

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)

Do not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public  
Inspection

## A For the 2021 calendar year, or tax year beginning

and ending

## B Check if applicable:

☒ Address change☐ Name change☐ Initial return☐ Final return/  
terminated☐ Amended return☐ Application pending

## C Name of organization

ERIE CENTER FOR ARTS AND TECHNOLOGY  
INC

## Doing business as

Number and street (or P.O. box if mail is not delivered to street address)  
650 EAST AVE., STE. 120

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

ERIE PA 16503

## F Name and address of principal officer:

CHARLES "BOO" HAGERTY  
302 FRENCH STREET  
ERIE PA 16507

## D Employer identification number

82-4610477

## E Telephone number

G Gross receipts \$ 814,911

H(a) Is this a group return for subordinates? ☐ Yes ☒ NoH(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

## I Tax-exempt status:

☒ 501(c)(3)☐ 501(c) ( )

(insert no.)

☐ 4947(a)(1) or☐ 527

## J Website:

HTTPS://ERIECAT.ORG

## K Form of organization:

☒ Corporation☐ Trust☐ Association☐ Other

## H(c) Group exemption number

L Year of formation: 2018

M State of legal domicile: PA

## Part I Summary

## Activities &amp; Governance

## 1 Briefly describe the organization's mission or most significant activities:

ERIE CENTER FOR ARTS AND TECHNOLOGY IS A COMMUNITY-BASED EDUCATIONAL ARTS  
AND CAREER TRAINING FACILITY THAT INSPIRES, EDUCATES AND EMPOWERS PEOPLE OF  
ALL AGES WITH ADULT JOBS TRAINING AND CREATIVE YOUTH PROGRAMS.2 Check this box ☐ 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 15

## 4 Number of independent voting members of the governing body (Part VI, line 1b)

4 13

## 5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)

5 4

## 6 Total number of volunteers (estimate if necessary)

6 20

## 7a Total unrelated business revenue from Part VIII, column (C), line 12

7a 0

## 7b Net unrelated business taxable income from Form 990-T, Part I, line 11

7b 0

## Revenue

## 8 Contributions and grants (Part VIII, line 1h)

Prior Year

Current Year

666,384 386,260

## 9 Program service revenue (Part VIII, line 2g)

0 0

## 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

66,418 173,323

## 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

255,328

## 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)

732,802 814,911

## Expenses

## 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)

0 0

## 14 Benefits paid to or for members (Part IX, column (A), line 4)

0 0

## 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)

147,486 221,590

## 16a Professional fundraising fees (Part IX, column (A), line 11e)

0 0

## b Total fundraising expenses (Part IX, column (D), line 25) 36,600

0 0

## 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)

212,403 665,173

## 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)

359,889 886,763

## 19 Revenue less expenses. Subtract line 18 from line 12

372,913 -71,852

## Net Assets or Fund Balances

## 20 Total assets (Part X, line 16)

Beginning of Current Year

End of Year

7,645,892 8,025,717

## 21 Total liabilities (Part X, line 26)

6,267,711 6,619,132

## 22 Net assets or fund balances. Subtract line 21 from line 20

1,378,181 1,406,585

## 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

CHARLES "BOO" HAGERTY

CHAIRMAN

Date

Type or print name and title

## Paid

Preparer  
Use Only

Print/Type preparer's name

DENNIS W. GROW, CPA

Preparer's signature

Date

11/14/22

Check ☐ if PTIN

self-employed P00190259

Firm's name

SCHAFFNER, KNIGHT, MINNAUGH &amp; CO., PC

Firm's EIN

25-1690617

Firm's address

ERIE, PA 16508-2347

Phone no.

814-454-1997

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

Form 990 (2021)

**Part III** Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

**ERIE CENTER FOR ARTS AND TECHNOLOGY IS A COMMUNITY-BASED EDUCATIONAL ARTS AND CAREER TRAINING FACILITY THAT INSPIRES, EDUCATES AND EMPOWERS PEOPLE OF ALL AGES WITH ADULT JOBS TRAINING AND CREATIVE YOUTH PROGRAMS.**

**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 \$ **332,997** including grants of \$ ) (Revenue \$ )  
**ERIE CENTER FOR ARTS AND TECHNOLOGY (ECAT) WAS FORMED TO PROVIDE COMMUNITY-BASED EDUCATIONAL ARTS AND CAREER TRAINING PROGRAMS PRIMARILY TARGETED TOWARD AT-RISK YOUTH AND ECONOMICALLY DISADVANTAGED AND UNDERSERVED ADULTS. PROGRAMS ARE DESIGNED TO TRANSFORM MINDS AND LAUNCH CAREERS BY PROMOTING THE TALENTS IN EVERYONE AND ENABLING YOUTH AND ADULTS TO BECOME PRODUCTIVE AND SUCCESSFUL MEMBERS OF SOCIETY.**

**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 **332,997**

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	<b>1</b> X	
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	<b>2</b> X	
<b>3</b> 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	<b>3</b>	X
<b>4</b> <b>Section 501(c)(3) organizations.</b> 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	<b>4</b>	X
<b>5</b> 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 Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	<b>5</b>	X
<b>6</b> 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	<b>6</b>	X
<b>7</b> 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	<b>7</b>	X
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	<b>8</b>	X
<b>9</b> 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	<b>9</b>	X
<b>10</b> 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	<b>10</b> X	
<b>11</b> 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.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	<b>11a</b> X	
<b>b</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	<b>11b</b>	X
<b>c</b> 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	<b>11c</b>	X
<b>d</b> 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	<b>11d</b> X	
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	<b>11e</b> X	
<b>f</b> 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	<b>11f</b> X	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	<b>12a</b>	X
<b>b</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	<b>12b</b> X	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<b>13</b> X	
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?	<b>14a</b>	X
<b>b</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	<b>14b</b>	X
<b>15</b> 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	<b>15</b>	X
<b>16</b> 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	<b>16</b>	X
<b>17</b> 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	<b>17</b>	X
<b>18</b> 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	<b>18</b>	X
<b>19</b> 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	<b>19</b>	X
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	<b>20a</b>	X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<b>20b</b>	
<b>21</b> 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	<b>21</b>	X

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>22</b> 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? <i>If "Yes," complete Schedule I, Parts I and III</i>		<b>X</b>
<b>23</b> 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? <i>If "Yes," complete Schedule J</i>		<b>X</b>
<b>24a</b> 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		<b>X</b>
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		<b>X</b>
<b>b</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? <i>If "Yes," complete Schedule L, Part I</i>		<b>X</b>
<b>26</b> 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? <i>If "Yes," complete Schedule L, Part II</i>		<b>X</b>
<b>27</b> 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? <i>If "Yes," complete Schedule L, Part III</i>		<b>X</b>
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	<b>X</b>	
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		<b>X</b>
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		<b>X</b>
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		<b>X</b>
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		<b>X</b>
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	<b>X</b>	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?	<b>X</b>	
<b>b</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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	<b>X</b>	
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		<b>X</b>
<b>37</b> 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? <i>If "Yes," complete Schedule R, Part VI</i>		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.	<b>X</b>	

**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
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

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

		Yes	No
<b>2a</b>	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	<b>2a</b>	<b>4</b>
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	<b>2b</b>	<b>X</b>
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>	
<b>4a</b>	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)?	<b>4a</b>	<b>X</b>
<b>b</b>	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>	<b>X</b>
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	<b>X</b>
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>	
<b>6a</b>	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?	<b>6a</b>	<b>X</b>
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	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?	<b>7a</b>	<b>X</b>
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>	<b>X</b>
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>	
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>	<b>X</b>
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>	<b>X</b>
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>	
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>	
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>	
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>	
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>	
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	<b>11a</b>	
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>	
<b>b</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	<b>13b</b>	
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>	
<b>15</b>	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? If "Yes," see instructions and file Form 4720, Schedule N.	<b>15</b>	<b>X</b>
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>	<b>X</b>
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified person, or mine operator engage in activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	<b>17</b>	

**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**

	1a	15	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year. 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.		15		
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent	1b	13		
<b>2</b> 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?				
<b>3</b> 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?				X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?				X
<b>6</b> Did the organization have members or stockholders?				X
<b>7a</b> 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?				X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?				X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
<b>a</b> The governing body?				
<b>b</b> Each committee with authority to act on behalf of the governing body?				
<b>9</b> 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				X

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

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?		X
<b>b</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?		
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>b</b> Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
<b>13</b> Did the organization have a written whistleblower policy?		X
<b>14</b> Did the organization have a written document retention and destruction policy?		X
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official	X	
<b>b</b> Other officers or key employees of the organization	X	
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>b</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?		

