



www.MontourRec.com

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

7:00pm April 24, 2023 Regular Meeting Agenda

Montour Preserve Environmental Education Center, 374 Preserve Rd, Danville, PA 17821
or <https://us02web.zoom.us/j/84707702244?pwd=TDh1SWppcElxZzg2K0dKczg5RVJHdz09>

To connect by phone: (929) 205 6099 | Meeting ID: 847 0770 2244 | Passcode: 816984

Call to Order

Public Comment

Officer Reports

- Chairman's Report
- Treasurer's Report (*pages 2 - 23*)
- Secretary's Report

Partner Reports

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

Assistant Director's Report (Julian Brehm) (*page 24*)

Naturalist's Report (Jon Beam) (*page 24*)

Senior Maintenance Technician's Report (Denny Piatt) (*page 24*)

Director's Report (Bob Stoudt) (*pages 25 - 41*)

Old Business

New Business

- 2022 McKonly & Asbury audit approval (*pages 42 - 51*)

Other Items

Adjournment

next meeting: 7:00pm Monday, May 22, 2023



MARC 2023 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
debit card	2/22/2023	3/3/2023	2/1 - 2/28/23	Dog Gone Good Fuel (diesel fuel)	Montour Preserve (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	61.45		89,002.49
debit card	2/24/2023	3/3/2023		Tulpehocken Mountain Spring Water (12 @ 5 gallon water jugs, 8 cases bottled water)	Montour Preserve (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	229.60		88,772.89
automatic payment	2/24/2023	3/3/2023	2/1 - 2/28/23	Ride With GPS (monthly fee)	dues & fees	dues & fees	Montour County Hotel Tax	10.00		88,762.89
debit card	2/24/2023	3/3/2023	2/1 - 2/28/23	Amazon.com (printer toner cartridges, first aid kit supplies)	\$245.86 office supplies; \$69.20 admin/misc.	\$245.86 office expenses; \$69.20 park and trail maintenance	Montour County Hotel Tax	315.06		88,447.83
automatic payment	2/25/2023	3/3/2023	2/1 - 2/28/23	Zoom	dues & fees	dues & fees	Montour County Hotel Tax	15.89		88,431.94
automatic payment	2/26/2023	3/3/2023	2/1 - 2/28/23	MailChimp (monthly email plan subscription)	\$14.31 Montour Preserve (email); \$14.31 admin/misc.	\$14.31 park & trail maintenance; \$14.31 miscellaneous expenses	Montour County Hotel Tax	28.62		88,403.32
7313	2/27/2023	3/3/2023	3/1 - 3/31/23	Hoover Tractor, LLC (filters, oil, bolts for tractor)	park maintenance tools & supplies	park and trail maintenance	Montour County Hotel Tax	204.48		88,198.84
7314	2/27/2023	3/3/2023	3/1 - 3/31/23	Verizon	Montour Preserve (telephone)	park and trail maintenance	Montour County Hotel Tax	111.00		88,087.84
7315	2/27/2023	3/3/2023	3/1 - 3/31/23	PPL Electric Utilities	Hess Recreation Area (electricity)	park and trail maintenance	Montour County Hotel Tax	78.31		88,009.53
7316	2/27/2023	3/3/2023	3/1 - 3/31/23	Jon Beam (payroll 2/12 - 2/25)	payroll - Beam	wages	Montour County Hotel Tax	80.43		87,929.10
7317	2/27/2023	3/3/2023	3/1 - 3/31/23	Dennis Piatt (payroll 2/12 - 2/25)	payroll - Piatt	wages	Montour County Hotel Tax	667.33		87,261.77
7318	2/27/2023	3/3/2023	3/1 - 3/31/23	Lesley Yeich (payroll 2/12 - 2/25)	payroll - Yeich	wages	Montour County Hotel Tax	283.70		86,978.07
7319	2/27/2023	3/3/2023	3/1 - 3/31/23	Craig Reinard (payroll 2/12 - 2/25)	payroll - Reinard	wages	Montour County Hotel Tax	160.01		86,818.06
7320	2/27/2023	3/3/2023	3/1 - 3/31/23	Valentina Shevchenko (payroll 2/12 - 2/25)	payroll - Shevchenko	wages	Montour County Hotel Tax	544.84		86,273.22
7321	2/27/2023	3/3/2023	3/1 - 3/31/23	Julian Brehm (payroll 2/12 - 2/25)	payroll - Brehm	wages	Montour County Hotel Tax	1,120.18		85,153.04
7322	2/27/2023	3/3/2023	3/1 - 3/31/23	Robert Stoudt (payroll 2/12 - 2/25)	payroll - Stoudt	wages	Montour County Hotel Tax	1,365.04		83,788.00
deposit	2/27/2023	3/3/2023	2/1 - 2/28/23	deposit	\$1,052 Montour Preserve donations; \$650 Montour Preserve pavilion reservations	\$1,052 contributions and user fees (Montour Preserve); \$650 contributions and user fees (Montour Preserve)			1,702.00	85,490.00
interest	2/28/2023	3/3/2023	2/1 - 2/28/23	interest	interest	interest			17.50	85,507.50
debit card	3/1/2023	4/8/2023	3/1 - 3/31/23	USPS Danville (stamps)	office expenses	office expenses	Montour County Hotel Tax	37.80		85,469.70
debit card	3/1/2023	4/8/2023	3/1 - 3/31/23	Shank's Lawn Equipment (Snowdog belt)	park maintenance tools & supplies	park and trail maintenance	Montour County Hotel Tax	87.28		85,382.42
debit card	3/2/2023	4/8/2023	3/1 - 3/31/23	GoDaddy (transfer of DirtyGrinMTBFestival.com domain name)	Dirty Grin Mountain Bike Festival (advertising)	recreational events	Montour County Hotel Tax	10.17		85,372.25
debit card	3/3/2023	4/8/2023	3/1 - 3/31/23	Great Valu (unleaded fuel for two-cycle equipment)	Montour Preserve (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	20.36		85,351.89
debit card	3/3/2023	4/8/2023	3/1 - 3/31/23	Clark's Ag Center (two-cycle oil, mouse traps)	Montour Preserve (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	40.83		85,311.06
debit card	3/4/2023	4/8/2023	3/1 - 3/31/23	Amazon.com (100 AA lithium batteries)	park maintenance tools & supplies	park and trail maintenance	Montour County Hotel Tax	263.94		85,047.12
7323	3/6/2023	4/8/2023	3/1 - 3/31/23	Candy Fisher (cleaning services)	\$480 Montour Preserve (cleaning); \$96 Hess Recreation Area (restrooms)	\$480 park & trail maintenance; \$96 park & trail maintenance	Montour County Hotel Tax	576.00		84,471.12
7324	3/6/2023	4/8/2023	3/1 - 3/31/23	Airiam MDT, LLC (website hosting)	\$52.47 admin/misc; \$52.47 Montour Preserve (website)	\$52.47 miscellaneous expenses; \$52.47 park and trail maintenance	Montour County Hotel Tax	104.94		84,366.18
7325	3/6/2023	4/8/2023	3/1 - 3/31/23	SkyPacket (Montour Preserve internet service)	Montour Preserve (internet service)	park and trail maintenance	Montour County Hotel Tax	79.00		84,287.18
7326	3/6/2023	4/8/2023	3/1 - 3/31/23	Columbia Montour Visitors Bureau (annual dues)	dues & fees	dues & fees		99.00		84,188.18
7327	3/6/2023	4/8/2023	3/1 - 3/31/23	US Postal Service (PO box one-year renewal)	admin/misc.	miscellaneous expenses	Montour County Hotel Tax	114.00		84,074.18
7328	3/6/2023	4/8/2023	3/1 - 3/31/23	Heaps Container Service, LLC (Hess Recreation Area and Montour Preserve trash service)	\$130 Montour Preserve (trash); \$70 Hess Recreation Area (trash)	park and trail maintenance	Montour County Hotel Tax	200.00		83,874.18

