



PO Box 456, Danville, PA 17821 | (570) 336-2060 | RStoudt@MontourRec.com

7:00pm April 25, 2022 Regular Meeting Agenda

Montour Preserve Environmental Education Center, 374 Preserve Rd, Danville, PA 17821
or <https://us02web.zoom.us/j/84173658952?pwd=M09uQ2l1UEdhUHRHdmt1di9rUWdCdZ09>
To connect by phone: (929) 205 6099 | Meeting ID: 841 7365 8952 | Passcode: 713806

Call to Order

Public Comment

Officer Reports

- Chairman's Report (Tyler Dombroski)
 - Passing of Larry Robertson (moment of silence)
 - Appointment of Mahoning Township Elected Representative Marlene Gunther
- Treasurer's Report (Dr. John Bulger) (*pages 2 - 15*)
- Secretary's Report (Chris Johns)

Partner Reports

- Washingtonville Borough
- Danville Borough
- Riverside Borough
- Montour County
- Danville Area School District
- Mahoning Township

Assistant Director / Naturalist's Report (Jon Beam) (*page 16*)

Director's Report (Bob Stoudt) (*pages 17 - 26*)

- McKonly & Asbury Audit (*pages 27 - 41*)

Old Business

New Business

- Request to Approve Summer Internships
 - Julian Brehm (Lock Haven University)
 - Valentina Shevchenko (Bloomsburg University)
- Request to Approve Personal Vehicle Use Mileage Reimbursement

Other Items

Adjournment

next meeting: 7:00pm Monday, May 23, 2022

MARC 2022 Checking Account (ID 40) Register										
Number or Code	Transaction Date	Date Sent to Accounting	Recorded on Bank Statement	Description of Transaction	Credited / Debited to Subaccount for Internal Budgeting	Statement of Revenues & Expenses Line Item	Grant to Credit or Debit (if applicable)	Debit (-)	Credit (+)	Account Balance
automatic payment	3/23/2022	4/4/2022	3/1 - 3/31/22	Zoom	dues and licensing fees	dues and licensing fees	Montour County Hotel Tax	15.89		94,140.70
debit card	3/24/2022	4/4/2022	3/1 - 3/31/22	Lowe's (4x4 posts and 50ft 4" corrugated pipe)	Montour Preserve (maintenance / miscellaneous)	park and trail maintenance	Montour County Hotel Tax	135.20		94,005.50
debit card	3/25/2022	4/4/2022	3/1 - 3/31/22	Cole's Hardware (sanding belts, sandpaper, ethanol-free 4-cycle fuel)	Montour Preserve (maintenance / miscellaneous)	park and trail maintenance	Montour County Hotel Tax	44.56		93,960.94
debit card	3/25/2022	4/4/2022	3/1 - 3/31/22	USPS Danville (stamps)	office expenses	office expenses	Montour County Hotel Tax	34.80		93,926.14
debit card	3/25/2022	4/4/2022	3/1 - 3/31/22	Amazon.com (four liquid fuel storage bottles, blueprint storage tube)	park maintenance tools & supplies	park and trail maintenance	Montour County Hotel Tax	154.55		93,771.59
automatic payment	3/26/2022	4/4/2022	3/1 - 3/31/22	MailChimp (monthly email service)	\$12.19 Montour Preserve (email); \$12.19 administration / miscellaneous	\$12.19 park & trail maintenance; \$12.19 miscellaneous expenses	Montour County Hotel Tax	24.38		93,747.21
6966	3/28/2022	4/4/2022		PPL Electric Utilities	Hess Recreation Area (electricity)	park and trail maintenance	Montour County Hotel Tax	54.85		93,692.36
deposit	3/29/2022	4/4/2022	3/1 - 3/31/22	deposit	\$805 Montour Preserve pavilion reservations; \$118 Montour Preserve donations	\$805 contributions and user fees (Montour Preserve); \$118 contributions and user fees (Montour Preserve)			923.00	94,615.36
debit card	3/29/2022	4/4/2022	3/1 - 3/31/22	Cole's Hardware (bleach)	Montour Preserve (maintenance / miscellaneous)	park and trail maintenance	Montour County Hotel Tax	8.46		94,606.90
6967	3/30/2022	4/4/2022		Jon Beam (payroll 3/13 - 3/26)	payroll - Beam	wages	Montour County Hotel Tax	603.40		94,003.50
6968	3/30/2022	4/4/2022		Dennis Platt (payroll 3/13 - 3/26)	payroll - Platt	wages	Montour County Hotel Tax	425.87		93,577.63
6969	3/30/2022	4/4/2022		Lesley Yeich (payroll 3/13 - 3/26)	payroll - Yeich	wages	Montour County Hotel Tax	15.76		93,561.87
6970	3/30/2022	4/4/2022		Craig Reinard (payroll 3/13 - 3/26)	payroll - Reinard	wages	Montour County Hotel Tax	14.88		93,546.99
6971	3/30/2022	4/4/2022		Douglas Fought (payroll 3/13 - 3/26)	payroll - Fought	wages	Montour County Hotel Tax	14.88		93,532.11
6972	3/30/2022	4/4/2022		Hannah Reavy (payroll 3/13 - 3/26)	payroll - Reavy	wages	Montour County Hotel Tax	60.67		93,471.44
6973	3/30/2022	4/4/2022		Robert Stoudt (payroll 3/13 - 3/26)	payroll - Stoudt	wages	Montour County Hotel Tax	2,125.36		91,346.08
dividend interest	3/31/2022	4/4/2022	3/1 - 3/31/22	interest earned 3/1 - 3/31/22	interest	interest			13.87	91,359.95
debit card	4/1/2022			Amazon.com (toilet paper, AA lithium batteries, paper towels)	\$30 Hess Recreation Area (restrooms); \$49.80 Hess Recreation Area (maintenance/misc); \$296.16 Montour Preserve (maintenance / misc.)	park and trail maintenance	Montour County Hotel Tax	375.96		90,983.99
debit card	4/3/2022			Amazon.com (4 @ 2-liter bottles hand sanitizer)	\$66.75 Montour Preserve (maintenance); \$22.25 Hess Recreation Area (restrooms)	park and trail maintenance	Montour County Hotel Tax	89.00		90,894.99
debit card	4/3/2022			Amazon.com (hand soap)	Montour Preserve (maintenance / miscellaneous)	park and trail maintenance	Montour County Hotel Tax	93.16		90,801.83
6974	4/4/2022			SkyPacket Networks	Montour Preserve (internet)	park and trail maintenance	Montour County Hotel Tax	79.00		90,722.83
6975	4/4/2022			Ted Heaps Container Service	\$130 Montour Preserve (trash); \$70 Hess Recreation Area (trash)	park and trail maintenance	Montour County Hotel Tax	200.00		90,522.83
debit card	4/4/2022			Amazon.com (brochure holders)	Montour Preserve (maintenance / miscellaneous)	park and trail maintenance	Montour County Hotel Tax	152.60		90,370.23
6976	4/4/2022			Candy Fisher (cleaning services)	\$1,088 Montour Preserve (cleaning); \$64 Hess Recreation Area (restrooms)	park and trail maintenance	Montour County Hotel Tax	1,152.00		89,218.23
debit card	4/5/2022			Cole's Hardware (duct tape)	park maintenance tools & supplies	park and trail maintenance	Montour County Hotel Tax	19.05		89,199.18
6977	4/7/2022			Starr Portables (porta-potty for Sugar Shack)	Montour Preserve (programming supplies)	park and trail maintenance	Montour County Hotel Tax	135.00		89,064.18
6978	4/7/2022			MePush (website hosting)	\$52.47 Montour Preserve (website); \$52.47 admin/misc	\$52.47 park and trail maintenance / \$52.47 miscellaneous expenses	Montour County Hotel Tax	104.94		88,959.24
debit card	4/7/2022			Hoover Tractor (landscape rake tines, oil filter, fuel filter, oil, bolts for tractor)	park maintenance tools & supplies	park and trail maintenance	Montour County Hotel Tax	187.31		88,771.93
debit card	4/7/2022			JS Supply Co. (plumbing supplies for Montour Preserve restroom sinks)	Montour Preserve (picnic area sink repair)	park and trail maintenance	Montour County Hotel Tax	506.56		88,265.37
debit card	4/7/2022			Cole's Hardware (5 @ trash grabbers, trash bags, paint brushes, Flex Seal)	\$61.42 Montour Preserve (maintenance/misc.); \$173.74 park maintenance tools & supplies	park and trail maintenance	Montour County Hotel Tax	235.16		88,030.21
deposit	4/8/2022			deposit	\$540 Montour Preserve pavilion reservations; \$105 Montour Preserve donations; \$130 donations - unrestricted	\$540 contributions and user fees (Montour Preserve); \$105 contributions and user fees (Montour Preserve); \$130 contributions and user fees (unrestricted)			775.00	88,805.21
debit card	4/8/2022			Amazon.com (key tags)	office expenses	office expenses	Montour County Hotel Tax	10.59		88,794.62
debit card	4/13/2022			Cole's Hardware (tamper and shovel)	park maintenance tools & supplies	park and trail maintenance	Montour County Hotel Tax	95.38		88,699.24
debit card	4/13/2022			Penn Jersey Food Mart (diesel fuel)	Hess Recreation Area (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	90.00		88,609.24
debit card	4/13/2022			Cole's Hardware (tamper and shovels)	park maintenance tools & supplies	park and trail maintenance	Montour County Hotel Tax	180.16		88,429.08
automatic payment	4/18/2022			Johnson Controls Security Solutions (Montour Preserve security system quarterly monitoring fee)	Montour Preserve (security system)	park and trail maintenance	Montour County Hotel Tax	258.81		88,170.27
6979	4/18/2022			Verizon (Montour Preserve telephone)	Montour Preserve (telephone)	park and trail maintenance	Montour County Hotel Tax	110.34		88,059.93
6980	4/18/2022			Jon Beam (payroll 3/27 - 4/9)	payroll - Beam	wages	Montour County Hotel Tax	495.78		87,564.15
6981	4/18/2022			Dennis Platt (payroll 3/27 - 4/9)	payroll - Platt	wages	Montour County Hotel Tax	408.59		87,155.56
6982	4/18/2022			Lesley Yeich (payroll 3/27 - 4/9)	payroll - Yeich	wages	Montour County Hotel Tax	126.10		87,029.46
6983	4/18/2022			Craig Reinard (payroll 3/27 - 4/9)	payroll - Reinard	wages	Montour County Hotel Tax	171.20		86,858.26
6984	4/18/2022			Douglas Fought (payroll 3/27 - 4/9)	payroll - Fought	wages	Montour County Hotel Tax	119.03		86,739.23
6985	4/18/2022			Hannah Reavy (payroll 3/27 - 4/9)	payroll - Reavy	wages	Montour County Hotel Tax	208.55		86,530.68
6986	4/18/2022			Robert Stoudt (payroll 3/27 - 4/9)	payroll - Stoudt	wages	Montour County Hotel Tax	2,756.00		83,774.68
debit card	4/20/2022			ABL Graphics (Hess Recreation Area trailhead signs, Hopewell Park trailhead signs, Hopewell Park hunting season trail closure signs)	\$60.42 Hess Recreation Area (maintenance/misc); \$60.42 Hopewell Park (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	120.84		83,653.84
debit card	4/20/2022			Staples (paper, markers, key tags)	office expenses	office expenses	Montour County Hotel Tax	91.97		83,561.87
6987	4/20/2022			Press Enterprise (brochures printing)	\$2,385 Montour Preserve (brochures/promotion); \$768.50 Hopewell Park (maintenance/other); \$371 North Branch Canal Trail (maintenance/other)	park and trail maintenance	Montour County Hotel Tax	3,524.50		80,037.37



