



**Quaker Valley Council of Governments
Board of Delegates Regular Meeting**

Sewickley Borough Building
601 Thorn Street
Sewickley, PA 15143

Wednesday, August 17, 2022
7:00 p.m.

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Public Comment/Guests
5. Omnibus: Approval of July 20, 2022 Meeting Minutes, July Financial Reports, Unpaid Bills List, and Payroll Summary
6. Route 65 Update
7. Executive Director's Report
8. New Business
 - A. 2021 Annual Audit Report – Case Sabatini
 - B. Consideration of an Updated Police Mutual Aid Agreement
 - C. Proclamation Recognizing Quaker Valley Ambulance Authority
 - D. 2022 Annual Dinner Update
9. Old Business
 - A. Municipal Intern Program Final Report - Ms. Anna Richard
10. President's Report
11. CDBG Status Report
12. Other Concerns by Delegates
13. Adjournment

QUAKER VALLEY COUNCIL OF GOVERNMENTS
MONTHLY BOARD OF DELEGATES MEETING

July 20, 2022

The meeting took place at the Sewickley Public Library (500 Thorn Street, Sewickley, PA 15143) and was also broadcast and recorded via Zoom and made available on the QVCOG website at the conclusion of the proceedings.

Board President Carrier called the meeting to order at 7:05 p.m. followed by the Pledge of Allegiance. Roll call was taken.

The following members were in attendance:

Aleppo: Art Williams (Zoom)	Glen Osborne: Barbara Carrier
Avalon: Roberta Edwards (Zoom).	Glenfield:
Bell Acres: Lane Grafton	Haysville: Amy Paff (Zoom)
Bellevue:	Kilbuck: Jean-Sebastien Valois (Zoom)
Ben Avon: Tavia Washington	Leet: John Stephansky (Zoom)
Edgeworth:	Leetsdale:
Emsworth: Paul Getz (Zoom)	Sewickley: Julie Barnes
Sewickley Heights:	

Public Comment: None.

Omnibus Motion: Executive Director Conners provided a brief update regarding the financial statements and outstanding payments.

Ms. Barnes moved to approve the June 15, 2022 meeting minutes, June financial statements, and unpaid bills as submitted. The motion was seconded by Ms. Paff. The motion carried by the following roll call vote:

Ayes: Aleppo Township, Avalon Borough, Bell Acres Borough, Ben Avon Borough, Emsworth Borough, Glen Osborne Borough, Haysville Borough, Kilbuck Township, Leet Township, and Sewickley Borough.

Nays: None.

Route 65 Update:

President Carrier expressed her thoughts on the future of the Route 65 study. She highlighted that while the QVCOG should play a role in advancing future research and engagement, it could not be alone in doing so. Noting a deadly traffic collision that occurred earlier in the day, she cited the safety and consistency of the Boulevard as incentive to continue the progress of the existing research. Ms. Barnes stated that she would be willing to volunteer when available to help engage stakeholders. Citing the

resignation of Mr. George Shannon from the Route 65 Committee, she acknowledged that many volunteers have multiple commitments and may find it difficult to participate within the existing group. Mr. Grafton inquired about the Route 65 Study. Ms. Barnes provided a brief introduction and background for the project.

Executive Director Conners reported that on June 29, 2022 at 2:00 p.m. the Route 65 Committee convened to continue the discussion concerning the initial findings of the Route 65 Study and future planning efforts for the group. He highlighted that Mr. Domenic D'Andrea of the Southwestern Pennsylvania Commission (SPC) attended the meeting virtually and provided a summary of similar projects that the organization has helped facilitate. Executive Director Conners concluded by noting that he, Ms. Barnes, & Ms. Carrier would be meeting with Mr. Brian Hare of PennDOT Connects on August 1st to evaluate potential funding mechanisms for future studies/initiatives.

Executive Director's Report:

QVCOG Police Chiefs Meeting – Executive Director Conners reported that on July 19th the QVCOG Police Chiefs Committee convened to continue its evaluation of the current Mutual Aid Agreement (approved in 2009). He stated that a final draft of the Agreement has been sent to the COG's solicitor for final review. He stated that after the solicitor's review, the Agreement will be sent to all participating municipalities for review and final approval.

PRC Hard to Recycle Event – Executive Director Conners stated that on July 23rd the Pennsylvania Resources Council (PRC) will be hosting a hard to recycle event at the Quaker Valley High School (625 Beaver St, Leetsdale, PA 15056). He stated that the event will take place between 9 a.m. - 1 p.m. He noted that PRC's Hard to Recycle Collection events are registration based and timeslots are limited. He highlighted participants may drop off items such as cell/home phones, computer towers, and peripheral equipment (keyboards, laptops, mice, etc.) free of charge. He reported that for a fee, individuals can drop off televisions and computer monitors, printers, fluorescent tubes, small Freon appliances and tires (with and without rims). He stated the fee schedule and registration information can be found by visiting prc.org.

Waste Management (WM) Service Request – Executive Director Conners stated that WM officials have requested that QVCOG member communities participating in the 5-year Waste and Recycling Agreement allow for earlier collection times between the months of May – September (no earlier than 6:00 a.m.) during “hot weather events”. He noted that the request may not align with a respective community's noise ordinance. He cited that WM has defined hot weather events as a day(s) which the weather forecast exceeds 87 degrees Fahrenheit. He stated that if member communities deem this request acceptable, they are asked to send a correspondence (email) to their respective WM dispatchers (please cc pconners@qvcog.org). He highlighted that if a community does not agree with this request, WM must continue to abide by the language within the current Agreement and/or follow the respective community's noise ordinance.

2022-23 Rock Salt Bids Received – Executive Director Conners reported that on June 30, 2022 the South Hills Area Council of Governments (SHACOG) received bids for the 2022-23 purchasing season with Cargill, Inc. submitting the lowest bid in the amount of \$88.96 per ton (an 8% increase from the previous purchase price). He noted that the

increase can be attributed to the increased cost of transportation (which includes rail, truck and barge expenses). He highlighted that participating municipalities must formally accept the bids received and give notice to Cargill, Inc. by **August 29, 2022**. He noted that a sample award letter that gives notice to Cargill, Inc. has been created by SHACOG and is available upon request. He asked that all participating communities forward a copy of the agreement letter to the SHACOG.

New Business:

Presentation - Duquesne Light Electric Vehicle Charging Station Program – Ms.

Jessica Mooney:

Ms. Jessica Mooney of the Duquesne Light Co. (DLC) came before the Board to discuss DLC's Electric Vehicle Charging Station Program. She proceeded to outline EV adoption within the QVCOG region as well as charging station access. She then discussed the various types of charging stations highlighting the features and cost of each model. She reported that under the Program, qualified customers who are interested can have DLC install the infrastructure for an EV charging stations in public, workplace, or multi-family settings. She highlighted that DLC will design and build the electric infrastructure from the grid up to the charging station. She noted that the actual charging station must be procured from a verified vendor. She cited that to qualify for the program customers are responsible for purchasing, installing, and maintaining a minimum of 2 adjacent dual-port Level 2 charging stations. She concluded by highlighting various funding opportunities available through DLC and the Commonwealth of Pennsylvania. She encouraged interested municipalities to contact her to continue the discussion. The Board thanked Ms. Mooney for her time and information.

Consideration of A Resolution of the Quaker Valley Council of Governments Re-Appointing Aimee St. Germain to A Three-Year Term on the Uniform Construction Code Appeals Board of the Quaker Valley Council of Governments Effective July 20, 2022:

Executive Director Connors reported that in 2004 the QVCOG and 12 of its member communities (Aleppo, Avalon, Bell Acres, Bellevue, Ben Avon, Emsworth, Haysville, Kilbuck, Leet, Leetsdale, Glen Osborne, & Sewickley) executed an Intergovernmental Cooperation Agreement (ICA) which enacted the UCC Board of Appeals. He stated that according to the ICA, "The Municipal Appeals Board of the QVCOG shall have the purposes and powers as stated in the Pennsylvania Construction Code Act, as well as the Rules and Regulations of the Department of Labor and Industry, and Uniform Construction Code (UCC). The Municipal Appeals Board shall hear and rule on appeals, requests for variances and requests for extensions of time under the UCC. An application for appeal to the Municipal Appeals Board shall be based on a claim that the true intent of the Pennsylvania Construction Code or the UCC has been incorrectly interpreted, the provision of the Act or UCC do not fully apply, or an equivalent form of construction is to be used."

He continued by reporting that Avalon Borough recently inquired about the availability of the QVCOG's UCC Board of Appeals. He stated that after some internal research, available records indicate that the last time the Board convened was in 2014. He reported

that the most recent round of appointments/reappointments occurred on 2-15-2017. He cited that on the aforementioned date the following members were appointed to serve on the UCC Board of Appeals: Ms. Aimee St. Germain – Sewickley Borough, Mr. Jeffery Eck – Kilbuck Township, and Mr. David A. Parker – Sewickley Borough.

He reported that all three members have agreed to be re-appointed to the Board. He highlighted that per the UCC Board's Bylaws, each standing member's term shall be 3 years in length and be approved via Resolution. He continued by noting the UCC Board's Bylaws also require that the 3-year terms be staggered with one standing member needing to be re-appointed annually. Additionally, he stated that after conferring with the QVCOG's solicitor, Mr. Matthew Racunas, it was confirmed that his firm can represent both the UCC Board of Appeals and the QVCOG without a conflict of interest. He recommended that the QVCOG Board of Delegates appoint Racunas Law Group, LLC to serve as the Appeals Board's Solicitor on an as-needed basis at the QVCOG's agreed upon rate of \$125.00 per hour (subject to change). He concluded by noting that the original case which preempted the discussion concerning the UCC Board of Appeals has been resolved.

Mr. Getz moved to approve a Resolution appointing Ms. Aimee St. Germain to a three-year term to the QVCOG's UCC Board of Appeals which will expire on September 1, 2025. Mr. Barnes seconded the motion. The motion carried on a unanimous voice vote.

Consideration of a Resolution of the Quaker Valley Council of Governments Re-Appointing David A. Parker to a Two-Year Term on the Uniform Construction Code Appeals Board of the Quaker Valley Council of Governments Effective July 20, 2022:

Ms. Paff moved to approve a Resolution appointing Mr. David A. Parker to a two-year term to the QVCOG's UCC Board of Appeals which will expire on September 1, 2024. Mr. Valois seconded the motion. The motion carried on a unanimous voice vote.

Consideration of a Resolution of the Quaker Valley Council of Governments Re-Appointing Jeffrey Eck to a One-Year Term on the Uniform Construction Code Appeals Board of the Quaker Valley Council Of Governments Effective July 20, 2022:

Ms. Barnes moved to approve a Resolution appointing Mr. Jeffrey Eck to a one-year term to the QVCOG's UCC Board of Appeals which will expire on September 1, 2023. Mr. Valios seconded the motion. The motion carried on a unanimous voice vote.

Appointment of Racunas Law Group, LLC to serve as Solicitor to the UCC Board of Appeals:

Mr. Getz moved to appoint Racunas Law Group, LLC to serve as the QVCOG's UCC Board of Appeals Solicitor. Mr. Barnes seconded the motion. The motion carried on a unanimous voice vote.

Approval of Updated Independent Consultant Agreement for the Proactive Code Enforcement Program:

Executive Director Connors began by reporting that within a correspondence dated July 14, 2022 the QVCOG was notified that Emsworth Borough would be withdrawing from the Proactive Code Enforcement and Zoning Technical Assistance Programs effective immediately.

He continued by stating that prior to Emsworth Borough's withdrawal, it was requested by Mr. Anthony Ascioffa, that the QVCOG review its existing Consultant Agreement related to the Proactive Code Enforcement Program. He cited that the original agreement was enacted in December of 2018 and was intended to be reviewed/renewed every six months. He highlighted that the Agreement was revised by the QVCOG and reviewed by QVCOG Solicitor Matthew Racunas. He then discussed highlights of the revised Agreement:

- The Agreement is set to auto-renew annually unless a participating party states an intention to withdraw from the Agreement;
- The language within the non-competition clause was revised;
- The Agreement outlines a contribution towards the consultant's required liability insurance costs.

