year to Date	Annual Budget	Over/Under Budget	% Budget
Trips and Tours	$60.00	$458.33	$667.36	$5,500.00	$4,832.64	12%
Insurance, Vehicle	$13.25	$12.50	$103.75	$150.00	$46.25	69%
Insurance, General Liab	$459.08	$500.00	$3,498.69	$6,000.00	$2,501.31	58%
Insurance, Property	$64.83	$81.50	$505.39	$978.00	$472.61	52%
Insurance, Other	$7.67	$8.33	$387.32	$100.00	($287.32)	387%
Insurance, Cyber Liability	$251.82	$258.33	$2,018.94	$3,100.00	$1,081.06	65%
Insurance, D&O Liability	$94.50	$83.33	$720.28	$1,000.00	$279.72	72%
Insurance, 4-H Accident	$0.00	$8.33	$98.20	$100.00	$1.80	98%
Subscript & Memberships	$29.98	$166.67	$1,551.94	$2,000.00	$448.06	78%
Licenses and Fees	$0.00	$50.00	$80.70	$600.00	$519.30	13%
Background/MVR Checks	($96.40)	$80.33	$452.99	$964.00	$511.01	47%
GRANTS & CONTRACTS						
Contracted Services	$1,004.47	$1,206.26	$19,703.56	$14,475.00	($5,228.56)	136%
Outsourced Services	$162.50	$0.00	$1,709.95	$0.00	($1,709.95)	0%
Specialist Contract	$5,786.00	$5,784.50	$46,288.00	$69,414.00	$23,126.00	67%
Association Services	$1,046.54	$970.00	$5,573.78	$11,640.00	$6,066.22	48%
BUILDINGS & GROUNDS						
Facilities/Grounds Maint	$203.99	$83.34	$210.83	$1,000.00	$789.17	21%
Repairs & Maint	($140.72)	$125.00	($2,093.60)	$1,500.00	$3,593.60	-140%
Utilities, Electric	$503.94	$235.34	$2,095.95	$2,824.00	$728.05	74%
Utilities, Water	$0.00	$41.67	$650.81	$500.00	($150.81)	130%
Utilities, Natural Gas	$36.54	$179.42	$2,075.80	$2,153.00	$77.20	96%
INTEREST EXPENSE						
EXPENSE OF FIXED ASSETS						
NON-OPERATING EXPENSES						
NET ASSET RECLASSIFICATION						
Assets Release, Temp Rest	$2,251.00	$0.00	$17,687.53	$0.00	($17,687.53)	0%
TOTAL EXPENSES	**$133,666.49**	**$169,732.05**	**$1,190,562.16**	**$2,036,254.63**	**$845,692.47**	
TRANSFERS TO FUND BALANCES						
TOTAL EXPENSES & TRANSFERS TO FUNDS	**$133,666.49**	**$169,832.05**	**$1,190,562.16**	**$2,037,454.63**	**$846,892.47**	
NET FROM TRANSFERS	**$2,251.00**	**$2,149.00**	**$17,687.53**	**$25,788.00**	**$8,100.47**	
NET FROM CURRENT OPERATIONS	**$11,360.59**	**($2,414.03)**	**$55,021.25**	**($28,438.00)**	**($83,459.25)**	
NET FROM TRANSFERS & CURRENT OPERATIONS	**$13,611.59**	**($265.03)**	**$72,708.78**	**($2,650.00)**	**($75,358.78)**	

CCE Monroe County
Statement of Cash Flows

Last Month Closed 07/31/2025

	Period Ending 08/31/2025	Period Ending 08/31/2024
Change in net assets	$ 55,021.25	$ 70,929.98
Adjustments to reconcile change in net assets used by operating activities		
Depreciation	$ (113,046.05)	$ 18,270.29
from Operating Activities: (Increase) Decrease in assets		
Accounts Receivable	$ 27,217.91	$ 33,040.99
Accounts Receivable, Inter-Assoc	$ 11,933.00	$ (19,563.94)
Prepaid Expenses	$ (12,773.44)	$ (8,309.76)
Deposits and Advances	$ 300.00	$ (300.00)
Increase (Decrease) in liabilities		
Accounts Payable	$ 31,984.30	$ (2,189.95)
Accounts Payable, Inter-Assoc	$ -	$ -
Accounts Payable, Cornell	$ 995.45	$ (14,758.03)
Accrued Payroll	$ (9,781.46)	$ (5,857.12)
Accrued Expenses, Other	$ 754.54	$ -
Sales Tax Payable	$ 1,912.07	$ (1,054.44)
Deferred Revenues	$ 25,953.64	$ 35,159.04
Agency Funds	$ 438.56	$ 97.00
Operating Leases Current	$ 28,889.37	$ (18,018.38)
Operating Leases Non-Current	$ 86,417.04	$ (251.89)
Net Cash (Used) by Operating Activities	$ 194,240.98	$ (2,006.48)
Cash Flows from Investing Activities		
Purchase of Equipment	$ 2,260.36	$ -
Net Cash (Used) by Investing Activites	$ (2,260.36)	$ -
NET INCREASE (DECREASE) IN ASSETS	$ 133,955.82	$ 87,193.79
CASH BALANCE, BEGINNING OF YEAR	$ 167,400.84	$ 160,630.31
CASH BALANCE,END OF FISCAL PERIOD	$ 301,356.66	$ 247,824.10

Cornell Cooperative Extension
of
Monroe County

August 2025 Financial Statements

The Cornell Cooperative Extension of Monroe County Financial Reports for August 2025 reflect ongoing grants and contracts, and program staffing.