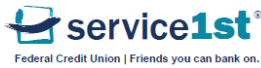
MARC 2022 Mahoning Township ARP Grant Checking Account Register

Number or Code	Transaction Date	Date Sent to Accounting	Recorded on Bank Statement	Description of Transaction	Debit (-)	Credit (+)	Account Balance
				2022 beginning balance			15,695.00
interest	1/31/22	2/2/22	1/1 - 1/31/22	interest earned 1/1 - 1/31/22		0.78	15,695.78
interest	2/28/22	3/10/22	2/1 - 2/28/22	interest earned 2/1 - 2/28/22		0.60	15,696.38
interest	3/31/22	4/4/22	3/1 - 3/31/22	interest earned 3/1 - 3/31/22		0.67	15,697.05



MARC 2022 Savings Account (ID 01) Register

Number or Code	Transaction Date	Date Sent to Accounting	Recorded on Bank Statement	Description of Transaction	Debit (-)	Credit (+)	Account Balance
				2022 beginning balance			12.74
deposit	2/18/22	3/10/22	2/1 - 2/28/22	deposit of Montour County Q4 2021 Hotel Tax grant		37,530.95	37,543.69
interest	3/31/22	4/4/22	3/1 - 3/31/22	interest earned 1/1 - 3/31/22		4.32	37,548.01



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Statement Period: 03/01/2022-03/31/2022

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Summary of Accounts:

	Ending Balance	YTD Dividend	Member Number: 584727
Savings			
01 - REGULAR SAVINGS	37,548.01	4.32	
40 - CHECKING	103,825.77	37.84	
43 - MAHONING ARP GRANT	15,697.05	2.05	
Total	157,070.83	44.21	

Authorized Signer(s): JOHN B BULGER DO, TYLER DOMBROSKI, CHRISTOPHER JOHNS, ROBERT T STOUDT

ID 01 REGULAR SAVINGS

Trans	Eff Date	Transaction	Deposit	Withdrawal	Balance
Mar 1		Balance Forward			37,543.69
Mar 31		Deposit Dividend Dividend Post	4.32		37,548.01
		Annual Percentage Yield Earned 0.100% from 01/01/2022 through 03/31/2022			
		On Average Daily Balance of 17,527.18			
Mar 31		Ending Balance			37,548.01
		Total Deposits 4.32			

ID 40 CHECKING

Trans	Eff Date	Transaction	Deposit	Withdrawal	Balance
Mar 1		Balance Forward			122,316.51
Mar 1		Deposit by Check	2,698.00		125,014.51
Mar 1		Draft 6921		-133.99	124,880.52
Mar 1		Draft 6920		-417.22	124,463.30
Mar 1		Draft 6919		-425.35	124,037.95
Mar 2		Draft 6916		-34.92	124,003.03
Mar 2		Processed Check - USDA APHIS GENL TYPE: PAYMENT ID: 1240340003			
Mar 2		Withdrawal POS #0000HVCA4IL4		-132.50	123,870.53
Mar 2		AMAZON.COM*1I4PD38V2 SEATTLE WA			
Mar 2		Withdrawal POS #00003P31DSOH		-50.22	123,820.31
Mar 2		AMAZON.COM*1I3C40Q42 SEATTLE WA			
Mar 2		Withdrawal POS #000069618600		-164.23	123,656.08
Mar 2		WEIS MARKETS 010 140 Continental Bo DANVILLE PA			
Mar 2		Draft 6935		-2,664.27	120,991.81
Mar 2		Draft 6940		-4,303.40	116,688.41
Mar 3		Withdrawal Debit Card		-14.82	116,673.59
		3/1 PP*COLESHARDWANORTHUMB NORTHUMBERL PA			
Mar 3		Withdrawal Debit Card		-22.23	116,651.36
		3/1 PP*COLESHARDWADANVILLE DANVILLE PA			
Mar 4		Withdrawal Debit Card		-437.07	116,214.29

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Member Number: 584727 **Statement Period:** 03/01/2022-03/31/2022

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ID 40 CHECKING - Continued

Trans	Eff Date	Transaction	Deposit	Withdrawal	Balance
		3/2 PP*COLESHARDWADANVILLE DANVILLE PA			
Mar 4		Certified Draft 0000006918 for \$100.00			
Mar 4		Draft 6917		-99.00	116,115.29
Mar 4		Draft 6931		-425.59	115,689.70
Mar 4		Draft 6930		-671.85	115,017.85
Mar 5		Withdrawal Debit Card		-182.00	114,835.85
		3/2 TULPEHOCKEN SPRING WAT NORTHUMBERLAN PA			
Mar 7		Withdrawal Debit Card		-116.60	114,719.25
		3/6 SMUGMUG.COM CA			
Mar 7		Withdrawal Debit Card		-45.02	114,674.23
		3/4 GIANT 6262 DANVILLE PA			
Mar 7		Withdrawal Debit Card		-27.54	114,646.69
		3/4 PP*COLESHARDWADANVILLE DANVILLE PA			
Mar 7		Draft 6932		-14.88	114,631.81
Mar 7		Draft 6928		-30.96	114,600.85
Mar 7		Draft 6927		-40.14	114,560.71
Mar 7		Draft 6918		-100.00	114,460.71
Mar 7		Draft 6937		-122.15	114,338.56
Mar 7		Draft 6934		-227.51	114,111.05
Mar 7		Draft 6929		-544.63	113,566.42
Mar 7		Draft 6925		-1,062.86	112,503.56
Mar 7		Draft 6926		-1,515.96	110,987.60
Mar 8		Withdrawal ACH DELUXE CHECK		-68.00	110,919.60
		TYPE: CHECK/ACC. ID: 1410216800 CO: DELUXE CHECK			
Mar 9		Withdrawal POS #0000N1UAF15Y		-57.24	110,862.36
		AMAZON.COM*1W3FY9H72 SEATTLE WA			
Mar 9		Draft 6939		-1,608.36	109,254.00
Mar 11		Draft 6936		-216.50	109,037.50
Mar 12		Withdrawal Debit Card		-58.47	108,979.03
		3/10 TURBOTVILLE GREAT VAL TURBOTVILLE PA			
Mar 11	Mar 12	Withdrawal POS #0000XVODYNLP		-50.04	108,928.99
		AMAZON.COM*1W98B39W2 SEATTLE WA			
Mar 14		Withdrawal ACH COMMWLTHOFPA INT		-466.35	108,462.64
		TYPE: PAEMPLOYTX ID: 1236003133 CO: COMMWLTHOFPA INT			
Mar 14		Withdrawal ACH IRS		-3,524.20	104,938.44
		TYPE: USATAXPYMT ID: 3387702000 CO: IRS			
Mar 14		Withdrawal POS #0000XY0G9Y6P		-14.83	104,923.61
		AMAZON.COM*1Z37813L2 SEATTLE WA			
Mar 14		Withdrawal POS #000000CTNS23		-38.12	104,885.49
		AMAZON.COM*1Z5DQ2QT0 SEATTLE WA			
Mar 16		Deposit by Check	2,829.00		107,714.49
Mar 16		Deposit	310.00		108,024.49
Mar 17		Certified Draft 0000006938 for \$1,500.00			
Mar 18		Draft 6938		-1,500.00	106,524.49
Mar 19		Withdrawal Debit Card		-56.22	106,468.27
		3/17 TURBOTVILLE GREAT VAL TURBOTVILLE PA			
Mar 19		Withdrawal Debit Card		-10.88	106,457.39
		3/17 CLARKS AG CENTER TURBOTVILLE PA			
Mar 19		Withdrawal Debit Card		-79.46	106,377.93

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Member Number: 584727
Statement Period: 03/01/2022-03/31/2022

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ID 40 CHECKING - Continued

Trans	Eff Date	Transaction	Deposit	Withdrawal	Balance
		3/17 PP*COLESHARDWADANVILLE DANVILLE PA			
Mar 25		Recurring Withdrawal Debit Card SFFCU CHK CRD		-15.89	106,362.04
		3/23 ZOOM.US 888-799-9666 WWW.ZOOM.US CA			
Mar 25		Withdrawal POS #00005UPOZTLO		-154.55	106,207.49
		AMAZON.COM*1N03Z6DT2 SEATTLE WA			
Mar 26		Withdrawal Debit Card		-135.20	106,072.29
		3/24 LOWE'S #1868 BLOOMSBURG PA			
Mar 28		Withdrawal Debit Card		-34.80	106,037.49
		3/25 USPS PO 41190008 410 M DANVILLE PA			
Mar 28		Withdrawal Debit Card		-44.56	105,992.93
		3/25 PP*COLESHARDWADANVILLE DANVILLE PA			
Mar 28		Recurring Withdrawal Debit Card SFFCU CHK CRD		-24.38	105,968.55
		3/26 MAILCHIMP *MISC MAILCHIMP.COM GA			
Mar 28		Certified Draft 0000006956 for \$2,896.19			
Mar 28		Certified Draft 0000006946 for \$75.00			
Mar 29		Deposit	923.00		106,891.55
Mar 29		Draft 6946		-75.00	106,816.55
Mar 29		Draft 6956		-2,896.19	103,920.36
Mar 31		Withdrawal Debit Card		-8.46	103,911.90
		3/29 PP*COLESHARDWADANVILLE DANVILLE PA			
Mar 31		Draft 6943		-100.00	103,811.90
Mar 31		Deposit Dividend Dividend Post	13.87		103,825.77
		Annual Percentage Yield Earned 0.150% from 03/01/2022 through 03/31/2022			
Mar 31		Ending Balance			103,825.77
		Total Deposits 6,773.87			
		Total Withdrawals 25,264.61			