Ms. Barnes moved to approve the Independent Consultant Agreement for the Proactive Code Enforcement Official as presented. Ms. Paff seconded the motion. The motion carried on a unanimous voice vote.

Old Business:

Municipal Intern Program Update - Ms. Anna Richard:

Ms. Anna Richard came before the Board to outline her progress for her Municipal Intern Program Project. She stated that her capstone project involves benchmarking the QVCOG's programs and services by "surveying" all of Allegheny County's Councils of Governments. She highlighted that in addition to the survey, she has also increased the COG's engagement (both in person and digitally) with member communities and their residents. She proceeded to outline the parameters of the survey including the identification of common challenges amongst regional COGs, the evaluation of each COG's successes in programs and services, and the Integration of the survey's findings into the QVCOG in a way that benefits our member communities (i.e. new programs, services, collaborative mission, etc.).

She proceeded to discuss additional projects during her tenure with the COG including site visits to member communities (Emsworth, Edgeworth, Sewickley, and Aleppo to date), working within the Arc GIS platform to map community location centers (libraries, community centers, municipal buildings, etc.), the creation of infographics, and engagement with local community organizations (libraries, community centers) in order to promote QVCOG's programs and services. She concluded by discussing future goals including the completion of survey work with the remaining COGs, engagement with the

QVCOG's members in an effort to evaluate current programs and offerings, and the continued production of educational content for website and Facebook pages.

Glass Recycling Update:

Executive Director Conners stated that in order to ensure the financial sustainability of the shared glass recycling program, the QVCOG Board of Delegates has approved a cost sharing model (based on a community's population as of the 2020 Census) as well as a resolution which is to be approved by participating municipalities. He reported that to date, 11 municipalities (Aleppo Township, Avalon Borough, Bellevue Borough, Ben Avon Borough, Edgeworth Borough, Glen Osborne Borough, Kilbuck Township, Leet Township, Leetsdale Borough, Sewickley Borough, and Sewickley Heights Borough) have agreed to enter into the shared program.

President's Report:

President Carrier highlighted the ongoing discussion concerning the Norfolk Southern railroad crossing adjacent to River Road. She expressed her concerns with the number of trains which have blocked emergency access to and from Haysville Borough and Glen Osborne Borough. She stated her intention to contact the railroad's legal department in the coming weeks.

CDBG Status Report: Executive Director Conners provided brief updates concerning all active CDBG projects. He then highlighted that the Pre-Applications for CDBG Year 49 (2023) would be open for submission beginning August 8, 2022, through September 16, 2022. He encouraged interested municipalities and their engineering firms to reach out to discuss any potential projects.

Other Concerns of the Delegates:

Avalon Borough: Ms. Edwards noted that Mr. Thomas Lloyd, Borough Mayor, passed away on July 16th. The Board expressed their sympathies for Mr. Lloyd and his family.

Haysville Borough: Ms. Paff stated that a "speedminder" would be installed along Route 65 Southbound to alert residents of the rail crossing and speed limit. Executive Director Conners expressed his excitement for the sign's installation citing the time and effort that went into the request.

Leet Township: Mr. Stephansky inquired regarding the Police Mutual Aid Agreement. Executive Director Conners provided an update.

Sewickley Borough: Ms. Barnes reported that Sewickley Borough would be moving forward with another "light up night" for 2022. She stated that surrounding municipalities would be receiving a request for support to help offset some of the costs for the event.

Adjournment: Ms. Barnes moved to adjourn. The motion was seconded by Mr. Getz. The motion carried by unanimous voice vote and the meeting was adjourned at 8:15 p.m.

The next meeting is scheduled for August 17, 2022 at 7:00 p.m. and will take place at the Sewickley borough Building (601 Thorn Street, Sewickley, PA 15143). The meeting will be simultaneously broadcast on the Zoom platform, open to the public, and recorded. Please visit qvcog.org for further information.

Respectfully Submitted,

Patrick M. Conners
Executive Director

QUAKER VALLEY COG

Budget vs. Actuals: 2022 Budget - FY22 P&L Classes

January - December 2022

	01 GENERAL				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue								
1001113 Waste & Recycling Contract Deposit Fund	20,000.00		20,000.00		\$20,000.00	\$0.00	\$20,000.00	0.00%
4001101 Membership Dues	53,240.00	53,240.00	0.00	100.00 %	\$53,240.00	\$53,240.00	\$0.00	100.00 %
4001102 Associate Memberships		1,000.00	-1,000.00		\$0.00	\$1,000.00	\$ -1,000.00	0.00%
4002101 Project Management		39,660.00	-39,660.00		\$0.00	\$39,660.00	\$ -39,660.00	0.00%
4003101 Interest Income	11.42	25.00	-13.58	45.68 %	\$11.42	\$25.00	\$ -13.58	45.68 %
4005101 Grant Revenues	25,085.47		25,085.47		\$25,085.47	\$0.00	\$25,085.47	0.00%
4005102 General Funds CDBG		7,500.00	-7,500.00		\$0.00	\$7,500.00	\$ -7,500.00	0.00%
4006101 Annual Dinner		6,000.00	-6,000.00		\$0.00	\$6,000.00	\$ -6,000.00	0.00%
4006106 Recycling Income	125.00	18,000.00	-17,875.00	0.69 %	\$125.00	\$18,000.00	\$ -17,875.00	0.69 %
4006107 Utilization Fee		14,000.00	-14,000.00		\$0.00	\$14,000.00	\$ -14,000.00	0.00%
4006108 Service Fees- Revenue	10,457.25	6,000.00	4,457.25	174.29 %	\$10,457.25	\$6,000.00	\$4,457.25	174.29 %
4007101 Regional Asset Tax	37,836.05	300.00	37,536.05	12,612.02 %	\$37,836.05	\$300.00	\$37,536.05	12,612.02 %
4008101 Commission/Dividends		91.00	-91.00		\$0.00	\$91.00	\$ -91.00	0.00%
4009998 Garbage Contract Franchise Fee.		10,416.00	-10,416.00		\$0.00	\$10,416.00	\$ -10,416.00	0.00%
4010101 Miscellaneous Income	110.06		110.06		\$110.06	\$0.00	\$110.06	0.00%
4012102 Advertising Reimbursement		200.00	-200.00		\$0.00	\$200.00	\$ -200.00	0.00%
Total Revenue	\$146,865.25	\$156,432.00	\$ -9,566.75	93.88 %	\$146,865.25	\$156,432.00	\$ -9,566.75	93.88 %
GROSS PROFIT	\$146,865.25	\$156,432.00	\$ -9,566.75	93.88 %	\$146,865.25	\$156,432.00	\$ -9,566.75	93.88 %
Expenditures								
6001000 Advertising					\$0.00	\$0.00	\$0.00	0.00%
6001102 Advertising - General	22.72	400.00	-377.28	5.68 %	\$22.72	\$400.00	\$ -377.28	5.68 %
6006101 Advertising - CD	1.55	400.00	-398.45	0.39 %	\$1.55	\$400.00	\$ -398.45	0.39 %
Total 6001000 Advertising	24.27	800.00	-775.73	3.03 %	\$24.27	\$800.00	\$ -775.73	3.03 %
6001101 Administration Payroll					\$0.00	\$0.00	\$0.00	0.00%
6001099 Executive Director Salary	43,860.88	75,190.00	-31,329.12	58.33 %	\$43,860.88	\$75,190.00	\$ -31,329.12	58.33 %
6001108 Employer Deferred Compensation		3,760.00	-3,760.00		\$0.00	\$3,760.00	\$ -3,760.00	0.00%
6001109 Contractor Code Enforcement	3,981.25	3,500.00	481.25	113.75 %	\$3,981.25	\$3,500.00	\$481.25	113.75 %
6001110 Contractor Zoning Enforcement	3,034.00	3,000.00	34.00	101.13 %	\$3,034.00	\$3,000.00	\$34.00	101.13 %
6002102 Payroll Taxes	3,730.43	5,000.00	-1,269.57	74.61 %	\$3,730.43	\$5,000.00	\$ -1,269.57	74.61 %
6002104 Unemployment Compensation Tax	292.00	800.00	-508.00	36.50 %	\$292.00	\$800.00	\$ -508.00	36.50 %
6003103 Workmen's Comp. Insurance		200.00	-200.00		\$0.00	\$200.00	\$ -200.00	0.00%
Total 6001101 Administration Payroll	54,898.56	91,450.00	-36,551.44	60.03 %	\$54,898.56	\$91,450.00	\$ -36,551.44	60.03 %
6001112 Intern Wages	4,037.00	6,000.00	-1,963.00	67.28 %	\$4,037.00	\$6,000.00	\$ -1,963.00	67.28 %
6004101 Travel Expense	123.93	400.00	-276.07	30.98 %	\$123.93	\$400.00	\$ -276.07	30.98 %
6008101 Office Supplies & Maintenance	721.09	2,982.00	-2,260.91	24.18 %	\$721.09	\$2,982.00	\$ -2,260.91	24.18 %
6008102 Dues, Memberships, Subscriptions	270.00	1,300.00	-1,030.00	20.77 %	\$270.00	\$1,300.00	\$ -1,030.00	20.77 %
6008103 Miscellaneous Expenditures		300.00	-300.00		\$0.00	\$300.00	\$ -300.00	0.00%
6008104 Recycling	9,249.58	14,500.00	-5,250.42	63.79 %	\$9,249.58	\$14,500.00	\$ -5,250.42	63.79 %
6010100 Bank Fees	132.40	400.00	-267.60	33.10 %	\$132.40	\$400.00	\$ -267.60	33.10 %
6010101 Legal and Accounting	3,100.00	7,000.00	-3,900.00	44.29 %	\$3,100.00	\$7,000.00	\$ -3,900.00	44.29 %
6010102 Engineering		1,000.00	-1,000.00		\$0.00	\$1,000.00	\$ -1,000.00	0.00%
6012101 Telephone Expense	652.04	1,000.00	-347.96	65.20 %	\$652.04	\$1,000.00	\$ -347.96	65.20 %
6013101 Annual Dinner Expense		5,000.00	-5,000.00		\$0.00	\$5,000.00	\$ -5,000.00	0.00%
6014101 Insurance Expense	855.00	2,200.00	-1,345.00	38.86 %	\$855.00	\$2,200.00	\$ -1,345.00	38.86 %
6016101 Office Rent Expense	1,400.00	2,400.00	-1,000.00	58.33 %	\$1,400.00	\$2,400.00	\$ -1,000.00	58.33 %
6016103 Data Processing	7,698.41	17,500.00	-9,801.59	43.99 %	\$7,698.41	\$17,500.00	\$ -9,801.59	43.99 %
6017101 Conference & Meetings	567.00	1,000.00	-433.00	56.70 %	\$567.00	\$1,000.00	\$ -433.00	56.70 %
6019101 SHACOG Joint Purchasing		1,200.00	-1,200.00		\$0.00	\$1,200.00	\$ -1,200.00	0.00%
Total Expenditures	\$83,729.28	\$156,432.00	\$ -72,702.72	53.52 %	\$83,729.28	\$156,432.00	\$ -72,702.72	53.52 %
NET OPERATING REVENUE	\$63,135.97	\$0.00	\$63,135.97	0.00%	\$63,135.97	\$0.00	\$63,135.97	0.00%
NET REVENUE	\$63,135.97	\$0.00	\$63,135.97	0.00%	\$63,135.97	\$0.00	\$63,135.97	0.00%

QUAKER VALLEY COG

Statement of Activity

July 2022

	TOTAL
Revenue	
4003101 Interest Income	2.01
4006106 Recycling Income	-16,581.97
4006108 Service Fees- Revenue	1,684.25
4007101 Regional Asset Tax	-26,484.99
Total Revenue	\$ -41,380.70
GROSS PROFIT	\$ -41,380.70
Expenditures	
6001000 Advertising	
6001102 Advertising - General	22.72
Total 6001000 Advertising	22.72
6001101 Administration Payroll	
6001099 Executive Director Salary	6,265.84
6001109 Contractor Code Enforcement	943.75
6001110 Contractor Zoning Enforcement	531.00
6002102 Payroll Taxes	645.42
Total 6001101 Administration Payroll	8,386.01
6001112 Intern Wages	2,013.00
6008104 Recycling	270.00
6010100 Bank Fees	55.72
6012101 Telephone Expense	163.32
6014101 Insurance Expense	324.40
6016101 Office Rent Expense	200.00
6016103 Data Processing	900.48
6017101 Conference & Meetings	100.00
Total Expenditures	\$12,435.65
NET OPERATING REVENUE	\$ -53,816.35
NET REVENUE	\$ -53,816.35