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed **PA**

**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 ☐ Another's website ☒ Upon request ☐ 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 **▶**

ERIE CENTER FOR ARTS AND TECHNOLOGY 650 RAST AVE., STE. 120

ERIE

PA 16503

814-651-0901

**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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the 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 (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CHARLES "BOO" HAGERTY	1.00									
CHAIRMAN	1.00	X		X				0	0	0
(2) BRENDA SANDBERG	1.00									
VICE-CHAIRMAN	1.00	X		X				0	0	0
(3) PAUL WOJCIK	1.00									
TREASURER	0.00	X		X				0	0	0
(4) SARAH HOLLAND	1.00									
SECRETARY	1.00	X		X				0	0	0
(5) MARCUS ATKINSON	0.50									
DIRECTOR	0.00	X						0	0	0
(6) STEVE BARRETT	0.50									
DIRECTOR	0.00	X						0	0	0
(7) BETSY BORT	0.50									
DIRECTOR	0.00	X						0	0	0
(8) GARY CLARK	0.50									
DIRECTOR	0.00	X						0	0	0
(9) JILL CRABLE	0.50									
DIRECTOR	0.00	X						0	0	0
(10) LINDA GRAFF	0.50									
DIRECTOR	0.00	X						0	0	0
(11) LAURA GUNCHEON	0.50									
DIRECTOR	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)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) <b>THOMAS HOFFMAN</b>										
DIRECTOR	0.50 0.00	X						0	0	0
(13) <b>DANNY JONES</b>										
DIRECTOR	0.50 0.00	X						0	0	0
(14) <b>HEATHER MCBRIER</b>										
DIRECTOR	0.50 0.00	X						0	0	0
(15) <b>CESAR WESTBROOK</b>										
DIRECTOR	0.50 0.00	X						0	0	0
<b>1b Subtotal</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>										
<b>2</b> Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization										0

**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

**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

**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

	Yes	No
<b>3</b>		X
<b>4</b>		X
<b>5</b>		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

0

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns	<b>1a</b>				
	<b>b</b> Membership dues	<b>1b</b>				
	<b>c</b> Fundraising events	<b>1c</b>				
	<b>d</b> Related organizations	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	386,260			
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$			
	<b>h Total.</b> Add lines 1a-1f		386,260			
<b>Program Service Revenue</b>	<b>2a</b>	Business Code				
	<b>b</b>					
	<b>c</b>					
	<b>d</b>					
	<b>e</b>					
	<b>f</b> All other program service revenue					
	<b>g Total.</b> Add lines 2a-2f					
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		173,323			173,323
	<b>4</b> Income from investment of tax-exempt bond proceeds					
	<b>5</b> Royalties					
	<b>6a</b> Gross rents	(i) Real (ii) Personal				
	<b>b</b> Less: rental expenses					
	<b>c</b> Rental inc. or (loss)					
	<b>d</b> Net rental income or (loss)					
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	<b>b</b> Less: cost or other basis and sales exps.					
	<b>c</b> Gain or (loss)					
	<b>d</b> Net gain or (loss)					
	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18					
	<b>b</b> Less: direct expenses					
	<b>c</b> Net income or (loss) from fundraising events					
	<b>9a</b> Gross income from gaming activities. See Part IV, line 19					
<b>b</b> Less: direct expenses						
<b>c</b> Net income or (loss) from gaming activities						
<b>10a</b> Gross sales of inventory, less returns and allowances						
<b>b</b> Less: cost of goods sold						
<b>c</b> Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>	<b>11a</b> BUILDING LEASE INCOME	Business Code	240,238			240,238
	<b>b</b> PPP FORGIVENESS		14,487			14,487
	<b>c</b> OTHER INCOME		603			603
	<b>d</b> All other revenue					
	<b>e Total.</b> Add lines 11a-11d		255,328			
<b>12 Total revenue.</b> See instructions		814,911	0	0	428,651	

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees				
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	190,304	84,210	72,094	34,000
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits	16,328	7,281	9,047	
<b>10</b> Payroll taxes	14,958	6,710	5,648	2,600
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting	18,649		18,649	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	65,050		65,050	
<b>12</b> Advertising and promotion	10,800		10,800	
<b>13</b> Office expenses	2,192		2,192	
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	314,530	205,932	108,598	
<b>17</b> Travel				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest	169,851		169,851	
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	21,691		21,691	
<b>23</b> Insurance	14,757		14,757	
<b>24</b> 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.)				
<b>a</b> PROGRAM INSTRUCTORS	18,813	17,977	836	
<b>b</b> SUPPLIES AND EQUIPMENT	17,788	10,077	7,711	
<b>c</b> OTHER EXPENSES	8,733	810	7,923	
<b>d</b> RECRUITMENT	2,069		2,069	
<b>e</b> All other expenses	250		250	
<b>25</b> Total functional expenses. Add lines 1 through 24e	886,763	332,997	517,166	36,600
<b>26</b> 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 <input type="checkbox"/> 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
<b>Assets</b>	1 Cash—non-interest-bearing	416	1	168,938
	2 Savings and temporary cash investments	178,642	2	3,616
	3 Pledges and grants receivable, net		3	100,000
	4 Accounts receivable, net		4	14,784
	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	6,840,000	7	6,840,000
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	3,203	9	4,020
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 191,446		
	b Less: accumulated depreciation	10b 7,481		
	11 Investments—publicly traded securities		10c 183,965	
	12 Investments—other securities. See Part IV, line 11		11	
	13 Investments—program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11	88,821	14	75,328
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	534,810	15	635,066	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	7,645,892	16	8,025,717
	18 Grants payable	18,228	17	73,205
	19 Deferred revenue		18	
	20 Tax-exempt bond liabilities		19	125,781
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20	
	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		21	
	23 Secured mortgages and notes payable to unrelated third parties		22	
	24 Unsecured notes and loans payable to unrelated third parties	5,803,000	23	5,805,934
	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		24	
	26 <b>Total liabilities.</b> Add lines 17 through 25	446,483	25	614,212
	<b>Net Assets or Fund Balances</b>	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>	6,267,711	26
27 Net assets without donor restrictions				
28 Net assets with donor restrictions		97,424	27	774,969
Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> <b>and complete lines 29 through 33.</b>		1,280,757	28	631,616
29 Capital stock or trust principal, or current funds				
30 Paid-in or capital surplus, or land, building, or equipment fund			29	
31 Retained earnings, endowment, accumulated income, or other funds			30	
32 Total net assets or fund balances			31	
33 <b>Total liabilities and net assets/fund balances</b>	1,378,181	32	1,406,585	
	7,645,892	33	8,025,717	

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☒

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	<b>814,911</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>886,763</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>-71,852</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	<b>1,378,181</b>
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	<b>100,256</b>
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	<b>1,406,585</b>

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☐

- 1** Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?  
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?  
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:  
☐ 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?  
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?
- 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

	Yes	No
<b>2a</b>		<b>X</b>
<b>2b</b>	<b>X</b>	
<b>2c</b>	<b>X</b>	
<b>3a</b>		<b>X</b>
<b>3b</b>		

**SCHEDULE A**  
**(Form 990)**

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.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

Open to Public  
Inspection

Name of the organization

**ERIE CENTER FOR ARTS AND TECHNOLOGY  
INC**

Employer identification number

**82-4610477**

**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).)
- 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 ☐ 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 on 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?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990) 2021

**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) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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 <b>Total.</b> Add lines 1 through 3						
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 <b>Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 <b>Total support.</b> Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)						
13 <b>First 5 years.</b> 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 <b>stop here</b>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	%
16a <b>33 1/3% support test—2021.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b <b>33 1/3% support test—2020.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a <b>10%-facts-and-circumstances test—2021.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b <b>10%-facts-and-circumstances test—2020.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

**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)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6</b> <b>Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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						
<b>c</b> Add lines 7a and 7b						
<b>8</b> <b>Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13</b> <b>Total support.</b> (Add lines 9, 10c, 11, and 12.)						
<b>14</b> <b>First 5 years.</b> 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 <b>stop here</b>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2020 Schedule A, Part III, line 15	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2020 Schedule A, Part III, line 17	<b>18</b>	%

- 19a** **33 1/3% support tests—2021.** 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—2020.** 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 box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, 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 <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
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 <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
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 <b>Part VI</b> when and how the organization made the determination.		
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 <b>Part VI</b> what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
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 <b>Part VI</b> 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.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in <b>Part VI</b> , 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).		
b <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
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 <b>Part VI</b> .		
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).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
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 <b>Part VI</b> .		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
c Did a disqualified person (as defined on 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 <b>Part VI</b> .		
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 line 10b below.		
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.)		

**Part IV Supporting Organizations** (continued)

- 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 on lines 11b and 11c below, the governing body of a supported organization?
- b A family member of a person described on line 11a above?
- c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in **Part VI**.

	Yes	No
11a		
11b		
11c		

**Section B. Type I Supporting Organizations**

- 1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, 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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.
- 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.

	Yes	No
1		
2		

**Section C. Type II Supporting Organizations**

- 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).

	Yes	No
1		

**Section D. All Type III Supporting Organizations**

- 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?
- 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).
- 3 By reason of the relationship described on line 2, above, 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.

	Yes	No
1		
2		
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 governmental entity (see instructions).
- 2 Activities Test. Answer lines 2a and 2b 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.
- b Did the activities described on line 2a, above, 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.
- 3 Parent of Supported Organizations. Answer lines 3a and 3b 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? If "Yes" or "No," provide details in **Part VI**.
- 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.

