Erie County
Foundation
Vocational-Technical School

Board of Directors
Meeting Agenda

August 27, 2020 6:00 p.m. - Prior to the ECTS JOC Meeting	Erie County Technical School 8500 Oliver Road, Erie, PA 16509

Work Session

1. Audited financial statements and IRS Form 990 – June 30, 2020 – Valerie Hartley, CPA and Partner – Buseck Barger Bleil & Co.

Regular Meeting

1. Call to Order
2. Roll Call: Mahoney, Dinsmore, Olesnanik, Bucksbee, Brink, Rickrode, DiPlacido, Cancilla, Ring, Gilbert, Lee
3. Motion to approve Nicole Lee as the Wattsburg School District board representative
4. Motion to accept the minutes of the June 25, 2020 meeting, as presented
5. Correspondence - none
6. Presentation of the following business reports, payments and invoices:
   A. ECVTS Foundation Statement of Activities Report – June and July 2020
   B. ECVTS Foundation Statement of Financial Position – June 30 and July 31, 2020
   C. ECVTS Foundation Invoices Payable
   D. ECVTS Foundation Checks – June and July 2020
   E. Treasurer's Reports as of June and July 2020
7. Motion to approve the business reports, payments and invoices, as presented
8. Motion to approve the ECVTS Foundation June 30, 2020 audit and IRS Form 990 as presented
9. Other Information
10. **Next meeting: *Tuesday*, December 15, 2020 – at 6:00 p.m.**
11. Adjournment

Erie County
Foundation
Vocational-Technical School

8500 Oliver Road, Erie, PA 16509
Board of Directors
Meeting Minutes
June 25, 2020

Call to Order

Mr Buckbee, Chairman, called the meeting to order at 6:03 p.m. via Zoom

Roll Call

Terri Birchard, Board Secretary, called the roll:

Board members:	District:	Present	Absent
David Mahoney	Fairview	x	
Andy Dinsmore	Fort LeBoeuf	x	
Dennis Olesnanik	Girard	x	
James Bucksbee	General McLane	x	
Terri Brink	Harbor Creek	x	
Edward Rickrode	Iroquois	x	
John DiPlacido	Millcreek	x	
Joseph Cancilla	North East		x
Sam Ring	Northwestern	x	
Steven Gilbert	Union City	x	
Steve O'Donnell	Wattsburg	x	

Meeting Minutes

Minutes of December 17, 2019

Motion to accept the minutes of the December 17, 2019 meeting as presented

Moved for approval by Ring, with a second by Olesnanik
The motion is approved with an all "ayes" voice vote

Correspondence

The 2019-2020 list of ECTS scholarship recipients was reviewed

2019-2020 Scholarship Awards

Motion to approve the payment of 2019-2020 scholarship awards as presented

Moved for approval by O'Donnell with a second by Olesnanik
The motion is approved with an all "ayes" voice vote

Discussion arose about reviewing finances during 2020-2021 to determine if additional scholarship awards or larger award amounts could be provided

Bonds for Board Treasurer and Secretary

Motion to approve the purchase of $250,000 bonds for Board Treasurer and Secretary

Moved for approval by Mahoney with a second by O'Donnell
The motion is approved with an all "ayes" voice vote

Other Information

Next meeting is Thursday, August 27, 2020 at 6:00 p.m.

Adjournment

Moved by Mahoney, with a second by O'Donnell to adjourn the meeting

Mr. Bucksbee, President, adjourned the meeting at 6:18 p.m.

Minutes prepared by,

Terri Birchard, Board Secretary
Erie County Vocational Technical School Foundation

Erie County Vocational Technical School Foundation
Statement of Activities - FOUNDATION
July 2019 through June 2020

	Jul '19 - Jun 20			
Ordinary Income/Expense				
Income				
43400 · Direct Public Support				
43450 · Individ, Business Contributions				
434513 · Gifts for Kids & Safe Net		1,000.00		
434512 · JOC Mileage Contributions		1,152.96		
43450 · Individ, Business Contributions - Other		1,042.90		
Total 43450 · Individ, Business Contributions			3,195.86	
Total 43400 · Direct Public Support				3,195.86
45000 · Investment Income				
45030 · Interest Earnings			3,047.05	
45020 · Realized Gains in Investment			-1,324.24	
45010 · Unrealized Change in Investment			673.91	
Total 45000 · Investment Income				2,396.72
46400 · Other Types of Income				
46430 · Miscellaneous Revenue			1,606.26	
Total 46400 · Other Types of Income				1,606.26
Total Income				7,198.84
Gross Profit				7,198.84
Expense				
63140 · Contribution for CS Transfer				26,109.39
6000 · Program Services				
63120 · Gifts to ECTS			1,000.00	
6300 · Grants				
63110 · Scholarship Awards		3,000.00		
Total 6300 · Grants			3,000.00	
6200 · Community Projects				
62330 · Gifts For Kids-Gift Card Awards		2,000.00		
Total 6200 · Community Projects			2,000.00	
Total 6000 · Program Services				6,000.00
6010 · Admin Expenses				
6700 · Admin Expense				
65120 · Insurance - Liability, D and O		3,085.00		
Total 6700 · Admin Expense			3,085.00	
6600 · Contracted Services				
66100 · Contracted Services				
66120 · Accounting Fees	1,296.00			
Total 66100 · Contracted Services		1,296.00		
Total 6600 · Contracted Services			1,296.00	
6500 · Office Supplies				
65100 · Office Supplies		23.00		
Total 6500 · Office Supplies			23.00	
Total 6010 · Admin Expenses				4,404.00
62170 · Fund Management - ECF				2,629.85
Total Expense				39,143.24
Net Ordinary Income				-31,944.40
Net Income				**-31,944.40**

Erie County Vocational Technical School Foundation
Statement of Activities - FOUNDATION
July 2020