QUAKER VALLEY COG

Statement of Financial Position

As of July 31, 2022

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1001104 Citizens Checking 1378	60,807.95
1020101 Community Development 0710	0.01
1031103 Citizens Savings 2218	118,212.22
1041101 PayPal	0.00
1072 Bill.com Money Out Clearing	0.00
1073 ADP Clearing	0.00
4003536 Contract Deposit Account - 3536	19,997.00
Total Bank Accounts	\$199,017.18
Accounts Receivable	
1200 Accounts Receivable	1,420.50
12002 DCED Grant Receivable (A/R)	0.00
Total 1200 Accounts Receivable	1,420.50
Total Accounts Receivable	\$1,420.50
Other Current Assets	
12000 Undeposited Funds	0.00
Total Other Current Assets	\$0.00
Total Current Assets	\$200,437.68
TOTAL ASSETS	\$200,437.68
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200.20 Accounts Payable	-82,458.17
Total Accounts Payable	\$ -82,458.17
Credit Cards	
8320 Citizens Business CC	84.59
Sales tax Refund	5.39
Total Credit Cards	\$89.98
Other Current Liabilities	
200.21 Emp Deferred Comp Payable	-1,156.90
200.22 904 Recycling Grant - for future projects	0.00
Total Other Current Liabilities	\$ -1,156.90
Total Current Liabilities	\$ -83,525.09
Total Liabilities	\$ -83,525.09
Equity	
3000 Open Bal Equity	274,578.09
3900 Retained Earnings	-82,684.35
3900.22 Reserve for Future Recycling	27,103.03
3900.23 RAD Reserve for Future Capital	45,231.99

	TOTAL
Net Revenue	19,734.01
Total Equity	\$283,962.77
TOTAL LIABILITIES AND EQUITY	\$200,437.68

QUAKER VALLEY COG

1001104 Citizens Checking 1378, Period Ending 07/31/2022

RECONCILIATION REPORT

Reconciled on: 08/02/2022

Reconciled by: Patrick Conners

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance.....	60,653.28
Checks and payments cleared (8).....	-12,232.08
Deposits and other credits cleared (4).....	12,386.75
Statement ending balance.....	60,807.95

Register balance as of 07/31/2022.....	60,807.95
Cleared transactions after 07/31/2022.....	0.00
Uncleared transactions after 07/31/2022.....	1,598.13
Register balance as of 08/02/2022.....	62,406.08

Details

Checks and payments cleared (8)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/01/2022	Expense	609322666	ADP, LLC	-58.54
07/15/2022	Journal	052162		-1,266.31
07/15/2022	Journal	052163		-3,771.71
07/22/2022	Expense	610296877	ADP, LLC	-62.06
07/22/2022	Journal	052164		-1,212.47
07/27/2022	Journal	052167		-500.00
07/29/2022	Journal	052166		-4,083.97
07/29/2022	Journal	052165		-1,277.02
Total				-12,232.08

Deposits and other credits cleared (4)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/11/2022	Deposit			6,154.00
07/15/2022	Deposit			1,331.00
07/19/2022	Deposit			4,631.75
07/22/2022	Transfer			270.00
Total				12,386.75

Additional Information

Uncleared checks and payments after 07/31/2022

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/05/2022	Expense	611354932	ADP, LLC	-65.79
Total				-65.79

Uncleared deposits and other credits after 07/31/2022

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/02/2022	Transfer			270.00
08/02/2022	Deposit		LGA	1,393.92
Total				1,663.92

QUAKER VALLEY COG

8320 Citizens Business CC, Period Ending 07/31/2022

RECONCILIATION REPORT

Reconciled on: 08/02/2022

Reconciled by: Patrick Conners

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance.....	845.90
Finance charge.....	16.72
Charges and cash advances cleared (15).....	1,043.86
Payments and credits cleared (0).....	0.00
Statement ending balance.....	<u>1,906.48</u>

Uncleared transactions as of 07/31/2022.....	-761.31
Register balance as of 07/31/2022.....	1,145.17
Cleared transactions after 07/31/2022.....	0.00
Uncleared transactions after 07/31/2022.....	270.00
Register balance as of 08/02/2022.....	1,415.17

Details

Charges and cash advances cleared (15)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/30/2022	Expense	4215788516	Google Voice Inc	36.86
06/30/2022	Expense	2207079440	Adobe, Inc.	14.99
07/01/2022	Expense	9909562693	Verizon Wireless	81.33
07/01/2022	Expense	4204756872	Google	24.00
07/04/2022	Expense	SOP334971820837506428	Google	2.13
07/17/2022	Expense	R6EV2HT5J2	Meta Platforms, Inc.	10.00
07/19/2022	Expense	03486-17029489	Canva	12.99
07/19/2022	Expense	22075872277	BILL.com	51.67
07/21/2022	Expense	335053819	Spica International	4.50
07/21/2022	Expense	7-13-2022	United States Liability Insurance ...	324.40
07/22/2022	Expense	3274754	Michael Brothers Hauling, Inc.	270.00
07/25/2022	Expense	CTHHXFK5J2	Meta Platforms, Inc.	10.00
07/28/2022	Expense	10001171987375	Intuit	80.00
07/28/2022	Expense	9911883458	Verizon Wireless	81.99
07/29/2022	Expense	7-31-2022	Citizens Bank CC	39.00

Total 1,043.86

Additional Information

Uncleared charges and cash advances as of 07/31/2022

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/31/2022	Expense	4321678501	Google	24.00
07/31/2022	Expense	2229546886	Adobe, Inc.	14.99
07/31/2022	Expense	4331606132	Google Voice Inc	45.60

Total 84.59

Uncleared payments and credits as of 07/31/2022

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/30/2022	Bill	6-30-2022	Citizens Bank CC	-845.90

Total -845.90

Uncleared charges and cash advances after 07/31/2022

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/02/2022	Expense	327681	Michael Brothers Hauling, Inc.	270.00

Total 270.00

QUAKER VALLEY COG

1031103 Citizens Savings 2218, Period Ending 07/31/2022

RECONCILIATION REPORT

Reconciled on: 08/02/2022

Reconciled by: Patrick Conners

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance.....	118,355.21
Checks and payments cleared (1).....	-270.00
Deposits and other credits cleared (2).....	127.01
Statement ending balance.....	<u>118,212.22</u>

Register balance as of 07/31/2022.....	118,212.22
Cleared transactions after 07/31/2022.....	0.00
Uncleared transactions after 07/31/2022.....	38,741.00
Register balance as of 08/02/2022.....	156,953.22

Details

Checks and payments cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/22/2022	Transfer			-270.00
Total				-270.00

Deposits and other credits cleared (2)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/28/2022	Deposit			125.00
07/29/2022	Deposit		Citizens Bank	2.01
Total				127.01

Additional Information

Uncleared checks and payments after 07/31/2022

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/02/2022	Transfer			-270.00
Total				-270.00

Uncleared deposits and other credits after 07/31/2022

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/02/2022	Deposit		Allegheny County ACED	39,011.00
Total				39,011.00

QUAKER VALLEY COG

1020101 Community Development 0710, Period Ending 07/31/2022

RECONCILIATION REPORT

Reconciled on: 08/02/2022

Reconciled by: Patrick Conners

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance.....	13,987.01
Checks and payments cleared (1).....	-13,987.00
Deposits and other credits cleared (0).....	0.00
Statement ending balance.....	<u>0.01</u>
Register balance as of 07/31/2022.....	0.01

Details

Checks and payments cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/01/2022	Journal	052161		-13,987.00
Total				<u>-13,987.00</u>

QUAKER VALLEY COG

4003536 Contract Deposit Account - 3536, Period Ending 07/31/2022

RECONCILIATION REPORT

Reconciled on: 08/02/2022

Reconciled by: Patrick Conners

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance.....	19,997.00
Checks and payments cleared (0).....	0.00
Deposits and other credits cleared (0).....	0.00
Statement ending balance.....	<u>19,997.00</u>
Register balance as of 07/31/2022.....	19,997.00

QUAKER VALLEY COG

Unpaid Bills

All Dates

DATE	TRANSACTION TYPE	NUM	DIVISION	DUE DATE	PAST DUE	AMOUNT	OPEN BALANCE
Citizens Bank CC							
07/31/2022	Bill	7-31-2022	01 GENERAL	08/25/2022	-17	1,060.58	1,060.58
Total for Citizens Bank CC						\$1,060.58	\$1,060.58
Civic Mapper 3157297869							
08/01/2022	Bill	1376	01 GENERAL	08/31/2022	-23	500.00	500.00
Total for Civic Mapper						\$500.00	\$500.00
ClearGov							
07/01/2022	Bill	2022-12157	01 GENERAL	08/31/2022	-23	500.00	500.00
Total for ClearGov						\$500.00	\$500.00
Kilbuck Township^							
08/04/2022	Bill	8-4-2022	01 GENERAL	08/31/2022	-23	200.00	200.00
Total for Kilbuck Township^						\$200.00	\$200.00
TOTAL						\$2,260.58	\$2,260.58

QUAKER VALLEY COG

Bill Payment List

August 1-5, 2022

DATE	NUM	VENDOR	AMOUNT
1072 Bill.com Money Out Clearing			
08/04/2022		Swede Construction Corp.	-28,619.00
Total for 1072 Bill.com Money Out Clearing			\$ -28,619.00

Payroll Summary

Check Date	Name	Hours	Total Paid	Tax Withheld	Deductions	Net Pay	Check No	Employer Liability	Total Expense
Pay Frequency: Semimonthly									
07/29/2022	Asciolla, Anthony	0.00	350.00	0.00	0.00	350.00	DD	0.00	350.00
07/29/2022	Connors, Patrick M	88.00	3,132.92	778.89	0.00	2,354.03	DD	239.67	3,372.59
07/29/2022	Local Level Consulting Services LLC	0.00	531.00	0.00	0.00	531.00	DD	0.00	531.00
07/29/2022	Richard, Anna M	93.00	1,023.00	174.06	0.00	848.94	DD	84.40	1,107.40
07/15/2022	Asciolla, Anthony	0.00	593.75	0.00	0.00	593.75	DD	0.00	593.75
07/15/2022	Connors, Patrick M	88.00	3,132.92	778.90	0.00	2,354.02	DD	239.67	3,372.59
07/15/2022	Richard, Anna M	90.00	990.00	166.06	0.00	823.94	DD	81.68	1,071.68
Pay Frequency Totals: Semimonthly		359.00	\$9,753.59	\$1,897.91	\$0.00	\$7,855.68		\$645.42	\$10,399.01
Total Net Pays for Semimonthly frequency: 7									
Company Totals:		359.00	\$9,753.59	\$1,897.91	\$0.00	\$7,855.68		\$645.42	\$10,399.01
Total Net Pays for Company: 7									

QUAKER VALLEY COUNCIL OF GOVERNMENTS

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Executive Director's Report – August 2022

CD Year 49 Pre-Applications - Beginning August 8, 2022, through September 16, 2022, Allegheny County Economic Development (ACED) will be soliciting pre-applications for Public Improvement Projects for its 2023 (Year 49) Community Development Block Grant (CDBG) Program. Every QVCOG member community is eligible to apply for CDBG funding for “non-income based” projects exceeding \$20,000 in cost such as ADA accessibility improvement projects and blight remediation. All are encouraged to consider potential projects with their municipal engineers & staff. The QVCOG is happy to facilitate meetings with municipalities to discuss the pre-application process. Pre-applications will be due to the QVCOG by end of business on Friday, September 9th.

Municipal Intern Program Conclusion - Anna Richard (W & J College) will be concluding her time with the QVCOG on August 17th. Anna will be providing a summary of her research which will include an analysis of the QVCOG's services and programs. Additionally, the findings will include a comparison with the other Councils of Governments within Allegheny County.

2022 Annual Dinner – The 2022 “Annual Dinner” will take place at the Edgeworth Club on Wednesday, October 5th. Additional details including the Keynote Speaker(s) and registration information will be distributed in the coming weeks.