Drafts for 40 - CHECKING

Date	Draft Number	Amount	Date	Draft Number	Amount	Date	Draft Number	Amount
Mar 2	□ 6916	34.92	Mar 7	□ 6927	40.14	Mar 11	□ 6936	216.50
Mar 4	□ 6917	99.00	Mar 7	□ 6928	30.96	Mar 7	□ 6937	122.15
Mar 7	□ 6918	100.00	Mar 7	□ 6929	544.63	Mar 18	□ 6938	1,500.00
Mar 1	□ 6919	425.35	Mar 4	□ 6930	671.85	Mar 9	□ 6939	1,608.36
Mar 1	□ 6920	417.22	Mar 4	□ 6931	425.59	Mar 2	□ 6940	4,303.40
Mar 1	□ 6921	133.99	Mar 7	□ 6932	14.88	Mar 31	□ 6943*	100.00
Mar 7	□ 6925*	1,062.86	Mar 7	□ 6934*	227.51	Mar 29	□ 6946*	75.00
Mar 7	□ 6926	1,515.96	Mar 2	□ 6935	2,664.27	Mar 29	□ 6956*	2,896.19

* denotes skipped sequence

	Total for This Period	Total Year-to-Date
Returned Item Fees	0.00	0.00
Overdraft Fees	0.00	0.00



ID 43 MAHONING ARP GRANT

Trans	Eff Date	Transaction	Deposit	Withdrawal	Balance
Mar 1		Balance Forward			15,696.38
Mar 31		Deposit Dividend Dividend Post	0.67		15,697.05

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Member Number: 584727	Statement Period: 03/01/2022-03/31/2022
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ID 43 MAHONING ARP GRANT - Continued

Trans	Eff Date	Transaction	Deposit	Withdrawal	Balance
		Annual Percentage Yield Earned 0.050% from 03/01/2022 through 03/31/2022			
Mar 31		Ending Balance			15,697.05
		Total Deposits 0.67			

	Total for This Period	Total Year-to-Date
Returned Item Fees	0.00	0.00
Overdraft Fees	0.00	0.00

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UPDATED 3/31/2022

	ending balance from 3/31/2022 bank statement	\$ 157,070.83
	deposits not yet posted (detailed below)	\$ -
	subtotal	\$ 157,070.83
	withdrawals not yet cleared (detailed below)	\$ 10,036.05
	calculated balance (should agree with actual combined balance)	\$ 147,034.78
	balance savings account (ID 01)	\$ 37,548.01
	balance checking account (ID 40)	\$ 93,789.72
	balance Mahoning Twp. ARP Grant checking account (ID 43)	\$ 15,697.05
	actual combined balance	\$ 147,034.78
	difference	\$ -

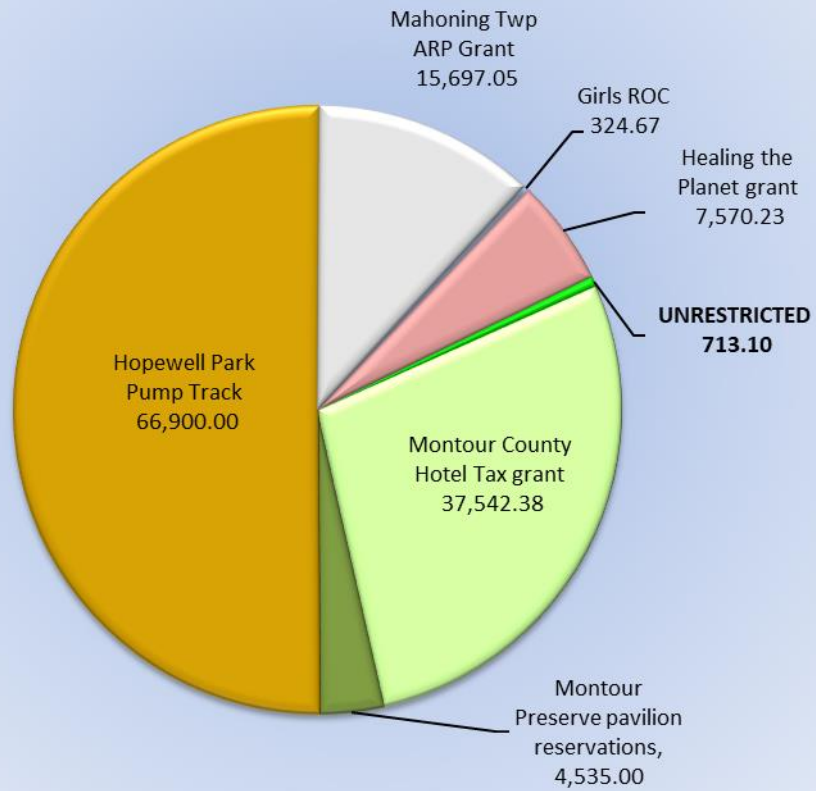
DEPOSITS NOT YET POSTED

TRANSACTION DATE	CHECK #	DESCRIPTION OF TRANSACTION	AMOUNT
TOTAL			\$ -

WITHDRAWALS NOT YET CLEARED

TRANSACTION DATE	CHECK #	DESCRIPTION OF TRANSACTION	AMOUNT
12/29/2021	6868	Craig Reinard (payroll 12/5 - 12/18)	7.45
1/19/2022	6898	Craig Reinard (payroll 1/2 - 1/15)	29.78
2/6/2022	6913	Craig Reinard (payroll 1/16 - 1/29)	14.89
2/18/2022	6922	Craig Reinard (payroll 1/30 - 2/12)	81.87
2/28/2022	6933	Craig Reinard (payroll 2/13 - 2/26)	115.38
3/5/2022	6941	Brookside Nursery (DeLong Park trees)	
3/10/2022	6942	Falcon Race Timing (Humdinger race timing)	834.00
3/10/2022	6944	Ted Heaps Container Service	190.00
3/10/2022	6945	Megan Platt (Humdinger refund)	45.00
3/10/2022	6947	MePush (website hosting)	104.94
3/10/2022	6948	SkyPacket Networks	79.00
3/14/2022	6949	Starr Portables (four porta-potties)	370.00
3/15/2022	6950	Jon Beam (payroll 2/27 - 3/12)	689.93
3/15/2022	6951	Dennis Piatt (payroll 2/27 - 3/12)	527.37
3/15/2022	6952	Lesley Yeich (payroll 2/27 - 3/12)	189.15
3/15/2022	6953	Craig Reinard (payroll 2/27 - 3/12)	130.28
3/15/2022	66954	Doug Fought (payroll 2/27 - 3/12)	215.73
3/15/2022	6955	Hannah Reavy (payroll 2/27 - 3/12)	227.50
3/15/2022	6957	Columbia Montour Chamber of Commerce (annual dues)	275.00
3/15/2022	6958	Menco Mechanical (Montour Preserve visitors' center HVAC repair)	213.75
3/23/2022	6959	Verizon (Montour Preserve telephone)	107.60
3/23/2022	6960	Susquehanna River Valley Visitors Bureau (annual dues)	100.00
3/23/2022	6961	MePush (website hosting)	99.00
3/23/2022	6962	PPL Electric Utilities	31.56
3/23/2022	6963	PPL Electric Utilities	40.72
3/23/2022	6964	PPL Electric Utilities	1,263.37
3/23/2022	6965	PPL Electric Utilities	737.11
3/28/2022	6966	PPL Electric Utilities	54.85
3/30/2022	6967	Jon Beam (payroll 3/13 - 3/26)	603.40
3/30/2022	6968	Dennis Piatt (payroll 3/13 - 3/26)	425.87
3/30/2022	6969	Lesley Yeich (payroll 3/13 - 3/26)	15.76
3/30/2022	6970	Craig Reinard (payroll 3/13 - 3/26)	14.88
3/30/2022	6971	Douglas Fought (payroll 3/13 - 3/26)	14.88
3/30/2022	6972	Hannah Reavy (payroll 3/13 - 3/26)	60.67
3/30/2022	6973	Robert Stoudt (payroll 3/13 - 3/26)	2,125.36
TOTAL			\$ 10,036.00

MARC FUNDS EARMARKS AS OF 4/22/22
COMBINED ACCOUNT BALANCE: \$133,282.43

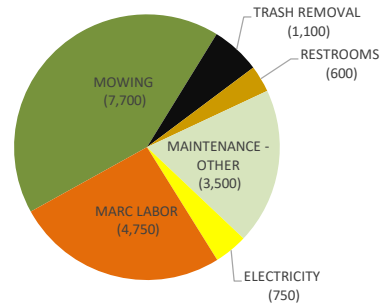


MONTOUR AREA RECREATION COMMISSION MANAGED SITES 2022 BUDGETS

BUDGET ADOPTED 11/22/21; YEAR-TO-DATE AS OF 4/22/22

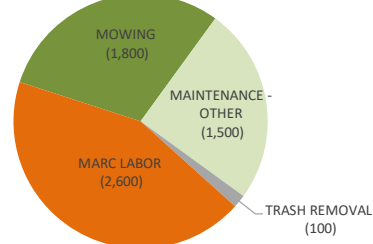
HESS RECREATION AREA 2022 BUDGET		
EXPENSE	YEAR-TO-DATE ACTUAL	BUDGET
MOWING	-	(7,700)
PARKING LOT	-	
TRASH REMOVAL	(265.00)	(1,100)
RESTROOMS	(153.30)	(600)
RESTROOM ROOF REPAIR	-	
MAINTENANCE - OTHER	(300.82)	(3,500)
ROBBINS TRAIL RECONSTRUCTION	-	
ROAD REPAVING		
ELECTRICITY	(300.01)	(750)
MARC LABOR	(2,074.86)	(4,750)
TOTAL	(3,093.99)	(18,400)

2022 HESS RECREATION AREA BUDGETED EXPENSES



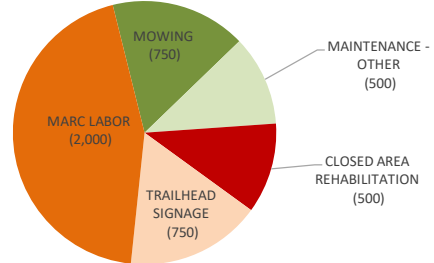
HOPEWELL PARK 2022 BUDGET		
EXPENSE	YEAR-TO-DATE ACTUAL	BUDGET
MOWING	-	(1,800)
MAINTENANCE - OTHER	(922.07)	(1,500)
TRASH REMOVAL	-	(100)
MARC LABOR	(1,217.05)	(2,600)
TOTAL	(2,139.12)	(6,000)