	Jul 20
Ordinary Income/Expense	
Income	
45000 · Investment Income	
45030 · Interest Earnings	0.02
Total 45000 · Investment Income	0.02
46400 · Other Types of Income	
46430 · Miscellaneous Revenue	0.00
Total 46400 · Other Types of Income	0.00
Total Income	0.02
Gross Profit	0.02
Expense	
6010 · Admin Expenses	
6700 · Admin Expense	
65120 · Insurance - Liability, D and O	2,197.00
Total 6700 · Admin Expense	2,197.00
Total 6010 · Admin Expenses	2,197.00
Total Expense	2,197.00
Net Ordinary Income	-2,196.98
Net Income	**-2,196.98**

Erie County Vocational Technical School Foundation
Statement of Financial Position
As of July 31, 2020

	Jun 30, 20	Jul 31, 20
ASSETS		
Current Assets		
Checking/Savings		
10011 · Northwest Savings Bank - ECVTS	2,140.09	2,640.11
1001 · Cash - Foundation PNC	5,121.24	2,424.24
100112 · Cash - PSDMAX - Foundation	6,905.80	6,905.80
100110 · Cash ECF - Foundation	240,295.02	240,295.02
Total Checking/Savings	254,462.15	252,265.17
Total Current Assets	254,462.15	252,265.17
TOTAL ASSETS	**254,462.15**	**252,265.17**
LIABILITIES & EQUITY		
Equity		
30000 · Board Designated Endowment ECF	240,639.72	240,295.02
32000 · Unrestricted Net Assets	45,766.83	14,167.13
Net Income	-31,944.40	-2,196.98
Total Equity	254,462.15	252,265.17
TOTAL LIABILITIES & EQUITY	**254,462.15**	**252,265.17**

Erie County Vocational Technical School Foundation
Invoices Payable
As of August 31, 2020

	Type	Date	Num	Class	Split	Open Balance
Buseck, Barger, Bleil & Co.						
	Bill	08/14/2020		Foundation	66120 · Accounting Fees	2,500.00
Total Buseck, Barger, Bleil & Co.						2,500.00
ECTS						
	Bill	08/20/2020			65120 · Insurance - Liability, D and O	1,025.00
Total ECTS						1,025.00
TOTAL						**3,525.00**

Erie County Vocational Technical School Foundation
Check Detail
June through July 2020

Type	Num	Date	Name	Memo	Account	Paid Amount	Class	Original Amount
Check	**1043**	**06/30/2020**	**Avery McCullough**	**2019-2020 Foundation Scholarship Award**	**1001 · Cash - Foundation PNC**		**Foundation**	**-150.00**
				2019-2020 Foundation Scholarship Award	63110 · Scholarship Awards	-150.00	Foundation	150.00
TOTAL						-150.00		150.00
Check	**1044**	**06/30/2020**	**Elaina Lawson**	**2019-2020 Foundation Scholarship Award**	**1001 · Cash - Foundation PNC**		**Foundation**	**-750.00**
				2019-2020 Foundation Scholarship Award	63110 · Scholarship Awards	-750.00	Foundation	750.00
TOTAL						-750.00		750.00
Check	**1045**	**06/30/2020**	**Damaris Menjivar**	**2019-2020 Foundation Scholarship Award**	**1001 · Cash - Foundation PNC**		**Foundation**	**-600.00**
				2019-2020 Foundation Scholarship Award	63110 · Scholarship Awards	-600.00	Foundation	600.00
TOTAL						-600.00		600.00
Check	**1046**	**06/30/2020**	**Jamaria Bolden**	**2019-2020 Foundation Scholarship Award**	**1001 · Cash - Foundation PNC**		**Foundation**	**-150.00**
				2019-2020 Foundation Scholarship Award	63110 · Scholarship Awards	-150.00	Foundation	150.00
TOTAL						-150.00		150.00
Check	**1047**	**06/30/2020**	**Kayleigh Bucci**	**2019-2020 Foundation Scholarship Award**	**1001 · Cash - Foundation PNC**		**Foundation**	**-600.00**
				2019-2020 Foundation Scholarship Award	63110 · Scholarship Awards	-600.00	Foundation	600.00
TOTAL						-600.00		600.00
Check	**1048**	**06/30/2020**	**Lucas Thomas**	**2019-2020 Foundation Scholarship Award**	**1001 · Cash - Foundation PNC**		**Foundation**	**-150.00**
				2019-2020 Foundation Scholarship Award	63110 · Scholarship Awards	-150.00	Foundation	150.00
TOTAL						-150.00		150.00
Check	**1049**	**06/30/2020**	**Nicholas Chandler**	**VOID: 2019-2020 Foundation Scholarship Award ...**	**1001 · Cash - Foundation PNC**		**Foundation**	**0.00**
TOTAL						0.00		0.00
Check	**1050**	**06/30/2020**	**Luke Eichenlaub**	**2019-2020 Foundation Scholarship Award**	**1001 · Cash - Foundation PNC**		**Foundation**	**-600.00**
				2019-2020 Foundation Scholarship Award	63110 · Scholarship Awards	-600.00	Foundation	600.00
TOTAL						-600.00		600.00
Bill Pmt -Check	**1051**	**07/02/2020**	**Wagner Giblin Insurance...**		**1001 · Cash - Foundation PNC**			**-2,197.00**
Bill	249281	07/02/2020		Terri Birchard - Bond	65120 · Insurance - Liability, D and O	-570.00	Foundation	570.00
Bill	249280	07/02/2020		Public Officials Liability	65120 · Insurance - Liability, D and O	-570.00	Foundation	570.00
Bill	249279	07/02/2020		Directors and Officers	65120 · Insurance - Liability, D and O	-1,057.00	Foundation	1,057.00
TOTAL						-2,197.00		2,197.00
Bill Pmt -Check	**1052**	**06/30/2020**	**ECTS**	**To transfer funds donated for ECTS SkillsUSA**	**1001 · Cash - Foundation PNC**			**-1,000.00**
Bill		06/17/2020		To transfer funds donated for ECTS SkillsUSA	43450 · Individ, Business Contributions	-1,000.00		1,000.00
TOTAL						-1,000.00		1,000.00
Check	**1053**	**07/20/2020**	**Chandler Sekanina**	**Arthur H. Spadafor Scholarship pass-through**	**1001 · Cash - Foundation PNC**		**Foundation**	**-500.00**
				Arthur H. Spadafor Scholarship	63110 · Scholarship Awards	-500.00	Foundation	500.00
TOTAL						-500.00		500.00