Police Mutual Aid Agreement – The QVCOG's Board of Delegates will be considering an updated Police Mutual Aid Agreement at its August 17th meeting. Upon formal approval, each participating municipality will be asked to review and approve the pact. Highlights of the agreement include updated language, the addition of Leet Township and the Quaker Valley Area School District.

2022 Street Paving Map – In an effort to provide a comprehensive scope of paving operations in member communities, the QVCOG is gathering information and building a GIS map outlining impacted streets and as well as the timeline for paving operations. Utility work within member communities will also be included within the map. It is anticipated this preliminary project will assist during the planning process for future bids.

QUAKER VALLEY COUNCIL OF GOVERNMENTS

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Agenda Item 8-A: 2021 Audit Presentation – Case Sabatini

The COG's appointed audit firm, Case Sabatini, was assigned duties to perform the 2021 Audit for the QVCOG. Mr. Eric Spann is anticipated to be in attendance to provide a summary of the 2021 audit and associated financial statements.

Attachments: 2021 Audit Report

QUAKER VALLEY COUNCIL OF GOVERNMENTS

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT**

DECEMBER 31, 2021

QUAKER VALLEY COUNCIL OF GOVERNMENTS

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DECEMBER 31, 2021

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July 27, 2022

The Executive Board
Quaker Valley Council of Governments
Pittsburgh, Pennsylvania

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Quaker Valley Council of Governments, (the "Council"), as of and for the year then ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Quaker Valley Council of Governments as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principals generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Quaker Valley Council of Governments and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The Council's management is responsible for the preparation and fair presentation of the 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 financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 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 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 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 Quaker Valley Council of Governments' 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 financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Quaker Valley Council of Governments' 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 audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report, dated July 27, 2022, on our consideration of the Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Quaker Valley Council of Governments' internal control over financial reporting and compliance.



Certified Public Accountants
Pittsburgh, PA

QUAKER VALLEY COUNCIL OF GOVERNMENTS

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021

As management of the Quaker Valley Council of Governments (the "Council"), we offer readers of the Council's financial statements this narrative overview and analysis of the financial activities of the Council for the fiscal year ended December 31, 2021.

Financial Highlights

- The Council continues to administer federal funding for development projects within its member's communities. Expenditures for these projects during 2021 were \$404,329 funded by federal Community Development Block Grants¹ and local matching contributions.
- The Council's unrestricted net position as of December 31, 2021 was \$135,882.

¹ *The majority of federally funded projects were contracted through Allegheny County DCED.*

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Council's basic financial statements. The Council's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Council's finances, in a manner similar to a private-sector business.

The *statement of net position* provides information showing how the Council's assets have changed during the current year. It reports the availability of assets for future use and is an important management tool in financial planning. The statement distinguishes those assets used exclusively with regards to government operation versus those assets committed to the business operation of government.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods, such as accrued payroll and intergovernmental receivables.

Both of the government-wide financial statements distinguish functions of the Council that are principally supported by membership dues and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Council include general government, public works, recycling, and the annual dinner.

The government-wide financial statements can be found on pages 11-12 of this report.

QUAKER VALLEY COUNCIL OF GOVERNMENTS

MANAGEMENT'S DISCUSSION AND ANALYSIS

(Continued)

DECEMBER 31, 2021

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Council, like other state and local governmental units, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Council can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. This fund grouping is used to account for essentially the same functions reported as government activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Immediately after both the governmental funds' balance sheet and the governmental funds' statement of revenues, expenditures, and changes in fund balances, a statement provides a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Council maintains two individual governmental funds. Information is presented separately in the governmental funds' balance sheet and in the governmental funds' statement of revenues, expenditures, and changes in fund balance for the General Fund and the Community Development Block Grant Fund (CDBG) are considered to be major funds.

The basic governmental funds financial statements can be found on pages 13-16 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 17-28 of this report.

Government-wide Financial Analysis

Analysis of Net Position

Net position is a useful indicator of a government's financial position. For the Council, total assets exceeded liabilities by \$146,403 at December 31, 2021 and \$140,013 at December 31, 2020.

QUAKER VALLEY COUNCIL OF GOVERNMENTS

**MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)
DECEMBER 31, 2021**

**Quaker Valley Council of Governments'
Statement of Net Position**

The following is a summary of the Council's Statement of Net Position as of December 31, 2021 and 2020:

	Governmental Activities	
	2021	2020
<i>Assets:</i>		
Current and Other Assets	\$ 146,961	\$ 249,586
Capital Assets	-	193
	146,961	249,779
<i>Liabilities:</i>		
Current Liabilities	558	109,766
	558	109,766
<i>Net Position:</i>		
Invested in Capital Assets, Net of related debt	-	193
Restricted - Recycling	10,521	10,521
Unrestricted	135,882	129,299
	\$ 146,403	\$ 140,013

The Council continues to maintain significant balances of net position. Unrestricted net position in the governmental activities represent assets available to fund general activities of the Council. The Council is well positioned to fulfill its mission without incurring significant liabilities.

Changes in Net Position

The Council's net position increased by \$6,390 for the year ended December 31, 2021 and increased by \$2,517 for the year ended December 31, 2020. The Council expends community development block grant funds on behalf of member governments. The Council is subcontracted by the grantee, the Allegheny County Department of Economic Development, to administer the programs. HUD is the grantor for all CDBG funds.

The Council's revenues are derived of 79% from grants, 9% from membership dues, 1% from the RAD Tax contributions and 11% from charges for services.

QUAKER VALLEY COUNCIL OF GOVERNMENTS

MANAGEMENT'S DISCUSSION AND ANALYSIS

(Continued)

DECEMBER 31, 2021

Quaker Valley Council of Governments'
Statement of Activities

The following summarizes the Council's Statement of Activities for the years ended December 31, 2021 and 2020.

	Governmental Activities	
	2021	2020
<i>Program Revenues:</i>		
Charges for Services	\$ 57,509	\$ 59,362
Operating Grants and Contributions	23,125	87,784
Capital Grants and Contributions	432,613	335,229
<i>General Revenues:</i>		
Membership Dues	48,175	44,770
RAD Tax	264	13,920
Investment Income	15	15
Miscellaneous Income	3,868	319
Total Revenues	565,569	541,399
<i>Program Expenses:</i>		
General Government	116,054	172,986
Public Safety	16,903	18,091
Public Works	404,329	335,229
Recycling	17,348	11,512
Annual Dinner	4,545	1,064
Total Expenses	559,179	538,882
Change in Net Position	6,390	2,517
Net Position - Beginning	140,013	137,496
Net Position - Ending	\$ 146,403	\$ 140,013

The Council's expenses cover a range of services, the largest being development projects within its members' jurisdictions.

QUAKER VALLEY COUNCIL OF GOVERNMENTS

MANAGEMENT'S DISCUSSION AND ANALYSIS

(Continued)

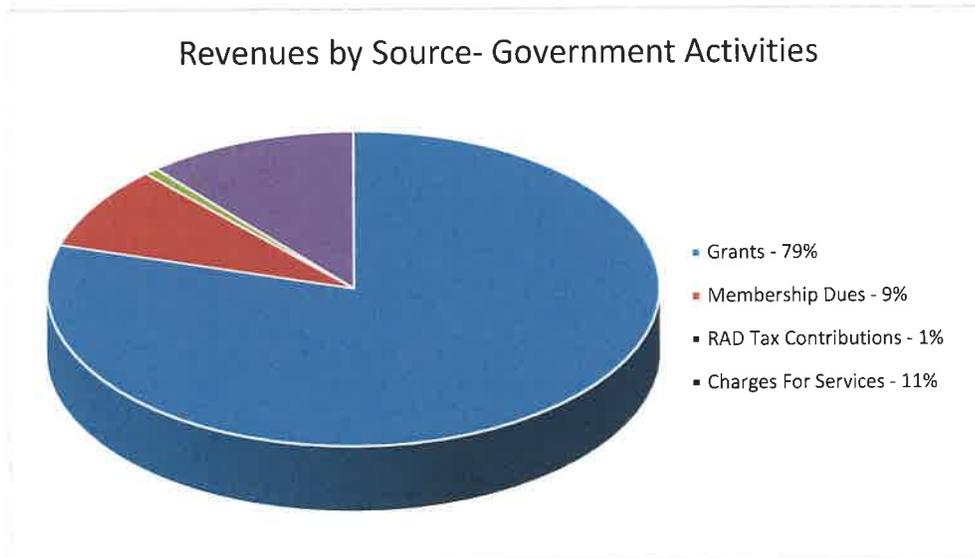
DECEMBER 31, 2021

Analysis of Changes in Net Position

The Council's net position increased by \$6,390 for the year ended December 31, 2021 and increased by \$2,517 for the year ended December 31, 2020. This increase is explained in the governmental discussion below.

Governmental Activities

Governmental Activities increased the Council's net position by \$6,390 for the year ended December 31, 2021. The following chart shows the extent to which each function of the Council is self-financing. The Council also raises general revenues in the form of membership dues which help to cover the difference between the revenues and expenses disclosed below.



The Council maintains a substantial fund balance in the Savings account. Transfers from the savings account to the checking account are made each year to compensate for the shortfall in revenues received by the Council and to balance the budget. The main sources of revenue for the Council are CDBG and Allegheny County General Funds for administration and dues and RAD monies collected from member municipalities. The membership dues that municipalities pay to the Council have remained unchanged for over twenty years. On September 15, 2021 the Council's Board of Directors voted to raise the membership dues that municipalities pay to the Council. The increase in dues will become effective for fiscal year 2022.

During 2021, the Council welcomed Sewickley Borough which rejoined as the Council's fifteenth member municipality.

QUAKER VALLEY COUNCIL OF GOVERNMENTS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)
DECEMBER 31, 2021

Financial Analysis of the Council's Individual Funds

Governmental Funds

The focus of the Council's Governmental Funds is to provide information on near-term inflows, outflows and balances of expendable resources. Such information is useful in assessing the Council's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

At December 31, 2021, the Council's Governmental Funds reported a combined ending fund balance of \$146,403, an increase of \$6,390 in comparison to the previous year.

The General Fund reported an ending fund balance of \$146,403, an increase of \$6,583 from the previous year. This increase was explained in the discussion above for governmental activities.

The CDBG Fund reported an ending fund balance of \$0, an increase of \$0 from the previous year.

Quaker Valley Council of Governments' Capital Assets
(net of depreciation)

What follows is a summary of the Council's capital assets as of December 31, 2021 and 2020.

	Governmental Activities	
	2021	2020
Machinery and equipment	\$ -	\$ 193
Total	\$ -	\$ 193

Additional information on the Council's capital assets can be found in Note D on page 27 of this report.

Economic Factors

The Council has a mixture of affluent municipalities that have no trouble collecting an adequate level of revenues that are sufficient to offset expenditures and other members that struggle to collect the necessary revenues to offset expenditures. CDBG funds are allocated to municipalities with no requirement of a local match if possible, especially for those with revenue problems.

QUAKER VALLEY COUNCIL OF GOVERNMENTS

MANAGEMENT'S DISCUSSION AND ANALYSIS

(Continued)

DECEMBER 31, 2021

Requests for Information

This financial report is designed to provide a general overview of the Council's finances for all those with an interest in the government's finances. Additional information about the Council can be obtained on its website, www.qvcog.net. Questions concerning any of the information provided in this report or requests for additional financial information can be sent to the Council via its website or should be addressed to:

Quaker Valley Council of Governments
343 Eicher Road
Pittsburgh, PA 15237

QUAKER VALLEY COUNCIL OF GOVERNMENTS

STATEMENT OF NET POSITION

DECEMBER 31, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 135,194
Due from other governments	11,767
Security deposits	-
Capital assets, net of depreciation	
Machinery and equipment	-
	<hr/>
Total Assets	\$ 146,961
	<hr/> <hr/>
LIABILITIES	
Accounts payable	\$ 558
	<hr/>
Total Liabilities	\$ 558
	<hr/> <hr/>
NET POSITION	
Invested in capital assets, net of related debt	\$ -
Restricted - recycling	10,521
Unrestricted	135,882
	<hr/>
Total Net Position	\$ 146,403
	<hr/> <hr/>

The accompanying notes are an integral part of this financial statement.