2022 HOPEWELL PARK BUDGETED EXPENSES



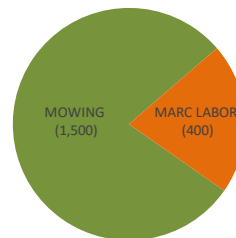
NORTH BRANCH CANAL TRAIL (MONTOUR) 2022 BUDGET		
EXPENSE	YEAR-TO-DATE ACTUAL	BUDGET
MOWING	-	(750)
MAINTENANCE - OTHER	(371.00)	(500)
CLOSED AREA REHABILITATION	-	(500)
TRAILHEAD SIGNAGE	-	(750)
MARC LABOR	(622.23)	(2,000)
TOTAL	(993.23)	(4,500)

2022 NORTH BRANCH CANAL TRAIL (MONTOUR CO.) BUDGETED EXPENSES




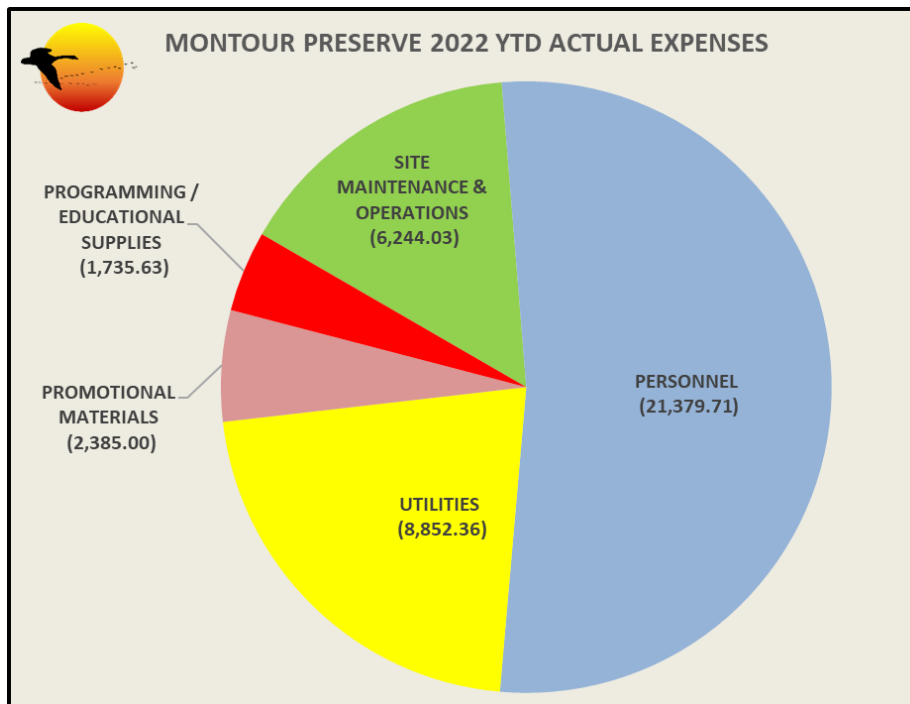
NBCT PARKING / RIVER ACCESS 2022 BUDGET		
EXPENSE	YEAR-TO-DATE ACTUAL	BUDGET
MOWING	-	(1,500)
MARC LABOR	(115.17)	(400)
TOTAL	(115.17)	(1,900)

2022 NBCT PARKING / RIVER ACCESS BUDGETED EXPENSES



2022 MONTOUR PRESERVE INCOME		AMOUNT
Carryover starting balance from 2021	\$	9,330.30
2022 donations received direct to MARC checking	\$	1,706.00
2022 pavilion / auditorium reservations completed YTD	\$	-
donations granted from CSCF fund	\$	-
Montour County Hotel Tax expense reimbursements	\$	-
2022 YTD INCOME TOTAL	\$	11,036.30
MONTOUR PRESERVE INCOME (RESTRICTED)		AMOUNT
pavilion & auditorium reservations	\$	4,535.00
TOTAL RESTRICTED INCOME	\$	4,535.00
MARC 2022 MONTOUR PRESERVE LABOR SUMMARY		
EMPLOYEE	HOURS	AMOUNT
STOUDT	381.63	\$ (10,333.81)
BEAM	190.50	\$ (4,796.79)
PIATT	176.00	\$ (4,238.08)
YEICH	48.00	\$ (945.60)
FOUGHT	6.50	\$ (120.97)
REINARD	15.75	\$ (293.11)
REAVY	35.00	\$ (651.35)
TOTAL	853.38	\$ (21,379.71)
2022 MONTOUR PRESERVE ACCOUNTING SUMMARY		AMOUNT
Carryover starting balance from 2021	\$	9,330.30
donations received direct to MARC checking	\$	1,706.00
pavilion / auditorium reservations completed YTD	\$	-
donations granted from CSCF Montour Preserve Fund	\$	-
Montour County Hotel Tax reimbursements	\$	-
expenses incurred	\$	(19,217.02)
MARC labor year-to-date	\$	(21,379.71)
2022 YEAR-TO-DATE PROJECT BALANCE	\$	(29,560.43)

 MONTOUR PRESERVE 2022 BUDGET YEAR-TO-DATE		
EXPENSE	YEAR-TO-DATE ACTUAL	BUDGET
personnel	(21,379.71)	(58,000.00)
SITE MAINTENANCE & OPERATIONS	cleaning service	(1,088.00)
	HVAC system maintenance	(213.75)
	lawn care	-
	parking lot / road maintenance	-
	security system	(499.56)
	sewage pumping	-
	supplies / misc.	(3,583.37)
	water testing	-
	wildlife management	(352.79)
	picnic area restroom plumbing repair	(506.56)
	trail markers and signage	-
UTILITIES	electric	(7,303.36)
	internet service	(316.00)
	telephone	(433.12)
	trash service	(505.00)
	website hosting / email service	(294.88)
brochures and promotional materials	(2,385.00)	(4,000.00)
programming and educational supplies	(1,735.63)	(2,200.00)
EXPENSE TOTAL		\$ (40,596.73) \$ (159,000.00)





MARC 2022 BUDGET

ADOPTED 11/22/21; YEAR-TO-DATE ACTUAL AS OF 4/22/22

EXPENSE		YEAR-TO-DATE ACTUAL	BUDGETED EXPENSES	FUNDING SOURCES	YEAR-TO-DATE ACTUAL	BUDGETED INCOME	YEAR-TO-DATE LINE ITEM SURPLUS / (DEFICIT)	BUDGETED LINE ITEM SURPLUS / (DEFICIT)
PARK & TRAIL MAINTENANCE	Columbia County Projects (including North Branch Canal Trail)	(201.83)	(4,000.00)	Columbia County Hotel Tax Grant	-	4,000.00	(201.83)	-
	Hess Recreation Area	(3,093.99)	(18,400.00)	User Fees	-	1,750.00	(3,093.99)	(16,650.00)
	Hopewell Park / Danville Borough Farm Trails	(2,139.12)	(6,000.00)		-	-	(2,139.12)	(6,000.00)
	Montour Preserve	(40,596.73)	(159,000.00)	Pavilion / Auditorium Rental Fees	-	12,500.00	(29,560.43)	(100,500.00)
				Donations	1,706.00	6,000.00		
				Carryover balance from 2021	9,330.30	-		
				Transfer From Community Giving Foundation Montour Preserve Fund	-	40,000.00		
	North Branch Canal Trail (Montour County)	(993.23)	(4,500.00)		-	-	(993.23)	(4,500.00)
	North Branch Canal Trail Parking / River Access	(115.17)	(1,900.00)		-	-	(115.17)	(1,900.00)
SPECIAL PROJECTS & EVENTS	Tools & Supplies	(2,656.32)	(2,500.00)		-	-	(2,656.32)	(2,500.00)
	All-Terrain Vehicle Purchase (*)	-	(15,000.00)	Grants (*)	-	15,000.00	-	-
	Bicycle / Pedestrian Safety Projects	(122.25)	(500.00)		-	-	(122.25)	(500.00)
	Bicycle Routes Mapping and Promotion	-	(1,000.00)		-	-	-	(1,000.00)
	Chilli Challenge Adventure Triathlon	(13.69)	(6,000.00)	Race Registration Fees and Sponsorships	-	6,500.00	(13.69)	500.00
	Danville Borough Play Set Installation	-	(2,000.00)		-	-	-	(2,000.00)
	Girls ROC Camp (*)	-	(1,000.00)	Grants, Donations, and Participant Fees (*)	324.67	1,000.00	324.67	-
	Hopewell Park Pump Track Construction (*)	-	(220,000.00)	Grants [\$125,000] and Donations [\$95,000] (*)	51,645.00	220,000.00	51,645.00	-
	Hopewell Park Pump Track Engineering & Permitting	-	(30,000.00)	Donations [15,255] and Mahoning Twp. ARP Grant	15,255.00	30,000.00	15,255.00	-
	Humdinger Trail Races	(11,174.86)	(11,000.00)	Race Registration Fees and Sponsorships	7,304.00	11,500.00	(3,870.86)	500.00
	Regional Mountain Biking Promotion	(1,043.74)	(2,500.00)		-	-	(1,043.74)	(2,500.00)
	Riverside Borough Parks Revitalization	-	(2,000.00)		-	-	-	(2,000.00)
	Special Projects and Events - Other	(950.59)	(3,500.00)		-	-	(950.59)	(3,500.00)
	Tourism Promotion Special Projects - Other	(879.76)	(2,500.00)		-	-	(879.76)	(2,500.00)
	Washingtonville Revitalization Projects	(4,097.69)	(15,000.00)	Donations and grants [\$10,000 Giant Healing the Planet]	10,000.00	13,000.00	5,902.31	(2,000.00)
ADMIN / INSURANCE	Wellness Special Projects	(68.20)	(500.00)		-	-	(68.20)	(500.00)
	Accounting	(405.00)	(1,800.00)		-	-	(405.00)	(1,800.00)
	Administration / Misc. Other (Includes Stoudt Admin. Labor)	(9,899.95)	(23,000.00)		-	-	(9,899.95)	(23,000.00)
	Audit	-	(4,820.00)		-	-	-	(4,820.00)
	Dues & Licensing Fees	(1,519.27)	(1,500.00)		-	-	(1,519.27)	(1,500.00)
	Fundraising	(3,200.67)	(1,000.00)		-	-	(3,200.67)	(1,000.00)
	Insurance (D&O, General, & Workers' Comp)	-	(13,500.00)		-	-	-	(13,500.00)
	Office Supplies	(743.21)	(1,750.00)		-	-	(743.21)	(1,750.00)
OTHER	Public Notices	(46.25)	(750.00)		-	-	(46.25)	(750.00)
				2022 Year-End Carryover Unrestricted Balance	31,687.97	23,000.00	31,687.97	23,000.00
				Geisinger Contribution (unrestricted)	25,000.00	25,000.00	25,000.00	25,000.00
				Montour County Hotel Tax 2021 Carryover Balance	7.11	-	7.11	-
				Montour County Hotel Tax 2022 Grants	37,535.27	130,000.00	37,535.27	130,000.00
				Mahoning Township ARP Grant Carryover Balance	15,695.00	-	15,695.00	-
				Transfer From Community Giving Foundation Non-Endowed Fund	-	7,500.00	-	7,500.00
				Other Income	37.84	500.00	37.84	500.00
TOTAL EXPENSES		(83,961.48)	(556,920.00)	TOTAL INCOME	205,958.16	557,250.00	121,996.68	330.00



NOTE: Budget line items marked with (*) will occur only if grants and/or donations can be secured to fully fund the projects.