Erie County Vocational-Technical School Foundation
Treasurer's Report YTD
July 31, 2020

2019-2020			2020-2021
	May-20	**Jun-20**	**Jul-20**
PSDLAF (ECVTSF)			
Beginning Fund Balance			
Assigned-Annual Scholarship/Other	-$5,596.15	-$5,594.62	-$8,094.20
Unassigned - Unrestricted Gift	$15,000.00	$15,000.00	$15,000.00
Assigned ECF Grant	$0.00	$0.00	$0.00
Beginning Cash Balance-PSDLAF	$9,403.85	$9,405.38	$6,905.80
Beginning Cash Balance - PSDLAF - Held in Trust for Districts	$0.00	$0.00	$0.00
Plus Receipts	$0.00	$0.00	$0.00
TRANSFER to PNC Account	$0.00	$0.00	$0.00
Ending Cash - PSDLAF - HELD IN TRUST FOR DISTRICTS	$0.00	$0.00	$0.00
Plus Receipts			
Contributions-Gifts 4 Kids	$0.00	$0.00	$0.00
Contributions-JOC Mileage Reimbursements	$0.00	$0.00	$0.00
Contributions -Other	$0.00	$0.00	$0.00
Contributions - Memorials and Bequests	$0.00	$0.00	$0.00
Miscellaneous Receipts-Vending	$0.00	$0.00	$0.00
Erie Community Foundation Grant	$0.00	$0.00	$0.00
Voided check add-back	$0.00	$0.00	$0.00
Erie Community Foundation Annual Distribution	$0.00	$0.00	$0.00
Other Contributions	$0.00	$0.00	$0.00
Investment Income, Gains & Interest	$1.53	$0.42	$0.00
Total Receipts (+)	$1.53	$0.42	$0.00
Less Disbursements-Transfers and Checks			
Gifts 4 Kids Purchase Cards	$0.00	$0.00	$0.00
TRANSFER TO PNC ACCOUNT	$0.00	$2,500.00	$0.00
Operations - Insurance (D&O and Bonds)	$0.00	$0.00	$0.00
Office Supplies	$0.00	$0.00	$0.00
Grants To Others	$0.00	$0.00	$0.00
Contracted Services	$0.00	$0.00	$0.00
Program Supplies	$0.00	$0.00	$0.00
Marketing & Communications	$0.00	$0.00	$0.00
Checks-ECF Grant	$0.00	$0.00	$0.00
Total Disbursements (-)	$0.00	$2,500.00	$0.00
Ending Cash -PSDLAF - FOUNDATION	$9,405.38	$6,905.80	$6,905.80
TOTAL ENDING CASH - PSDLAF	$9,405.38	$6,905.80	$6,905.80
Ending Fund Balance			
Assigned-Annual Scholarship/Other	-$5,594.62	-$8,094.20	-$8,094.20
Unassigned - Unrestricted Gift	$15,000.00	$15,000.00	$15,000.00
Assigned ECF Grant	$0.00	$0.00	$0.00
Total Ending Fund Balance	**$9,405.38**	**$6,905.80**	**$6,905.80**

Erie County Vocational-Technical School Foundation
Treasurer's Report YTD
July 31, 2020

2019-2020			2020-2021
	May-20	**Jun-20**	**Jul-20**
PNC/NWSB (ECVTSF)			
Beginning Fund Balance			
Assigned-Annual Scholarship/Other	$0.00	$0.00	$0.00
Unassigned - Unrestricted Gift	$7,198.16	$7,621.25	$7,261.33
Assigned ECF Grant	$0.00	$0.00	$0.00
Beginning Cash Balance-PNC	$7,198.16	$7,621.25	$7,261.33
Plus Receipts			
Contributions-Gifts 4 Kids	$0.00	$0.00	$0.00
Contributions-JOC Mileage Reimbursements	$0.00	$0.00	$0.00
Contributions -Other	$8.00	$1,140.00	$500.00
Contributions - Memorials and Bequests	$0.00	$0.00	$0.00
Miscellaneous Receipts-Vending	$415.08	$0.00	$0.00
Erie Community Foundation Grant	$0.00	$0.00	$0.00
TRANSFER FROM PSDLAF ACCOUNT	$0.00	$2,500.00	$0.00
Erie Community Foundation Annual Distribution	$0.00	$0.00	$0.00
Other Contributions/ Reimbursement from COS program	$0.00	$0.00	$0.00
Investment Income, Gains & Interest	$0.01	$0.08	$0.02
Total Receipts (+)	$423.09	$3,640.08	$500.02
Less Disbursements-Transfers and Checks			
Gifts 4 Kids Purchase Cards	$0.00	$0.00	$0.00
Checks-Scholarships/other	$0.00	$3,000.00	$500.00
Operations - Insurance (D&O and Bonds)	$0.00	$0.00	$2,197.00
Office Supplies	$0.00	$0.00	$0.00
Grants To Others/SD Legal Funds Returned to Districts/Due to ECTS	$0.00	$1,000.00	$0.00
Contracted Services - Audit	$0.00	$0.00	$0.00
Program Supplies	$0.00	$0.00	$0.00
Marketing & Communications	$0.00	$0.00	$0.00
Checks-ECF Grant	$0.00	$0.00	$0.00
Total Disbursements (-)	$0.00	$4,000.00	$2,697.00
Ending Cash -PNC - FOUNDATION	$7,621.25	$7,261.33	$5,064.35
TOTAL ENDING CASH - PNC	$7,621.25	$7,261.33	$5,064.35
Ending Fund Balance			
Assigned-Annual Scholarship/Other	$0.00	$0.00	$0.00
Unassigned - Unrestricted Gift	$7,621.25	$7,261.33	$5,064.35
Assigned ECF Grant	$0.00	$0.00	$0.00
Total Ending Fund Balance	**$7,621.25**	**$7,261.33**	**$5,064.35**