QUAKER VALLEY COUNCIL OF GOVERNMENTS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDING DECEMBER 31, 2021

Functions/Programs	Expenses	Charges for Services	Program Revenue		Net (Expense) Revenue and Changes in Net Position
			Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government					
Governmental Activities					
General Government	\$ 116,054	\$ 22,106	\$ 51,409	\$ -	\$ (42,539)
Public Safety	16,903	13,125	-	-	(3,778)
Public Works	404,329	-	-	404,329	-
Recycling	17,348	18,503	-	-	1,155
Annual Dinner	4,145	3,375	3,750	-	2,980
Total Governmental Activities	\$ 558,779	\$ 57,109	\$ 55,159	\$ 404,329	(42,182)
	General Revenues:				
	Membership Dues				48,175
	RAD Tax				264
	Investment Income				15
	Miscellaneous Income				118
	Total General Revenues				48,572
	Change in Net Position				6,390
	Net Position - Beginning				140,013
	Net Position - Ending				\$ 146,403

The accompanying notes are an integral part of this financial statement.

QUAKER VALLEY COUNCIL OF GOVERNMENTS

BALANCE SHEET - GOVERNMENTAL FUNDS

DECEMBER 31, 2021

	<u>General Fund</u>	<u>CDBG Fund</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 135,194	\$ -	\$ 135,194
Due from other funds	10,392	-	10,392
Due from other governments	1,375	10,392	11,767
Security deposits	-	-	-
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 146,961</u>	<u>\$ 10,392</u>	<u>\$ 157,353</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 558	\$ -	\$ 558
Due to other funds	-	10,392	10,392
Accrued wages	-	-	-
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>558</u>	<u>10,392</u>	<u>10,950</u>
Deferred Inflows of Resources:			
Deferred revenue	-	-	-
	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:			
Restricted - recycling	10,521	-	10,521
Committed - capital expenditures	18,747	-	18,747
Unassigned	117,135	-	117,135
	<hr/>	<hr/>	<hr/>
Total Fund Balances	<u>146,403</u>	<u>-</u>	<u>146,403</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 146,961</u>	<u>\$ 10,392</u>	<u>\$ 157,353</u>

The accompanying notes are an integral part of this financial statement.

QUAKER VALLEY COUNCIL OF GOVERNMENTS
RECONCILIATION OF GOVERNMENTAL FUND BALANCES
TO THE STATEMENT OF NET POSITION

DECEMBER 31, 2021

Total Fund Balance, Governmental Funds	\$ 146,403
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.	<u>-</u>
Net Position of Governmental Activities	<u><u>\$ 146,403</u></u>

The accompanying notes are an integral part of this financial statement.

QUAKER VALLEY COUNCIL OF GOVERNMENTS

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>General Fund</u>	<u>CDBG Fund</u>	<u>Total Governmental Funds</u>
REVENUES			
CDBG Revenue			
Federal	\$ 20,784	\$ 404,329	\$ 425,113
Local	7,500	-	7,500
Membership dues, municipal members	48,175	-	48,175
RAD tax	264	-	264
Other grant revenue	23,125	-	23,125
Charges for services	29,435	-	29,435
Sales	2,046	-	2,046
Annual dinner	7,525	-	7,525
Recycling	18,503	-	18,503
Interest income	15	-	15
Miscellaneous	3,868	-	3,868
Total Revenues	<u>161,240</u>	<u>404,329</u>	<u>565,569</u>
EXPENDITURES			
CDBG project expense	-	404,329	404,329
Wages	80,017	-	80,017
Payroll taxes	4,771	-	4,771
Employee benefits	225	-	225
Rent	4,020	-	4,020
Code and zoning enforcement	16,903	-	16,903
Quickbooks	2,488	-	2,488
Insurance	1,591	-	1,591
Professional services	5,414	-	5,414
Annual dinner	4,545	-	4,545
Travel	303	-	303
Advertising	529	-	529
Office expense	11,795	-	11,795
Telephone	2,227	-	2,227
Recycling	17,348	-	17,348
Miscellaneous	2,481	-	2,481
Total Expenditures	<u>154,657</u>	<u>404,329</u>	<u>558,986</u>
Net Change in Fund Balances	6,583	-	6,583
Fund Balances - Beginning	<u>139,820</u>	<u>-</u>	<u>139,820</u>
Fund Balances - Ending	<u>\$ 146,403</u>	<u>\$ -</u>	<u>\$ 146,403</u>

The accompanying notes are an integral part of this financial statement.

QUAKER VALLEY COUNCIL OF GOVERNMENTS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2021

Net change in fund balances - total governmental funds: \$ 6,583

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

This is the amount by which capital outlays -0- exceeded depreciation \$193 in the current period.

(193)

Change in net position of governmental activities

\$ 6,390

The accompanying notes are an integral part of this financial statement.

QUAKER VALLEY COUNCIL OF GOVERNMENTS

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Quaker Valley Council of Governments, Pennsylvania (the “Council”), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The significant accounting policies are described below.

1. **Organization and Reporting Entity**

The organization of the Council and the basis of the reporting entity are presented below to assist the reader in evaluating the financial statements and the accompanying notes.

The Council was incorporated in 1981 under the Nonprofit Corporation Law of the Commonwealth of Pennsylvania. The Council is a voluntary organization of local governments formed to foster a cooperative effort to study and resolve problems, determine policies, and formulate plans that are common and regional in nature. The Council is defined as an “intergovernmental cooperative” in the Intergovernmental Cooperative Act contained in Title LIII of the Pennsylvania Consolidated Statutes and it may perform certain municipal functions which are described in the Act. As such, the Council is classified as a special purpose government engaged in both governmental and business-type activities under GAAP and prepares the same financial statements as general purpose governments.

The Council operates under a Board of Directors. The Board appoints an Executive Director to manage its operations in the following areas: general government, public works, recycling, annual dinner, and other areas as approved by the Board.

As of December 31, 2021, the Council consists of the following fifteen municipal members:

Township of Aleppo
Township of Kilbuck
Township of Leet
Borough of Avalon
Borough of Bell Acres
Borough of Bellevue
Borough of Ben Avon
Borough of Edgeworth
Borough of Emsworth
Borough of Glen Osborne
Borough of Glenfield
Borough of Haysville
Borough of Leetsdale
Borough of Sewickley
Borough of Sewickley Heights

QUAKER VALLEY COUNCIL OF GOVERNMENTS

NOTES TO FINANCIAL STATEMENTS

(Continued)

DECEMBER 31, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

1. Organization and Reporting Entity – (Continued)

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 “The Financial Reporting Entity”, as amended, the Council has evaluated all related entities (authorities, commissions, tax exempt organizations and affiliates) for the possible inclusion in the financial reporting entity.

In evaluating how to define the Council, for financial reporting purposes, all potential component units were considered. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic, but not the only criterion for including a potential component unit within the reporting entity, is the Council’s ability to exercise oversight responsibility. The most significant part of this ability is financial interdependency. Other parts of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion is the scope of public service. Application of this criterion involves considering whether the activity benefits the Council and/or its members, or whether the activity is conducted within the authority of the Council and is generally available to its members. A third criterion is the existence of special financing relationships, regardless of the Council’s ability to exercise oversight responsibility. Based upon the application of these criteria, the following is a brief review of each potential component unit addressed in defining the Council’s reporting entity.

There were no potential component units for consideration of inclusion within the reporting unit. Included within the reporting entity are: General Fund (mainly reported under the General Government function on the Statement of Activities) and Community Development Block Grant (CDBG) (reported as Public Works). All of the funds listed meet the above criteria and comprise the Council’s reporting entity.

2. Government-Wide Financial Statements and Fund Financial Statements

Government-wide Statements: The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by non-exchange and intergovernmental revenues, are reported separately from business-type activities, which primarily rely on fees and charges for support. Fiduciary funds are also excluded from the governmental-wide financial statements.

QUAKER VALLEY COUNCIL OF GOVERNMENTS

NOTES TO FINANCIAL STATEMENTS

(Continued)

DECEMBER 31, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

2. Government-Wide Financial Statements and Fund Financial Statements – (Continued)

The government-wide Statement of Activities presents a comparison between expenses, both direct and indirect, and program revenues for each segment of the business-type activities of the Council and for each governmental program. Direct expenses are those that are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the Council.

Net position should be reported as restricted when constraints placed on net position use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other purposes result from special revenue funds and the restrictions on their net position use.

When both restricted and unrestricted resources are available for use, it is the Council's policy to use restricted resources first, and then unrestricted resources as they are needed.

Fund Financial Statements: The fund financial statements provide information about the Council's funds. Separate financial statements are provided for governmental funds and proprietary funds. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column.

The Council reports the following major governmental funds:

General Fund. This is the Council's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

CDBG. This fund accounts for the various projects subject to the compliance requirements of the United States Housing and Urban Development program "Community Development Block Grants". In all contracts, Allegheny County is referred to as the grantor and the Council is referred to as the grantee. These funds are passed through the Allegheny County Department of Economic Development. As such, the County has certain compliance responsibilities for these grants.

QUAKER VALLEY COUNCIL OF GOVERNMENTS

NOTES TO FINANCIAL STATEMENTS

(Continued)

DECEMBER 31, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

3. Fund Types

In accordance with generally accepted accounting principles applicable to governmental units, the accounts of the Council are organized and operated on the basis of individual funds. The operations of each fund are accounted for by providing a separate set of self-balancing accounts comprised by its assets, liabilities, fund equity, revenues, and expenditures or expenses. A description of the purpose and function of each type presented in the accompanying financial statements follows.

GOVERNMENTAL FUND TYPES

The General Fund is used to account for all financial transactions not accounted for in the fund types listed below.

Special Revenue Funds are used to account for the proceeds from specific revenue sources or to finance special activities in accordance with statutory or administrative requirements. This includes designated revenues not included within other fund categories. The CDBG Fund is reported as a special revenue fund.

4. Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues, expenditures, expenses and transfers, and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This method is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Therefore, governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds. The primary effect of internal activity has been eliminated from the government-wide financial statements.

All governmental fund types are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available to finance expenditures of the fiscal period. Available means expected to be collected within the following year for grant revenue and sixty days of year-end for all other revenues. Expenditures and transfers out are generally recognized under the accrual basis of accounting when the related liability is incurred.

QUAKER VALLEY COUNCIL OF GOVERNMENTS

NOTES TO FINANCIAL STATEMENTS

(Continued)

DECEMBER 31, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

5. Revenues

- a. Federal and state grants are recognized as revenues in the period the related expenditures are incurred, if applicable, or when the Council is entitled to the grants. However, these grants are subject to compliance audits and adjustment by grantor agencies. Grant revenues received for expenses, which are disallowed, are repayable to the grantor.
- b. The receivable balances presented in the accompanying combined balance sheet are recorded at net realizable value.

6. Expenditures

Capital asset purchases are included in current year expenditures in governmental funds and are capitalized in the government-wide statement of net assets.

7. Cash, Cash Equivalents, Restricted Cash, and Investments

The Council maintains several checking accounts for depositing receipts and disbursing expenditures for all governmental fund types.

8. Capital Assets

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets that have been acquired for general governmental purposes are recorded as expenditures in the governmental funds and are capitalized in the government-wide statement of net assets. All capital assets are recorded at cost, if known, or estimated historical cost. Donated capital assets are recorded at their fair market value on the date of donation. The Council does not maintain a specific capitalization dollar threshold. Routine repair and maintenance costs that do not add to the value of an asset or extend its useful life are charged as an expense in the government-wide statement of activities. Depreciation on capital assets recorded in the government-wide statement of net assets is computed using the straight-line method over the estimated useful lives of the related assets.

Estimated useful lives for the Council's classes of reported capital assets are as follows:

Machinery and Equipment	10 years
-------------------------	----------

Public domain (infrastructure) general capital assets (e.g. roads, bridges, sidewalks and other assets that are immovable and of value only to the government) that were placed in service prior to 2004 are not required to be capitalized by governments that are the size of the Council. The Council has no such assets.

QUAKER VALLEY COUNCIL OF GOVERNMENTS

NOTES TO FINANCIAL STATEMENTS

(Continued)

DECEMBER 31, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

8. **Capital Assets – (Continued)**

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized in the government-wide statement of net assets or the proprietary funds. Major renewals or betterments are capitalized as additions.