CONTINUED NEXT PAGE



MARC 2023 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
debit card	3/6/2023	4/8/2023	3/1 - 3/31/23	SmugMug (annual renewal)	dues & fees	dues & fees	Montour County Hotel Tax	116.60		83,757.58
7329	3/7/2023	4/8/2023	3/1 - 3/31/23	Starr Portables (porta-potty for maple sugaring)	Montour Preserve (programming supplies)	park and trail maintenance	Montour County Hotel Tax	135.00		83,622.58
7330	3/8/2023	4/8/2023	3/1 - 3/31/23	Robert Stoudt (reimbursement for cash purchase of weed whacker parts)	park maintenance tools & supplies	park and trail maintenance	Montour County Hotel Tax	14.30		83,608.28
debit card	3/8/2023	4/8/2023	3/1 - 3/31/23	Lowe's (shelves)	Montour Preserve (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	316.94		83,291.34
debit card	3/8/2023	4/8/2023	3/1 - 3/31/23	WalMart (storage tubs and vinegar)	Montour Preserve (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	110.95		83,180.39
debit card	3/8/2023	4/8/2023	3/1 - 3/31/23	Cole's Hardware (hanging hooks)	Montour Preserve (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	46.58		83,133.81
debit card	3/9/2023	4/8/2023	3/1 - 3/31/23	Cole's Hardware (t-square, ruler, bolts and nuts)	Montour Preserve (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	39.62		83,094.19
debit card	3/9/2023	4/8/2023	3/1 - 3/31/23	NAPA (battery for utility trailer)	park maintenance tools & supplies	park and trail maintenance	Montour County Hotel Tax	143.09		82,951.10
debit card	3/9/2023	4/8/2023	3/1 - 3/31/23	Fick's Hardware (pegboard and hooks)	Montour Preserve (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	46.18		82,904.92
debit card	3/9/2023	4/8/2023	3/1 - 3/31/23	Clark's Ag Center (XL trash bags and trash can)	Washingtonville Revitalization projects	park and trail maintenance	Montour County Hotel Tax	46.62		82,858.30
debit card	3/10/2023	4/8/2023	3/1 - 3/31/23	CREDIT (NAPA - battery exchange)	park maintenance tools & supplies	park and trail maintenance	Montour County Hotel Tax		46.64	82,904.94
deposit	3/10/2023	4/8/2023	3/1 - 3/31/23	deposit	\$489 Montour Preserve (donations); \$275 Montour Preserve pavilion reservation fees	\$489 contributions and user fees (Montour Preserve); \$275 contributions and user fees (Montour Preserve)			764.00	83,668.94
7331	3/13/2023	4/8/2023	3/1 - 3/31/23	Jon Beam (payroll 2/26 - 3/11)	payroll - Beam	wages	Montour County Hotel Tax	40.20		83,628.74
7332	3/13/2023	4/8/2023	3/1 - 3/31/23	Dennis Piatt (payroll 2/26 - 3/11)	payroll - Piatt	wages	Montour County Hotel Tax	531.31		83,097.43
7333	3/13/2023	4/8/2023	3/1 - 3/31/23	Lesley Yeich (payroll 2/26 - 3/11)	payroll - Yeich	wages	Montour County Hotel Tax	31.51		83,065.92
7334	3/13/2023	4/8/2023		Craig Reinard (payroll 2/26 - 3/11)	payroll - Reinard	wages	Montour County Hotel Tax	26.06		83,039.86
7335	3/13/2023	4/8/2023		Valentina Shevchenko (payroll 2/26 - 3/11)	payroll - Shevchenko	wages	Montour County Hotel Tax	209.94		82,829.92
7336	3/13/2023	4/8/2023	3/1 - 3/31/23	Julian Brehm (payroll 2/26 - 3/11)	payroll - Brehm	wages	Montour County Hotel Tax	952.49		81,877.43
7337	3/13/2023	4/8/2023	3/1 - 3/31/23	Robert Stoudt (payroll 2/26 - 3/11)	payroll - Stoudt	wages	Montour County Hotel Tax	1,407.28		80,470.15
7338	3/14/2023	4/8/2023	3/1 - 3/31/23	Susquehanna River Valley Visitors Bureau (annual dues)	dues & fees	dues & fees		100.00		80,370.15
transfer	3/14/2023	4/8/2023	3/1 - 3/31/23	transfer of Montour County Hotel Tax grant funds from savings account to reimburse grant-eligible expenses incurred 1/1 - 3/8/23	Montour County Hotel Tax		Montour County Hotel Tax		34,576.30	114,946.45
automatic payment	3/15/2023	4/8/2023	3/1 - 3/31/23	PA Dept. of Revenue (February payroll taxes)	payroll taxes	wages	Montour County Hotel Tax	287.77		114,658.68
automatic payment	3/15/2023	4/8/2023	3/1 - 3/31/23	US Treasury (February payroll taxes)	payroll taxes	wages	Montour County Hotel Tax	1,905.16		112,753.52
debit card	3/15/2023	4/8/2023	3/1 - 3/31/23	NorthPoint Auto & Equipment (trailer jack)	park maintenance tools & supplies	park and trail maintenance	Montour County Hotel Tax	82.15		112,671.37
debit card	3/16/2023	4/8/2023	3/1 - 3/31/23	Cole's Hardware (trailer lock and pick)	park maintenance tools & supplies	park and trail maintenance	Montour County Hotel Tax	75.24		112,596.13
automatic payment	3/23/2023	4/8/2023	3/1 - 3/31/23	Zoom	dues & fees	dues & fees	Montour County Hotel Tax	16.95		112,579.18
debit card	3/23/2023	4/8/2023	3/1 - 3/31/23	Cole's Hardware (safety glasses, goggles, hearing protection, wedges, ant baits)	park maintenance tools & supplies	park and trail maintenance	Montour County Hotel Tax	67.98		112,511.20
7339	3/24/2023	4/8/2023		Verizon	Montour Preserve (telephone)	park and trail maintenance	Montour County Hotel Tax	111.76		112,399.44
7340	3/24/2023	4/8/2023		PPL Electric Utilities	Montour Preserve (electricity)	park and trail maintenance	Montour County Hotel Tax	11.40		112,388.04
7341	3/24/2023	4/8/2023		PPL Electric Utilities	Montour Preserve (electricity)	park and trail maintenance	Montour County Hotel Tax	1,160.15		111,227.89

CONTINUED NEXT PAGE



MARC 2023 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
7342	3/24/2023	4/8/2023		PPL Electric Utilities	Montour Preserve (electricity)	park and trail maintenance	Montour County Hotel Tax	50.52		111,177.37
7343	3/24/2023	4/8/2023		PPL Electric Utilities	Montour Preserve (electricity)	park and trail maintenance	Montour County Hotel Tax	811.96		110,365.41
automatic payment	3/24/2023	4/8/2023	3/1 - 3/31/23	Ride With GPS (monthly fee)	dues & fees	dues & fees	Montour County Hotel Tax	10.00		110,355.41
debit card	3/24/2023	4/8/2023	3/1 - 3/31/23	Amazon.com (paper towels and toilet paper)	Montour Preserve (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	234.10		110,121.31
debit card	3/24/2023	4/8/2023	3/1 - 3/31/23	Hilly Ridge Sales & Service (loppers and 2-cycle oil)	park maintenance tools & supplies	park and trail maintenance	Montour County Hotel Tax	146.80		109,974.51
debit card	3/24/2023	4/8/2023	3/1 - 3/31/23	Cole's Hardware (carabiners and chain quick link)	Hess Recreation Area (maintenance)	park and trail maintenance	Montour County Hotel Tax	16.40		109,958.11
automatic payment	3/26/2023	4/8/2023	3/1 - 3/31/23	MailChimp (monthly email plan subscription)	\$14.31 Montour Preserve (email); \$14.31 admin/misc.	\$14.31 park & trail maintenance; \$14.31 miscellaneous expenses	Montour County Hotel Tax	28.62		109,929.49
7344	3/27/2023	4/8/2023		Dennis Piatt (payroll 3/12 - 3/25)	payroll - Piatt	wages	Montour County Hotel Tax	144.38		109,785.11
7345	3/27/2023	4/8/2023		Craig Reinard (payroll 3/12 - 3/25)	payroll - Reinard	wages	Montour County Hotel Tax	40.93		109,744.18
7346	3/27/2023	4/8/2023	3/1 - 3/31/23	Julian Brehm (payroll 3/12 - 3/25)	payroll - Brehm	wages	Montour County Hotel Tax	1,001.38		108,742.80
7347	3/27/2023	4/8/2023	3/1 - 3/31/23	Robert Stoudt (payroll 3/12 - 3/25)	payroll - Stoudt	wages	Montour County Hotel Tax	1,383.94		107,358.86
7348	3/27/2023	4/8/2023		Columbia Montour Chamber of Commerce (annual dues)	dues & fees	dues & fees		285.00		107,073.86
7349	3/27/2023	4/8/2023		PPL Electric Utilities	Hess Recreation Area (electricity)	park and trail maintenance	Montour County Hotel Tax	47.68		107,026.18
debit card	3/29/2023	4/8/2023	3/1 - 3/31/23	Clark's Ag Center (concrete anchors)	Montour Preserve (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	7.40		107,018.78
debit card	3/30/2023	4/8/2023		Millville Hardware (Quickrete, chain, chain connectors)	Montour Preserve (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	62.32		106,956.46
interest	3/31/2023	4/8/2023	3/1 - 3/31/23	interest	interest	interest			24.63	106,981.09
7350	4/3/2023			SkyPacket (Montour Preserve internet service)	Montour Preserve (internet service)	park and trail maintenance	Montour County Hotel Tax	79.00		106,902.09
debit card	4/4/2023			Cole's Hardware (HVAC filter)	Montour Preserve (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	7.94		106,894.15
debit card	4/5/2023			Cole's Hardware (lag bolts, liquid wrench, light bulbs)	Montour Preserve (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	127.13		106,767.02
debit card	4/5/2023			Amazon (air freshener refills)	Montour Preserve (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	206.61		106,560.41
debit card	4/5/2023			Amazon (hand soap)	Montour Preserve (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	108.80		106,451.61
debit card	4/5/2023			Amazon (HVAC filters)	Montour Preserve (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	52.99		106,398.62
debit card	4/5/2023			Amazon (HVAC filters)	Montour Preserve (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	114.35		106,284.27
7351	4/6/2023			Heaps Container Service, LLC (Hess Recreation Area and Montour Preserve trash service)	\$130 Montour Preserve (trash); \$70 Hess Recreation Area (trash)	park and trail maintenance	Montour County Hotel Tax	200.00		106,084.27
debit card	4/6/2023			Great Valu (unleaded fuel for two-cycle equipment)	Montour Preserve (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	19.50		106,064.77
debit card	4/6/2023			Great Valu (diesel fuel)	Montour Preserve (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	21.82		106,042.95
debit card	4/6/2023			Clark's Ag Center (2-cycle oil)	Montour Preserve (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	19.07		106,023.88
7352	4/7/2023			check voided - check lost/destroyed	payroll - Shevchenko	wages	Montour County Hotel Tax		209.94	106,233.82
7352	4/7/2023			PPL Electric Utilities	Montour Preserve (electricity)	park and trail maintenance	Montour County Hotel Tax	32.81		106,201.01
7353	4/7/2023			Airiam MDT, LLC (website hosting)	\$52.47 admin/misc; \$52.47 Montour Preserve (website)	\$52.47 miscellaneous expenses; \$52.47 park and trail maintenance	Montour County Hotel Tax	104.94		106,096.07