- **Cash** – Overall cash and receivables are higher than last year due to timing of payments.
- **Undeposited Funds** – balance of undeposited funds is $51,733 - deposited in September.
- **Accounts Receivable – General** – $186,810 balance includes grant reimbursement invoices Q3 County Appropriation, MG Site Visit Invoices, and Nutrition Speaker invoices. We are continuing to follow up on outstanding receivables.
- **Accounts Receivable – Inter-Association** – $73,127 balance equals monies owed from CCE Wayne for the SNAP-Ed program for April through August 2025.
- **Prepaid Expenses**
  - Insurances on July CU Bill for 2025-2026:
    - $5,509 – General Liability
    - $92 – Bond Insurance
    - $778 – Property Insurance
    - $159 – Automobile Insurance
    - $8,121 – Association Services
  - Regular monthly prepaid expenses include transfers for prepaid insurances and monthly postage
- **Deposits Non-Current** – *Cornell's Initial Payment* calculation uses the average monthly payroll expense. Cornell processes Payroll and then bills Association. The calculation is performed annually in December and reflects the fluctuation in staffing.
- **Right-of-Use Building** – Building Lease – New building lease 2025-2029.
- **Right-of-Use Equipment** – Copier Lease – New lease to started in March 2025.
- **Accounts Payable –** Current.
- **Accounts Payable – Cornell** – Current. Reflects monthly billing for Payroll and Area Team costs.
- **Accrued Expenses** –Association Services $754 bill on July Cornell bill. Correction from July.

- **Sales Tax Payable –** Lilac Festival and MG Plant Sales $1,912 Sales Tax collected.

- **Unclaimed Funds** – Checks over six months to individuals or vendors that are outstanding.
  - This account is monitored and after three years, accounts are turned over to NYS.

- **Deferred Revenues – YTD 2025 Balances as of 8/31/2025**
  - $479 – GVRMA LTTP Grows
  - $6,589 – IPM (Invoiced for rent for April 2025-March 2026)
  - $18,913 – ESL GROWS
  - $4,985 – Davey Tree Fund
  - $35,158 – Avangrid
  - $50 – 4-H
  - $5,716 – 4-H Cultivating Communities (Account to be closed and transferred to new 4-H Workforce Dev. Account [10760])
  - $1,393 – GVRMA/4-H Ag Literacy
  - $18,749 – GVRMA/Cultivating Cultural Communities (Started in April)
  - $2,241 – 4-H Grows Here
  - $216 – Growing Sustainable 4-H Clubs (Mother Cabrini- ending in March 2025)
  - $1,348 – Seed to Supper

- **Agency Funds** – The majority are monies held per agreement with the Community Health Foundation. Also included in this account is an entry in Acumatica that will be corrected for an extra credit card payment, working with Jody to correct over the next few months.

- **Operating Lease Current** – Lease payments (building and copier) due within 12 months. New building lease started in January 2025, and a new copier lease was added in March 2025.

- **Operating Lease Non-current** – Lease payments (building and copier) due after 12 months for remaining Lease agreement.

- **Fund Balances** –
  - Temporary Restricted $14,933
  - Designated Funds $234,896
  - General Fund $119,300

- **Current Ratio** – (indicator of short-run debt-paying ability) is 2.50:1
- 2:1 or better is considered satisfactory
- **Net increase from Transfers and Current Operations YTD = $72,708.78**
  - Revenues and Transfers = 62.08% of budget
  - Expenses and Transfers = 58.43% of budget
    - You could expect to be at 67% of the budget in August

- **Budget Considerations –** currently the budget is an annual budget, so variations occur with the seasonal nature of CCE programming, activities and admin costs.