	Yes	No
2a		
2b		
3a		
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	<b>Adjusted Net Income</b> (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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> 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 0.015 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 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (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 0.85 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	<b>Distributable Amount.</b> 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
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required—provide details in <b>Part VI</b> )	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7</b> Total annual distributions. Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b> Distributable amount for 2021 from Section C, line 6	
<b>10</b> Line 8 amount divided by line 9 amount	

**Section E – Distribution Allocations** (see instructions)

	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
<b>1</b> Distributable amount for 2021 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2021 (reasonable cause required—explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2021			
<b>a</b> From 2016 .....			
<b>b</b> From 2017 .....			
<b>c</b> From 2018 .....			
<b>d</b> From 2019 .....			
<b>e</b> From 2020 .....			
<b>f</b> Total of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2021 distributable amount			
<b>i</b> Carryover from 2016 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2021 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2021 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7</b> Excess distributions carryover to 2022. Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2017 .....			
<b>b</b> Excess from 2018 .....			
<b>c</b> Excess from 2019 .....			
<b>d</b> Excess from 2020 .....			
<b>e</b> Excess from 2021 .....			

**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.)

**Schedule B  
(Form 990)**

**Schedule of Contributors**

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

**2021**

Name of the organization

**ERIE CENTER FOR ARTS AND TECHNOLOGY  
INC**

Employer identification number

**82-4610477**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)( 3 ) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 $\frac{1}{3}$ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ .....

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2021)

Name of organization

ERIE CENTER FOR ARTS AND TECHNOLOGY

Employer identification number  
82-4610477**Part I** Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	HAMOT HEALTH FOUNDATION 302 FRENCH ST ERIE PA 16507	\$ 97,641	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	UPMC 200 LOTHROP ST PITTSBURGH PA 15213	\$ 100,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	CALYPSO ENTERPRISES 910 DOWNING AVE ERIE PA 16511	\$ 70,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	ERIE COMMUNITY FOUNDATION 459 W 6TH ST ERIE PA 16507	\$ 45,910	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	PNC 300 FIFTH AVE PITTSBURGH PA 15222	\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM USDA 1320 BRADDOCK PLACE ALEXANDRIA VA 22314	\$ 23,294	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

ERIE CENTER FOR ARTS AND TECHNOLOGY

Employer identification number

82-4610477

**Part I** Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	AVON DESIGN GROUP 9800B MCKNIGHT RD PITTSBURGH PA 15237	\$ 6,615	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	KNOX, MCLAUGHLIN, GORNALL & SENNETT 120 W 10TH ST ERIE PA 16501	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ 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.  
▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

Open to Public  
Inspection

Name of the organization

**ERIE CENTER FOR ARTS AND TECHNOLOGY  
INC**

Employer identification number

**82-4610477**

**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).
- |   |   |
|---|---|
| <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) | <input type="checkbox"/> Preservation of a historically important land area |
| <input type="checkbox"/> Protection of natural habitat  | <input type="checkbox"/> Preservation of a certified historic structure     |
| <input type="checkbox"/> 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 ▶
- 4 Number of states where property subject to conservation easement is located ▶
- 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 ▶
- 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$
- 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 | ▶ \$ |
| (ii) Assets included in Form 990, Part X            | ▶ \$ |
- 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 | ▶ \$ |
| b Assets included in Form 990, Part X             | ▶ \$ |

**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 ☐ Yes ☐ No

**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	531,360	525,000			
b Contributions	101,455		525,000		
c Net investment earnings, gains, and losses	-1,199	6,360			
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	631,616	531,360	525,000		

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

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

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:

- (i) Unrelated organizations  
 (ii) Related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

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		191,446	7,481	183,965
c Leasehold improvements				
d Equipment				
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				183,965

**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)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

**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)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

**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) <b>ENDOWMENT FUND</b>	
(2) <b>SECURITY DEPOSITS</b>	631,616
(3)	3,450
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	635,066

**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) <b>DUE TO AFFILIATE</b>	
(3) <b>INTEREST PAYABLE</b>	575,528
(4)	38,684
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	614,212

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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>	<b>1,564,308</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>		
<b>b</b>	Donated services and use of facilities	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	<b>977,332</b>	
<b>e</b>	Add lines 2a through 2d		<b>2e</b>	<b>977,332</b>
<b>3</b>	Subtract line 2e from line 1		<b>3</b>	<b>586,976</b>
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	<b>227,935</b>	
<b>c</b>	Add lines 4a and 4b		<b>4c</b>	<b>227,935</b>
<b>5</b>	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		<b>5</b>	<b>814,911</b>

**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.

<b>1</b>	Total expenses and losses per audited financial statements		<b>1</b>	<b>886,763</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities	<b>2a</b>		
<b>b</b>	Prior year adjustments	<b>2b</b>		
<b>c</b>	Other losses	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>		
<b>e</b>	Add lines 2a through 2d		<b>2e</b>	
<b>3</b>	Subtract line 2e from line 1		<b>3</b>	<b>886,763</b>
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>		
<b>c</b>	Add lines 4a and 4b		<b>4c</b>	
<b>5</b>	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		<b>5</b>	<b>886,763</b>

**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 X - FIN 48 FOOTNOTE**

ECAT AND WAYNE EACH FOLLOW THE GUIDANCE FOR ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES RECOGNIZED IN AN ENTITY'S FINANCIAL STATEMENTS THAT PRESCRIBES 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.

PART XI, LINE 2D - REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER

NET ASSETS RELEASED FROM RESTRICTION

\$ 977,332

PART XI, LINE 4B - REVENUE AMOUNTS INCLUDED ON RETURN - OTHER

RESTRICTED CONTRIBUTIONS

\$ 227,935



# SCHEDULE E

(Form 990)

Department of the Treasury  
Internal Revenue Service

## Schools

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.  
▶ Attach to Form 990 or Form 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

Open to Public Inspection

Name of the organization

**ERIE CENTER FOR ARTS AND TECHNOLOGY  
INC**

Employer identification number

**82-4610477**

### Part I

- 1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?
- 2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
- 3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II.  
**THE FILING ORGANIZATION PROVIDES COMMUNITY-BASED EDUCATIONAL ARTS AND CAREER TRAINING PROGRAMS PRIMARILY TARGETED TOWARD AT-RISK YOUTH AND ECONOMICALLY DISADVANTAGED AND UNDERSERVED ADULTS. FOR MOST OF 2021, THE ORGANIZATION WAS STILL IN THE START-UP PHASE AND OFFERED A LIMITED LEVEL OF PROGRAMMING**
- 4 Does the organization maintain the following?
  - a Records indicating the racial composition of the student body, faculty, and administrative staff?
  - b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
  - c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
  - d Copies of all material used by the organization or on its behalf to solicit contributions?  
If you answered "No" to any of the above, please explain. If you need more space, use Part II.  
**THE ORGANIZATION DOES NOT CHARGE TUITION SO QUESTION 4B IS N/A**
- 5 Does the organization discriminate by race in any way with respect to:
  - a Students' rights or privileges?
  - b Admissions policies?
  - c Employment of faculty or administrative staff?
  - d Scholarships or other financial assistance?
  - e Educational policies?
  - f Use of facilities?
  - g Athletic programs?
  - h Other extracurricular activities?  
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.
- 6a Does the organization receive any financial aid or assistance from a governmental agency?
- 6b Has the organization's right to such aid ever been revoked or suspended?  
If you answered "Yes" on either line 6a or line 6b, explain on Part II.
- 7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II.

	YES	NO
1		X
2	X	
3		X
4a	X	
4b		X
4c	X	
4d	X	
5a		X
5b		X
5c		X
5d		X
5e		X
5f		X
5g		X
5h		X
6a	X	
6b		X
7		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule E (Form 990) 2021

**Part II**

**Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

**SCH E - PUBLICATION OF NONDISCRIMINATORY POLICY IN MEDIA EXPLANATION**

TO THE COMMUNITY. FORMAL PROGRAMMING AND ENROLLMENT BEGAN

DURING THE LAST PART OF 2021. THE ORGANIZATION IS WORKING ON

AMENDING BYLAWS AND UPDATING PUBLICALLY REVIEWED CHANNELS TO

REFLECT ITS NONDISCRIMINATION POLICY.

**SCH E - FINANCIAL AID OR GOVERNMENT ASSISTANCE EXPLANATION**

THE ORGANIZATION RECEIVES FUNDING FROM THE USDA (SNAP) AS WELL AS CERTAIN  
STATE EDUCATION FUNDING.

**SCH E - NONCOMPLIANCE WITH NONDISCRIMINATION REQUIREMENTS EXPLANATION**

SEE ABOVE EXPLANATION

**SCHEDULE L**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

ERIE CENTER FOR ARTS AND TECHNOLOGY  
INC

**Transactions With Interested Persons**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.  
▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

Open To Public  
Inspection

Employer identification number

82-4610477

**Part I**

**Excess Benefit Transactions**

(section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).  
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

\$

\$

**Part II**

**Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the org.?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												

Total

\$

**Part III**

**Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of org. revenues?	
				Yes	No
(1) HAMOT HEALTH FOUNDATION	SHARED BOD MEME	631,616	ENDOWMENT FUND		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

**Part V Supplemental Information.**

Provide additional information for responses to questions on Schedule L (see instructions).

**SCHEDULE L, PART V - ADDITIONAL INFORMATION****ADDITIONAL DISCLOSURES:**

CHARLES "BOO" HAGERTY, THE CHAIRMAN OF THE FILING ORGANIZATION, IS THE PRESIDENT OF HAMOT HEALTH FOUNDATION, A SUBSTANTIAL FUNDER OF THE FILING ORGANIZATION. THE HAMOT HEALTH FOUNDATION ENDOWMENT FUND IS PRESENTED ON THE FILING ORGANIZATION'S BALANCE AT A FAIR VALUE OF \$631,616. THERE ARE NO OTHER TRANSACTIONS BETWEEN THE FILING ORGANIZATION AND HAMOT HEALTH FOUNDATION.