CONTINUED NEXT PAGE



MARC 2023 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
7354	4/7/2023			Valentina Shevchenko (payroll 2/26 - 3/11)	payroll - Shevchenko	wages	Montour County Hotel Tax	209.94		105,886.13
deposit	4/7/2023			deposit	\$392 Montour Preserve donations; \$1,712.50 Montour Preserve pavilion reservations; \$575 Hess Recreation Area users' fees; \$85 miscellaneous income	\$392 contributions and user fees (Montour Preserve); \$1,712.50 contributions and user fees (Montour Preserve); \$575 contributions and user fees (Hess Recreation Area); \$85 miscellaneous income			2,764.50	108,650.63
debit card	4/11/2023			Cole's Hardware (Gorilla glue, tapes)	Hopewell Park maintenance	park and trail maintenance	Montour County Hotel Tax	22.75		108,627.88
debit card	4/11/2023			Burst Landscaping (playground mulch for DeLong Park)	Washingtonville Revitalization projects	park and trail maintenance	Montour County Hotel Tax	497.14		108,130.74
debit card	4/11/2023			ABL Graphics (hunting season trail closure signage printing and laminating)	Hopewell Park maintenance	park and trail maintenance	Montour County Hotel Tax	49.29		108,081.45
debit card	4/13/2023			Weis (bottled water)	Montour Preserve (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	117.50		107,963.95
debit card	4/13/2023			Penn Jersey Food Mart (diesel fuel)	Montour Preserve (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	45.26		107,918.69
automatic payment	4/14/2023			US Treasury (March payroll taxes)	payroll taxes	wages	Montour County Hotel Tax	1,495.66		106,423.03
automatic payment	4/14/2023			PA Dept. of Revenue (March payroll taxes)	payroll taxes	wages	Montour County Hotel Tax	216.87		106,206.16
debit card	4/14/2023			Cole's Hardware (trash grabbers and trash bags)	park maintenance tools & supplies	park and trail maintenance	Montour County Hotel Tax	162.08		106,044.08
debit card	4/14/2023			Cole's Hardware (survey flags)	park maintenance tools & supplies	park and trail maintenance	Montour County Hotel Tax	11.65		106,032.43
debit card	4/15/2023			Cole's Hardware (trash grabbers)	park maintenance tools & supplies	park and trail maintenance	Montour County Hotel Tax	220.40		105,812.03
debit card	4/15/2023			Cole's Hardware (caulk gun and adhesives)	Washingtonville Revitalization projects	park and trail maintenance	Montour County Hotel Tax	131.32		105,680.71
7355	4/16/2023			Julian Brehm (mileage reimbursement)	\$51.09 Hess Recreation Area (maint/misc); \$57.64 Hopewell Park (maint/misc)	park and trail maintenance	Montour County Hotel Tax	108.73		105,571.98
7356	4/16/2023			Jon Beam (payroll 3/26 - 4/8)	payroll - Beam	wages	Montour County Hotel Tax	30.16		105,541.82
7357	4/16/2023			Dennis Piatt (payroll 3/26 - 4/8)	payroll - Piatt	wages	Montour County Hotel Tax	514.05		105,027.77
7358	4/16/2023			Craig Reinard (payroll 3/26 - 4/8)	payroll - Reinard	wages	Montour County Hotel Tax	44.65		104,983.12
7359	4/16/2023			Lesley Yeich (payroll 3/26 - 4/8)	payroll - Yeich	wages	Montour County Hotel Tax	31.53		104,951.59
7360	4/16/2023			Valentina Shevchenko (payroll 3/26 - 4/8)	payroll - Shevchenko	wages	Montour County Hotel Tax	44.98		104,906.61
7361	4/16/2023			Julian Brehm (payroll 3/26 - 4/8)	payroll - Brehm	wages	Montour County Hotel Tax	1,034.75		103,871.86
7362	4/16/2023			Robert Stoudt (payroll 3/26 - 4/8)	payroll - Stoudt	wages	Montour County Hotel Tax	1,157.25		102,714.61
7363	4/16/2023			Johnson Controls Security Solutions (Montour Preserve security system quarterly monitoring fee)	Montour Preserve (security system)	park and trail maintenance	Montour County Hotel Tax	198.00		102,516.61
debit card	4/16/2023			Amazon.com (clipboards)	office expenses	office expenses	Montour County Hotel Tax	25.39		102,491.22
debit card	4/17/2023			Amazon.com (light bulbs)	Montour Preserve (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	16.18		102,475.04
debit card	4/17/2023			Cole's Hardware (reciprocating saw blades)	park maintenance tools & supplies	park and trail maintenance	Montour County Hotel Tax	23.31		102,451.73
debit card	4/17/2023			Cole's Hardware (bleach)	Montour Preserve (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	27.00		102,424.73
7364	4/17/2023			Dennis Piatt (expense reimbursement - Millville Hardware (fertilizer and cat litter))	Montour Preserve (maintenance/misc)	park and trail maintenance	Montour County Hotel Tax	58.08		102,366.65
7365	4/17/2023			Verizon	Montour Preserve (telephone)	park and trail maintenance	Montour County Hotel Tax	109.88		102,256.77
debit card	4/18/2023			Turbotville Landscape Supply (serviceberry tree (NOTE: paid for by donation))	Montour Preserve (maintenance/misc)	park and trail maintenance		150.00		102,106.77
debit card	4/18/2023			Lycoming County Resource Management Services (tire disposal)	\$15 North Branch Canal Trail (maintenance); \$15 Hess Recreation Area (trash disposal); \$32.28 Columbia County projects	park and trail maintenance	\$30 Montour County Hotel Tax	62.28		102,044.49
deposit	4/19/2023			deposit	\$560 Montour Preserve donations; \$525 Montour Preserve pavilion reservations; \$75 Montour Preserve refundable security deposit; \$100 Hess Recreation Area users' fees	\$560 contributions and user fees (Montour Preserve); \$525 contributions and user fees (Montour Preserve); \$75 refundable security deposit; \$100 contributions and user fees (Hess Recreation Area)			1,260.00	103,304.49



MARC 2023 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
				2023 beginning balance			15,711.55
interest	1/31/23	2/7/23	1/1 - 1/31/23	interest earned 1/1 - 1/31/23		3.34	15,714.89
interest	2/28/23	3/3/23	2/1 - 2/28/23	interest earned 2/1 - 2/28/23		3.01	15,717.90
interest	3/31/23	4/8/23	3/1 - 3/31/23	interest earned 3/1 - 3/31/23		3.34	15,721.24



2023 CGF Grant - Washingtonville Pavilion Checking Account Register

Number or Code	Transaction Date	Date Sent to Accounting	Recorded on Bank Statement	Description of Transaction	Debit (-)	Credit (+)	Account Balance
				2023 beginning balance			1,000.00



MARC 2023 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
				2023 beginning balance			5.63
deposit	2/13/23	3/3/23	2/1 - 2/28/23	Montour County Hotel Tax grant - Q4 2022		34,576.30	34,581.93
transfer	3/14/23	4/8/23	3/1 - 3/31/23	transfer of Montour County Hotel Tax grant funds to checking account to reimburse grant-eligible expenses incurred 1/1 - 3/8/23	34,576.30		5.63
interest	3/31/23	4/8/23	3/1 - 3/31/23	interest earned 1/1 - 3/31		6.87	12.50



Federal Credit Union | Friends you can bank on.
1985 MONTOUR BLVD., P.O. BOX 159 DANVILLE, PA 17821-0159

Account Statement

800.562.6049 | service1.org

Member Number:

Statement For: **02/01/2023 - 02/28/2023**

Page: **1 of 3**

ADDRESS SERVICE REQUESTED

621494 11137 1/3 UNQ 03-01-23 CLT
000011136 1



MONTOUR AREA RECREATION COMMISSION
PO BOX 456
DANVILLE PA 17821

splash!



Make a bold move and save more!

Explore more opportunities to save with Service 1st certificates, money markets and club accounts.

Get started today! Visit service1.org to view our competitive rates!

Your Account Balances as of 02/28

Regular Savings ID 01	\$34,581.93
Checking ID 40	90,796.22
Mahoning Arp Grant ID 43	15,717.90
Cgf Washingtonville Pavilion ID 45	1,000.00
Account Balance Total	\$142,096.05
Total Dividends Year-To-Date	\$42.55

Looking to save more?