Erie County Vocational-Technical School Foundation
Treasurer's Report YTD
July 31, 2020

	2019-2020		2020-2021
	May-20	**Jun-20**	**Jul-20**
Erie Community Foundation (ECVTSF) **			
Beginning Balance-ECF	$231,039.53	$238,441.11	$240,295.02
Net-Gains/losses/expenses	$ 7,401.58	$ 1,853.91	$ -
Annual Distribution	$ -	$ -	$ -
Ending Balance (ECF)	**$238,441.11**	**$240,295.02**	**$240,295.02**
Total (ECVTSF)	**$255,467.74**	**$254,462.15**	**$252,265.17**

Respectfully Submitted,

Sam Ring, Treasurer

Prepared By: Terri Birchard, ECTS Business Manager

ERIE COUNTY VOCATIONAL TECHNICAL SCHOOL FOUNDATION

Erie, Pennsylvania

Financial Statements

For the Year Ended June 30, 2020

Buseck, Barger, Bleil & Co., Inc

ERIE COUNTY VOCATIONAL
TECHNICAL SCHOOL FOUNDATION
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Buseck · Barger · Bleil & Co. Inc.
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ERIE, PA 16505

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MEMBERS
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
PA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

Board of Directors
Erie County Vocational Technical School Foundation
Erie, Pennsylvania

We have audited the accompanying financial statements of Erie County Vocational Technical School Foundation (the "Foundation), a non-profit organization, is a component unit of Erie County Technical School, which comprise the statement of financial position as of June 30, 2020, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Erie County Vocational Technical School Foundation as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Buseck, Barger, Bleil & Co. Inc.

Certified Public Accountants

Erie, Pennsylvania

August 14, 2020

ERIE COUNTY VOCATIONAL TECHNICAL SCHOOL FOUNDATION
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2020

ASSETS

Assets	
Cash and cash equivalents	$ 14,167
Deposit - Erie Community Foundation	240,295
Total Assets	$ 254,462

LIABILITIES AND NET ASSETS

Liabilities	
Total Liabilities	$ -
Net Assets	
Without Donor Restrictions	14,167
Without Donor Restrictions - Board Designated	240,295
Total Net Assets	254,462
Total Liabilities and Net Assets	$ 254,462

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

ERIE COUNTY VOCATIONAL TECHNICAL SCHOOL FOUNDATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

		Without Donor Restrictions
		2019
Public Support and Other Revenue		
Contributions	$	3,196
Investment Income (Loss)		2,397
Other Revenue		1,606
Total Support and Revenue		7,199
Expenses		
Program Services		32,109
General and Administrative		7,034
Total Expenses		39,143
Change in Net Assets		(31,944)
Net Assets, July 1, 2019		286,406
Net Assets, June 30, 2020	$	254,462

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

ERIE COUNTY VOCATIONAL TECHNICAL SCHOOL FOUNDATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2020

Cash Flows from Operating Activities		
Change in Net Assets	$	(31,944)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by (Used in) Operating Activities:		
(Increase) Decrease in Receivable		183
(Increase) Decrease in Prepaid Assets		110
Increase (Decrease) in Accounts Payable		(5,654)
Increase (Decrease) in Deferred Revenue		(5,000)
Increase (Decrease) in Due to Other Funds		(2,000)
Net Cash Provided (Used in) Operating Activities		(44,305)
Cash Flows from Investing Activities		
Change in Deposit - Erie Community Foundation		345
Net Cash Provided (Used) by Investing Activities		345
Net Increase/(Decrease) in Cash and Cash Equivalents		(43,960)
Cash and Cash Equivalents, Beginning of Year		58,127
Cash and Cash Equivalents, End of Year	$	14,167

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

ERIE COUNTY VOCATIONAL TECHNICAL SCHOOL FOUNDATION
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – NATURE OF OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Foundation is a nonprofit organization incorporated in the Commonwealth of Pennsylvania in 1997. The Organization promotes the value of career and technical education. In partnership with the Erie Community Foundation, the ECVTS Foundation provides student scholarships, capital improvements, staff development, development projects and educational research.

The Foundation is considered a component unit of Erie County Technical School. These financial statements only include the activities of the Foundation. The operations of ECTS are addressed in a separate report, which may be obtained at the school office, 8500 Oliver Road, Erie, PA 16509.

Basis of Presentation

The financial statements of the Foundation have been prepared on the accrual basis of accounting. Accordingly, revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period incurred. which require the Foundation to report information regarding its financial position and activities according to the following net asset classifications:

> **Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be extended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Foundation's management and the board of directors.
>
> **Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Foundation or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.
>
> Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

The Foundation adopted Financial Accounting Standards Board – Accounting Standard Codification 958, "Require Financial Statements". Under FASB ASC 958, the foundation is required to report information regarding their financial position and activities in according to two classes of net assets listed above. The Foundation has no net assets with donor restrictions as of June 30, 2020.

Measures of Operations

The statements of activities report all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Foundation's ongoing services and interest and dividends earned on investments. Nonoperating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

Cash and Cash Equivalents

The Foundation's cash consists of cash on deposit with banks. Cash equivalents represent money market funds or short-term investments with original maturities of three months or less from the date of purchase, except for those amounts that are held in the investment portfolio which are invested for long-term purposes.

Contributions Received and Contributions Made

The Foundation also elected to adopt FASB ASC 958, "Accounting Contributions Received and Contributions Made". In accordance with FASB ASC 958, contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions.

Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Due To/From Related Parties

Amounts reported as due to/from related parties, included in the accompanying statements of financial position, arise principally from the collaborative activities between the Erie County Vocational Technical School Foundation and the Erie County Technical School to further the mission of the organization.

Functional Expenses

The costs of providing program and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the foundation. Such allocations are determined by management on an equitable basis.