9. **Prepaid Expenses**

In both the government-wide and fund financial statements, prepaid expenses are recorded as assets in the activity/fund in which future benefits will be derived.

10. **Budgets**

The Council is not required to prepare an annual budget under the State Intergovernmental Cooperative Act. As such, a budgetary comparison schedule is not presented as required supplemental information. For internal purposes, the Council does adopt a budget for all funds.

11. **Net Position**

Net position in the government-wide financial statements is disclosed in one of the three following components:

Invested in Capital Assets, Net of Related Debt – consists of capital assets net of accumulated depreciation reduced by the outstanding balance of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, or contributors, or (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position – consists of all other net position that does not meet the two definitions above.

12. **Fund Balance**

Fund balance in the governmental fund are disclosed in one of the five following components:

Nonspendable – consists of amounts that cannot be spent because they are either (1) not in spendable form, or (2) legally or contractually required to be maintained intact. The Council did not report any nonspendable balance as of December 31, 2021.

QUAKER VALLEY COUNCIL OF GOVERNMENTS

NOTES TO FINANCIAL STATEMENTS

(Continued)

DECEMBER 31, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

12. **Fund Balance – (Continued)**

Restricted – consists of amounts with constraints placed on the use either by (1) external groups such as creditors, grantors, or contributors, or (2) law through constitutional provisions or enabling legislation. The Council reported restricted fund balance for recycling as of December 31, 2021.

Committed – consists of amounts that can only be used for specific purposes pursuant to constraints imposed by a resolution enacted by the Council's governing board. Once committed, a resolution by the Board is required to lift the commitment. The Council reported committed fund balance for capital expenditures as of December 31, 2021.

Assigned – consists of amounts that are constrained by the Council's intent to be used for specific purposes. The Council and Executive Director have authorization to assign fund balance. The Council did not report assigned fund balance as of December 31, 2021.

Unassigned – represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. Other governmental funds report unassigned fund balance when they have a deficit fund balance.

When both restricted and unrestricted resources are available for use, it is the Council's policy to use restricted resources first, and then unrestricted resources as they are needed.

When committed, assigned, and unassigned resources are available for use, it is the Council's policy to use committed resources first, assigned resources second, and then unassigned resources as they are needed.

13. **Pending Governmental Accounting Standards Board Pronouncements**

In June 2017, the Governmental Accounting Standards Board adopted Statement No. 87, *Leases*. This statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources thereby enhancing the relevance and consistency of information about governments' leasing activities. This statement is required for financial statements beginning after June 15, 2021. The Council elected to early-adopt Statement No. 87 during the year ended December 31, 2021. Implementation of Statement No. 87 did not have a significant impact on the financial statements.

QUAKER VALLEY COUNCIL OF GOVERNMENTS

NOTES TO FINANCIAL STATEMENTS

(Continued)

DECEMBER 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

13. Pending Governmental Accounting Standards Board Pronouncements – (Continued)

In June 2018, the Governmental Accounting Standards Board adopted Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. This statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. This statement is required for financial statements beginning after December 15, 2020. Implementation of Statement No. 89 did not have a significant impact on the financial statements.

In May 2019, the Governmental Accounting Standards Board adopted Statement 91, *Conduit Debt Obligations*. This statement provides a single method of reporting conduit debt obligations by issuers, thereby eliminating diversity in practice associated with commitments extended by issuers, arrangements associated with conduit debt obligations, and related note disclosures. This statement is required for financial statements beginning after December 15, 2021. The Council has not determined the impact, if any, that GASB 91 will have on the financial statements.

In January 2020, the Governmental Accounting Standards Board adopted Statement 92, *Omnibus 2020*. This statement amends numerous GASB standards, such as Statements 73 and 74 concerning pensions and post-employment benefit plans other than pensions, along with some GASB statements not yet effective, such as GASB 84. Generally, the provisions of this statement were effective upon issuance for currently implemented standards and concurrently with the effective dates of GASB statements not yet effective. The Council has not determined the impact, if any, that GASB 92 will have on the financial statements.

In March 2020, the Governmental Accounting Standards Board adopted Statement 93, *Replacement of Interbank Offered Rates*. This statement addresses issues arising from the revisions to the London Interbank Offered Rate (LIBOR) and more generally the accounting and financial reporting implications that result from the replacement of any interbank offered rate (IBOR). This statement is required for financial statements beginning after June 15, 2021, with the provisions related to the removal of LIBOR being effective for reporting periods ending after December 31, 2021. The Council has not determined the impact, if any, that GASB 93 will have on the financial statements.

In March 2020, the Governmental Accounting Standards Board adopted Statement 94, *Public-Private and Public-Public Partnership and Availability Payment Arrangements*. This statement addresses various issues related to public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset for a period of time in an exchange or exchange-like transaction. This statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). An APA is an arrangement in which a government compensates an operator

QUAKER VALLEY COUNCIL OF GOVERNMENTS

NOTES TO FINANCIAL STATEMENTS
(Continued)
DECEMBER 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

13. Pending Governmental Accounting Standards Board Pronouncements – (Continued)

for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. This statement is required for fiscal years beginning after June 15, 2022. The Council has not determined the impact, if any that GASB 94 will have on the financial statements.

In May 2020, the Governmental Accounting Standards Board adopted Statement 96, *Subscription-Based Information Technology Arrangements*. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. A SBITA is defined as a contract that conveys control of the right to use another party's information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The statement is required for fiscal years beginning after June 15, 2022. The Council has not determined the impact, if any, that GASB 96 will have on the financial statements.

In June 2020, the Governmental Accounting Standards Board adopted Statement 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. This statement generally requires that in the absence of governing board for a potential component unit, if the primary government performs the duties that a governing board typically would perform, this situation is treated the same as when the primary government appoints the potential component unit's board. In addition, this statement clarifies the reporting of IRS Section 457 plans such as applying the standards of GASB 84 to determine whether those arrangements should be reported as fiduciary activities. This statement was generally effective upon issuance except for the accounting and financial reporting of IRS Section 457 and some requirements for determining component unit status which are effective for fiscal years beginning June 15, 2021. The Council has not determined the impact, if any, that GASB 97 will have on the financial statements.

14. Use of Estimates

In preparing financial statements in conformity with generally accepted accounting principles, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses during the reporting period. Actual results could differ from those estimates.

QUAKER VALLEY COUNCIL OF GOVERNMENTS

NOTES TO FINANCIAL STATEMENTS

(Continued)

DECEMBER 31, 2021

NOTE B – CASH DEPOSITS AND INVESTMENTS

Statutes allow the Council to invest in United States Treasury bills, short-term obligations of the United States Government or the Commonwealth of Pennsylvania, deposits in savings accounts or time deposits of institutions having a place of business in the Commonwealth of Pennsylvania and insured or collateralized in accordance with Act 72, and certificates of deposit limited to twenty per centum of capital and surplus if purchased from a commercial bank and limited to twenty per centum of assets minus liabilities if purchased from a savings and loan association, or other investments, collateralized by the aforementioned federal government securities.

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Council does not have a deposit policy for custodial credit risk. As of December 31, 2021, the Council did not have deposits exposed to this risk.

NOTE C – RECEIVABLES AND PAYABLES

Receivables at December 31, 2021 were as follows:

	<u>Accounts Receivable</u>	<u>Due from Other Governments</u>	<u>Total Receivables</u>
Governmental activities			
General	\$ -	\$ 1,375	\$ 1,375
Public Works	-	10,392	10,392
Total Governmental Activities	<u>\$ -</u>	<u>\$ 11,767</u>	<u>\$ 11,767</u>

The amounts due from other governments for public works in governmental activities consist of \$10,392 due from the Allegheny County Department of Economic Development.

The Council considers all outstanding accounts to be collectible.

Payables at December 31, 2021, consisted primarily of amounts due to contractors for work performed on the various projects funded with CDBG money and amounts due to other governments for funding of projects that will ultimately be reimbursed by the Allegheny County Department of Economic Development.

QUAKER VALLEY COUNCIL OF GOVERNMENTS

**NOTES TO FINANCIAL STATEMENTS
(Continued)
DECEMBER 31, 2021**

NOTE D – LAND, BUILDINGS, IMPROVEMENTS AND EQUIPMENT

The following is a summary of changes in capital assets for governmental activities during 2021:

	<u>Balance at January 1, 2021</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance at December 31, 2021</u>
Machinery and Equipment	\$ 6,133	\$ -	\$ -	\$ 6,133
	6,133	-	-	6,133
Accumulated Depreciation: Machinery and Equipment	<u>(5,940)</u>	<u>(193)</u>	<u>-</u>	<u>(6,133)</u>
	<u>(5,940)</u>	<u>(193)</u>	<u>-</u>	<u>(6,133)</u>
Net Capital Assets	<u>\$ 193</u>	<u>\$ (193)</u>	<u>\$ -</u>	<u>\$ -</u>

Depreciation and amortization during the year ended December 31, 2021 was charged to functions as follows:

Governmental activities:	
General Government	\$ <u>193</u>
Total	\$ <u>193</u>

The Council's capital assets were fully depreciated as of December 31, 2021.

NOTE E – EMPLOYEE RETIREMENT PLANS

The Council contributes to a simplified employee pension plan for its eligible employees. Employees working on a full-time basis are eligible for the participation in the plan. The employee may also choose to contribute to the plan. The employer contribution for the year was \$445.

NOTE F – OPERATING LEASES

The Council leases its office space from the Township of Kilbuck. Per the lease agreement, rent is \$200 per month plus utilities and will continue perpetually on a month-to-month basis until which point it is terminated by either party. During the current year, the total rent expense was \$4,020.

QUAKER VALLEY COUNCIL OF GOVERNMENTS

NOTES TO FINANCIAL STATEMENTS

(Continued)

DECEMBER 31, 2021

NOTE G – CONTINGENCIES

The Council participates in federal and state assisted grant programs. These grants are generally subject to program compliance audits by the grantors. Such audits could result in expenditures being disallowed and funds being due back to the grantor agencies. The amount of expenditures that may be disallowed in the future, if any, cannot be determined at this time.

NOTE H – RISK MANAGEMENT

The Council is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, and natural disasters, as well as from workers' compensation and health care programs. These risks are covered by commercial insurance purchased from independent third parties. There have been no significant changes in coverage in the past three years; and settled claims have not exceeded coverage in those years.

NOTE I – CONCENTRATION

The Council is heavily dependent upon Community Development Block Grant (CDBG) administrative funding passed through the Allegheny County Department of Economic Development for the purpose of administering the CDBG projects.

OTHER REPORTS OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

June 27, 2022

The Executive Board
Quaker Valley Council of Governments
Pittsburgh, Pennsylvania

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Independent Auditor's Report

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of the governmental activities, each major fund, and the aggregate remaining fund information of Quaker Valley Council of Governments as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Quaker Valley Council of Governments' basic financial statements, and have issued our report thereon dated June 27, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Quaker Valley Council of Governments' internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Quaker Valley Council of Governments' internal control. Accordingly, we do not express an opinion on the effectiveness of Quaker Valley Council of Governments' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Quaker Valley Council of Governments' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants
Pittsburgh, PA

QUAKER VALLEY COUNCIL OF GOVERNMENTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021

None.

QUAKER VALLEY COUNCIL OF GOVERNMENTS

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Agenda Item 8-B: Consideration of an Updated Police Mutual Aid Agreement

After an inquiry from a QVCOG member community, on April 20, 2022 the Board of Delegates moved to direct Executive Director Connors to convene the QVCOG Police Chiefs Committee to review the current Police Mutual Aid Agreement which was approved and enacted in 2009. After two meetings (May 19th & July 19th) the Police Chiefs Committee contributed and agreed upon the proposed mutual aid agreement. Please note, the agreement was heavily influenced from the Char-West COG's police mutual aid agreement which was enacted in 2021. In order to ensure that the language meets all current municipal requirements, QVCOG solicitor Matt Racunas reviewed and contributed to the agreement.

Highlights of the Agreement include updated verbiage when officers respond to a call outside of their department's jurisdiction as well as an updated liability insurance threshold for participating communities. Additionally, Leet Township and the Quaker Valley Area School District are seeking to admittance into the pact.