We can help. Refinance or consolidate your debt and take advantage of our competitive low rate loan options today! Visit service1.org for details.

REGULAR SAVINGS ID 01

Beginning Balance	\$5.63
1 Total Deposits for	34,576.30
0 Total Withdrawals for	0.00
Ending Balance	\$34,581.93

Date Transaction Description

Date	Transaction Description	Deposit	Withdrawal	Balance
02/13	Deposit By Check	\$34,576.30		\$34,581.93

CHECKING ID 40

Dividends Year-To-Date \$36.20

Beginning Balance	\$82,480.17
4 Total Deposits for	27,080.50
47 Total Withdrawals for	18,764.45-
Ending Balance	\$90,796.22

Annual Percentage Yield earned 0.250% from 02/01/2023 through 02/28/2023



Are you getting your statement electronically?
If not, sign in to Service 1st online or mobile banking today to make the switch!



Federally Insured by NCUA.



Federal Credit Union | Friends you can bank on.
1985 MONTOUR BLVD., P.O. BOX 159 DANVILLE, PA 17821-0159

Account Statement

800.562.6049 | service1.org

Member Number:

Statement For: **02/01/2023 - 02/28/2023**

Page: **2 of 3**

CHECKING ID 40		Continued from previous page.		
Date	Transaction Description	Deposit	Withdrawal	Balance
02/01	Withdrawal CHECK DIFF # 7283 1/27/23		800.00-	81,680.17
02/01	Draft 7277		421.00-	81,259.17
02/02	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 01/31 Larry's Lumber And Sup Bloomsburg PA 0 3031220333 0		115.03-	81,144.14
02/02	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 01/31 LOWE'S #1868 BLOOMSBURG PA 0 3031135753 0		76.24-	81,067.90
02/02	Draft 7295		337.31-	80,730.59
02/02	Draft 7297		1,369.25-	79,361.34
02/03	Withdrawal Adjustment Debit Card Credit Voucher Merch. Post: 01/31 LARRY'S LUMBER AND SUP 570-7844801 PA 0 3031234629 5	115.03		79,476.37
02/03	Withdrawal ACH Danville Area Ea TYPE: TAX PAYMNT ID: 1232266087 CO: DANVILLE AREA EA		420.61-	79,055.76
02/03	Draft 7293		275.81-	78,779.95
02/03	Draft 7296		826.88-	77,953.07
02/06	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 02/03 SQ *COLE'S HARDWARE IN Danville PA 1 3034302869 2		374.74-	77,578.33
02/06	Draft 7292		352.09-	77,226.24
02/07	Deposit ACH Geisinger Pay Gr TYPE: AP PAYMENT ID: 1232164794 CO: GEISINGER PAY GR	25,000.00		102,226.24
02/07	Draft 7289		34.83-	102,191.41
02/07	Draft 7290		50.00-	102,141.41
02/07	Draft 7288		52.50-	102,088.91
02/07	Draft 7276		198.00-	101,890.91
02/07	Draft 7286		1,464.54-	100,426.37
02/07	Draft 7287		2,300.01-	98,126.36
02/08	Recurring Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 02/06 Audible*S27CY0NE3 Amzn.com/bill NJ 0 3037367269 4		15.85-	98,110.51
02/08	Withdrawal ACH Commwlthofpaphath TYPE: PAEMPLOYTX ID: 1236003133 CO: COMMWLTHOFPAPATH NAME: MONTOUR AREA RECREATIO		221.55-	97,888.96
02/08	Draft 7285		405.00-	97,483.96
02/09	Recurring Withdrawal Adjustment Debit Card Credit Voucher Merch. Post: 02/07 Audible Amzn.com/bill NJ 0 3038928259 3	15.85		97,499.81
02/09	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 02/07 NAPA STORE 8011226 DANVILLE PA 0 3038158422 2		205.64-	97,294.17
02/09	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 02/07 SQ *COLE'S HARDWARE IN Danville PA 0 3038894294 4		23.62-	97,270.55
02/10	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 02/08 CLARKS AG CENTER TURBOTVILLE PA 0 3039415089 0		118.04-	97,152.51
02/11	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 02/09 TURBOTVILLE GREAT VALU TURBOTVILLE PA 0 3040166996 0		47.95-	97,104.56
02/13	Deposit By Check	361.00		97,465.56
02/13	Draft 7299		79.00-	97,386.56
02/14	Withdrawal Pos #000056Rgs8Q7 AMAZON.COM*HE79J12J2 SEATTLE WA		145.32-	97,241.24
02/14	Draft 7298		103.42-	97,137.82
02/15	Withdrawal ACH Commwlthofpaphath TYPE: PAEMPLOYTX ID: 1236003133 CO: COMMWLTHOFPAPATH NAME: MONTOUR AREA RECREATIO		107.68-	97,030.14
02/15	Withdrawal ACH IRS TYPE: USATAXPYMT ID: 3387702000 CO: IRS		2,101.84-	94,928.30
02/15	Draft 7279		40.21-	94,888.09
02/15	Draft 7291		80.41-	94,807.68
02/15	Draft 7300		200.00-	94,607.68
02/22	Withdrawal Pos #000072396300 DOG GONE GOOD FUEL 533 N STATE ST MILLVILLE PA		61.45-	94,546.23
02/22	Draft 7301		45.58-	94,500.65
02/22	Draft 7310		1,132.89-	93,367.76
02/23	Draft 7309		1,118.01-	92,249.75
02/24	Draft 7308		314.91-	91,934.84

Consolidate high interest debt and save! Check out our competitive rates at service1.org today!



Federal Credit Union | Friends you can bank on.
1985 MONTOUR BLVD., P.O. BOX 159 DANVILLE, PA 17821-0159

Account Statement

800.562.6049 | service1.org

Member Number:

Statement For: **02/01/2023 - 02/28/2023**

Page: **3 of 3**

CHECKING ID 40

Continued from previous page.

Date	Transaction Description	Deposit	Withdrawal	Balance
02/25	Recurring Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 02/23 ZOOM.US 888-799-9666 WWW.ZOOM.US CA 0 3054700974 4		15.89-	91,918.95
02/25	Withdrawal Pos #000087G3214U AMAZON.COM*HD6RA3X00 SEATTLE WA Eff. Date 02/24		315.06-	91,603.89
02/27	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 02/24 RIDE WITH GPS 4154729809 OR 1 3055376123 2		10.00-	91,593.89
02/27	Deposit By Check	1,702.00		93,295.89
02/27	Draft 7311		104.94-	93,190.95
02/27	Draft 7306		283.68-	92,907.27
02/27	Draft 7305		539.95-	92,367.32
02/27	Draft 7302		1,559.98-	90,807.34
02/28	Recurring Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 02/26 MAILCHIMP *MISC MAILCHIMP.COM GA 0 3057235606 3		28.62-	90,778.72
02/28	Deposit Dividend Dividend Post	17.50		90,796.22

Fees Paid

Description	Current	YTD	Description	Current	YTD
Acct-40 Total Return Item Fees	\$0.00	\$0.00	Acct-40 Total Overdraft Fees	\$0.00	\$0.00

Summary by Check Number

26 Checks Cleared for \$13,690.20

Number	Cleared	Amount	Number	Cleared	Amount	Number	Cleared	Amount
7276	02/07/23	\$198.00	7291	02/15/23	\$80.41	7301	02/22/23	\$45.58
7277	02/01/23	421.00	7292	02/06/23	352.09	7302	02/27/23	1,559.98
7279 *	02/15/23	40.21	7293	02/03/23	275.81	7305 *	02/27/23	539.95
7285 *	02/08/23	405.00	7295 *	02/02/23	337.31	7306	02/27/23	283.68
7286	02/07/23	1,464.54	7296	02/03/23	826.88	7308 *	02/24/23	314.91
7287	02/07/23	2,300.01	7297	02/02/23	1,369.25	7309	02/23/23	1,118.01
7288	02/07/23	52.50	7298	02/14/23	103.42	7310	02/22/23	1,132.89
7289	02/07/23	34.83	7299	02/13/23	79.00	7311	02/27/23	104.94
7290	02/07/23	50.00	7300	02/15/23	200.00			

MAHONING ARP GRANT ID 43

Dividends Year-To-Date \$6.35

Beginning Balance	\$15,714.89
1 Total Deposits for	3.01
0 Total Withdrawals for	0.00
Ending Balance	\$15,717.90

Annual Percentage Yield earned 0.250% from 02/01/2023 through 02/28/2023

Date	Transaction Description	Deposit	Withdrawal	Balance
02/28	Deposit Dividend Dividend Post	\$3.01		\$15,717.90

Fees Paid

Description	Current	YTD	Description	Current	YTD
Acct-43 Total Return Item Fees	\$0.00	\$0.00	Acct-43 Total Overdraft Fees	\$0.00	\$0.00

CGF WASHINGTONVILLE PAVILION ID 45

Beginning Balance	\$1,000.00
0 Total Deposits for	0.00
0 Total Withdrawals for	0.00
Ending Balance	\$1,000.00

Fees Paid

Description	Current	YTD	Description	Current	YTD
Acct-45 Total Return Item Fees	\$0.00	\$0.00	Acct-45 Total Overdraft Fees	\$0.00	\$0.00

Schedule your next appointment online!
Visit <https://service1.org/appointment> today!