**SCHEDULE O**  
**(Form 990)**

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.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

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Inspection**

Name of the organization

**ERIE CENTER FOR ARTS AND TECHNOLOGY  
INC**

Employer identification number

**82-4610477**

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990  
THE TAX PREPARER WORKED CLOSELY WITH THE ORGANIZATION THROUGHOUT THE FORM  
990 PREPARATION PROCESS. A COPY OF THE FORM 990 WAS SUBMITTED TO  
INDIVIDUAL BOARD MEMBERS FOR REVIEW AND COMMENT PRIOR TO  
FINALIZATION AND FILING.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY  
THE ORGANIZATION'S CONFLICT OF INTEREST POLICY IS SET FORTH IN DETAIL IN  
THE CONSTITUTION AND BY-LAWS OF ECAT WAYNE SCHOOL INC.  
INTERESTED PERSONS HAVE A DUTY TO DISCLOSE ACTUAL OR POSSIBLE CONFLICTS OF  
INTEREST.

THE BOARD OR COMMITTEE HEARING THE CONFLICT WITH THE EXCEPTION OF THE  
INTERESTED PERSON SHALL DISCUSS AND MAKE FURTHER INVESTIGATIONS AS  
NECESSARY TO DETERMINE WHETHER A CONFLICT OF INTEREST EXISTS.  
PROCEDURES FOR ADDRESSING CONFLICTS OF INTEREST AND FOR ADDRESSING  
VIOLATIONS OF THE CONFLICTS OF INTEREST POLICY VARY ACCORDING TO  
CIRCUMSTANCE AND ARE SET FORTH IN THE ACTUAL POLICY.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL  
THE FILING ORGANIZATION'S OFFICERS AND DIRECTORS ARE NOT COMPENSATED.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS  
THE FILING ORGANIZATION DOES NOT HAVE ANY "KEY EMPLOYEES".

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

ERIE CENTER FOR ARTS AND TECHNOLOGY

Employer identification number

82-4610477

GOVERNING DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION

NET INCREASE IN ENDOWMENT FUND ASSETS \$ 100,256

**SCHEDULE R**  
**(Form 990)**

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
▶ Attach to Form 990.

Department of the Treasury  
Internal Revenue Service

Name of the organization

**ERIE CENTER FOR ARTS AND TECHNOLOGY  
INC**

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Employer identification number

**82-4610477**

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(1)	(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(2)						
(3)						
(4)						
(5)						

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(1)	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?
(2)	ECAT WAYNE SCHOOL INC PO BOX 6214 ERIE PA 16512 85-1535499	REAL ESTAT	PA	501C3	12A	ERIE CENTE	X
(3)							
(4)							
(5)							

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

DAA

**Part III Identification of Related Organizations Taxable as a Partnership.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(1)	(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	(g) Share of end-of- year assets	(h) Dispro- portionate alloc.?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1085)	(j) General or managing partner?		(k) Percentage ownership
								Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(1)	(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)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
									Yes	No
(1)										
(2)										
(3)										
(4)										

**Part V**

**Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**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 II-IV?
  - 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 relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)	ECAT WAYNE SCHOOL INC	E	561,957	ACTUAL
(2)	ECAT WAYNE SCHOOL INC	O	72,094	ACTUAL
(3)	ECAT WAYNE SCHOOL INC	K	205,342	ACTUAL
(4)				
(5)				
(6)				

**Part VI**

**Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets 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	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) .....													
(2) .....													
(3) .....													
(4) .....													
(5) .....													
(6) .....													
(7) .....													
(8) .....													
(9) .....													
(10) .....													
(11) .....													

**Part VII**

**Supplemental Information.**

Provide additional information for responses to questions on Schedule R. See instructions.

Area for supplemental information with horizontal dotted lines.

**Erie Center for Arts and Technology, Inc.  
and ECAT Wayne School, Inc.**

Combined Financial Statements

December 31, 2021 and 2020

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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Erie Center for Arts and Technology, Inc. and  
ECAT Wayne School, Inc.  
Erie, Pennsylvania

### Report on the Audits of the Combined Financial Statements

#### *Opinion*

We have audited the combined financial statements of Erie Center for Arts and Technology, Inc. (ECAT) and ECAT Wayne School, Inc. (Wayne) (collectively, Organization), which comprise the combined statements of financial position as of December 31, 2021 and 2020, and the related combined statements of activities, changes in net assets, and cash flows for the years then ended, and the related notes to the combined financial statements.

In our opinion, the accompanying combined financial statements present fairly, in all material respects, the financial position of the Organization as of December 31, 2021 and 2020, and the results of its operations, changes in net assets, and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audits of the Combined Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Responsibilities of Management for the Combined Financial Statements*

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

In preparing the combined financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the combined financial statements are available to be issued.

### ***Auditors' Responsibilities for the Audits of the Combined Financial Statements***

Our objectives are to obtain reasonable assurance about whether the combined financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the combined financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the combined financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the combined financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the combined financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audits, significant audit findings, and certain internal control-related matters that we identified during the audits.

*Baker Tilly US, LLP*

Pittsburgh, Pennsylvania  
November 15, 2022

**ERIE CENTER FOR ARTS AND TECHNOLOGY, INC. AND  
ECAT WAYNE SCHOOL, INC.**

**COMBINED STATEMENTS OF FINANCIAL POSITION  
December 31, 2021 and 2020**

	2021	2020
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 357,166	\$ 7,212,005
Assets whose use is limited	115	100,807
Contract asset	-	23,400
Prepaid expenses	23,805	6,653
Grant receivable	614,784	-
Other current assets	3,450	-
<b>Total current assets</b>	<b>999,320</b>	<b>7,342,865</b>
<b>LEVERAGE LOAN RECEIVABLE</b>	<b>6,840,000</b>	<b>6,840,000</b>
<b>BENEFICIAL INTEREST IN ASSETS HELD BY HAMOT HEALTH FOUNDATION</b>	<b>631,616</b>	<b>531,360</b>
<b>PROPERTY AND EQUIPMENT, net</b>	<b>10,338,841</b>	<b>3,511,912</b>
<b>Total assets</b>	<b>\$ 18,809,777</b>	<b>\$ 18,226,137</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 84,956	\$ 17,300
Current maturities of long-term debt	231,636	734,568
Deferred revenue	625,781	-
Capital lease obligation, current	39,846	-
Accrued expenses and other current liabilities	626,264	1,331,697
<b>Total current liabilities</b>	<b>1,608,483</b>	<b>2,083,565</b>
<b>LONG-TERM LIABILITIES</b>		
Long-term debt, less current maturities and unamortized debt issuance costs	15,393,041	14,428,238
Capital lease obligation, less current portion	63,088	-
Other long-term liabilities	-	14,488
<b>Total long-term liabilities</b>	<b>15,456,129</b>	<b>14,442,726</b>
<b>NET ASSETS</b>		
Without donor restrictions	1,113,549	419,089
With donor restrictions	631,616	1,280,757
<b>Total net assets</b>	<b>1,745,165</b>	<b>1,699,846</b>
<b>Total liabilities and net assets</b>	<b>\$ 18,809,777</b>	<b>\$ 18,226,137</b>

*See Notes to Combined Financial Statements*

**ERIE CENTER FOR ARTS AND TECHNOLOGY, INC. AND  
ECAT WAYNE SCHOOL, INC.**

**COMBINED STATEMENTS OF ACTIVITIES  
Years Ended December 31, 2021 and 2020**

	2021	2020
<b>CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>		
Operating revenue:		
Contributions and grants	\$ 198,036	\$ 667,134
Building lease income	552,521	17,500
Net assets released from restrictions	1,319,529	32,596
<b>Total operating revenue</b>	<b>2,070,086</b>	<b>717,230</b>
Operating expenses:		
Program expenses	332,996	62,737
General and administrative	480,250	218,437
Fundraising	36,600	53,380
Depreciation and amortization	251,287	4,016
<b>Total operating expenses</b>	<b>1,101,133</b>	<b>338,570</b>
<b>Excess of operating revenue over expenses</b>	<b>968,953</b>	<b>378,660</b>
Non-operating revenue (expenses):		
Interest income	175,344	67,804
Investment return (loss), net	(1,097)	6,360
Interest expense	(450,868)	(106,272)
Loss on sale of condominium	-	(143,728)
Other income	2,128	255
<b>Total non-operating (expenses)</b>	<b>(274,493)</b>	<b>(175,581)</b>
<b>Excess of revenue and gains over expenses</b>	<b>694,460</b>	<b>203,079</b>
<b>Increase in net assets without donor restrictions</b>	<b>\$ 694,460</b>	<b>\$ 203,079</b>