ACCOUNTING REPORT DISCLAIMER

The following financial reports have been provided by Susan Shultz, CPA, using information provided by management of the Montour Area Recreation Commission (MARC). Reports are provided in accordance with accounting principles used for the tax basis of accounting.

Susan Shultz, CPA does not verify the accuracy or completeness of the information provided by MARC's management and expresses no assurance on the financial statements. Susan Shultz, CPA cannot be relied upon to identify or disclose any misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within MARC or noncompliance with laws or regulations.

ACCOUNTANT'S REPORTS UNAVAILABLE AT TIME OF REPORT DISTRIBUTION

COMMUNITY GIVING FOUNDATION (CGF) FUND BALANCES AS OF 4/22/22	
FUND	BALANCE
MARC Non-Endowed Fund	\$ 10,308.42
MARC Endowed Fund	\$ 6,144.14
Hopewell Park Pump Track Fund	\$ 42,184.15
Washingtonville Revitalization Fund	\$ 2,615.85
Montour Preserve Fund	\$ 79,509.68
TOTAL	\$ 140,762.24
NOTES AND DISCLAIMERS REGARDING CGF FUNDS	
<p><i>MARC is the designated beneficiary of five funds at the Community Giving Foundation (CGF). The CGF has been granted variance power to redirect these funds at their discretion and, accordingly, these funds are not deemed to be an asset of MARC and are not reported in MARC's financial statements.</i></p>	
<p><i>All contributions are administered through the Community Giving Foundation, a 501(c)(3) organization, and are tax-deductible to the extent provided by law. IRS regulations require us to state that no goods or services were provided in consideration for gifts and the Community Giving Foundation has exclusive legal control over the contributed assets. The official registration and financial information of the Community Giving Foundation may be obtained from the PA Dept. of State by calling toll free, within PA, 1-800-732-0999. Registration does not imply endorsement.</i></p>	
	
<p>I do hereby attest this to be an accurate and complete accounting of MARC-affiliated funds at the Community Giving Foundation.</p>	
	4/22/2022
Robert Stoudt, MARC Director	Date

ASSISTANT DIRECTOR / NATURALIST'S REPORT

In the past month the assistant director has cleaned and stored maple sugaring equipment, prepared for and offered two public programs, assisted with an FFA pre-Envirothon event, MARC's Parks and Trails cleanup and work at Hess Field and Robbins Run Trail.

Jon Beam

4/18/22

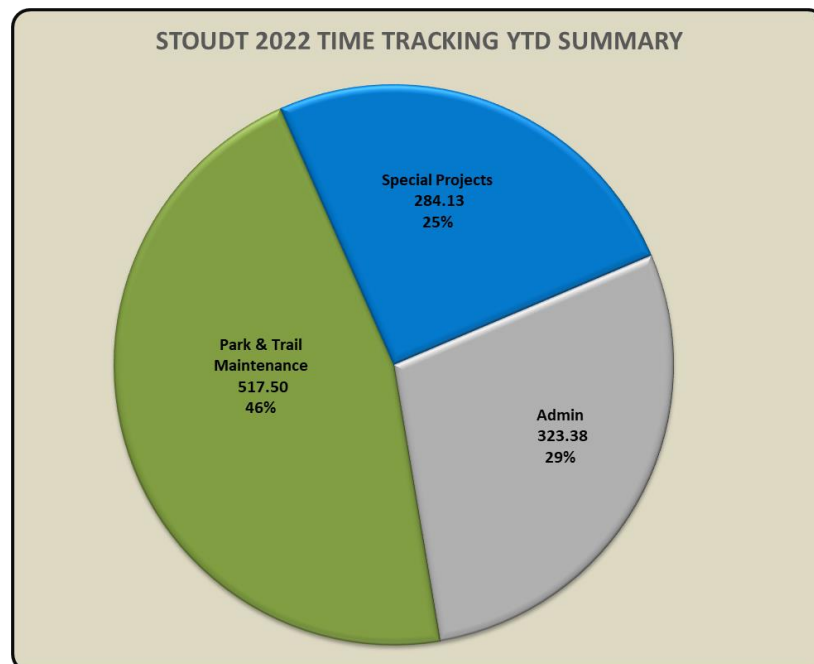
SENIOR MAINTENANCE TECHNICIAN'S REPORT

NO REPORT

DIRECTOR'S REPORT

	STOUDT	PROJECT YTD TOTAL HOURS						APRIL																								
			27	28	29	30	31	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23		
admin	MARC admin	292.50	0.25	5.50	3.00	6.50	3.50	3.50	0.50	2.50	3.00	3.50	3.00	2.00	2.50	0.25	0.50	4.00	2.50	3.50	0.50	1.00	0.75		3.00	2.00	5.00	2.00	5.50			
PARK & TRAIL MAINTENANCE	Hess Recreation Area	59.25		0.25	0.25	0.25	0.75	0.50	0.50	0.50	0.25	0.25	0.25	0.50	0.75	3.50		1.00	0.50	6.00	8.50	0.75	0.75		0.50	1.50	1.50	2.00	0.50			
	Hopewell Park / Danville Farm Trails	39.50			1.00		1.50								0.25						0.50	0.75				1.50		0.50				
	Montour Preserve admin / maintenance	283.50	0.25	4.50	4.00	1.50	3.50	3.00	1.50	1.50	5.50	3.50	2.00	2.00	4.50	1.50	1.00	4.50	1.00	1.00	0.75	1.50	1.00	0.25	3.50	4.50	3.50	6.00	3.50			
	Montour Preserve programming	47.25												2.00																		
	North Branch Canal Trail (Montour Co.)	18.50		0.50	0.50		0.25								0.25																	
	River Drive trailhead / river access	0.25													0.25																	
SPECIAL PROJECTS & EVENTS	bicycle routes mapping & promotion																															
	bike / pedestrian safety special projects	4.50																														
	Chilli Challenge	0.50																														
	Columbia County projects	6.50			0.25																							2.00				
	Danville Borough play set installation																															
	Humdinger Trail Races	96.25																														
	mountain biking special projects	33.75			0.25		0.50					1.00						0.25									0.25					
	Riverside Borough parks revitalization																															
	special projects / events - other	32.00												2.50				7.00							0.50		2.00					
	tourism promotion special projects	28.50	4.00									0.75													0.50							
	Washingtonville revitalization projects	44.75		0.25	1.00	0.25	0.25					2.50	5.00	2.50	1.00	5.50			0.25	0.25								0.75	0.25			
	wellness special projects	2.50										0.50																				
	DAILY TOTALS	990.00	4.50	11.00	10.25	8.50	10.25	7.00	2.50	4.50	10.50	10.25	10.25	11.50	9.50	10.75	1.50	9.75	11.25	10.75	9.75	3.75	3.25	0.25	8.00	8.00	13.75	10.75	12.25			
	WEEKLY PAYROLL TOTAL		54.00					67.25					50.00					53.00														
	BIWEEKLY PAYROLL TOTAL		121.25										103.00																			
	PAYROLL PERIOD		8										9																			

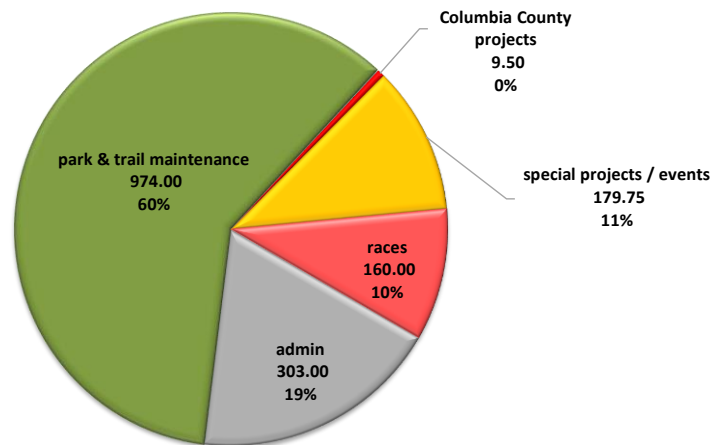
NOTE: 270 HOURS OF OVERTIME WORKED YEAR-TO-DATE AS OF 4/22/22



DIRECTOR'S REPORT (continued)

MARC STAFF 2022 YEAR-TO-DATE COMBINED TIME ACCOUNTING									
STOUDT UPDATED AS OF 4/22/22; OTHERS AS OF 4/9/22									
TASK	STOUDT	BEAM	BREHM (INTERN)	FOUGHT	PIATT	REAVY	REINARD	YEICH	PROJECT TOTAL HOURS
MARC admin	292.50	-	1.00	2.00	-	1.50	5.00	1.00	303.00
Hess Recreation Area	59.25	-	-	-	-	8.50	-	4.00	71.75
Hopewell Park / Danville Farm Trails	39.50	-	-	-	-	-	-	-	39.50
Montour Preserve admin / maintenance	283.50	85.00	35.50	6.50	164.00	29.00	9.00	43.00	655.50
Montour Preserve programming	47.25	105.50	-	-	12.00	6.00	6.75	5.00	182.50
North Branch Canal Trail (Montour Co.)	18.50	-	-	-	-	-	-	0.50	19.00
River Drive trailhead / river access	0.25	-	-	-	-	-	3.00	2.50	5.75
bicycle routes mapping & promotion	-	-	-	-	-	-	-	-	-
bike / pedestrian safety special projects	4.50	-	-	-	-	-	-	-	4.50
Chilli Challenge	0.50	-	-	-	-	-	-	-	0.50
Columbia County projects	6.50	-	3.00	-	-	-	-	-	9.50
Danville Borough play set installation	-	-	-	-	-	-	-	-	-
Humdinger Trail Races	96.25	10.00	6.50	10.00	9.00	11.50	7.75	8.50	159.50
mountain biking special projects	33.75	-	-	-	-	-	-	-	33.75
Riverside Borough parks revitalization	-	-	-	-	-	-	-	-	-
special projects / events - other	32.00	-	-	-	-	-	-	-	32.00
tourism promotion special projects	28.50	-	2.00	-	4.00	-	-	-	34.50
Washingtonville revitalization projects	44.75	-	11.50	6.00	-	3.75	6.00	0.50	72.50
wellness special projects	2.50	-	-	-	-	-	-	-	2.50
TOTALS	990.00	200.50	59.50	24.50	189.00	60.25	37.50	65.00	1,626.25
YTD AVERAGE HOURS WORKED PER WEEK	55.00	12.53	9.92	1.53	11.81	3.77	2.34	4.06	