49401137 1 3/3 UNQ 03-01-23 CLT



Federal Credit Union | Friends you can bank on.
1985 MONTOUR BLVD., P.O. BOX 159 DANVILLE, PA 17821-0159

Account Statement

800.562.6049 | service1.org

Member Number:

Statement For: **03/01/2023 - 03/31/2023**

Page: **1 of 4**

ADDRESS SERVICE REQUESTED

628197 12534 1/4 UNQ 03-31-23 CLT
000012533 1



MONTOUR AREA RECREATION COMMISSION
PO BOX 456
DANVILLE PA 17821

conquer!
everyday equity!
lock-in segment rates
as low as **4.99% APR***
for up to 36 months

***Apply today! Visit service1.org or call 800.562.6049 for full details!**

Your Account Balances as of 03/31

Regular Savings ID 01	\$12.50
Checking ID 40	110,172.79
Mahoning Arp Grant ID 43	15,721.24
Cgf Washingtonville Pavilion ID 45	1,000.00
Account Balance Total	\$126,906.53
Total Dividends Year-To-Date	\$77.39

Looking to save more?

We can help. Refinance or consolidate your debt and take advantage of our competitive low rate loan options today! Visit service1.org for details.

REGULAR SAVINGS ID 01

Dividends Year-To-Date \$6.87

Annual Percentage Yield earned 0.250% from 01/01/2023 through 03/31/2023, based on Avg Daily Balance of \$11,146.88

Beginning Balance	\$34,581.93
1 Total Deposits for	6.87
1 Total Withdrawals for	34,576.30-
Ending Balance	\$12.50

Date	Transaction Description	Deposit	Withdrawal	Balance
03/14	Withdrawal Home Banking Transfer To Share 40 Hotel Tax eligible expenses Jan 1 to Mar 8		\$34,576.30-	\$5.63
03/31	Deposit Dividend Dividend Post	6.87		12.50

CHECKING ID 40

Dividends Year-To-Date \$60.83

Annual Percentage Yield earned 0.280% from 03/01/2023 through 03/31/2023

Beginning Balance	\$90,796.22
3 Total Deposits for	35,364.93
61 Total Withdrawals for	15,988.36-
Ending Balance	\$110,172.79

Are you getting your statement electronically?
If not, sign in to Service 1st online or mobile banking today to make the switch!

Federally Insured by NCUA.



Federal Credit Union | Friends you can bank on.
1985 MONTOUR BLVD., P.O. BOX 159 DANVILLE, PA 17821-0159

Account Statement

800.562.6049 | service1.org

Member Number:

Statement For: **03/01/2023 - 03/31/2023**

Page: **2 of 4**

CHECKING ID 40		Continued from previous page.		
Date	Transaction Description	Deposit	Withdrawal	Balance
03/01	Draft 7312		\$73.91-	\$90,722.31
03/02	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 02/28 USPS PO 41190008 410 M DANVILLE PA 0 3059019046 0		37.80-	90,684.51
03/03	Draft 7303		125.00-	90,559.51
03/03	Draft 7318		283.70-	90,275.81
03/03	Draft 7321		1,120.18-	89,155.63
03/03	Draft 7322		1,365.04-	87,790.59
03/04	Recurring Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/02 DNH*GODADDY.COM 480-5058855 AZ 0 3061751451 4		10.17-	87,780.42
03/04	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/01 SHANKSLAWN 888-375-4455 PA 0 3060953061 7		87.28-	87,693.14
03/05	Withdrawal POS #0000Kbiovemg AMAZON.COM*H58395371 SEATTLE WA Eff. Date 03/04		263.94-	87,429.20
03/06	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/03 CLARKS AG CENTER TURBOTVILLE PA 0 3062893669 7		40.83-	87,388.37
03/06	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/03 TURBOTVILLE GREAT VAL TURBOTVILLE PA 0 3062552797 7		20.36-	87,368.01
03/06	Draft 7320		544.84-	86,823.17
03/06	Draft 7317		667.33-	86,155.84
03/07	Draft 7314 Processed Check - VERIZON FINANCIA TYPE: PAYMENTS ID: 7204096069		111.00-	86,044.84
03/07	Draft 7315		78.31-	85,966.53
03/08	Recurring Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/06 SMUGMUG.COM CA 0 3065505062 6		116.60-	85,849.93
03/08	Withdrawal POS #000096913900 WAL-MART #1794 100 LUNGER DRIVE BLOOMSBURG PA		110.95-	85,738.98
03/09	Draft 7313		204.48-	85,534.50
03/10	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/08 SQ *COLE'S HARDWARE IN Danville PA 0 3067361206 5		46.58-	85,487.92
03/10	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/08 LOWE'S #1868 BLOOMSBURG PA 0 3067136508 0		316.94-	85,170.98
03/10	Deposit By Check	764.00		85,934.98
03/10	Draft 7304		40.21-	85,894.77
03/10	Draft 7316		80.43-	85,814.34
03/11	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/09 NAPA STORE 8011226 DANVILLE PA 0 3068310044 2		143.09-	85,671.25
03/11	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/09 SQ *COLE'S HARDWARE IN Danville PA 0 3068981414 4		39.62-	85,631.63
03/11	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/09 CLARKS AG CENTER TURBOTVILLE PA 0 3068413975 0		46.62-	85,585.01
03/11	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/09 Ficks Hardware Watsonstown PA 0 3068010258 0		46.18-	85,538.83
03/13	Withdrawal Adjustment Debit Card Credit Voucher Merch. Post: 03/10 NAPA STORE 8011226 DANVILLE PA 0 3069370025 9	46.64		85,585.47
03/14	Deposit Home Banking Transfer From Share 01 Hotel Tax eligible expenses Jan 1 to Mar 8	34,576.30		120,161.77
03/15	Withdrawal ACH Commwlthofpapath TYPE: PAEMPLOYTX ID: 1236003133 CO: COMMWLTHOFAPATH NAME: MONTOUR AREA RECREATIO		287.77-	119,874.00
03/15	Withdrawal ACH IRS TYPE: USATAXPYMT ID: 3387702000 CO: IRS		1,905.16-	117,968.84
03/16	Draft 7330		14.30-	117,954.54
03/16	Draft 7337		1,407.28-	116,547.26
03/17	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/15 NORTHPOINT AUTO & EQ NORTHUMBERLAN PA 0 307452861 2		82.15-	116,465.11
03/17	Draft 7336		952.49-	115,512.62
03/18	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/16 SQ *COLE'S HARDWARE IN Danville PA 0 3075385454 5		75.24-	115,437.38
03/20	Draft 7332		531.31-	114,906.07
03/21	Draft 7241		7.44-	114,898.63
03/21	Draft 7257		7.44-	114,891.19

Consolidate high interest debt and save! Check out our competitive rates at service1.org today!



Federal Credit Union | Friends you can bank on.
1985 MONTOUR BLVD., P.O. BOX 159 DANVILLE, PA 17821-0159

Account Statement

800.562.6049 | service1.org

Member Number:

Statement For: **03/01/2023 - 03/31/2023**

Page: **3 of 4**

CHECKING ID 40 Continued from previous page.

Date	Transaction Description	Deposit	Withdrawal	Balance
03/21	Draft 7281		11.17-	114,880.02
03/21	Draft 7307		89.31-	114,790.71
03/21	Draft 7294		89.32-	114,701.39
03/21	Draft 7324		104.94-	114,596.45
03/21	Draft 7327		114.00-	114,482.45
03/21	Draft 7329		135.00-	114,347.45
03/21	Draft 7319		160.01-	114,187.44
03/22	Draft 7333		31.51-	114,155.93
03/23	Draft 7325		79.00-	114,076.93
03/23	Draft 7326		99.00-	113,977.93
03/23	Draft 7338		100.00-	113,877.93
03/23	Draft 7323		576.00-	113,301.93
03/24	Withdrawal POS #00009Mgqlx3 AMAZON.COM*H75173LA2 SEATTLE WA		234.10-	113,067.83
03/24	Withdrawal POS #000012175804 OMO HILLY RIDGE SAL002643 1125 ELYSBURG RD DANVILLE PA		146.80-	112,921.03
03/25	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/23 SQ *COLE'S HARDWARE IN Danville PA 0 3082125553 5		67.98-	112,853.05
03/25	Recurring Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/23 ZOOM.US 888-799-9666 WWW.ZOOM.US CA 0 3082931797 4		16.95-	112,836.10
03/27	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/24 RIDE WITH GPS 4154729809 OR 1 3083661102 3		10.00-	112,826.10
03/27	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/24 SQ *COLE'S HARDWARE IN Danville PA 1 3083971167 2		16.40-	112,809.70
03/27	Draft 7328		200.00-	112,609.70
03/28	Recurring Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/26 MAILCHIMP *MISC MAILCHIMP.COM GA 0 3085041951 4		28.62-	112,581.08
03/29	Draft 7331		40.20-	112,540.88
03/30	Draft 7347		1,383.94-	111,156.94
03/31	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/29 CLARKS AG CENTER TURBOTVILLE PA 0 3088504043 0		7.40-	111,149.54
03/31	Draft 7346		1,001.38-	110,148.16
03/31	Deposit Dividend Dividend Post	24.63		110,172.79