The expenses that are allocated include the following:

Expense	Method of Allocation
Accounting fees	Time and effort
Awards & grants	Time and effort
Fund management	Time and effort
Insurance	Time and effort
Supplies	Time and effort

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Sequencing on the Statement of Financial Position
Assets are sequenced according to the nearness of conversion to cash, and liabilities are sequenced according to their nearness of their maturity and resulting use of cash.

Federal Tax Status
The Foundation qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code (the "Code"). Accordingly, no provision for income taxes has been recorded in the accompanying financial statements. In addition, the Foundation has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Code.

The Foundation accounts for uncertainty in income taxes using a recognition threshold of more-likely-than-not to be sustained upon examination by the appropriate taxing authority. Measurement of the tax uncertainty occurs if the recognition threshold has been met. Management determined that there were no tax uncertainties that met the recognition threshold.

The Foundation's federal income tax returns are no longer subject to examination by federal tax authorities for fiscal years ending before 2016.

Reclassifications
Certain prior year amounts have been reclassified to conform to the current year presentation.

New Accounting Pronouncement
On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements of Not-for-Profit Entities.* The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. Erie County Vocational Technical School Foundation has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented.

NOTE 2 - CONCENTRATION OF CREDIT RISK

Financial instruments that potentially subject the Foundation to concentrations of credit risk consist principally of cash and cash equivalents and investments. The Foundation maintains its cash and cash equivalents in various bank accounts that, at times, nay exceed federally insured limits. At June 30, 2020 the carrying value was $14,167 and the entire bank balance of $17,027 was covered by FDIC insurance.

NOTE 3 – AVAILABILITY AND LIQUIDITY

The following represents the Erie County Vocational Technical School Foundation's financial assets at June 30, 2020:

	2020
Cash and cash equivalents	$ 14,167
Investments	240,295
Total financial assets	254,462
Less amounts not available to be used within one year:	
Board-designated funds for future use	240,295
Financial assets available to meet general expenditures over the next 12 months	$ 14,167

The Foundation's goal is generally to maintain financial assets to meet 90 days of operating expenses. As part of its liquidity plan, excess cash is invested in short term investments, including money market accounts.

NOTE 4 - FAIR VALUE MEASUREMENTS

The Erie County Vocational Technical School Foundation (ECVTS) values its investments at fair value. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. Fair value should be based on the assumptions market participants would use when pricing an asset. US GAAP establishes a fair value hierarchy that prioritizes investments based on those assumptions. The fair value hierarchy gives the highest priority to quoted prices in active markets (observable inputs) and the lowest priority to an entity's assumptions (unobservable inputs). The Foundation groups assets at fair value in three levels, based on the markets in which the assets and liabilities are traded and the reliability of the assumptions used to determine fair value. These levels are:

- Level 1 – Unadjusted quoted prices in active markets for identical assets or liabilities.
- Level 2 – Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3 – Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The Organization's investments are classified as follows:

	June 30, 2020			
	Level I	Level II	Level III	Total
Deposit				
Erie Community Foundation	$ -	$ -	$ 240,295	$ 240,295
	$ -	$ -	$ 240,295	$ 240,295

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2020.

Deposit-Erie Community Foundation-The ECVTS Foundation's valuation methodology used to measure the fair value of funds held at the Erie Community Foundation (ECF) relies upon information provided by ECF personnel. The ECVTS Foundation's share of the investment pool at ECF is based on the underlying fair values of the investments consisting of all three hierarchy levels; this is classified within Level 3 of the valuation hierarchy.

NOTE 5 -DEPOSIT - ERIE COMMUNITY FOUNDATION

The Foundation transferred \$200,000 to the Erie Community Foundation in 2007. These irrevocable gifts were used to establish a fund to benefit Erie County Vocational Technical School Foundation. The net income from the fund will be used exclusively to support Erie County Vocational Technical School Foundation. The assets are neither in the possession nor under the control of Erie County Vocational Technical School Foundation. The balance in the fund was \$240,295 at June 30, 2020. Net income (loss) from the fund recognized in the year ended June 30, 2020 was (\$345). No grants and scholarships were paid out, and management fees of \$2,630 were paid. The net change in the balance of the fund was (\$345).

NOTE 6 - BOARD DESIGNATED ENDOWMENT

The Foundation's endowment includes funds designated by the Board of Directors as an endowment. The purpose of this endowment is to develop and stimulate an alternative source of funds to supplement the Foundation's other funding sources. As required by GAAP, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Foundation has an agency endowment agreement with ECF. ECF pools these funds with the funds received from various other organizations. The pooled funds are then utilized to create an investment portfolio that is managed and administered by ECF. ECF is responsible for allocating to the Foundation their respective share of the investment portfolio's performance. ECF annually determines the amount of funds to distribute to Erie County Vocational Technical School Foundation.

Interpretation of Relevant Law

The current relevant law for the investment and distribution of restricted endowment and trust funds in the Commonwealth of Pennsylvania is PA Act 141 (Act 141). Since the Organization has no permanently restricted endowment, Act 141 does not apply.

Return Objectives and Risk Parameters

The Board of Directors has adopted an investment policy for financial assets that attempts to support the long-term objectives of the Organization. The objectives include funding operational cash flow shortfalls, providing relative stability of principal, and maximizing total investment return.

Changes in endowment net assets for the year ended June 30, 2020:

Beginning Balance	$	240,640
Grants Awarded		-
Interest and Dividends		2,935
Unrealized/Realized Gains		(650)
Management Fees		(2,630)
	$	240,295

Strategies Employed for Achieving Objectives

In accordance with the objectives, the total portfolio should be constructed and maintained to minimize the risk of large losses to principal. To satisfy these objectives, the Organization has developed an allocation strategy to maximize total return while minimizing exposure of principal assets in the long run. The Foundation targets a diversified asset allocation in equity-based investments and in high quality fixed income investments.

Spending Policy and How the Investment Objectives Related to Spending Policy

The endowment trustees distribute funds as stipulated by the Foundation and within the purpose of the trust as outlined in the endowment governing documents for the named funds.