Should the QVCOG Board of Delegates move forward in approving the proposed agreement, each participating Police Department and community would be asked to approve the agreement. The following member Police Departments are included within the proposed agreement:

Avalon Borough
Bell Acres Borough
Bellevue Borough
Edgeworth Borough
Leet Township
Leetsdale Borough
Ohio Township (serving Aleppo Township, Ben Avon Borough, Emsworth Borough, and Kilbuck Township)
Quaker Valley Area School District
Sewickley Borough (additionally serving Glen Osborne Borough)
Sewickley Heights Borough

Attachments: Proposed Mutual Aid Agreement

MUTUAL AID AGREEMENT

THIS AGREEMENT, made this _____ day of _____ 2022, by and among the political subdivisions of the Commonwealth of Pennsylvania, individually and collectively (hereinafter referred to as "Municipalities") and (the Quaker Valley Area School District) (hereinafter referred to "Educational Institution"), which are signatories hereto. The Municipalities and the Educational Institution are collectively known as the "Parties or Party".

WHEREAS, each of the Parties has the authority, pursuant to Pennsylvania statutory law to enter into a joint contract for Mutual Police Aid and assistance. Specifically, legal authority for this Agreement can be found in the Pennsylvania Intergovernmental Cooperation Act (53 Pa. C.S.A. § 2301-2315); the Municipal Jurisdiction Act (42 Pa. C.S.A. § 8953) the Political Subdivision Tort Claims Act (42 Pa. C.S.A. § 8501 et seq. and Act 98 of 2008 - Interstate Mutual Aid Act (35 Pa. C.S.A § 7331 et seq.); and

WHEREAS, the provision of Mutual Police Aid extending across municipal/jurisdictional boundaries promotes the health, safety and welfare of the citizens of the Parties; and

WHEREAS, the Parties have determined that the provision of mutual police aid extending across municipal/jurisdictional boundaries promotes the health, safety and welfare of the citizens of Parties; and

WHEREAS, it is the desire of the Parties to enter into an Agreement for the purpose of having available for use throughout the territorial limits of their respective Municipalities and Police Departments of the Educational Institutions, the services of police officers employed by the signatory Parties under the conditions hereinafter set forth; and

WHEREAS, most of the Parties that are signatories to this Agreement were signatories to a previous Agreement for the provision of Mutual Police Aid, which was substantially the same as, and in the form of, this Agreement, but now find it necessary to enter into a new Agreement due to the need to add several Parties who have requested to join the Agreement.

NOW, THEREFORE, the undersigned signatory Parties, intending to be legally bound hereby, do covenant and agree as follows:

SECTION 1. PREAMBLE

The recitals and preamble are incorporated into this Agreement as if the same were set forth fully at length and such shall become an integral part of this Agreement

Section 2. DEFINITIONS

"Educational Institutions" means any public or private school district within the territorial jurisdiction of a QVCOG member community with a public resource/safety officer(s) and that expresses a desire to participate within the Agreement.

"Municipality" means a political subdivision of the Commonwealth of Pennsylvania that is a member of the Quaker Valley Council of Governments.

"Mutual Police Aid" or "Mutual Aid" means the provision of manpower and logistical support needed by a Receiving Department to meet its special immediate needs when the resources of that Receiving Department are insufficient to cope with a law enforcement situation.

"Receiver" or "Receiving Department" means the party or parties requesting or receiving police aid and assistance from another party or parties.

"Parties or Party" means collectively the Educational Institution(s) and the Municipalities.

"Sender" or "Sending Department" means the party or parties receiving a request for, or sending, police aid and assistance to another party or parties.

"QVCOG" means the Quaker Valley Council of Governments.

SECTION 3. SITUATIONS AND ACTIVITIES COVERED

The provisions of the Agreement may be invoked for any law enforcement situation occurring within the Receiving Department which requires the use of resources not immediately available to the Receiving Department.

SECTION 4. METHOD OF REQUESTING ASSISTANCE

For general Mutual Aid assistance, each Party shall designate the personnel authorized to initiate and receive requests for Mutual Aid. It is understood and agreed that compliance with the terms of this Agreement shall be voluntary and not compulsory for the Parties requested to furnish Mutual Police Aid. Consequently, when a police officer of one of the Parties is requested to furnish Mutual Aid to another Party under the terms of this Agreement, he or she shall refuse to do so if directed by the proper officials of his or her own Party.

SECTION 5. DETERMINATION OF MUTUAL AID RESPONSE

The Chief of Police, or his or her designated representative, of the Sending Department shall determine in his or her sole discretion whether and to what extent a request for Mutual Aid under this agreement will be fulfilled. In the event it is determined that no assistance, or assistance differing from that requested, will be provided, prompt notice to this effect shall be given to the Receiving Department.

SECTION 6. COMMAND AND CONTROL

Law enforcement personnel and equipment, upon entering the jurisdiction of a Receiving Department in response to a request for Mutual Aid, shall be under the direction and control of the commanding officer of the Receiving Department; provided, however, that the conduct of officers from the Sending Department shall not violate applicable personnel and police regulations of the Sending Department. So far as practicable, officers from a Receiving Department will be utilized in conjunction with officers from a Sending Department so as to compensate for the Sending Department's lack of knowledge of the geography of the Receiving Department. Upon arrival, the Receiving Department and associated tactical control shall be relinquished to the Critical Incident Response Team (CIRT) commander.

SECTION 7. RECALL OF PERSONNEL AND EQUIPMENT

Personnel and equipment, including canine units, provided to a Receiving Department under the terms of this Agreement may be recalled at any time by the Chief of Police, or his or her designated representative, of the Sending Department, and prompt notice of such recall shall be given to the Receiving Department.

SECTION 8. IMMUNITIES AND POWERS OF RESPONDING OFFICERS

All of the immunities from liability and exemptions from laws, ordinances and regulations which law enforcement officers employed by the signatory Parties have in their own jurisdictions, as well as those applicable to the Receiving Department, shall be effective unless otherwise prohibited by law. Police officers from a Sending Department shall have all the powers of police officers, including the power of arrest, while responding to a Mutual Aid request from a Receiving Department.

SECTION 9. FINANCIAL RESPONSIBILITY

- A. Except as provided in sub-section "B" below, the Receiving Department shall not be liable for salaries and incidental expenses for equipment used during a Mutual Aid situation. All compensation and other benefits enjoyed by law enforcement officers in their own jurisdictions shall extend to the services they perform under this Agreement. Thus, such items as sick leave, medical and death benefits, workers' compensation benefits and heart and lung benefits, payable as a result of an officer's involvement in a Mutual Aid situation, will be expenses of the Sending Department.
- B. The Receiving Department shall be liable to the Sending Department for salary and equipment costs if the Receiving Department receives funds from any outside source for the purpose of reimbursing law enforcement expenses. This would include, but would not be limited to, instances where federal or state disaster relief, or any form of insurance reimbursement, was provided to cover law enforcement or related expenses incurred during the Mutual Aid situation. The liability of the Receiving Department shall not exceed the amount of

reimbursement actually received for law enforcement purposes.

- C. A police officer of the Sending Department shall, at all times, remain the employee of the Sending Department. The Sending Department shall, at all times, be responsible for paying all wages of such personnel, for carrying workers' compensation upon such personnel, and for all other duties and responsibilities pertaining to the employment of such personnel.

SECTION 10. INSURANCE

The signatory Parties shall obtain and maintain Police Professional Liability, General and Automobile Liability Insurance, each in the amount of \$1,000,000.00 per occurrence and \$2,000,000.00 annual aggregate. A certificate of insurance evidencing such coverage shall be provided by the signatory Parties to each other upon execution of this Agreement. Such insurance shall be maintained throughout the term of this Agreement and shall provide for sixty (60) days written notice to the parties to this Agreement of the cancellation or expiration of such insurance coverage.

SECTION 11. DEATH OR INJURY

Law enforcement personnel of the Sending Department injured or killed while responding to or returning from a request for Mutual Aid under this Agreement shall be deemed to have been on active duty for the Sending Department for all purposes.

SECTION 12. TERM

The parties hereto agree that the Agreement shall continue until modified in writing by the mutual consent of all parties. The parties hereto further agree that any signatory Party may withdraw at any time from this Agreement by giving thirty (30) calendar days written notice to the other Parties which are part of this Agreement.

SECTION 13. ENTIRE AGREEMENT

This Agreement sets forth the entire agreement and understanding among the signatory Parties as to the subject matter hereof. Any and all prior discussions, negotiations, commitments and understandings related thereto are hereby superseded by this Agreement.

SECTION 14. PENNSYLVANIA LAW

This Agreement and the rights and obligations of the parties hereto shall be governed and construed according to the laws of the Commonwealth of Pennsylvania.

SECTION 15. SIGNATORIES

The following Parties are the current signatories to this Mutual Aid Agreement:

Avalon Borough
Bell Acres Borough
Bellevue Borough
Edgeworth Borough
Leet Township
Leetsdale Borough
Ohio Township (Aleppo Township, Ben Avon Borough, Emsworth Borough, and
Kilbuck Township)
Quaker Valley Area School District
Sewickley Borough (Glen Osborne Borough)
Sewickley Heights Borough

Should a new Municipality become a member of the QVCOG thereby making it eligible to become a party to this Agreement, the inclusion of that Municipality shall be implemented by, and shall become effective upon, that Municipality executing a separate counterpart to this Agreement and notice and copy thereof being given to all of the then declared parties hereto.

SECTION 16. WAIVER

No waiver of any breach of this Agreement shall be held to be a waiver of any other or subsequent breach. No party shall be deemed to have waived any right, power or privilege under this Agreement or any provision thereof unless such waiver shall have been duly executed in writing and acknowledged by the other parties.

SECTION 17. HEADINGS

The Article and Section headings used in this Agreement are for reference purposes only and are not intended to limit or otherwise affect the meaning or interpretation of this Agreement.

IN WITNESS WHEREOF, the parties hereto have individually executed by separate counterparts this Agreement, which have been duly authorized by their respective governing bodies.

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QUAKER VALLEY COUNCIL OF GOVERNMENTS

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Agenda Item 8-C: Proclamation Recognizing Quaker Valley Ambulance Authority

In an effort to bring awareness to the nearly 5 decades of community service provided by the Quaker Valley Ambulance Authority (QVAA) the QVCOG has crafted a proclamation recognizing the Authority. Both the QVAA & Valley Ambulance Authority are celebrating their 50th anniversaries in 2022. Mr. JR Henry (Executive Director & Chief) and Mr. William Monski (Treasurer) are expected to be in attendance to speak further about the Authority's celebration.

Attachments: Proclamation & Quaker Valley Ambulance Authority Information



PROCLAMATION

WHEREAS, The Quaker Valley Ambulance Authority (“QVAA”) has provided EMS & Medical transportation services to the region since 1974; and

WHEREAS, The QVAA currently provides lifesaving emergency services for Aleppo Township, Bell Acres Borough, Edgeworth Borough, Glenfield Borough, Leet Township, Leetsdale Borough, Haysville Borough, Glen Osborne Borough, Sewickley Borough, and Sewickley Heights Borough of whom all are members of the QVCOG; and

WHEREAS, over the last 5 decades, what began as a volunteer emergency service has developed into a highly technical EMS and medical transportation system staffed by more than fifty dedicated professional paramedics, emergency medical technicians, dispatchers, and office personnel; and

WHEREAS, All QVAA Paramedics and Emergency Medical Technicians are certified by the Commonwealth of Pennsylvania and attend rigorous continuing education classes throughout the year; and

WHEREAS, every year on a 24 hour & 365 day basis, the QVAA responds to more than 2,000 ambulance calls and provides approximately 1,250 wheelchair van transports; and

WHEREAS, the QVAA provides comprehensive certified training programs including CPR, First Aid, and “Stop the Bleed Training” to members of the public and local public safety agencies including local police and fire departments; and

WHEREAS, it is essential and proper to recognize the tremendous impact of the community service that the QVAA provides to our region.

THEREFORE, BE IT RESOLVED that the QVCOG formally recognizes the QVAA’s staff, officials, and volunteers for providing such an invaluable public service within many QVCOG member communities.

DULY PASSED AND PROCLAIMED, on this 17th day of August of the year 2022 by the Board of Delegates of the Quaker Valley Council of Governments.