Fees Paid

Description	Current	YTD	Description	Current	YTD
Acct-40 Total Return Item Fees	\$0.00	\$0.00	Acct-40 Total Overdraft Fees	\$0.00	\$0.00

Summary by Check Number * Asterisk next to number indicates skip in sequence 34 Checks Cleared for \$11,829.47

Number	Cleared	Amount	Number	Cleared	Amount	Number	Cleared	Amount
7241	03/21/23	\$7.44	7317	03/06/23	\$667.33	7329	03/21/23	\$135.00
7257 *	03/21/23	7.44	7318	03/03/23	283.70	7330	03/16/23	14.30
7281 *	03/21/23	11.17	7319	03/21/23	160.01	7331	03/29/23	40.20
7294 *	03/21/23	89.32	7320	03/06/23	544.84	7332	03/20/23	531.31
7303 *	03/03/23	125.00	7321	03/03/23	1,120.18	7333	03/22/23	31.51
7304	03/10/23	40.21	7322	03/03/23	1,365.04	7336 *	03/17/23	952.49
7307 *	03/21/23	89.31	7323	03/23/23	576.00	7337	03/16/23	1,407.28
7312 *	03/01/23	73.91	7324	03/21/23	104.94	7338	03/23/23	100.00
7313	03/09/23	204.48	7325	03/23/23	79.00	7346 *	03/31/23	1,001.38
7314	03/07/23	111.00	7326	03/23/23	99.00	7347	03/30/23	1,383.94
7315	03/07/23	78.31	7327	03/21/23	114.00			
7316	03/10/23	80.43	7328	03/27/23	200.00			

Schedule your next appointment online!
Visit <https://service1.org/appointment> today!

197012534 1 3/4 UNQ 03-31-23 CLT



Federal Credit Union | Friends you can bank on.
1985 MONTOUR BLVD., P.O. BOX 159 DANVILLE, PA 17821-0159

Account Statement

800.562.6049 | service1.org

Member Number:

Statement For: **03/01/2023 - 03/31/2023**

Page: **4 of 4**

MAHONING ARP GRANT ID 43

Dividends Year-To-Date \$9.69

Beginning Balance	\$15,717.90
1 Total Deposits for	3.34
0 Total Withdrawals for	0.00
Ending Balance	\$15,721.24

Annual Percentage Yield earned 0.250% from 03/01/2023 through 03/31/2023

Date	Transaction Description	Deposit	Withdrawal	Balance
03/31	Deposit Dividend Dividend Post	\$3.34		\$15,721.24

Fees Paid

Description	Current	YTD	Description	Current	YTD
Acct-43 Total Return Item Fees	\$0.00	\$0.00	Acct-43 Total Overdraft Fees	\$0.00	\$0.00

CGF WASHINGTONVILLE PAVILION ID 45

Beginning Balance	\$1,000.00
0 Total Deposits for	0.00
0 Total Withdrawals for	0.00
Ending Balance	\$1,000.00

Fees Paid

Description	Current	YTD	Description	Current	YTD
Acct-45 Total Return Item Fees	\$0.00	\$0.00	Acct-45 Total Overdraft Fees	\$0.00	\$0.00

Schedule your next appointment online!
Visit <https://service1.org/appointment> today!

MARC Account Reconciliation - Service 1st Accounts

UPDATED 3/31/23

ending balance from 3/31/23 bank statement	\$ 126,906.53
deposits not yet posted (detailed below)	\$ -
subtotal	\$ 126,906.53
withdrawals not yet cleared (detailed below)	\$ 3,191.70
calculated balance (should agree with actual combined balance)	\$ 123,714.83
balance savings account (ID 01)	\$ 12.50
balance checking account (ID 40)	\$ 106,981.09
balance Mahoning Twp. ARP Grant checking account (ID 43)	\$ 15,721.24
balance CGF Washingtonville Pavilion grant checking account (ID45)	\$ 1,000.00
actual combined balance	\$ 123,714.83
difference	\$ -

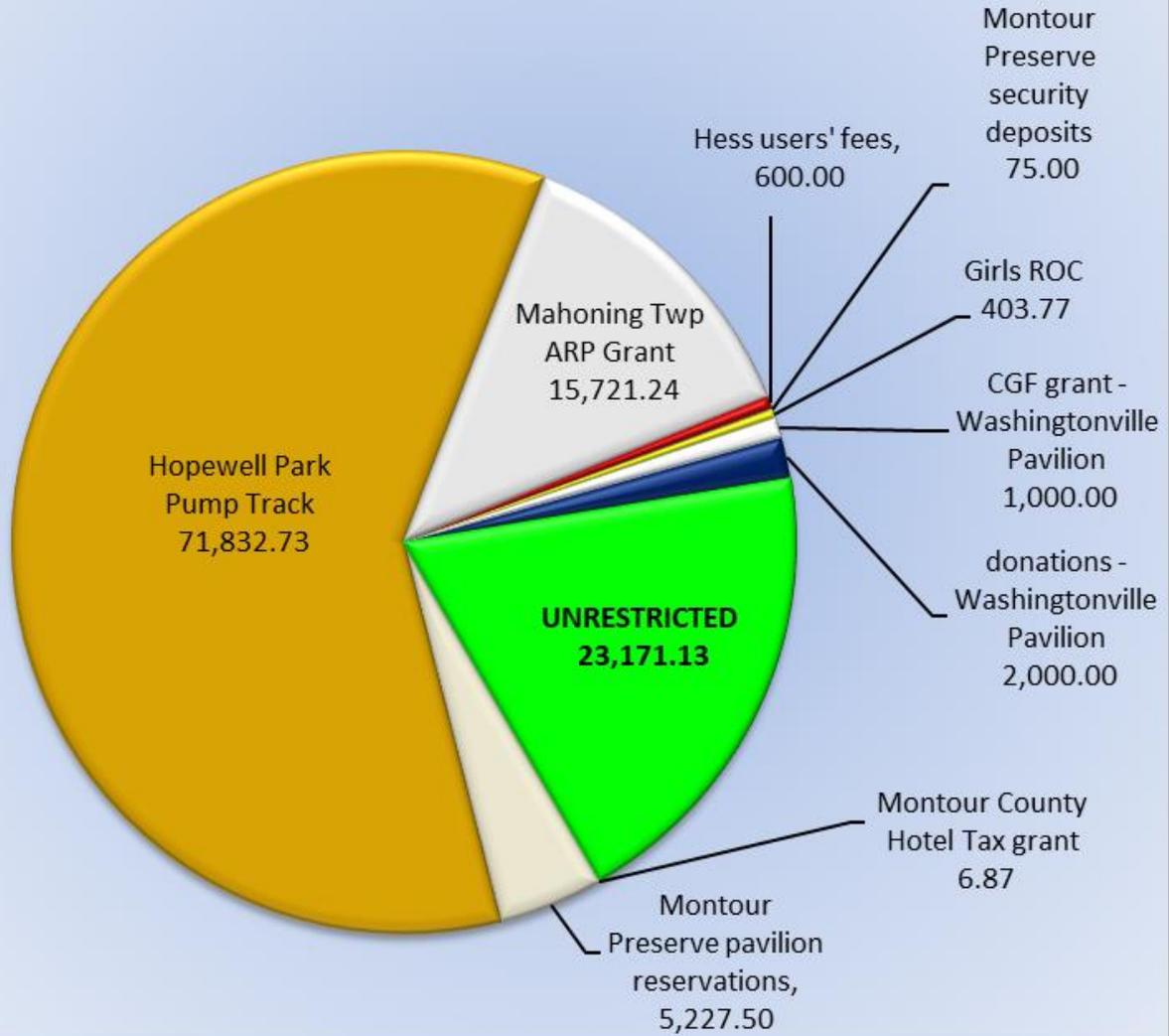
DEPOSITS NOT YET POSTED

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

WITHDRAWALS NOT YET CLEARED

TRANSACTION DATE	CHECK #	DESCRIPTION OF TRANSACTION	AMOUNT
2/24/23	debit card	Tulpehocken Mountain Spring Water (12 @ 5 gallon water jugs, 8 cases bottled water)	229.60
3/13/23	7334	Craig Reinard (payroll 2/26 - 3/11)	26.06
3/13/23	7335	Valentina Shevchenko (payroll 2/26 - 3/11)	209.94
3/24/23	7339	Verizon	111.76
3/24/23	7340	PPL Electric Utilities	11.40
3/24/23	7341	PPL Electric Utilities	1,160.15
3/24/23	7342	PPL Electric Utilities	50.52
3/24/23	7343	PPL Electric Utilities	811.96
3/27/23	7344	Dennis Piatt (payroll 3/12 - 3/25)	144.38
3/27/23	7345	Craig Reinard (payroll 3/12 - 3/25)	40.93
3/27/23	7348	Columbia Montour Chamber of Commerce (annual dues)	285.00
3/27/23	7349	PPL Electric Utilities	47.68
3/30/23	debit card	Millville Hardware (Quickrete, chain, chain connectors)	62.32
TOTAL			\$ 3,191.70