*See Notes to Combined Financial Statements*

**ERIE CENTER FOR ARTS AND TECHNOLOGY, INC. AND  
ECAT WAYNE SCHOOL, INC.**

**COMBINED STATEMENTS OF CHANGES IN NET ASSETS  
Years Ended December 31, 2021 and 2020**

	2021	2020
<b>CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>		
Excess of revenue and gains over expenses	\$ 694,460	\$ 203,079
<b>Increase in net assets without donor restrictions</b>	<b>694,460</b>	<b>203,079</b>
<b>CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS</b>		
Gain on beneficial interest in assets held by Hamot Health Foundation	100,256	6,360
Contributions	570,132	194,993
Net assets released from restrictions used for capital	(996,197)	-
Net assets released from restrictions used for program	(169,538)	-
Net assets released from restrictions used for operations	(153,794)	(32,596)
<b>Increase (decrease) in net assets with donor restrictions</b>	<b>(649,141)</b>	<b>168,757</b>
<b>Change in net assets</b>	<b>45,319</b>	<b>371,836</b>
<b>Net assets:</b>		
Beginning of year	1,699,846	1,328,010
End of year	\$ 1,745,165	\$ 1,699,846

*See Notes to Combined Financial Statements*

**ERIE CENTER FOR ARTS AND TECHNOLOGY, INC. AND  
ECAT WAYNE SCHOOL, INC.**

**COMBINED STATEMENTS OF CASH FLOWS  
Years Ended December 31, 2021 and 2020**

	2021	2020
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 45,319	\$ 371,836
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	150,643	3,591
Amortization	100,495	41,152
Net (gains) loss on beneficial interest in perpetual trust	1,199	(6,360)
Restricted contributions	(101,455)	(101,360)
Changes in assets and liabilities:		
Contract asset	23,400	(23,400)
Prepaid expenses	(17,152)	25,000
Other current assets	(3,450)	-
Accounts payable	67,656	(60,315)
Deferred revenue	625,781	-
Accrued expenses and other current liabilities	(705,433)	160,955
Other long-term liabilities	(14,488)	14,488
<b>Net cash provided by operating activities</b>	<b>172,515</b>	<b>425,587</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of property and equipment	(6,977,572)	(1,854,321)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds received from restricted contributions	(614,784)	451,000
Principal payments on long-term debt	(609,568)	-
Leverage loan receivable	-	(6,840,000)
Proceeds from the issuance of long-term debt	1,000,000	15,613,000
Debt issuance costs incurred	(29,056)	-
Capital lease obligation	102,934	(691,346)
<b>Net cash provided by (used in) financing activities</b>	<b>(150,474)</b>	<b>8,532,654</b>
<b>Net increase (decrease) in cash and cash equivalents and restricted cash</b>	<b>(6,955,531)</b>	<b>7,103,920</b>
Cash and cash equivalents and restricted cash:		
Beginning	7,312,812	208,892
Ending	\$ 357,281	\$ 7,312,812
Cash and cash equivalents and restricted cash include:		
Cash and cash equivalents	\$ 357,166	\$ 7,212,005
Restricted cash included in assets whose use is limited	115	100,807
<b>Total cash and cash equivalents and restricted cash</b>	<b>\$ 357,281</b>	<b>\$ 7,312,812</b>

*See Notes to Combined Financial Statements*

**ERIE CENTER FOR ARTS AND TECHNOLOGY, INC. AND  
ECAT WAYNE SCHOOL, INC.**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

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**Note 1. Nature of ECAT and Summary of Significant Accounting Policies**

**Nature of the Organization:** Erie Center for Arts and Technology, Inc. (ECAT) is a Pennsylvania not-for-profit corporation located in Erie, Pennsylvania. ECAT is a community-based educational arts and career training facility that inspires, educates, and empowers people of all ages with adult jobs training and creative youth programs.

As of June 22, 2020, ECAT Wayne School, Inc. (Wayne) was created to construct, rehabilitate, develop, own, lease, sell, and maintain a mixed-use facility providing job training, health care services, social services, and other art related services located on certain real property within the address of 650 East Ave., Erie, Pennsylvania.

ECAT serves the administrative and programmatic role while Wayne serves as the property holder, collectively referenced as the Organization. Each entity services their respective roles and each has a separate Board of Directors, maintaining separate voting rights. During 2021, ECAT had four full-time employees while Wayne did not have employees.

**Basis of combination:** These combined financial statements were prepared in accordance with accounting principles generally accepted in the United States of America. All significant intercompany transactions and balances have been eliminated in combination. The combined financial statements include the financial statements of ECAT and Wayne which are related through common management.

**Basis of accounting:** The combined financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America whereby revenue is recognized when earned and expenses are recorded when incurred.

**Use of estimates:** The preparation of the combined financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the combined financial statements, and the reported amounts of revenue and expenses during the reported period. Actual results could differ from those estimates.

**Cash and cash equivalents and deposit risk:** The Organization considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. At times, the Organization has cash balances with financial institutions that exceed the Federal Deposit Insurance Corporation (FDIC) limits. The Organization has not experienced any losses in such accounts.

**Assets whose use is limited:** Assets whose use is limited represent cash deposits made by the United Way in accordance with a construction agreement as a result of the Organization being an intermediary for the United Way Renovation Project. The current assets whose use is limited represent restricted cash for the use of expenditures to be incurred and paid concurrent with the United Way Renovation Project.

**Grant receivable:** Unconditional and conditional pledges to contribute cash and other assets are reported at their estimated fair value at the date the promise is received and reported at net realizable value. The Organization evaluates the collectability of its restricted contributions receivable and either reserves for or writes off uncollectable receivables when it is determined the contribution is uncollectable. There was no allowance for doubtful restricted contributions receivable as of December 31, 2021 or 2020.

**Beneficial interest in assets held by Hamot Health Foundation:** The Organization has been designated the beneficiary of a perpetual trust created by donors and held by third parties. The Organization has an irrevocable right to receive its portion, designated by the trust agreement, of the income from the trust's assets, which are held in perpetuity. The Organization has valued its portion of the trusts based on the pro rata share of the fair value of the assets held in each trust. Upon being designated as the beneficiary, the Organization records an asset and recognizes donor restricted contribution revenue. Subsequent changes in fair value are to be recorded as valuation gains or (losses) in net assets with donor restrictions.

ERIE CENTER FOR ARTS AND TECHNOLOGY, INC. AND  
ECAT WAYNE SCHOOL, INC.

NOTES TO COMBINED FINANCIAL STATEMENTS

---

**Property and equipment:** Property and equipment acquisitions are recorded at cost. Depreciation, including amortization of equipment under capital leases, is computed using the straight-line method based upon the estimated useful life of each class of depreciable asset. Expenditures for repairs that extend the useful lives of assets are capitalized; routine maintenance and repair costs are expensed as incurred. When retired or otherwise disposed of, the asset and its related accumulated depreciation or amortization is adjusted accordingly, and any resulting gain or loss is included on the combined statements of activities.

**Deferred revenue:** Deferred revenue represents pledges from grants to contribute cash upon certain conditions being met. Balances will become revenue when cash has been received and conditions are met. A small portion of the balance represents tenant deposits that will be brought into income upon services being met.

**Contributions and grants:** The Organization recognizes contributions when cash, securities or other assets, or unconditional promises to give are received. All contributions are considered to be available for use without restrictions unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as support with donor restrictions. When a donor restriction expires, donor restricted net assets are reclassified as net assets without donor restrictions and reported on the combined statements of activities and changes in net assets as net assets released from restrictions. However, if a restriction is fulfilled in the same time period in which the contribution is received, the Organization reports the support as without donor restrictions. Amounts received with donor restrictions for capital projects are released when the project is placed into service. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of estimated future cash flows. The discounts on those amounts are computed using a discount rate which approximates current market rates. Amortization of the discount is included in contribution revenue.

Conditional promises to give are promises for which donor-imposed conditions specify future and uncertain events whose occurrence or failure to occur release the donors from the obligation to transfer assets in the future. If and when such conditions have been substantially met, these promises cease to be conditional, and revenues are recorded, as appropriate.

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances on the combined statements of financial position.

**Building lease income:** The Organization leases its office space to two tenants. Wayne receives income from ECAT for the rent and condos fees incurred throughout the year. ECAT pays Wayne rent in accordance with the Master Tenant Rent Schedule that extends to June 30, 2050. Fees have a monthly rent of \$41,068 and have an annual increase of two percent after December 31, 2022.

**Unamortized debt issuance costs:** Unamortized debt issuance costs represent cost to acquire financing and are being amortized on a straight-line basis, which approximates the effective interest method, over the life of the related loans. Unamortized debt issuance fees of \$578,755 and \$650,194 as of December 31, 2021 and 2020, respectively, are netted against long-term debt in accordance with the Financial Accounting Standards Board (FASB) guidance. Loan fees associated with the New Market Tax Credit deal were paid in the amount of \$691,346 in 2020 and an additional \$29,056 was incurred in 2021. Amortization expense for the year ended December 31, 2021, amounted to \$100,495. The Organization expects to recognize the debt issuance costs in amortization expense over a seven-year period.

**Loss on sale of condominium:** Effective July 31, 2020, Wayne sold 6,205 square feet of their building, representing approximately 10% of their building, to United Way of Erie County (United Way) for \$424,000. In addition to the reduction of settlement costs and carrying value of the portion of the building sold, Wayne has reduced the gain on the sale by the common element and shell construction costs that are to be incurred

**ERIE CENTER FOR ARTS AND TECHNOLOGY, INC. AND  
ECAT WAYNE SCHOOL, INC.**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

---

from the ongoing Wayne School Demo and Wayne School Renovation projects. Common element and shell construction costs are defined as shared spaces of the building and are specifically outlined in the closing construction contract. The price paid by United Way was established with the consideration of demolition and renovation costs to be incurred. Wayne allocated common element and shell construction costs based on the total square footage of the United Way. Common element and shell construction costs that were allocated to the sale totaled \$525,456. With the reduction of settlement cost, carrying value of the asset sold, and the common element and shell construction costs, this produced a loss on the sale totaling \$143,728.