MARC STAFF TIME TRACKING 2022 YEAR-TO-DATE SUMMARY



DIRECTOR'S REPORT (continued)

GRANTS

- **Montour County Hotel Tax**

- MARC on 2/18/22 received and deposited \$37,542.38 in Montour County Q4 2021 Hotel Tax grant funding
- As of 4/22/22, \$37,538.06 in Montour County Hotel Tax grant funds remain earmarked in MARC's savings account
- McKonly & Asbury has completed MARC's 2021 audit
 - Audit materials have been presented to the Columbia Montour Visitors Bureau and are provided as pages 27 – 41 of this agenda packet

- **DCNR 2020 Non-Motorized Trails Grant - Danville Borough Levee North Branch Canal Trail Construction (administered by Danville Borough) (no updates since last meeting)**

- Danville Borough staff continue working to identify final trail alignments and secure final agreements for affected properties
- Project construction may begin this year
- project mapping is available at <https://www.google.com/maps/d/edit?mid=17se2PMghOEBzg70bdSTOg3HPCTTO9drE&usp=sharing>

- **Giant – Healing the Planet Grant**

- MARC on 11/8/21 received and deposited \$10,000 in grant funds to be administered on behalf of Washingtonville Borough
- Grant funds are to be used to plant new trees at Washingtonville Borough's DeLong Park and to make improvements to the proposed new Mill Park, along Mill Road in Derry Township
- \$2,429.77 was spent on 3/5/22 for trees to be planted at DeLong Park in Washingtonville
 - Most trees were planted on 4/9/22; more will be planted on 4/24/22, with a final two trees expected to be delivered in coming days
- As of 4/22/22, \$7,570.23 remains earmarked in MARC's account
 - MARC has previously authorized the expense of \$3,500 in grant funds to pay for a portion of the survey work being conducted on flood buyout parcels along Chillisquaque Creek
 - The remaining \$4,070.23 in grant funds must be expended and work completed by 7/31/22; grant close-out reports must be submitted by 8/31/22

- **Mahoning Township American Rescue Plan Grant**

- MARC on 12/13/21 was awarded \$25,000 in American Rescue Act grant funding from Mahoning Township
- Funds are to be used to offset the negative economic impact of COVID-19 on MARC's operations and to be focused on projects of importance to Mahoning Township residents
- MARC on 12/30/21 expended \$9,305 to pay Kleinfelder for engineering work for the Hess Loop Trail (J. Manley Robbins Trail) at the Hess Recreation Area
- \$15,695 remains earmarked in a dedicated checking account to pay a portion of the costs for the planned engineering, permitting, and design work for the Hopewell Park Pump Track
 - Stoudt is consulting with DCNR to determine the implications of using federal funds as match for the project

DIRECTOR'S REPORT (continued)

GRANTS (continued)

- **DCNR 2021 Park Rehabilitation and Development Grant (Hopewell Park Pump Track)**
 - MARC was notified on 12/30/21 that its application to DCNR for \$125,000 in grant funding to rehabilitate Hopewell Park had been conditionally approved
 - Project activities will include expanding and improving parking, improving site drainage, creating bicycle skills features, reconstructing the existing earthen beginner-level pump track and jumps area, creating a new asphalt-paved pump track, and adding new universally-accessible parking and access features
 - As of 4/22/22, MARC has so far secured \$168,489.15 in pledges and donations to match the DCNR grant
 - As recently authorized by MARC's Board, all necessary documentation has been provided to DCNR to allow the redesignation of grant funds from MARC to Montour County to satisfy DCNR's requirements
 - An updated grant agreement has been provided to Montour County, allowing work to proceed once final questions are resolved
 - Stoudt on 3/31/22 met with DCNR, Montour County, Brinkash & Associates, and Kleinfelder to discuss grant terms and conditions and to prepare for project engineering and permitting
 - As of 4/22/22, MARC is awaiting word from DCNR regarding engineering requirements for pump track design before work can begin
 - Stoudt hopes to have the necessary guidance before the end of April
 - Stoudt's updated project presentation, including a listing of project donors, is available at <https://docs.google.com/presentation/d/1b1DRhttSDZ3OfL0aYTaluFPhW1XYNO7x/edit?usp=sharing&ouid=117951050608712833238&rtpof=true&sd=true>

DIRECTOR'S REPORT (continued)

MANAGED SITES

- **Hopewell Park / Danville Borough Farm**

- Hunting season trail closure signage has been posted at all trail entrances and to MARC's website and Facebook page
 - The trail system is closed during the spring gobbler (turkey) hunting season on the following dates:
 - Saturday, April 23 (CLOSED UNTIL NOON)
 - Saturday, April 30 (CLOSED UNTIL NOON)
 - Saturday, May 7 (CLOSED UNTIL NOON)
 - Saturday, May 14 (CLOSED UNTIL NOON)
 - Saturday, May 21 (ALL DAY)
 - Saturday, May 28 (ALL DAY)
 - The trail system is closed during these times to all users except those possessing a Pennsylvania hunting license and a Danville Borough hunting permit
 - The Hopewell Park jumps area and pump track remain open to use during these times
- Stoudt on 4/20/22 posted new trailhead maps and signage
- MARC will work with Eagle Scout candidate Gabe Bittner to create a concrete pad to properly secure the new bike rack recently constructed and donated by Kris Huber and Nick Craven
- MARC staff and/or volunteers will work in coming weeks to blow leaves from trails and clear trees brought down by recent storms
- Work is ongoing to prepare for the planned pump track construction and related redevelopment activities as reported elsewhere in this meeting packet
- Multiple trees were brought down on 4/19/22 by heavy snows; cleanup is ongoing

- **Montour Township (Columbia County) Legion Road parcel**

- No concerns noted since last meeting

- **River Drive parcel (North Branch Canal Trail trailhead and river access)**

- Lesley Yeich, Craig Reinard, and Land Steward Wayne Kashner have worked recently to perform vegetation pruning and site maintenance
 - Work will continue in coming weeks until complete

- **North Branch Canal Trail**

- Land Stewards Wayne Kashner and Jennifer Hunsinger continue to maintain the trail, removing storm damages and performing ongoing litter cleanup
- Stoudt on 4/22/22 visited the Columbia County portion of the trail through the Rishel parcel with staff of the Northcentral Pennsylvania Conservancy (holders of a conservation easement on the property)
 - No concerns were noted along the trail portion of the property
- Montour County and the SEDA-COG Joint Rail Authority have resumed legal action against the owner of the Bear Hunters' Grove Campground to resolve the years-long property ownership dispute
 - Stoudt anticipates legal proceedings will be ongoing through the spring and summer
 - MARC will continue to enforce the trail closure through the disputed lands between trail miles 3.5 – 4.2; no MARC staff or volunteers will enter the disputed lands until the matter is resolved
- Stoudt will contact the Columbia County Conservation District to determine permitting requirements to install a new culvert at trail mile 5.4 (culvert was permitted under NPDES permit, but not installed) (no change since last meeting)

DIRECTOR'S REPORT (continued)

MANAGED SITES (continued)

- **North Branch Canal Trail (continued)**

- Stoudt will consult with the Montour County Conservation District to consider options to improve the ford crossing at trail mile 2.72 (no change since last meeting)
 - It is recommended that MARC rebuild the crossing with R6 rock and a log cross-vane to provide better long-term stability for the crossing
 - Stoudt will investigate costs and will schedule the work when funding and staff availability allow
- Multiple trees were brought down on 4/19/22 by heavy snows; cleanup is ongoing

- **Hess Recreation Area**

- MARC staff on 4/13 and 4/14/22 worked to repair potholes along the park access road, clear culverts, and re-grade portions of the Hess Loop Trail
 - Additional work will need to be done in coming weeks
- Stoudt has consulted with Elijah Evans regarding anticipated costs to properly repair failing sections of the Hess Loop Trail between trail miles 1.3 – 1.5
 - Cost estimates far exceed MARC's current financial ability to do the necessary work
 - Stoudt will consider options for future grant funding and other alternatives
 - Stoudt continues to find little change in the condition of the partially collapsed sections of trail
- A portion of the water supply fixture for the men's room sink has cracked and must be replaced
 - Stoudt continues trying to find the necessary replacement parts (no change since last meeting)
- One road culvert pipe remains significantly blocked from repeated storm erosion; Stoudt has reached out to Danville area contacts for assistance (no change since last meeting; work must wait until conditions allow)
- Stoudt continues design work for the new J. Manley Robbins Trail interpretive sign for installation at the Beaver Place Trailhead (no progress since last meeting)
- A section of the Mahoning Flats Trail boardwalk remains out of place because of flooding in 2021
 - Conditions have remained too wet to allow work to be completed
- Stoudt has consulted with R.C. Young, Inc. regarding probable costs to repair the park access road
 - The recommendation is to clean existing potholes and install asphalt repairs, then furnish and install two coats of tar and chip
 - Total cost is estimated at \$45,000 - \$50,000 (assuming a road length of 3,600ft and width of 16ft), however cost estimates were secured before the recent dramatic increase in oil and fuel prices
 - Stoudt will continue to seek funding to allow this high-priority project to be completed
- The Hess Recreation Area Field Usage and Maintenance Agreement between MARC and the Danville Lady Railers, with consent by Danville Borough, has expired
 - Stoudt has contacted representatives of the Danville Lady Railers to discuss possible updates to the agreement and expects to have an updated agreement available for consideration in May (no update since last meeting)
- Stoudt on 2/13/22 met with the 4H Outdoor Explorers group to discuss a project to update the tree identification markers, mapping, and brochure for the Hess Recreation Area
 - Stoudt hopes to complete the project before the start of the 2022/2023 school year
- Multiple trees were brought down on 4/19/22 by heavy snows; cleanup is believed to be complete

DIRECTOR'S REPORT (continued)

MANAGED SITES (continued)