MARC FUNDS EARMARKS AS OF 4/19/23
COMBINED ACCOUNT BALANCE: \$120,038.23





MARC 2023 BUDGET

ADOPTED 11/22/22; YEAR-TO-DATE AS OF 4/19/23

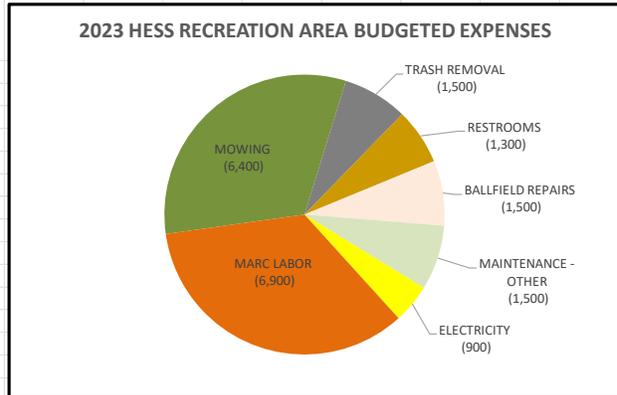
	EXPENSE	YEAR-TO-DATE	2023 BUDGET	FUNDING SOURCES	YEAR-TO-DATE	2023 BUDGET	YEAR-TO-DATE LINE ITEM SURPLUS / (DEFICIT)	BUDGETED LINE ITEM SURPLUS / (DEFICIT)
PARK & TRAIL MAINTENANCE	Columbia County Projects (including North Branch Canal Trail)	(161.33)	(4,000.00)	Columbia County grants	-	4,000.00	(161.33)	-
	Hess Recreation Area	(2,708.82)	(20,000.00)	user fees	100.00	2,500.00	(2,608.82)	(17,500.00)
	Hopewell Park / Danville Borough Farm Trails	(524.14)	(5,000.00)		-	-	(524.14)	(5,000.00)
	Mill Park	(950.78)	(1,000.00)		-	-	-	(1,000.00)
	Montour Preserve	(34,630.57)	(149,000.00)	pavilion / auditorium rental fees	400.00	13,000.00	(30,751.57)	(107,500.00)
				donations	3,479.00	7,500.00		
				carryover balance from 2022	-	-		
				concessionaire contribution	-	1,000.00		
				transfer From Community Giving Foundation Montour Preserve Fund	-	20,000.00		
	North Branch Canal Trail (Montour County)	(69.07)	(5,750.00)		-	-	(69.07)	(5,750.00)
North Branch Canal Trail Parking / River Access	(20.18)	(1,300.00)		-	-	(20.18)	(1,300.00)	
Tools & Supplies	(1,803.36)	(3,000.00)		-	-	(1,803.36)	(3,000.00)	
SPECIAL PROJECTS & EVENTS	All-Terrain Vehicle Purchase (*)	-	-		-	-	-	-
	Bicycle / Pedestrian Safety Projects	(34.13)	(250.00)		-	-	(34.13)	(250.00)
	Bicycle Routes Mapping and Promotion	(276.50)	(500.00)		-	-	(276.50)	(500.00)
	Chilli Challenge Adventure Triathlon	-	-		-	-	-	-
	Chillisquaque Creek Cleanup and Promotion	-	(500.00)		-	-	-	(500.00)
	Danville Borough Play Set Installation	-	-		-	-	-	-
	Dirty Grin Mountain Bike Festival	(461.29)	(8,000.00)		-	8,000.00	(461.29)	-
	Girls ROC Camp (*)	-	(750.00)	donations and fees	403.77	750.00	403.77	-
	Hopewell Park Pump Track Construction (*)	-	(220,000.00)	donations [95,000] and DCNR grant [\$125,000]	71,900.00	220,000.00	71,900.00	-
	Hopewell Park Pump Track Engineering & Permitting	(67.28)	(30,000.00)	donations	-	30,000.00	(67.28)	-
	Humdinger Trail Races	-	-		-	-	-	-
	Regional Mountain Biking Promotion	(236.20)	(1,000.00)		-	-	(236.20)	(1,000.00)
	Riverside Borough Parks Revitalization	(6.73)	(500.00)		-	-	(6.73)	(500.00)
	Special Projects and Events - Other	(1,110.29)	(2,000.00)		-	-	(1,110.29)	(2,000.00)
	Tourism Promotion Special Projects - Other	(471.67)	(1,500.00)		-	-	(471.67)	(1,500.00)
	Truck Purchase	-	-		-	-	-	-
	Washingtonville Revitalization Projects	(1,668.44)	(1,500.00)		-	-	(1,668.44)	(1,500.00)
Washingtonville - DeLong Park Pavilion Project (*)	-	(3,000.00)	donations [\$2,000] and grants [\$1,000 Community Giving Foundation]	3,000.00	3,000.00	3,000.00	-	
Wellness Special Projects	(6.73)	(250.00)		-	-	(6.73)	(250.00)	
ADMIN / INSURANCE	Accounting	(405.00)	(1,800.00)		-	-	(405.00)	(1,800.00)
	Administration / Misc. Other (includes Stoudt Admin. Labor)	(8,074.86)	(22,000.00)		-	-	(8,074.86)	(22,000.00)
	Audit	-	(5,720.00)		-	-	-	(5,720.00)
	Dues & Licensing Fees	(1,520.33)	(2,300.00)		-	-	(1,520.33)	(2,300.00)
	Fundraising	(393.00)	(500.00)		-	-	(393.00)	(500.00)
	Insurance (D&O, General, & Workers' Comp)	-	(14,500.00)		-	-	-	(14,500.00)
	Internship Stipends	-	-		-	-	-	-
	Office Supplies	(309.05)	(2,000.00)		-	-	(309.05)	(2,000.00)
Public Notices	-	(750.00)		-	-	-	(750.00)	
OTHER				2021 Year-End Carryover Unrestricted Balance	13,271.61	10,000.00	13,271.61	10,000.00
				Geisinger Contribution (unrestricted)	25,000.00	25,000.00	25,000.00	25,000.00
				Montour County Hotel Tax 2022 Carryover Balance	-	-	-	-
				Montour County Hotel Tax 2022 Grants	34,583.17	150,000.00	34,583.17	150,000.00
				Mahoning Township ARP Grant Carryover Balance	15,711.55	15,695.00	15,711.55	15,695.00
				Mahoning Township ARP Grant Interest	9.69	7.00	9.69	7.00
				transfer From Community Giving Foundation Non-Endowed Fund	-	-	-	-
				other income	145.83	500.00	145.83	500.00
				unrestricted donations	225.00	2,418.00	225.00	2,418.00
		TOTAL EXPENSES	(55,909.73)	(508,370.00)	TOTAL INCOME	168,229.62	513,370.00	113,270.67

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

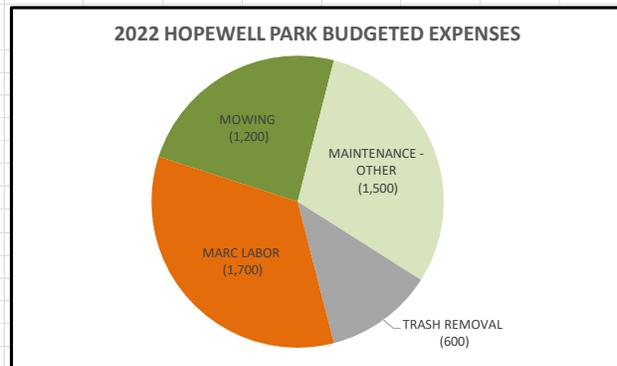
MONTOUR AREA RECREATION COMMISSION MANAGED SITES 2023 BUDGETS

BUDGET ADOPTED 11/22/22; YEAR-TO-DATE ACTUAL

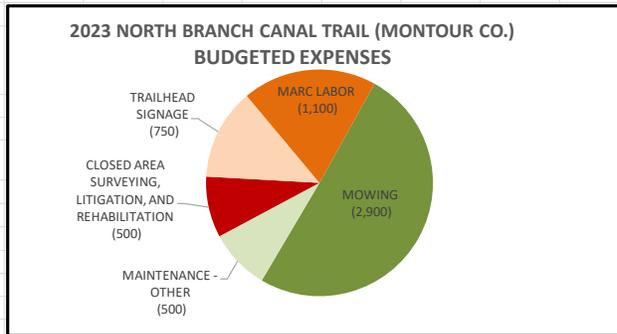
HESS RECREATION AREA 2023 BUDGET			DEFERRED MAINTENANCE (INADEQUATE FUNDING)
EXPENSE	YEAR-TO-DATE	BUDGET	
MOWING	-	(6,400)	
PARKING LOT	-	-	
TRASH REMOVAL	(295.00)	(1,500)	
RESTROOMS	(127.12)	(1,300)	
RESTROOM ROOF REPAIR	-	-	(3,000)
OBSERVATION BLIND REPAIRS	-	-	(2,000)
BALLFIELD REPAIRS	-	(1,500)	(2,500)
MAINTENANCE - OTHER	(67.49)	(1,500)	(2,500)
ROBBINS TRAIL RECONSTRUCTION	-	-	(40,000)
ROAD REPAVING	-	-	(100,000)
SIGNAGE	-	-	(5,000)
ELECTRICITY	(271.84)	(900)	
MARC LABOR	(1,947.37)	(6,900)	(2,000)
TOTAL	(2,708.82)	(20,000)	(157,000)