Simultaneous with the sale of the condominium unit to United Way, Wayne formed an entity called 650 East Avenue Condominium (Association). This entity was formed to manage the land and building previously led by Wayne and to merge the common elements of the property. The Association has two members, Wayne and United Way, with interests of 89.35% and 10.65%, respectively, representing the organizations that own collectively 100% of the building. Other than the transition of management responsibilities to the Association, there were no other transactions during the year ended December 31, 2020. As of December 31, 2020, the land and the building are presented on the books of Wayne.

**Advertising:** The Organization's policy is to expense advertising and promotion costs as they are incurred. Total advertising and promotion costs for the years ended December 31, 2021 and 2020, were approximately \$10,800 and \$1,000, respectively.

**Net assets:** Net assets, revenue, gains, and losses are classified on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net assets without donor restrictions: Net assets available for use in general operations and not subject to donor restrictions. All revenue not restricted by donors and donor restricted contributions whose restrictions are met in the same period in which they are received are accounted for in net assets without donor restrictions.

Net assets with donor restrictions: Net assets with donor restrictions result from contributions, grants, or other inflows of assets whose use by the Organization is limited by donor or grantor imposed stipulations that either expire by passage of time or other events specified by the donor. Other donor imposed restrictions may be perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as revenue when the assets are placed into service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

**Excess of revenue and gains over expenses:** Transactions deemed by management to be ongoing, major, or central to providing services are reported as operating revenue and expenses. Peripheral or incidental transactions are reported as non-operating revenue (expenses).

**Income taxes:** ECAT and Wayne are not-for-profit corporations as described in Section 501(c)(3) of the Internal Revenue Code (Code), and are recognized as tax exempt pursuant to Section 501(a) of the Code.

ECAT and Wayne each follow the guidance for accounting for uncertainty in income taxes recognized in an entity's financial statements that prescribes 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.

Generally, tax returns for years ended December 31, 2018, and thereafter remain subject to examination by federal and state tax authorities.

**ERIE CENTER FOR ARTS AND TECHNOLOGY, INC. AND  
ECAT WAYNE SCHOOL, INC.**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

**Subsequent events:** In preparing these combined financial statements, ECAT and Wayne evaluated events that occurred through November 15, 2022, the date the combined financial statements were available to be issued, for potential recognition or disclosure.

**Note 2. Recent Accounting Pronouncements**

**Leases:** In February 2016, the FASB issued Accounting Standards Update (ASU) 2016-02, *Leases* (Topic 842) which supersedes FASB ASC Topic 840, *Leases*, and makes other conforming amendments to U.S. GAAP. This ASU requires, among other changes to the lease accounting guidance, lessees to recognize most leases on the statement of financial position via a right-of-use asset and lease liability, and additional qualitative and quantitative disclosures. In addition, the updated guidance requires that lessors separate lease and non-lease components in a contract in accordance with the new revenue guidance in ASU 2014-09. Transition guidance is provided within the ASU and generally requires a retrospective approach. Along with ASU 2016-02, ECAT will also be required to adopt the codification improvements to Topic 842 which includes ASUs 2018-10, 2018-11, 2018-20, and 2019-01. ECAT is currently evaluating the impact, if any, that adoption will have on its December 31, 2022, combined financial statements.

**Note 3. Liquidity and Availability of Resources**

Financial assets available for expenses, without donor or other restrictions limiting their use, within one year of the combined statements of financial position is comprised of cash and cash equivalents of \$357,166 and \$7,212,005 as of December 30, 2021 and 2020, respectively.

**Note 4. Property and Equipment**

Property and equipment as of December 31 consist of the following:

	2021	2020
Land and land improvements	\$ 95,282	\$ 95,282
Buildings and building improvements	10,399,353	144,960
Construction in progress	-	3,276,821
<b>Total</b>	<b>10,494,635</b>	<b>3,517,063</b>
Accumulated depreciation	(155,794)	(5,151)
<b>Property and equipment, net</b>	<b>\$ 10,338,841</b>	<b>\$ 3,511,912</b>

**Note 5. Long-Term Debt**

On August 14, 2019, ECAT purchased the Wayne School building from The School District of the City of Erie for the purchase price of \$250,000. The terms of the purchase agreement required ECAT to pay \$50,000 at closing and enter into a promissory note with The School District of the City of Erie in the amount of \$200,000. The repayment terms have been extended through 2022. The note to date has a principal balance of \$100,000 and resides in current maturities of long-term debt.

On August 14, 2020, ECAT entered into a loan agreement with Reinvestment Fund, a Pennsylvania financial institution, with a principal amount of \$500,000. Quarterly interest payments are to be paid at a fixed rate of 6.15%. All outstanding principal and unpaid accrued interest shall be due and payable in full at maturity of August 14, 2027. ECAT elected to replace this loan with an equivalent principal balance of \$500,000 from Erie Community Foundation. The total principal balance was paid in full as of August 2021.

**ERIE CENTER FOR ARTS AND TECHNOLOGY, INC. AND  
ECAT WAYNE SCHOOL, INC.**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

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On August 14, 2020, ECAT entered into a loan agreement with Commonwealth Cornerstone Group (CCG), a Pennsylvania non-profit corporation, with a principal amount of \$1,353,000. Quarterly interest payments to be paid at a fixed rate of 2%. All outstanding principal and unpaid accrued interest shall be due and payable in full at maturity of August 14, 2027.

On August 14, 2020, ECAT entered into a loan agreement with Erie Bank, a division of CNB Bank, a Pennsylvania financial institution, with a principal amount of \$875,000. Quarterly interest payments to be paid at a fixed rate of 4%. In addition to this loan, Wayne also obtained a direct loan for \$350,000 that is detailed further in Note 6. All outstanding principal and unpaid accrued interest shall be due and payable in full at maturity of August 14, 2027.

On August 14, 2020, ECAT entered into a loan agreement with Northwest Bank, a Pennsylvania financial institution, with a principal amount of \$875,000. Quarterly interest payments to be paid at a fixed rate of 4%. In addition to this loan, Wayne also obtained a direct loan for \$350,000 that is detailed further in Note 6. All outstanding principal and unpaid accrued interest shall be due and payable in full at maturity of August 14, 2027.

On August 14, 2020, ECAT entered into a loan agreement with Erie County Gaming Revenue Authority ("ECGRA"), a body organized and existing under the provisions of the Pennsylvania Economic Development Financing Law, with a principal amount of \$500,000. Quarterly interest payments to be paid at a fixed rate of 2%. All outstanding principal and unpaid accrued interest shall be due and payable in full at maturity of August 14, 2027.

On August 14, 2020, ECAT entered into a loan agreement with The Erie Community Foundation ("ECF"), a Pennsylvania non-profit corporation, with a principal amount of \$1,500,000. Quarterly interest payments to be paid at a fixed rate of 2%. All outstanding principal and unpaid accrued interest shall be due and payable in full at maturity of August 14, 2027. As mentioned above, ECAT replaced the Reinvestment Fund loan and added to their existing principal balance of ECF in the amount of \$500,000. Terms of the existing agreement did not change and makes the total outstanding principal balance of \$2,000,000 as of year end.

The loans noted above, with exception to the promissory note from The School District of the City of Erie, were obtained and utilized to fund a loan to the Erie Center Investment Fund, LLC, a Delaware limited liability company ("ECIF"), in lieu of the New Market Tax Credit ("NMTC") Program transaction. The loan proceeds of \$5,103,000 and \$1,737,000 of additional capital provided by ECAT serve to support the funding of \$6,840,000 for the leverage loan receivable created from the NMTC program. This is discussed further in Notes 6 and 7.

Effective August 18, 2021, Wayne entered into a loan agreement with Bridgeway Capital (Bridgeway), a Pittsburgh nonprofit financial lender, with a principal amount of \$500,000. Quarterly interest payments to be paid at a fixed rate of 5.5%. All outstanding principal and unpaid accrued interest shall be due and payable in full at maturity of August 14, 2027.

The Organization is required to comply with certain financial covenants for their loans for the year ended December 31, 2021. The Organization has received a waiver from their respective institution(s) after violating covenant guidelines set.