• Montour Preserve

- HVAC units for both the visitors' center and Environmental Education Center auditorium failed on 3/1/22
 - Menco Mechanical visited the site to make the necessary repairs, but had to order replacement parts
 - Repairs have been completed on the auditorium unit, but problems persist with the visitors' center unit
 - Additional repairs were made on 4/22/22, but it is not yet known if problems will continue
- MARC is still waiting for the computer chip necessary to complete the repair of the Visitors' Center / Environmental Education Center security system
 - MARC had been notified the necessary parts were scheduled to arrive 3/30/22, but the parts have not yet come in
 - Stoudt anticipates repairs will begin as soon as Johnson Controls receives the parts
 - The second ½ payment (\$2,745.92) for the repair will now be made on MARC's 2022 budget, rather than in 2021 as originally budgeted
- MARC is working with Eagle Scout candidate Sam Roup to install new fish habitat structures in Lake Chillisquaque, subject to approval by Talen Energy Supply, the PA Fish & Boat Commission, and PA DEP
 - MARC must apply for and receive a DEP GP-1 (Fish Habitat Enhancement Structures) permit before installation may proceed (NO CHANGE SINCE LAST MEETING)
- MARC has worked with Eagle Scout candidate Jay Moyer to create four new picnic tables
 - Two have been placed at DeLong Park in Washingtonville; the other two have been placed near the visitors' center parking lot
- MARC is working with Eagle Scout candidate Logan Maciejewski to repaint the Heron Cove A Pavilion (NO CHANGE SINCE LAST MEETING)
- MARC is working with Girl Scout Gold Award candidate Hailey Exley and possibly with an Eagle Scout candidate to create and install new bluebird boxes, as well as related bluebird habitat restoration work
- MARC continues to host the 4H Outdoor Explorers group's monthly meetings in the Environmental Education Center auditorium
- Right-of-way clearing work for the proposed natural gas pipeline to the Montour Power Plant is nearly complete
 - It is unknown when construction of the gas pipeline might begin
 - A portion of the Wildlife Management Trail will remain closed to use indefinitely until pipeline construction is completed
- MARC staff partially completed the setup of the Heron Cove and Goose Cove picnic area water systems on 4/20/22
 - Additional setup and water quality testing are required before water can be made available to the public
- MARC staff anticipate installing the boat dock and fishing pier on 4/28/22
 - Lake Chillisquaque will reopen to boating on 5/1/22
- Multiple trees were brought down on 4/19/22 by heavy snows; cleanup is ongoing

DIRECTOR'S REPORT (continued)

SPECIAL PROJECTS AND EVENTS

- **Bicycle / Pedestrian Safety Projects**
 - Stoudt continues to participate in the Middle Susquehanna Active Transportation Committee
- **Bicycle Routes Mapping and Promotion (no updates since last meeting)**
 - Kit Kelly, Dr. Victor Marks, and others have contributed GPS routes and mapping for numerous road routes for cycling in and around northern Montour County
 - MARC is working with the Columbia Montour Visitors Bureau and the Susquehanna River Valley Visitors Bureau to promote bicycling route mapping and online distribution, likely through the RideWithGPS platform (www.RideWithGPS.com)
 - Stoudt anticipates also creating and distributing hard copy brochures of routes within MARC's service area, including those created by the Washingtonville Revitalization Committee
 - Stoudt will update mapping for other known routes, including the Chilli Challenge, 75 Miles of MonTour, and others, for publication and promotion
- **Chilli Challenge Adventure Triathlon (no updates since last meeting)**
 - Stoudt is working to secure the necessary insurance certificates and permitting required to host the event on Saturday, 10/1/22
 - Stoudt has requested the assistance of the Montour County Emergency Management Agency for safety logistics at the event
- **Danville Borough Play Set Installation (no updates since last meeting)**
 - St. Joseph Catholic School in Danville has donated to MARC the play set formerly in place at the school's playground
 - MARC staff and volunteers, with major support from the Danville Borough Street Department, on 10/30/20 disassembled the play set and moved it to the pig barn for storage
 - MARC staff will repair and possibly repaint play set materials in preparation for reassembly
 - It is anticipated the play set will be reconstructed at the F.Q. Hartman Recreation Area this summer
- **Dirty Grin Mountain Biking Festival**
 - As approved during MARC's 2/28/22 meeting, MARC has assumed the leadership role in this event, scheduled for 6/10 – 6/12/22
 - Stoudt on 3/8/22 attended (online) the meeting of the Dirty Grin Mountain Biking Festival organizers
 - Stoudt continues working to develop a detailed budget for the event
 - Budgeting is not yet complete, but Stoudt remains confident MARC will secure enough sponsorships and other income to offset all expenses
- **Girls ROC Camp (no updates since last meeting)**
 - \$324.67 is earmarked in MARC's checking account for this year's events
 - Stoudt remains in regular communication with event organizers for planning, logistics, and administration
 - Tentative dates for the 2022 events have been set and details will soon be publicized

DIRECTOR'S REPORT (continued)

SPECIAL PROJECTS AND EVENTS (continued)

- **Regional Mountain Biking Promotion**

- Stoudt continues to collaborate with the Columbia Montour Visitors Bureau, Susquehanna River Valley Visitors Bureau, and Danville area native / Western Colorado University student Allyson Scheunemann to prepare for a possible application to the International Mountain Bicycling Association's Ride Center program (<https://ride.imba.com/node/2169>)
 - Stoudt has nearly completed the five-county mapping needed for the project and anticipates creation of a mountain biking page on MARC's website in coming weeks
 - Stoudt continues to consult with representatives of the Columbia-Montour Visitors Bureau, the Susquehanna River Valley Visitors Bureau, and other regional partners to identify branding and promotional potential for regional mountain biking assets
- The planned 4/12/22 meeting of MARC's Mountain Biking Advisory Group was cancelled because of anticipated minimal attendance
 - Stoudt will reschedule the meeting in coming weeks

- **Riverside Borough Parks Revitalization (no updates since last meeting)**

- The replacement sign for the river access will be reinstalled this spring when conditions allow
- Stoudt will continue to remain in contact with Riverside Borough representatives to discuss opportunities for MARC to assist with revitalizing the Borough's parks and outdoor recreation areas, particularly at the recently acquired former school property

- **Special Projects and Events – Other**

- Stoudt continues to participate in the Danville Business Alliance's Design Committee
- Stoudt continues to participate in the Columbia Montour Chamber of Commerce's Joint Governmental Affairs Committee
- Stoudt continues to participate in the Columbia Montour Chamber of Commerce's Montour County Task Force
- Stoudt continues to participate in the Going Gold committee
- Stoudt on 4/12/22 attended the Warrior Run Middle School Career Fair
- Stoudt on 4/20/22 presented to Bloomsburg University's Recreation, Tourism, and Sport class

- **Tourism Promotion Special Projects – Other**

- Stoudt on 3/1/22 attended (online) the Lower North Branch Water Trail Stakeholders' meeting
- Stoudt on 4/4/22 attended the meeting of the Danville Heritage Festival Committee
- Stoudt and Van Wagner on 4/24/22 will lead a hike to the remnants of the Sidler Hill Cemetery near Danville

- **Wellness Special Projects**

- No updates since last meeting

DIRECTOR'S REPORT (continued)

SPECIAL PROJECTS AND EVENTS (continued)

- **Washingtonville Revitalization Projects**

- Stoudt on 3/24/22 attended the meeting of the Washingtonville Revitalization Committee
- MARC staff on 4/9/22 assisted with tree planting, garden creation, and cleanup events at DeLong Park and elsewhere in Washingtonville Borough
- Surveying work is ongoing for the two parcels along Mill Road in Derry Township (adjacent to Washingtonville Borough) which have recently been acquired through FEMA flood buyouts
 - Discussions are ongoing regarding the potential to develop the parcels into a new 'Mill Park' to include a hand-carry watercraft access to Chillisquaque Creek and limited amenities for passive use of the site
- Stoudt continues to coordinate with the Washingtonville Revitalization Committee to focus on other projects of interest to the group and Washingtonville Borough
- Stoudt, Dombroski, and members of the Washingtonville Revitalization Committee are exploring options for other new stream access locations along Chillisquaque Creek

OTHER UPDATES

- Stoudt on 3/30/22 submitted MARC's application to the Community Giving Foundation – Danville's 2022 competitive grant round to request \$15,000 to purchase a Polaris Sportsman 6x6 570 ATV (<https://atv.polaris.com/en-us/sportsman-6x6-570/>)
 - A decision is anticipated in June

UPCOMING MEETINGS AND SPECIAL EVENTS

- 4/24/22 Stoudt / Van Wagner guided hike to Sidler Hill Cemetery (<https://fb.me/e/1D8l4M3Ps>)
- 4/26/22 Stoudt presentation to Warrior Run Women's Club
- 4/28/22 Montour Preserve boat ramp / fishing pier installation
- 4/30/22 Bald Eagles of Montour Preserve (Jon Beam) (<https://fb.me/e/66Svq9i7h>)
- 5/1/22 Lake Chillisquaque reopens to boating
- 5/1/22 Lake Chillisquaque watercraft rental season begins
- 5/7/22 Spring Bird Walk (Jon Beam) (<https://fb.me/e/3d3lybvNK>)
- 5/14/22 Snakes of Pennsylvania (<https://fb.me/e/39cakYSFa>)
- 5/15/22 Basic Boating Course (<https://fb.me/e/1W0bA3wCQ>)
- 5/23/22 MARC meeting
- 6/4/22 Fascinating Fossils (Jon Beam) (<https://fb.me/e/3m2JccoC4>)
- 6/10 – 6/12/22 Dirty Grin Mountain Biking Festival
- 6/19/22 Montour Preserve 50th Anniversary celebration

MEMBERS

AMERICAN AND PENNSYLVANIA INSTITUTES
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INDEPENDENT MEMBER OF



March 30, 2022

To the Board of Directors of
Montour Area Recreation Commission
Danville, Pennsylvania

We have audited the financial statements of Montour Area Recreation Commission (the "Commission") as of and for the year ended December 31, 2021, and have issued our report thereon dated March 30, 2022. Professional standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated January 5, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with the modified cash basis of accounting. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Commission solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgement, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding a significant control deficiency over financial reporting and a material weakness noted during our audit in a separate letter to you dated March 30, 2022.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

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To the Board of Directors of
Montour Area Recreation Commission
Danville, Pennsylvania

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks:

- Management override of controls which is a presumed significant risk and fraud risk on all audits.
- Revenue recognition with regard to existence and cut off to ensure revenue is recognized in the proper period and in the proper amount.

Qualitative Aspects of the Commission's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Commission is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2021. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgement and are particularly sensitive because of their significance to the financial statement users. The most sensitive disclosures affecting the Commission's financial statements relate to concentrations.

Significant Unusual Transaction

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. The following significant unusual transaction identified as part of our audit procedures was brought to the attention of management:

- During the year ended December 31, 2021, the Commission received \$10,000 which was awarded to Washingtonville Borough to hold for future use in accordance with the Healing the Planet grant agreement.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Management has corrected all identified misstatements.