REVENUES – July 2025

- **Federal Smith Lever –** runs on Federal year October 1st thru September 30th. The funds are utilized for Program staff salary. Effective October 1, 2024, annual allocation is $12,000.
- **Federal Contract Contribution –** runs on Federal year October 1st thru September 30th. The funds are utilized for Program staff salary, Harvest NY and SNAP-Ed.
- **State 224 –** runs on State year April –March. The funds are utilized for Executive Director
- and program salaries.
- **Fringe Benefits –** Paid by Cornell, revenue and expense booked monthly.
- **County Appropriation** – $37,666.66, Quarter 3
- **County Contract –** County Food Insecurity project $0.
- **Other Government Contracts –**
  - $1,394 – ESL Cultivating Community (10538)
  - $1,265– GVRMA/ Cultivating Cultural Communities (10557)
- **Other Grants/Contracts –** No Transactions
- **Private Contracts Contributions –**
  - $1,709 – ESL GROWS (10152)
  - $682 – Avangrid (10411)
- **Contributions Temp, Unrestricted**
  - $1,000 – Association General
  - $493 – "Bridge The Gap" Fund
- **Interest Income** – Interest income on Tompkins Savings Acct, $0.87, YTD - $6.88.
- **Enrollments** – Ag Enrollments $65, 4H Enrollment $20.
- **Program Participation Fees** – Hort Enrollments $52, Lab $530, Nutrition $150, 4H $199, Master Gardeners $100, MG Pollinator Gardens $50.
- **Specialist Contract Support** – Printing and Copying fees- CVP and IPM, office arrangement for IPM.
- **Reimbursement of Services** –
  - $60 – County Nutrition (Speaker reimbursements)
  - $100 – 4-H Workshops
  - $925 – MG General (Site Assessments, Speaker Fees)
- **Fundraising** –
  - $32 – Master Gardener Lilac Sale (YTD: $34,568)
- **Misc. Clearing –** Payment from Cornell Bill, cleared out July in August 2025.
- **Assets Release, Temp Rest** – Dairy Promotion expenses.

EXPENSES

- **Salaries –** currently 55% of budget.

- **Fringe Benefit Expense** – reflects amount of Fringe benefit expense paid by Cornell.
- **Unemployment/Workers Compensation** – Workers Compensation and Unemployment billed less than budgeted and are recorded monthly. Some costs are offset by grants.
- **Staff Dev.** – Staff Development costs. Some costs are offset by grants. Balance shows 6,123 which includes Payroll Accrual correction from July Cornell Bill.
- **Awards and Prizes** –
  - $500 – Harper Scholarship (4H)
  - $53 – General (Vista farewell gift and Staff get well gift)
- **Credit Card Fees** – Credit card & PayPal fees, higher due to MG sales/usage.
- **Legal Fees** – Fees related to outsourced Legal advice.
- **Travel/Transportation** - Program staff mileage and travel expenses. Some costs are offset by grants/contracts.
- **Meetings Food & Other** – Refreshments for Program meetings. Majority of the cost is the food for the Cultivating Community Program, to be reimbursed.
- **Postage/Printing** – Stamps and Copies for programs. Some costs are offset by grants.
- **Regional Program Support –** SBN services.
- **ROU (Right of Use) Lease Facilities** – Building Lease and Facilities – Principal amount.
- **Supplies** – **Nutrition** – Various nutrition program supplies often reimbursed by grant and contracts. Increase in funds due to Food Insecurity Grant applications:
  - $9,852 to be reimbursed by County Food Insecurity Grant
  - ($29) credit to be reimbursed to Cultivating Community invoice
- **Supplies** – **Teaching/Garden** – Various program supplies often reimbursed by grant and contracts.
- **Office Supplies** – Includes a contra account which offsets copy supply costs for billing of copies to grants.
- **Telecommunications** – Internet and Phone service.
- **Insurance** – Vehicle, General liability, Property, Bond (Other), Directors & Officers, 4-H Accident (paid full in February) Premiums are expensed monthly.
- **Subscriptions & Memberships** –Yearly and Monthly Subscriptions.
- **Background/MVR Checks** – Fee for volunteer and staff background checks, balance ($96) reflects correction of duplicate invoice entry.
- **Contracted Services** – Custodial Services (partial reimbursement from SNAP-Ed), ABC Driving (Driving Classes for GROWS participant, reimbursed by ARPA) $525.
- **Outsourced Services** – Finance training and assistance from Erie County.
- **Specialist Contracts** – Monthly charges for contracts: SBN, CVP, LOFP, NWNY.
- **Association Services** – Monthly charges paid to Cornell to provide services that support the operations of the association. (Calculation is based on 2% of our county appropriation). Contract July 2024-June 2025.
- **Repairs & Maintenance** – Copies and maintenance, includes offset for reimbursement of copies by grants.
- **Utilities** – Billing is monthly utilities from Monroe County. Electric and Natural Gas costs will be higher than budgeted; Monroe County has started billing us consistently.

Contributions in July 2025

Association
Martin and Deborah Schutt – $1,000

'Bridge The Gap' Fund
Brian Eshenaur – $29.92
Jacqueline Martell – $103.30
Katherine Streeter – $103.30
Katherine Fleury – $50
Anthony Colangelo – $206.28

Statement of Cash Flows
• Net increase/(decrease) in assets = $133,955.82. This amount reflects actual cash received as well as revenues accrued less expenses. No fund balance transfers are included in this amount.
• Depreciation is added back into the net changes since it is not a cash transaction
• Decrease or increase in asset and liability accounts reflects year-to-date changes by account category