**ERIE CENTER FOR ARTS AND TECHNOLOGY, INC. AND  
ECAT WAYNE SCHOOL, INC.**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

Combined long-term debt consists of the following as of December 31:

	2021	2020
Erie School District - Mortgage	\$ 100,000	\$ 200,000
CCG Loans	10,663,000	10,663,000
Erie Bank Loans	1,207,716	1,225,000
Northwest Loans	1,207,716	1,225,000
ECF Loan	2,000,000	1,500,000
ECGRA Loan	500,000	500,000
Reinvestment Fund Loan	-	500,000
Bridge Way Capital	500,000	-
Other Personal Loans	25,000	-
	<b>16,203,432</b>	<b>15,813,000</b>
Less current maturities	231,636	734,568
Less deferred financing costs, net	578,755	650,194
<b>Long-term debt</b>	<b>\$ 15,393,041</b>	<b>\$ 14,428,238</b>

Schedule of principal payments on combined long-term debt as of December 31, 2021, is as follows:

**Years Ending December 31:**

2022	\$ 231,636
2023	611,042
2024	115,578
2025	120,404
2026	125,380
Thereafter	14,999,392
	<b>\$ 16,203,432</b>

**Note 6. Fiscal Year 2020 New Market Tax Credit Transaction**

In August 2020, the Organization entered into a debt transaction to access additional funds through the New Markets Tax Credit (NMTC) Program. These funds were used toward the construction, redevelopment, and leasing of the property of ECAT Wayne School, Inc., located on 650 East Ave., Erie, Pennsylvania. The NMTC Program permits taxpayers to claim federal tax credits for making Qualified Equity Investments ("QEI") in a designated Community Development Entity ("CDE"). The CDE must use substantially all of the proceeds to make Qualified Low-Income Community Investments ("QLICI"). The tax credits are claimed over a seven year period and equate to 20% of the QLICI. ECAT has partnered with an investor, PNC New Market Investment Partners, LLC ("PNC"), to utilize the NMTC Program.

PNC established a special purpose entity called Erie Center Investment Fund, LLC ("ECIF") to raise the capital for the transaction. ECIF was funded with \$2,778,750 of equity from PNC and a \$6,840,000 loan from ECAT.

The capital raised by ECIF was used to make a \$9,500,000 QEI in a CDE called Common Cornerstone Group Ltd. XLV, a Pennsylvania limited partnership ("Sub-CDE"), of which ECIF is a 99.99% limited partner. The Sub-CDE then loaned these funds to Wayne, a Qualified Active Low-Income Community Business (QALICB), in the form of two loans.

The first note payable ("Loan A - CCG XLV") has a balance of \$6,840,000 as of December 31, 2021, and bears interest at 2.54767%. The note requires quarterly interest only payments, matures June 30, 2055, and is guaranteed by substantially all of the assets of Wayne. As of December 31, 2021, Wayne will accrue interest of approximately \$174,000 annually for seven years to the CDE relating to Loan A - CCG XLV.

**ERIE CENTER FOR ARTS AND TECHNOLOGY, INC. AND  
ECAT WAYNE SCHOOL, INC.**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

The second note payable ("Loan B – CCG XLV") has a balance of \$2,470,000 as of December 31, 2021, and bears interest at 2.54767%. The note requires quarterly interest only payments, matures June 30, 2055, and is guaranteed by substantially all of the assets of Wayne. As of December 31, 2021, Wayne will accrue interest of approximately \$174,000 annually for seven years to the CDE relating to Loan B – CCG XLV.

In addition to the loans noted above, Wayne obtained two direct loans from Northwest Bank and Erie Bank each in the amount of \$350,000 as of December 31, 2020, and bear interest at 4.0%. The notes require quarterly interest only payments, mature on August 14, 2027, and are guaranteed by substantially all of the assets of Wayne. As of December 31, 2021, both direct loans have a balance of \$332,716, respectively.

After the seven year NMTC period expires on September 30, 2027, it is anticipated the CDE will liquidate and distribute its assets to the ECIF. It is also anticipated at that time that Wayne will acquire all the interests in the ECIF in the predetermined amount of \$1,000, and that the ECIF will be liquidated. After the "exit" transactions are completed, ECAT will be the holder of Loan A, and such loan will be eliminated for reporting purposes because such loan will be owed from Wayne to ECAT. It is also anticipated at that time that Wayne will liquidate and distribute its assets to ECAT and that Loans A and B will both be forgiven.

**Note 7. Leverage Loan Receivable**

PNC established a special purpose entity called Erie Center Investment Fund, LLC to raise the capital for the transaction (Note 5). ECIF was funded with \$2,778,750 of equity from PNC and a \$6,840,000 loan from ECAT. The loan from ECAT to ECIF requires quarterly interest-only payments at 2.55% until September 30, 2027. Thereafter, the payments will consist of quarterly installments of principal plus accrued interest until December 2055. The note is secured by the ECIF membership interests in a partnership involved in the NMTC transaction, Common Cornerstone Group Ltd. XLV (Sub-CDE). As of December 31, 2021, the balance of the note was \$6,840,000 and accrues interest under the note of approximately \$66,000 annually.

The NMTC transaction includes requirements of a seven-year compliance period (Note 6). The seven-year compliance period for the NMTC will end in August 2027, at which time PNC may exit the transaction through the exercise of a call/put agreement, which it has entered into with the Organization. No amounts have been recorded in the accompanying combined financial statements related to these put and call options.

**Note 8. Net Assets**

Net assets with donor restrictions are held for the following purposes and subject to the following restrictions as of December 31:

	2021	2020
Subject to expenditure for specified purpose:		
Renovation of building	\$ -	\$ 654,000
Education	-	95,397
	-	749,397
Not subject to appropriation or expenditure:		
Beneficial interest in assets held by Hamot Health Foundation	631,616	531,360
<b>Total net assets with donor restrictions</b>	<b>\$ 631,616</b>	<b>\$ 1,280,757</b>

ERIE CENTER FOR ARTS AND TECHNOLOGY, INC. AND  
ECAT WAYNE SCHOOL, INC.

NOTES TO COMBINED FINANCIAL STATEMENTS

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**Note 9. Fair Value of Financial Instruments**

Authoritative guidance regarding *Fair Value Measurements* establishes a framework for measuring fair value. This guidance defines fair value, establishes a framework and hierarchy for measuring fair value, and outlines the related disclosure requirements. The guidance indicates that a fair value measurement assumes that the transaction to sell an asset or transfer a liability occurs in the principal market for the asset or liability or, in the absence of a principal market, the most advantageous market for the asset or liability based upon an exit price model. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level I measurements) and the lowest priority to unobservable inputs (Level III measurements).

Financial assets recorded on the combined statements of financial position are categorized based on the inputs to the valuation techniques as follows:

- Level I      Quoted prices in active markets for identical assets or liabilities.
- Level II     Observable inputs other than Level I prices, 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 III    Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

Financial assets recorded on the combined statements of financial position were comprised of beneficial interest in assets held by Hamot Health Foundation in the amount of \$631,616 and \$531,360 as of December 31, 2021 and 2020, respectively. The beneficial interest in perpetual trust fair value was determined using a Level III valuation technique. Fair values are based upon ECAT's interest in the fair value of the assets held by the trust, which includes investments in domestic equities, international equities, and fixed income, which represent a proxy for the discounted present value of future cash flows.

ECAT has no financial assets or liabilities measured at fair value on a non-recurring basis.

**ERIE CENTER FOR ARTS AND TECHNOLOGY, INC. AND  
ECAT WAYNE SCHOOL, INC.**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

**Note 10. Functional Expenses**

The Organization provides services to community members within its geographic region. Expenses related to providing these services for the year ended December 31, 2021, are as follows:

	<b>Program Services</b>	<b>General and Administrative</b>	<b>Fundraising</b>	<b>Total</b>
Salaries and wages	\$ 84,210	\$ 72,095	\$ 34,000	\$ 190,305
Rent and condo fees	205,932	102,966	-	308,898
Depreciation and amortization	-	251,287	-	251,287
Legal and professional fees	-	107,928	-	107,928
Utilities	-	61,560	-	61,560
Insurance	-	38,948	-	38,948
Building maintenance	-	21,149	-	21,149
Program instructors	17,977	836	-	18,813
Accounting fees	-	18,649	-	18,649
Equipment and supplies	10,077	7,711	-	17,788
Employee benefits	7,280	9,048	-	16,328
Payroll taxes	6,710	5,649	2,600	14,959
Advertising and promotion	-	10,800	-	10,800
Taxes	-	9,311	-	9,311
Office expenses	-	2,192	-	2,192
Recruitment	-	2,069	-	2,069
Other	810	9,339	-	10,149
	<b>\$ 332,996</b>	<b>\$ 731,537</b>	<b>\$ 36,600</b>	<b>\$ 1,101,133</b>

Expenses related to providing these services for the year ended December 31, 2020, are as follows:

	<b>Program Services</b>	<b>General and Administrative</b>	<b>Fundraising</b>	<b>Total</b>
Salaries and wages	\$ 27,392	\$ 59,975	\$ 48,875	\$ 136,242
Depreciation and amortization	-	4,016	-	4,016
Legal and professional fees	-	8,423	-	8,423
Utilities	-	48,783	-	48,783
Insurance	-	36,715	-	36,715
Building maintenance	-	30,067	-	30,067
Program instructors	9,360	-	-	9,360
Accounting fees	-	15,000	-	15,000
Equipment and supplies	750	705	-	1,455
Payroll taxes	2,095	5,410	3,739	11,244
Advertising and promotion	236	-	766	1,002
Taxes	-	8,744	-	8,744
Office expenses	-	2,439	-	2,439
Food and supplies	22,904	-	-	22,904
Other	-	2,176	-	2,176
	<b>\$ 62,737</b>	<b>\$ 222,453</b>	<b>\$ 53,380</b>	<b>\$ 338,570</b>

**ERIE CENTER FOR ARTS AND TECHNOLOGY, INC. AND  
ECAT WAYNE SCHOOL, INC.**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

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The combined financial statements report certain expense categories that are attributable to more than one service or support function. Therefore, these expenses require an allocation on a reasonable basis that is consistently applied. The expenses are allocated based on square footage, with exception of salaries and wages, which is allocated based on time spent.