To the Board of Directors of
Montour Area Recreation Commission
Danville, Pennsylvania

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management:

- Reclassification of Washingtonville Borough funds (\$10,000 decrease to net position).

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Commission's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain representations from management, which are included in the management representation letter dated March 30, 2022.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Commission, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the Commission, and operational plans and strategies that may affect the risk of material misstatement. None of the matters discussed resulted in a condition to our retention as the Commission's auditors.

This report is intended solely for the use of the Board of Directors of the Montour Area Recreation Commission and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

McKonly & Asbury, LLP

McKonly & Asbury, LLP
Certified Public Accountants

MEMBERS

AMERICAN AND PENNSYLVANIA INSTITUTES
OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT MEMBER OF



To The Board of Directors
Montour Area Recreation Commission
Danville, Pennsylvania

In planning and performing our audit of the financial statements of the Montour Area Recreation Commission (the "Commission") as of and for the year ended December 31, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the Commission's internal control over financial reporting (internal control) as a basis for designing audit 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 the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness and another deficiency that we consider to be a significant deficiency.

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 a combination of deficiencies in internal control, such that 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 reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

We consider the following deficiency in the Commission's internal control to be a material weakness:

PREPARATION OF FINANCIAL STATEMENTS AND RELATED FOOTNOTES IN ACCORDANCE WITH THE MODIFIED CASH BASIS OF ACCOUNTING

The Commission's annual financial statements are prepared in accordance with the modified cash basis of accounting, including related footnote disclosures. The Commission relies on McKonly & Asbury, LLP, as its auditors, to prepare its annual financial statements and related footnote disclosures in order to conform to the modified cash basis of accounting. We realize that additional staffing costs would be needed to acquire the internal expertise to perform this function which could significantly outweigh the benefits derived. We, as your

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To The Board of Directors
Montour Area Recreation Commission
Danville, Pennsylvania

auditors, can propose adjustments and assist the Commission in assembling or drafting the financial statements and related footnotes; however, we cannot establish or maintain the Commission's controls over preventing or detecting material misstatements in the preparation of financial statements, including the related footnotes.

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. We consider the following deficiency in the Commission's internal control to be significant deficiency:

SEGREGATION OF DUTIES

Our study and evaluation of the Commission's internal controls disclosed that one individual performs substantially all of the accounting functions. While it is advisable to have adequate segregation of duties among employees, the cost of such implementation must be weighed against the benefits derived. The costs of increasing the number of employees could greatly exceed the benefits that might be derived.

Accordingly, we suggest that the Board continue to approve disbursements and review financial information on a regular basis.

The purpose of this communication, which is an integral part of our audit, is to describe for those charged with governance the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

If you have any questions concerning the above-mentioned matters, we will be pleased to discuss them with you at your convenience.

McKonly & Asbury, LLP

Bloomsburg, Pennsylvania
March 30, 2022

MONTOUR AREA RECREATION COMMISSION
FINANCIAL STATEMENTS – MODIFIED CASH BASIS
YEARS ENDED DECEMBER 31, 2021 AND 2020
AND
INDEPENDENT AUDITOR’S REPORT



McKONLY & ASBURY
CPAs & Business Advisors

MONTOUR AREA RECREATION COMMISSION

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Montour Area Recreation Commission

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying modified cash basis financial statements of Montour Area Recreation Commission (the "Commission"), as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the Commission'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 modified cash basis net position of Montour Area Recreation Commission as of December 31, 2021 and 2020, and the respective changes in net position – modified cash basis thereof for the years then ended on the basis in accordance with the modified cash basis of accounting described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 the Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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.

Auditor's Responsibility for the Audit of 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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the 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 the Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

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

McKonly & Asbury, LLP

Bloomsburg, Pennsylvania
March 30, 2022

MONTOUR AREA RECREATION COMMISSION

STATEMENTS OF NET POSITION - MODIFIED CASH BASIS

DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Assets		
Current assets		
Cash	<u>\$ 85,020</u>	<u>\$ 41,792</u>
Total assets	<u>85,020</u>	<u>41,792</u>
Liabilities		
Current liabilities		
Payroll taxes withheld	1,622	1,480
Refundable deposits	1,835	1,190
Due to other governments	<u>10,000</u>	<u>-</u>
Total current liabilities	<u>13,457</u>	<u>2,670</u>
Net position		
Unrestricted	30,066	5,379
Restricted	<u>41,497</u>	<u>33,743</u>
Total net position	<u><u>\$ 71,563</u></u>	<u><u>\$ 39,122</u></u>

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

MONTOUR AREA RECREATION COMMISSION

STATEMENTS OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION - MODIFIED CASH BASIS

YEARS ENDED DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Operating revenues		
Grants		
Montour County Hotel Taxes	\$ 133,623	\$ 70,147
Other	26,000	21,100
PA Department of Conservation & Natural Resources	-	30,000
Contributions and user fees		
Undesignated	69,642	31,061
Montour Preserve	46,808	75,480
Hess Field	14,427	830
Other income	4,305	627
Recreational events	474	13,387
Direct expenses of recreational events	<u>(469)</u>	<u>(8,318)</u>
Total operating revenues	<u>294,810</u>	<u>234,314</u>
Operating expenses		
Park and trail maintenance	125,126	105,679
Wages	98,809	68,847
Insurance	13,111	12,293
Professional fees	8,290	1,450
Payroll taxes	8,064	5,864
Special projects	3,075	12,297
Miscellaneous expenses	2,393	2,111
Office expenses	1,402	1,389
Dues and subscriptions	1,400	1,251
Legal notices	669	314
Donations	<u>100</u>	<u>50</u>
Total operating expenses	<u>262,439</u>	<u>211,545</u>
Operating income	<u>32,371</u>	<u>22,769</u>
Non-operating income		
Interest income	<u>70</u>	<u>69</u>
Change in net position	32,441	22,838
Net position - modified cash basis, beginning	<u>39,122</u>	<u>16,284</u>
Net position - modified cash basis, ending	<u>\$ 71,563</u>	<u>\$ 39,122</u>

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

MONTOUR AREA RECREATION COMMISSION

NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS

1. NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Montour Area Recreation Commission (the “Commission”) is an intergovernmental commission established in 2005 under the Intergovernmental Cooperation Act (53 PA. C.S. Section 2301) by Montour County, Washingtonville Borough, Riverside Borough, Danville Borough, Danville Area School District, and Mahoning Township; each of which reside in Pennsylvania (collectively, the “Participants”).

The financial statements include all of the accounts and records of the Commission.

Nature of Operations

The Commission’s purpose is to maintain and improve community parks and to plan, organize, sponsor, and supervise recreation facilities, services, and events within the political boundaries of the Participants.

Basis of Accounting

The accompanying financial statements are presented using the modified cash basis of accounting. This basis recognizes assets, liabilities, net position, revenues, and expenses when they result from cash transactions. Modifications to the cash basis of accounting include the recognition of liabilities arising from cash transactions, including refundable deposits. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Measurement focus is a concept that determines the timing of recognition of revenues and costs. The Commission’s measurement focus is on current financial resources, i.e. cash.

Basis of Presentation

The Commission operates only a general fund. The general fund is used to record all resource inflows and outflows of the Organization.

Certain operating revenues, such as grants and donations, and non-operating revenues, such as interest income, result from non-exchange transactions, in which the Commission gives (receives) value without directly receiving (giving) value in exchange. Revenues generated by ancillary activities (user fees, recreational event fees) are also reported as operating revenues.

Cash Equivalents

The Commission’s cash and cash equivalents are considered to be demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. The deposits of the Commission are potentially subject to the following risks:

Interest Rate Risk – Interest rate risk is the risk that a security’s market value will change due to changes in general interest rates. The Commission does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

MONTOUR AREA RECREATION COMMISSION

NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS

Credit Risk – Credit risk includes failures to perform, as agreed, on the part of the issuer of the security, or on the part of the financial institution holding the deposit, or on the part of the custodial agent for the security itself, or supporting collateral. The Commission does not have a formal investment policy that would limit its investment and deposit choices to certain credit ratings.

Concentration of Credit Risk – The Commission places no limit on the amount it may invest in any one financial institution.

At December 31, 2021 and 2020, the Commission had no amounts in excess of federal depository insurance.

Refundable Deposits

The Commission accepts deposits for the use of pavilions and other spaces at various parks. The cash receipts are recorded as a current liability until the space is utilized and the Commission has a right to retain the funds.

Net Position

Net position is classified and displayed in two components:

Restricted Net Position – Consists of net position with constraints placed on the use either by (a) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (b) law through constitutional provisions or enabling legislation.

Unrestricted Net Position – All other net positions that do not meet the definition of “restricted”.

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

Montour County Hotel Taxes

Effective January 1, 2020, the Commission entered into a Memorandum of Understanding (“MOU”) with the Columbia-Montour Tourist Promotion Agency, Inc. (“Columbia-Montour Visitor’s Bureau, or CMVB”), and Montour County. The MOU stated that CMVB will direct forty percent (40%) of the hotel taxes collected from Montour County to the Commission to support the Commission’s development, maintenance and enhancement of recreational facilities within Montour County. This MOU is renewable annually and may be terminated with 180 days’ notice by the Commission, CMVB, or Montour County.

Subsequent Events

The Commission has evaluated subsequent events through March 30, 2022, the date the financial statements were available to be issued for determination as to whether there are any reportable subsequent events. The Commission did not have any material recognizable subsequent events that would require disclosure in the financial statements.

MONTOUR AREA RECREATION COMMISSION

NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS

2. RESTRICTED NET POSITION

Restricted net position consists of the following at December 31:

	2021	2020
Hopewell Park Pump Track	\$ 16,140	\$ -
Mahoning Township American Rescue Plan Grant	15,695	-
Montour Preserve	9,330	-
Girls ROC Camp	325	201
Montour County Hotel Taxes	7	33,542
Restricted net position	<u>\$ 41,497</u>	<u>\$ 33,743</u>

3. CONCENTRATION/CONTINGENCIES

During the year ended December 31, 2021 and 2020, approximately 45% and 30% of the Commission's operating revenues were received from Montour County Hotel Taxes, respectively. This funding is subject to program compliance audits by the grantor or its representatives. The Commission is potentially liable for any expenditure that may be disallowed pursuant to the terms of this agreement. The Commission is not aware of any material items of noncompliance that would result in the disallowance of program expenditures.

4. COMMUNITY GIVING FOUNDATION

The Commission is the designated beneficiary of several funds at the Community Giving Foundation (the "Foundation"). The Foundation has been granted variance power to redirect these funds at their discretion and accordingly, these funds are not deemed to be an asset of the Commission, and are not reported in the Commissions' financial statements. At December 31, 2021 and 2020, the balance in these funds amounted to approximately \$138,000 and \$124,000, respectively.



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