ATTEST:

Barbara Carrier
Board President

Patrick Conners
Executive Director

QUAKER VALLEY COUNCIL OF GOVERNMENTS

343 Eicher Road, Pittsburgh, PA 15237

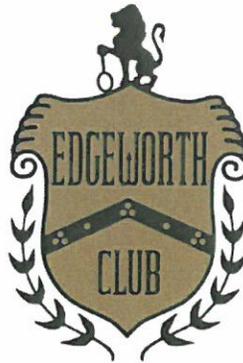
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Agenda Item 8-D: 2022 Annual Dinner Update

The QVCOG's 2022 "Annual Dinner" will take place at the Edgeworth Club on Wednesday, October 5th. Additional details including the Keynote Speaker(s) and registration information will be distributed in the coming weeks.

Attachments: Signed Agreement with Edgeworth Club



EDGEWORTH CLUB PRIVATE EVENT CONTRACT

All reservations and agreements are made upon, and are subject to, the rules and regulations of the Edgeworth Club and the following conditions. This contract assumes the following terms are defined in the overall agreement.

Agreement—The overall agreement.

Event – “Event Name” listed below

Client –The person or entity hiring Edgeworth Club, undersigned on final page

Club – Edgeworth Club

1. A. Your private function has been booked on a first option tentative basis:

Event Name: Quaker Valley COG Dinner

Day/Date: Wednesday, October 5, 2022

Type of Function: Presentation and Dinner

Set Up Time: 4:00 pm

Event Time: 6:00 pm – 10:00 pm (estimated)

Room(s): Ball Room, Loggia, Living Room

No# of Guests: Estimated 75

Member Sponsor: Kevin Flannery

1. B. Once you sign and return this letter your reservation will be confirmed. This signed letter is due no later than one week after the booking of your date. Your final bill is due and payable by the last day of the month of receipt. A 1.5% late fee will be assessed, if these terms are not met. All payments must be in the form of cash or check. Edgeworth Club does not accept Credit cards. Checks may be made payable to “Edgeworth Club.” If mailing payment, please send to Edgeworth Club, Attention: Nicole Shaffer, 511 East Drive, Sewickley, PA 15143. Members are able to bill to their member account.

2.A. Cancellations made 30 days prior to an event will forfeit any voluntary deposits on file. Cancellations made 14-29 days prior to an event will be charged a 50% fee. Cancellations made 7-13 days prior to the event date will be charged a 75% fee, and any event cancelled 7 days or less before the event will be subject to full payment.

2.B. If the Club cannot perform or believes it may not be able to perform this Agreement in whole or in part due to a fire, natural disaster, act of war or terrorism (domestic or foreign), quarantine, epidemic or pandemic (including COVID-19), action of any governmental authority, national or regional emergency, other casualty, act of God, or other cause beyond the control of the, whether or not foreseeable (“Force Majeure Event”), then the Club will give notice to the Client as soon as reasonably practicable after the Club determines that a Force Majeure Event will or may prevent the Club from performing under this Agreement. The Club shall have no obligation to perform under this Agreement and no liability for delays or failures to perform due to a Force Majeure Event, but the Club may, at the Club’s discretion, work with the Client to find an alternative date for the Event that is suitable to both Client and Club. To the extent the Parties cannot agree on a suitable replacement date consistent with Club’s availability, the Club may also, in its sole discretion, refund fees paid to the Club under the Agreement, less any amounts necessary to cover expenses and work already performed by the Club related to the Event, including, but not limited to, pre-event communications, development of timelines, and preparation for the Event. In the case of a Force Majeure Event, the Club shall have no additional liability to Client with respect to this Agreement beyond that described in this Section and below.

3. A final guarantee of the number of persons attending must be called or emailed into the Edgeworth Club Event Manager at (412) 741-8500, ext. 17, or Nicole@Edgeworthclub.com no later than (14) working days prior to the scheduled function. Guest Lists which include first and last names of all in attendance are also required. You will be billed for the final guarantee as well as any additional guests who attend. Catering needs must be finalized at this time as well.

4. It is agreed that said client assumes full responsibility for the behavior and conduct of the attending guests and for any damages occurring during the Event beyond normal use to any equipment or property. Edgeworth Club and its staff have the right to refuse alcoholic beverages to anyone already under the influence or to anyone not being of legal age.

5. The function will take place in or on the specified area of the clubhouse or the club grounds. All guests and decorations shall be restricted to stated areas. Any and all rooms used for storage and function use are subject to room rental fees. Fee schedule can be obtained from Event Manager at any time.

6. Unless otherwise specified, a 23 % service charge and 7 % PA state sales tax will be added to the food and beverage total. Members will be privy to 18% service charge as a benefit of being a member.

7. Due to the frequent fluctuations in wholesale food costs, prices are subject to change without notice. The Edgeworth Club guarantees only those prices, which appear on your signed contract.
Attachments:

8. No food may be brought into the Edgeworth Club, with the exception of wedding cakes, cookies, or party favors. Any food consumed on the Edgeworth Club’s premises must be prepared by the chefs at the Club. No food will be allowed to be taken out of the Club. Food prepared for a “buffet” function must be consumed at the function. Any exceptions made, are at the discretion of the Event Manager and subject to an outside catering fee.

9. For hired Contractors: In order to maintain the standards of the Edgeworth Club, it is the client's responsibility to advise any hired subcontractors, such as bands, D.J.'s, florists, bakeries, etc. of the code requirements of the Edgeworth Club. D.J.'s & bands are to remove equipment the night of the function. Florists are to pick up vases, candles etc., the morning after the function. Bakeries are to pick up cake decorations within (3) days after the function. COIs are required for any outside vendors. The Edgeworth Club is not responsible for damages or theft of equipment that is left behind.

10. If a coat check attendant is required, there is a \$50.00 charge per seventy-five (75) guests for four hours. Each additional hour will be \$15.00 for each attendant required.

11. Valet services are required for any event over 100 people after 4:00 pm. The Club holds an exclusive contract with PGH Valet. The Event Manager will contact the valet service, and the valet bill be added to the final cost of the event. Pricing can vary based on the size and length of the Event.

12. Police services are required for any event over 250 people. The Club is required by Local Government to staff an officer on site for larger events to control parking, traffic, and pedestrian safety. The fee is \$350 every four hours, and \$125 per hour after 4 hours.

13. The Edgeworth Club reserves the right to control sound levels emitted from bands, orchestras, D.J.'s, etc. performing in conjunction with private functions.

14. The Client is responsible for any damage done by their guests or outside agents. The Club encourages "day of" umbrella insurance on large events to ensure any damages will be covered. It is not a requirement, but the Event Manager can recommend insurance coverage and providers.

15. The Edgeworth Club does not permit the use of confetti, glitter, fog machines, or any kind of pyrotechnics. Candles are permitted but must be communicated to the Event Manger before use. Any use of extension cords, outlets, etc. must be approved by the Edgeworth Club Maintenance Department to ensure all safety guidelines are being met.

16. This agreement shall be considered accepted once both parties have signed below.

7/22/2022
Date



Event & Sales Manager
Edgeworth Club
511 East Drive
Sewickley, PA 15143

July 22, 2022
Date



Signature

Patrick Connors - Quaker Valley COG
Printed Name
Street Address: 343 Eicher Road
City: Pittsburgh State: PA Zip: 15237

QUAKER VALLEY COUNCIL OF GOVERNMENTS

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Agenda Item 9A: – Municipal Intern Program Update - Ms. Anna Richard

This summer, the Quaker Valley Council of Governments (QVCOG) brought Ms. Anna Richard on board through Local Government Academy's 2022 Municipal Intern Program. Anna is a rising senior at Washington and Jefferson College studying political science with a public policy minor and a concentration in conflict and resolution studies. Throughout the internship, Anna experienced the multifaceted nature of local government and engaged with the 15 QVCOG member municipalities as well as the existing Councils of Governments in Allegheny County. Anna also participated in a number of local government activities, including code enforcement/ zoning, solid waste and recycling administration, tours of local sewage treatment plants, WM recycling center tours, engagement with solicitors, and Community Development Block Grants.

Anna's capstone project began with her creating and administering a survey for the Allegheny County InterCOG Council, which is a collaboration of COGs within the Allegheny County area. The survey collected information concerning the COG's programs and services and gauged their successes and shortcomings. Additionally, the survey collected practical solutions to common problems facing the municipalities in the county. The second step of Anna's project was to create an additional survey out of the data from her initial COG questionnaire and administer the survey to the QVCOG communities. Ultimately, Anna's work will help evolve the QVCOG's programs, services, and overall structure.

In addition to the survey, Anna was also tasked with increasing engagement (both in person and digitally) with all member communities and their residents. In an effort to boost visibility, Anna created an interactive Geographic Information System (GIS) map of community locations, such as community centers, libraries, schools, and municipal buildings. Further engagement efforts included constructing informational graphics, managing the QVCOG's website and Facebook Page, and reaching out to community partners. These efforts amplify the QVCOG's presence and enhances the organization's connection to the community.

Attachments: Final Presentation & Associated Materials

QUAKER VALLEY COUNCIL OF GOVERNMENTS

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Agenda Item 11: CDBG Status Report – August 2022

CD Year 46 Projects

- **CD 44-2.2.3** – Bellevue Borough Lincoln Avenue Streetscape Phase VII – Due to the time elapsed from the original project award, Allegheny County Economic Development is re-arranging the documentation associated with the project to ensure adequate funding. Once given the greenlight, the QVCOG will be working with CEC to construct the bid packet and facilitate bids through the PennBid platform in the coming weeks.
- **CD46-3.11.9** - Bellevue Borough - 529 Tingley Ave Demolition
Due to the materials within the common party wall separating 529 Tingley from an occupied dwelling (527 Tingley) the contractor is seeking to complete this project once the project for CD 47-3.11.6 is complete.
- **CD46-3.11.10** - Bellevue Borough – 255 Dakota Avenue Demolition
Per an email correspondence dated 7-6-2022 from the Project Contractor (Wreckcrew Demolition, LLC) the dwelling at 255 Dakota Avenue has been demolished and the project is complete. The QVCOG is awaiting a final review and recommendation from the Borough Engineer along with all required compliance paperwork.

CD Year 47 Projects

- **CD47-7.4c** – Leetsdale Borough - Kohlmeyer Park ADA Parking Project
After the project's completion and review by the Borough Engineer, the QVCOG received the first & final cost reimbursement to ACED in the amount of \$28,619.00 on August 3rd. The payment was subsequently deposited and sent electronically to Swede Construction Corp.
- **CD 47-7.4b** – Leet Township Eckert, Willow, & Neely Street ADA Sidewalk Project
Per an email correspondence dated 7-6-2022 from the project contractor (Independent Enterprises, Inc.) the project is 100% complete. However, after a complaint from a Township Resident it was discovered that a private concrete slab was allegedly damaged by the project contractor. At its August 8th meeting, the Leet Township Board of Commissioners denied the payment request in the amount of \$65,050.00. It is anticipated that the Board will reconsider the measure at their August “workshop” meeting on August 22nd.
- **CD 47-7.4a** - Bellevue Borough - Bayne Park Retaining Wall Project
Per an email from the Borough Engineer dated August 8th, the notice to proceed for the project (agreement between the Borough and Quigley Development) is expected to be signed on August 9th. The project should begin shortly thereafter.
- **CD 47-3.11.6** – Bellevue Dakota Ave. Blight Remediation Project
In an email correspondence dated August 4th the Borough Engineer stated that the structures at 191, 193 & 195 Dakota Avenue have all been demolished. He stated the remaining step includes a party wall restoration for the remaining structure which should be completed within the month of August.

*Between August 8, 2022 and through September 16, 2022, Allegheny County Economic Development (ACED) will be soliciting pre-applications for Public Improvement Projects for its 2023 (Year 49) Community Development Block Grant (CDBG) Program. Every QVCOG member community is eligible to apply for CDBG funding for “non-income based” projects exceeding \$20,000 in cost such as ADA accessibility improvement projects and blight remediation. All are encouraged to consider potential projects with their municipal engineers & staff. The QVCOG is happy to facilitate meetings with municipalities to discuss the pre-application process. Pre-applications will be due to the QVCOG by end of business on Friday, September 9th.