**Note 11. Commitments and Contingencies**

Effective May 2019, Wayne entered into various construction contracts related to the demolition and renovation of the building. Wayne was engaged in a total of three construction contracts titled as "Wayne School Demo," "Wayne School Renovation," and "Wayne School Renovation – United Way."

Each of the projects were contracted with Spaulding Banks Project Management, Inc. (SBPM) and Avon Graf Architects, LLC. SBPM was not acting as the general contractor but compiling all the expenses incurred as a management fee service and Wayne is paying the vendors and contractors directly.

Each of the projects are being paid by Wayne, with exception of the Wayne School Renovation – United Way project which was effective on July 2020. This project is being paid by Wayne in an agent capacity and is payable by United Way for its entirety of \$636,008. Wayne has obtained an initial deposit as stated by the agreement set forth of \$100,000 for expenses to be incurred. As of December 31, 2021, the United Way project was substantially complete with a remaining deposit on account totaling \$114 creating a contract liability.

The total estimated costs upon completion of the Wayne School Demo and Wayne School Renovation projects total approximately \$823,000 and \$8,045,000, respectively. As of December 31, 2021, the Wayne School Demo and Wayne School Renovation projects were substantially complete. As of December 31, 2021, approximately \$587,500 of construction costs were included in accrued expenses and other current liabilities.



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## INDEPENDENT AUDITORS' REPORT ON THE SUPPLEMENTARY INFORMATION

Board of Directors  
Erie Center for Arts and Technology, Inc. and  
ECAT Wayne School, Inc.  
Erie, Pennsylvania

We have audited the combined financial statements of Erie Center for Arts and Technology, Inc. (ECAT) and ECAT Wayne School, Inc. (Wayne) (collectively, Organization) as of and for the years ended December 31, 2021 and 2020, and have issued our report thereon, which contains an unmodified opinion on those combined financial statements. Our audits were conducted for the purpose of forming an opinion on the combined financial statements as a whole.

The supplementary information as of and for the year ended December 31, 2021, is presented for purposes of additional analyses and is not a required part of the combined financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the combined financial statements as a whole.

*Baker Tilly US, LLP*

Pittsburgh, Pennsylvania  
November 15, 2022

**ERIE CENTER FOR ARTS AND TECHNOLOGY, INC. AND  
ECAT WAYNE SCHOOL, INC.**

**COMBINING STATEMENT OF FINANCIAL POSITION  
December 31, 2021**

<b>ASSETS</b>	<b>Erie Center for Arts and Technology, Inc.</b>	<b>ECAT Wayne School, Inc.</b>	<b>Eliminations</b>	<b>Total</b>
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	\$ 172,554	\$ 184,612	\$ -	\$ 357,166
Assets whose use is limited	-	115	-	115
Prepaid expenses	4,020	19,785	-	23,805
Due from affiliate	-	575,528	(575,528)	-
Grant receivable	114,784	500,000	-	614,784
Other current assets	3,450	-	-	3,450
<b>Total current assets</b>	<b>294,808</b>	<b>1,280,040</b>	<b>(575,528)</b>	<b>999,320</b>
<b>LEVERAGE LOAN RECEIVABLE</b>	<b>6,840,000</b>	<b>-</b>	<b>-</b>	<b>6,840,000</b>
<b>BENEFICIAL INTEREST IN ASSETS HELD BY HAMOT HEALTH FOUNDATION</b>	<b>631,616</b>	<b>-</b>	<b>-</b>	<b>631,616</b>
<b>PROPERTY AND EQUIPMENT, net</b>	<b>183,964</b>	<b>10,154,877</b>	<b>-</b>	<b>10,338,841</b>
<b>Total assets</b>	<b>\$ 7,950,388</b>	<b>\$ 11,434,917</b>	<b>\$ (575,528)</b>	<b>\$ 18,809,777</b>

ERIE CENTER FOR ARTS AND TECHNOLOGY, INC. AND  
ECAT WAYNE SCHOOL, INC.

COMBINING STATEMENT OF FINANCIAL POSITION (CONTINUED)  
December 31, 2021

LIABILITIES AND NET ASSETS	Erie Center for Arts and Technology, Inc.	ECAT Wayne School, Inc.	Eliminations	Total
<b>CURRENT LIABILITIES</b>				
Accounts payable	\$ 73,204	\$ 11,752	\$ -	\$ 84,956
Current maturities of long-term debt	100,000	131,636	-	231,636
Due to affiliate	575,528	-	(575,528)	-
Deferred revenue	125,781	500,000	-	625,781
Capital lease obligation, current	39,846	-	-	39,846
Accrued expenses and other current liabilities	38,684	587,580	-	626,264
<b>Total current liabilities</b>	<b>953,043</b>	<b>1,230,968</b>	<b>(575,528)</b>	<b>1,608,483</b>
<b>LONG-TERM LIABILITIES</b>				
Long-term debt, less current maturities and unamortized debt issuance costs	5,527,672	9,865,369	-	15,393,041
Capital lease obligation, less current portion	63,088	-	-	63,088
<b>Total long-term liabilities</b>	<b>5,590,760</b>	<b>9,865,369</b>	<b>-</b>	<b>15,456,129</b>
<b>NET ASSETS</b>				
Without donor restrictions	774,969	338,580	-	1,113,549
With donor restrictions	631,616	-	-	631,616
<b>Total net assets</b>	<b>1,406,585</b>	<b>338,580</b>	<b>-</b>	<b>1,745,165</b>
<b>Total liabilities and net assets</b>	<b>\$ 7,950,388</b>	<b>\$ 11,434,917</b>	<b>\$ (575,528)</b>	<b>\$ 18,809,777</b>

**ERIE CENTER FOR ARTS AND TECHNOLOGY, INC. AND  
ECAT WAYNE SCHOOL, INC.**

**COMBINING STATEMENT OF ACTIVITIES  
Year Ended December 31, 2021**

	<b>Erie Center for Arts and Technology, Inc.</b>	<b>ECAT Wayne School, Inc.</b>	<b>Eliminations</b>	<b>Total</b>
<b>CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>				
Operating revenue:				
Contributions and grants	\$ 172,812	\$ 25,224	\$ -	\$ 198,036
Building lease income	240,238	312,283	-	552,521
Net assets released from restrictions	977,332	342,197	-	1,319,529
<b>Total operating revenue</b>	<b>1,390,382</b>	<b>679,704</b>	<b>-</b>	<b>2,070,086</b>
Operating expenses:				
Program expenses	277,067	55,929	-	332,996
General and administrative	381,553	98,897	-	480,250
Fundraising	36,600	-	-	36,600
Depreciation and amortization	21,691	229,596	-	251,287
<b>Total operating expenses</b>	<b>716,911</b>	<b>384,222</b>	<b>-</b>	<b>1,101,133</b>
<b>Excess of operating revenue over expenses</b>	<b>673,471</b>	<b>295,482</b>	<b>-</b>	<b>968,953</b>
Non-operating revenue (expenses):				
Interest income	174,420	924	-	175,344
Investment (loss), net	(1,097)	-	-	(1,097)
Interest expense	(169,851)	(281,017)	-	(450,868)
Other income	602	1,526	-	2,128
<b>Total non-operating revenue (expenses)</b>	<b>4,074</b>	<b>(278,567)</b>	<b>-</b>	<b>(274,493)</b>
<b>Excess of revenue and gains over expenses</b>	<b>677,545</b>	<b>16,915</b>	<b>-</b>	<b>694,460</b>
<b>Increase in net assets without donor restrictions</b>	<b>\$ 677,545</b>	<b>\$ 16,915</b>	<b>\$ -</b>	<b>\$ 694,460</b>

**ERIE CENTER FOR ARTS AND TECHNOLOGY, INC. AND  
ECAT WAYNE SCHOOL, INC.**

**COMBINING STATEMENT OF CHANGES IN NET ASSETS  
Year Ended December 31, 2021**

	<b>Erie Center for Arts and Technology, Inc.</b>	<b>ECAT Wayne School, Inc.</b>	<b>Eliminations</b>	<b>Total</b>
<b>CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>				
Excess of revenue and gains over expenses	\$ 677,545	\$ 16,915	\$ -	\$ 694,460
<b>Increase in net assets without donor restrictions</b>	<u>677,545</u>	<u>16,915</u>	<u>-</u>	<u>694,460</u>
<b>CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS</b>				
Gain on beneficial interest in assets held by Hamot Health Foundation	100,256	-	-	100,256
Contributions	227,935	342,197	-	570,132
Net assets released from restrictions used for capital	(654,000)	(342,197)	-	(996,197)
Net assets released from restrictions used for program	(169,538)	-	-	(169,538)
Net assets released from restrictions used for operations	(153,794)	-	-	(153,794)
<b>(Decrease) in net assets with donor restrictions</b>	<u>(649,141)</u>	<u>-</u>	<u>-</u>	<u>(649,141)</u>
<b>Change in net assets</b>	<u>28,404</u>	<u>16,915</u>	<u>-</u>	<u>45,319</u>
<b>Net assets:</b>				
Beginning of year	<u>1,378,181</u>	<u>321,665</u>	<u>-</u>	<u>1,699,846</u>
End of year	<u>\$ 1,406,585</u>	<u>\$ 338,580</u>	<u>\$ -</u>	<u>\$ 1,745,165</u>