NOTE 7 – CAREER STREET TRANSFER TO GECAC

The Erie County Vocational Technical School Foundation transferred its Career Street Program to GECAC on July 1, 2019. The acquisition by GECAC comes as non-sale value transfer, with no income to be incurred by the Foundation. The Foundation transferred the Career Street Program, including the following assets, liabilities and adjustments to Foundation equity as of June 30, 2020:

Cash and Cash Equivalents	$ 36,653
Plus(Less) write-offs & adjustments:	
Accounts Payable	(5,654)
Deferred Revenues	(5,000)
Prepaid Assets	110
Net Transfer to GECAC	$ 26,109

NOTE 8 - RISK MANAGEMENT

The Foundation may be subject to certain legal proceedings and claims arising in the normal course of business. The Foundation carries commercial insurance for risk management. During the year ended June 30, 2020, there were no settlements in excess of insurance coverage.

NOTE 9 - SUBSEQUENT EVENTS

The Foundation has evaluated subsequent events through August 14, 2020, the date which the financial statements were available to be issued.

ERIE COUNTY VOCATIONAL TECHNICAL SCHOOL FOUNDATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

	Program	General & Administrative	Totals
Accounting Fees	$ -	$ 1,296	$ 1,296
Award and Grants	6,000	-	6,000
Fund Management	-	2,630	2,630
Insurance	-	3,085	3,085
Transfer to GECAC	26,109		26,109
Supplies	-	23	23
Total Expenses	$ 32,109	$ 7,034	$ 39,143

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

Form **8879-EO**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for an Exempt Organization

For calendar year 2019, or fiscal year beginning 7/01, 2019, and ending 6/30, 20 20

u Do not send to the IRS. Keep for your records.

u Go to *www.irs.gov/Form8879EO* for the latest information.

OMB No. 1545-1878

2019

Name of exempt organization: ERIE COUNTY VOCATIONAL TECHNICAL SCHOOL FOUNDATION

Employer identification number: 23-2894500

Name and title of officer: TERRI BIRCHARD, CPA BUSINESS MANAGER/SEC

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a,** or **5a,** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b,** or **5b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here ▶	X	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	7,199
2a Form 990-EZ check here ▶	☐	**b Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a Form 1120-POL check here ▶	☐	**b Total tax** (Form 1120-POL, line 22)	**3b**	
4a Form 990-PF check here ▶	☐	**b Tax based on investment income** (Form 990-PF, Part VI, line 5)	**4b**	
5a Form 8868 check here ▶	☐	**b Balance Due** (Form 8868, line 3c)	**5b**	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

X I authorize BUSECK, BARGER, BLEIL & CO., INC. (**ERO firm name**) to enter my PIN 08421 (**Enter five numbers, but do not enter all zeros**) as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature } Date } 08/08/20

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 25257216505

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature } VALERIE L. HARTLEY Date } 08/08/20

ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see back of form. Form **8879-EO** (2019)

DAA

08421 08/14/2020 12:54 PM

Form **990** (Rev. January 2020) Department of the Treasury Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

u Do not enter social security numbers on this form as it may be made public.

u Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047 **2019** **Open to Public Inspection**

A For the 2019 calendar year, or tax year beginning 07/01/19 , and ending 06/30/20

B Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return/terminated
- [ ] Amended return
- [ ] Application pending

C Name of organization: ERIE COUNTY VOCATIONAL TECHNICAL SCHOOL FOUNDATION

Doing business as

Number and street (or P.O. box if mail is not delivered to street address): 8500 OLIVER ROAD | Room/suite

City or town, state or province, country, and ZIP or foreign postal code: ERIE PA 16509

D Employer identification number 23-2894500

E Telephone number 814-464-8662

G Gross receipts $ 7,199

F Name and address of principal officer:
TERRI BIRCHARD, CPA
8500 OLIVER ROAD
ERIE PA 16509

H(a) Is this a group return for subordinates? [ ] Yes [X] No

H(b) Are all subordinates included? [ ] Yes [ ] No

If "No," attach a list. (see instructions)

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) t (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: u WWW.ECTS.ORG

H(c) Group exemption number u

K Form of organization: [ ] Corporation [ ] Trust [ ] Association [X] Other u FOUNDATION

L Year of formation: 1997 **M** State of legal domicile: PA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
SEE SCHEDULE O

2 Check this box u [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	11
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	11
5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, line 39	7b	0

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	107,993	3,196
	9	Program service revenue (Part VIII, line 2g)		0
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	12,840	2,397
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	817	1,606
	12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	121,650	7,199
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		0
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
	b	Total fundraising expenses (Part IX, column (D), line 25) u 0		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	105,963	39,143
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	105,963	39,143
	19	Revenue less expenses. Subtract line 18 from line 12	15,687	-31,944
			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	299,060	254,462
	21	Total liabilities (Part X, line 26)	12,654	0
	22	Net assets or fund balances. Subtract line 21 from line 20	286,406	254,462

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer | Date

TERRI BIRCHARD, CPA BUSINESS MANAGER/SEC

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
VALERIE L. HARTLEY	VALERIE L. HARTLEY	08/14/20		P00673863

Firm's name } BUSECK, BARGER, BLEIL & CO., INC. | Firm's EIN } 25-1538014

Firm's address } 1640 W 8TH ST ERIE, PA 16505-5042 | Phone no. 814-454-6341

May the IRS discuss this return with the preparer shown above? (see instructions) [ ] Yes [ ] No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:

PROMOTES THE VALUE OF CAREER AND TECHNICAL EDUCATION. RESPONSIBLE FOR STUDENT SCHOLARSHIPS, CAPITAL IMPROVEMENTS, STAFF DEVELOPMENT, DEVELOPMENT PROJECTS, AND EDUCATIONAL RESEARCH.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ **Yes** ☒ **No**

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ **Yes** ☒ **No**

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 32,109 including grants of $) (Revenue $)

SCHOLARSHIPS ARE AWARDED ON A COMPETITIVE BASIS TO STUDENTS WHO PLAN TO ATTEND A SECONDARY EDUCATION INSITUTION. STUDENTS ARE SELECTED BY THE BOARD BASED ON ATTENDANCE, GRADES, RECOMMENDATIONS, ESSAYS, AND A PERSONAL INTERVIEW.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4c (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses u 32,109

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		X
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* (see instructions)	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	0			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c		

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b		
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country u				
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?		13a		
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year?		15		X
	If "Yes," see instructions and file Form 4720, Schedule N.				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		16		X
	If "Yes," complete Form 4720, Schedule O.				

Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI ..... [X]

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 1a 11				
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent 1b 11				
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		X
6	Did the organization have members or stockholders?		6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?		8a	X	
b	Each committee with authority to act on behalf of the governing body?		8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*		9		X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	12c		
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed u NONE

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[ ] Own website [X] Another's website [X] Upon request [X] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records u

TERRI BIRCHARD, CPA 8500 OLIVER ROAD
ERIE PA 16509 814-464-8662

Form 990 (2019) **ERIE COUNTY VOCATIONAL TECHNICAL 23-2894500** Page **7**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) STEVEN GILBERT - UNION CITY BOARD MEMBER	1.00 0.00	X						0	0	0
(2) JOSEPH CANCILLA - NORTH EAST BOARD MEMBER	1.00 0.00	X						0	0	0
(3) DAVID MAHONEY - FAIRVIEW BOARD MEMBER	1.00 0.00	X						0	0	0
(4) DENNIS OLESNANIK - GIRARD BOARD MEMBER	1.00 0.00	X						0	0	0
(5) TERRI BRINK - HARBORCREEK BOARD MEMBER	1.00 0.00	X						0	0	0
(6) EDWARD RICKRODE - IROQUOIS BOARD MEMBER	1.00 0.00	X						0	0	0
(7) ANDY DINSMORE - FORT LEBOEUF BOARD MEMBER	1.00 0.00	X						0	0	0
(8) JAMES BUCKSBEE - GENERAL MCLANE PRESIDENT	1.00 0.00	X						0	0	0
(9) JOHN DIPLACIDO - MILLCREEK BOARD MEMBER	1.00 0.00	X						0	0	0
(10) SAM RING - NORTHWESTERN TREASURER	1.00 0.00	X						0	0	0
(11) STEVE O'DONNELL - WATTSBURG BOARD MEMBER	1.00 0.00	X						0	0	0

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations

		(D)	(E)	(F)
1b	Subtotal u			
c	Total from continuation sheets to Part VII, Section A u			
d	Total (add lines 1b and 1c) u			

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization u 0

			Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization u 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

Section	Line	Description	Ref	Amount	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	3,196				
	g	Noncash contributions included in lines 1a-1f	1g	$				
	h	**Total.** Add lines 1a–1f			3,196			
Program Service Revenue			Business Code					
	2a							
	b							
	c							
	d							
	e							
	f	All other program service revenue						
	g	**Total.** Add lines 2a–2f						
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			2,397			2,397
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
				(i) Real / (ii) Personal				
	6a	Gross rents	6a					
	b	Less: rental expenses	6b					
	c	Rental inc. or (loss)	6c					
	d	Net rental income or (loss)						
				(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	7a					
	b	Less: cost or other basis and sales exps.	7b					
	c	Gain or (loss)	7c					
	d	Net gain or (loss)						
	8a	Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18	8a					
	b	Less: direct expenses	8b					
	c	Net income or (loss) from fundraising events						
	9a	Gross income from gaming activities. See Part IV, line 19	9a					
	b	Less: direct expenses	9b					
	c	Net income or (loss) from gaming activities						
	10a	Gross sales of inventory, less returns and allowances	10a					
	b	Less: cost of goods sold	10b					
	c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue			Business Code					
	11a	MISC			1,606			1,606
	b							
	c							
	d	All other revenue						
	e	**Total.** Add lines 11a–11d			1,606			
	12	**Total revenue.** See instructions			7,199	0	0	4,003

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	1,296		1,296	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	2,630		2,630	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	23		23	
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	3,085		3,085	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a TRANSFER TO GECAC - CS	26,109	26,109		
b AWARDS & GRANTS	6,000	6,000		
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	39,143	32,109	7,034	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here u ☐ if following SOP 98-2 (ASC 958-720)				

Part X **Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	58,127	1	14,167
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	183	4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	110	9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b		10c	
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	240,640	15	240,295
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	299,060	16	254,462
Liabilities	17	Accounts payable and accrued expenses	5,654	17	
	18	Grants payable		18	
	19	Deferred revenue	5,000	19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	2,000	25	
	26	**Total liabilities.** Add lines 17 through 25	12,654	26	0
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** u ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	286,406	27	254,462
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here u ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	286,406	32	254,462
	33	Total liabilities and net assets/fund balances	299,060	33	254,462

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI [ ]

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,199
2	Total expenses (must equal Part IX, column (A), line 25)	2	39,143
3	Revenue less expenses. Subtract line 2 from line 1	3	-31,944
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	286,406
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	254,462

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII [ ]

			Yes	No
1	Accounting method used to prepare the Form 990: [ ] Cash [X] Accrual [ ] Other ____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: [ ] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: [X] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

u Attach to Form 990 or Form 990-EZ.

u Go to *www.irs.gov/Form990* **for instructions and the latest information.**

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization: ERIE COUNTY VOCATIONAL TECHNICAL SCHOOL FOUNDATION

Employer identification number: 23-2894500

Part I **Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)

3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 [ ] An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 [ ] An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a [ ] **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b [ ] **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c [ ] **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d [ ] **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e [ ] Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)** (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) u	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	203,033	95,787	60,805	107,993	3,196	470,814
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	203,033	95,787	60,805	107,993	3,196	470,814
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						470,814

Section B. Total Support

Calendar year (or fiscal year beginning in) u	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	203,033	95,787	60,805	107,993	3,196	470,814
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	-879	27,301	21,064	12,840	2,397	62,723
9 Net income from unrelated business activities, whether or not the business is regularly carried on					606	606
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	849	361	633	817		2,660
11 **Total support.** Add lines 7 through 10						536,803

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) 14 87.71 %

15 Public support percentage from 2018 Schedule A, Part II, line 14 15 91.50 %

16a **33 1/3% support test—2019.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3% support test—2018.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10%-facts-and-circumstances test—2019.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

b **10%-facts-and-circumstances test—2018.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) u	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) u	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2019** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2018** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2019.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests—2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in Part VI when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in Part VI what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in Part VI.*	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in Part VI.*	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in Part VI.*	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in Part VI.*	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	**11a**		
b	A family member of a person described in (a) above?	**11b**		
c	A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in Part VI.*	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally-Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).*

a ☐ The organization satisfied the Activities Test. *Complete line 2 below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete line 3 below.*

c ☐ The organization supported a governmental entity. *Describe in Part VI how you supported a government entity (see instructions).*

			Yes	No
2	Activities Test. *Answer (a) and (b) below.*			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. *Answer (a) and (b) below.*			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in Part VI.*	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	**3b**		

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors (explain in detail in **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by .035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	**1**		
2 Enter 85% of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

	Section D - Distributions	**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in **Part VI**). See instructions.	
7	**Total annual distributions.** Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	
9	Distributable amount for 2019 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

	Section E - Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2019**	**(iii) Distributable Amount for 2019**
1	Distributable amount for 2019 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2019 (reasonable cause required-explain in **Part VI**). See instructions.			
3	Excess distributions carryover, if any, to 2019			
a	From 2014			
b	From 2015			
c	From 2016			
d	From 2017			
e	From 2018			
f	**Total** of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2019 distributable amount			
i	Carryover from 2014 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2019 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2019 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in **Part VI**. See instructions.			
6	Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in **Part VI**. See instructions.			
7	**Excess distributions carryover to 2020.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2015			
b	Excess from 2016			
c	Excess from 2017			
d	Excess from 2018			
e	Excess from 2019			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART II, LINE 10 - OTHER INCOME DETAIL

$ 2,660

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

u Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
u Attach to Form 990.
u Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
2019
Open to Public Inspection

Name of the organization: ERIE COUNTY VOCATIONAL TECHNICAL SCHOOL FOUNDATION

Employer identification number: 23-2894500

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.
Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☐ Preservation of land for public use (for example, recreation or education)
- ☐ Preservation of a historically important land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year u

4 Number of states where property subject to conservation easement is located u

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year u

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year u $

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 u $

(ii) Assets included in Form 990, Part X u $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 u $

b Assets included in Form 990, Part X u $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.
Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds.
Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance		238,114	229,226	212,223	221,497
b Contributions					
c Net investment earnings, gains, and losses		12,656	18,915	26,824	-897
d Grants or scholarships		7,500	7,500	7,500	6,000
e Other expenditures for facilities and programs					
f Administrative expenses		2,630	2,527	2,321	2,377
g End of year balance		240,640	238,114	229,226	212,223

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment u %
b Permanent endowment u %
c Term endowment u %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		X
(ii) Related organizations	3a(ii)		X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* u

Part VII Investments – Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* u		

Part VIII Investments – Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 13.)* u		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) ECF ENDOWMENT	240,295
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* u	240,295

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* u	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return. Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	7,199
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	7,199
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	7,199

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	39,143
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	39,143
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	39,143

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information *(continued)*

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

u Attach to Form 990 or 990-EZ.

u Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization	Employer identification number
ERIE COUNTY VOCATIONAL TECHNICAL SCHOOL FOUNDATION	23-2894500

FORM 990 - ORGANIZATION'S MISSION OR MOST SIGNIFICANT ACTIVITIES

DESIGNED TO SUPPORT THE EDUCATIONAL MISSION OF THE ERIE COUNTY VOCATIONAL TECHNICAL SCHOOL. PROMOTES THE VALUE OF CAREER AND TECHNICAL EDUCATION. RESPONSIBLE FOR STUDENT SCHOLARSHIPS, CAPITAL IMPROVEMENTS, STAFF DEVELOPMENT, DEVELOPMENT PROJECTS, AND EDUCATIONAL PROJECTS.

FORM 990, PART VI - ADDITIONAL INFORMATION

FORM 990 AVAILABLE UPON REQUEST.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

COMPLETED COPY OF THE RETURN WILL BE PROVIDED TO THE BOARD BEFORE FILING.

FORM 990, PART VI, LINE 18 - NO PUBLIC DISCLOSURE EXPLANATION

THE REPORT IS MADE AVAILABLE UPON REQUEST.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

REPORT IS MADE AVAILABLE UPON REQUEST

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnersh

u Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34,
u Attach to Form 990.
u Go to *www.irs.gov/Form990* for instructions and the latest informati

Name of the organization: **ERIE COUNTY VOCATIONAL TECHNICAL SCHOOL FOUNDATION**

Part I **Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Pa

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)
(1)		
(2)		
(3)		
(4)		
(5)		

Part II **Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" o one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code se
(1) ERIE COUNTY TECHNICAL SCHOOL 8500 OLIVER RD			

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answ
because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income
(1)					
(2)					
(3)					
(4)					

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organiz
line 34, because it had one or more related organizations treated as a corporation or trust during the ta

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	Sh
(1)					

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts

a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)

d Loans or loan guarantees to or for related organization(s)

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

j Lease of facilities, equipment, or other assets to related organization(s)

k Lease of facilities, equipment, or other assets from related organization(s)

l Performance of services or membership or fundraising solicitations for related organization(s)

m Performance of services or membership or fundraising solicitations by related organization(s)

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

s Other transfer of cash or property from related organization(s)

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relations

(a) Name of related organization	**(b)** Transaction type (a–s)	Ar

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its a
or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income
				Yes	No	
(1)						
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						

Part VII **Supplemental Information.**
Provide additional information for responses to questions on Schedule R. See Instructions.