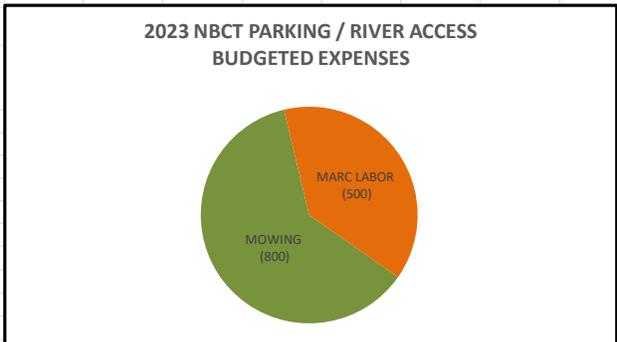
HOPEWELL PARK 2023 BUDGET			DEFERRED MAINTENANCE (INADEQUATE FUNDING)
EXPENSE	YEAR-TO-DATE	BUDGET	
MOWING	-	(1,200)	
MAINTENANCE - OTHER	(129.68)	(1,500)	
TRASH REMOVAL	-	(600)	
MARC LABOR	(394.46)	(1,700)	(800)
DUMP ROAD REPAIRS	-	-	(1,000)
TOTAL	(524.14)	(5,000)	(1,800)



NORTH BRANCH CANAL TRAIL (MONTOUR) 2023 BUDGET			DEFERRED MAINTENANCE (INADEQUATE FUNDING)
EXPENSE	YEAR-TO-DATE	BUDGET	
MOWING	-	(2,900)	
MAINTENANCE - OTHER	(15.00)	(500)	
CLOSED AREA SURVEYING, LITIGATION, AND REHABILITATION	-	(500)	(7,000)
TRAILHEAD SIGNAGE	-	(750)	
MARC LABOR	(54.07)	(1,100)	
TOTAL	(69.07)	(5,750)	(7,000)



NBCT PARKING / RIVER ACCESS 2023 BUDGET			DEFERRED MAINTENANCE (INADEQUATE FUNDING)
EXPENSE	YEAR-TO-DATE	BUDGET	
MOWING	-	(800)	
MARC LABOR	(20.18)	(500)	(400)
ACCESS ROAD GRAVEL	-	-	(500)
TOTAL	(20.18)	(1,300)	(900)





MONTOUR PRESERVE 2023 BUDGET

ADOPTED 11/21/22; YEAR-TO-DATE AS OF 4/19/23

**DEFERRED
MAINTENANCE
(INADEQUATE
FUNDING)**

EXPENSE		YEAR-TO-DATE ACTUAL	BUDGET	
personnel		(20,840.01)	(56,000.00)	
SITE MAINTENANCE & OPERATIONS	cleaning service	(480.00)	(6,000.00)	
	HVAC system maintenance	-	(3,000.00)	
	lawn care	-	(24,000.00)	
	parking lot / road maintenance	-	(2,500.00)	(95,000.00)
	security system	(396.00)	(1,500.00)	
	sewage pumping	-	(1,000.00)	
	supplies / misc.	(5,112.92)	(15,000.00)	
	water testing	-	(1,300.00)	
	wildlife management	-	(4,000.00)	
	picnic area restroom plumbing repair	-	-	(8,000.00)
	electrical surge protector installation	-	-	(7,700.00)
	trail bridge repair / replacement	-	-	(100,000.00)
	boat dock replacement	-	-	(35,000.00)
	Muskrat Blind foundation work	-	-	(10,000.00)
	trail surfacing (handicapped accessibility)	-	-	(40,000.00)
	snow & ice removal	-	(2,500.00)	
trail markers and signage	-	(1,000.00)	(10,000.00)	
UTILITIES	electric	(5,992.63)	(21,000.00)	
	internet service	(316.00)	(1,100.00)	
	telephone	(444.40)	(1,300.00)	
	trash service	(520.00)	(1,800.00)	
	website hosting / email service	(200.34)	(1,000.00)	
brochures and promotional materials		-	(4,000.00)	
programming and educational supplies		(328.27)	(1,000.00)	
EXPENSE TOTAL		\$ (34,630.57)	\$(149,000.00)	\$ (305,700.00)

MONTOUR AREA RECREATION COMMISSION 2023 DEFERRED / UNFUNDED BUDGET ITEMS			
UPDATED 4/19/23			
	EXPENSE	LINE ITEM AMOUNT	TOTALS
MONTOUR PRESERVE	parking lot / road repair and sealcoating	(95,000)	
	picnic area restroom plumbing repair	(8,000)	
	Visitors' Center / EEC building electrical surge protector installation	(8,500)	
	Visitors' Center exhibit / display repairs and replacements	(15,000)	
	trail bridge (3) repair / replacement	(100,000)	
	boat dock replacement	(35,000)	
	Muskrat Blind foundation work	(10,000)	
	Goose Woods Trail surfacing (handicapped accessibility improvements)	(40,000)	
	Hummingbird Trail surfacing (handicapped accessibility improvements)	(3,500)	
	signage	(10,000)	
	MONTOUR PRESERVE SUBTOTAL		(325,000)
HESS RECREATION AREA	restroom roof repair	(5,400)	
	observation blind repairs	(3,000)	
	shed (2) roof repairs	(3,000)	
	ballfield dugouts and fencing repairs	(10,000)	
	maintenance - other	(7,500)	
	Robbins Trail reconstruction	(40,000)	
	road repaving	(100,000)	
	signage	(5,000)	
		HESS RECREATION AREA SUBTOTAL	
HOPEWELL PARK	emergency access road repair	(4,000)	
	signage	(3,000)	
	Down and Dirty Loop Trail sinkhole repair	(1,500)	
		HOPEWELL PARK SUBTOTAL	
NORTH BRANCH CANAL TRAIL	closed area surveying, litigation, and rehabilitation	(8,000)	
	trail mile 2.72 ford crossing reconstruction	(5,000)	
	trail mile 5.4 culvert installation	(5,000)	
	trailhead parking area / river access sign repair	(750)	
	trailhead parking area / river access road repair	(900)	
		NORTH BRANCH CANAL TRAIL SUBTOTAL	
OTHER	Danville Borough play set installation	(10,000)	
	Mill Park development	(25,000)	
	truck purchase	(75,000)	
	ATV purchase	(17,500)	
	staff compensation adjustments	(35,000)	
		OTHER SUBTOTAL	
	TOTAL DEFERRED / UNFUNDED BUDGET ITEMS		\$ (689,550)

COMMUNITY GIVING FOUNDATION (CGF) FUND BALANCES AS OF 4/19/23	
FUND	BALANCE
MARC Non-Endowed Fund	\$ 4,832.77
MARC Endowed Fund	\$ 15,754.63
Hopewell Park Pump Track Fund	\$ 43,941.49
Washingtonville Revitalization Fund	\$ 2,830.65
Montour Preserve Fund	\$ 53,070.02
TOTAL	\$ 120,429.56
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>	
	4/19/2023
Robert Stoudt, MARC Director	Date

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.

1:50 PM

04/20/23

Cash Basis

Montour Area Recreation Commission Statement of Financial Position

As of March 31, 2023

	<u>Mar 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
Mahoning Twp ARP Grant Cking	15,721.24
Service 1st - Savings	12.50
Service 1st #45 Washvl Pavilion	1,000.00
Service 1st FCU	<u>106,981.09</u>
Total Checking/Savings	<u>123,714.83</u>
Total Current Assets	<u>123,714.83</u>
TOTAL ASSETS	<u>123,714.83</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Advance Payments Received	
Hess Field User Fees	25.00
Preserve Reservations	<u>3,040.00</u>
Total Advance Payments Received	3,065.00
Payroll Liabilities	<u>2,662.66</u>
Total Other Current Liabilities	<u>5,727.66</u>
Total Current Liabilities	<u>5,727.66</u>
Total Liabilities	5,727.66
Equity	
Retained Earnings	102,212.54
Net Income	<u>15,774.63</u>
Total Equity	<u>117,987.17</u>
TOTAL LIABILITIES & EQUITY	<u>123,714.83</u>

No Assurance Provided

Page 1

1:51 PM

04/20/23

Cash Basis

**Montour Area Recreation Commission
Statement of Financial Activities
March 2023**

	<u>Mar 23</u>	<u>Jan - Mar 23</u>
Ordinary Income/Expense		
Income		
Donations Received		
Montour Preserve Donations	489.00	2,527.00
Donations Received - Other	0.00	25,225.00
Total Donations Received	<u>489.00</u>	<u>27,752.00</u>
Field & Park User Fees	25.00	350.00
Grants		
Montour County Hotel Tax Grant	0.00	34,576.30
Total Grants	<u>0.00</u>	<u>34,576.30</u>
Total Income	<u>514.00</u>	<u>62,678.30</u>
Gross Profit	514.00	62,678.30
Expense		
Administrative/Overhead		
Dues & Subscriptions	627.55	1,520.33
Fundraising Expenses	0.00	393.00
Miscellaneous	190.95	471.24
Office Expense	37.80	283.66
Payroll Expenses	7,723.34	29,753.76
Professional Fees	0.00	405.00
Total Administrative/Overhead	<u>8,579.64</u>	<u>32,826.99</u>
Park & Trail Maintenance		
General -Tools & Supplies	834.14	1,385.92
Hess Recreation Area	230.08	625.36
Montour Preserve	3,961.85	12,096.17
Total Park & Trail Maintenance	<u>5,026.07</u>	<u>14,107.45</u>
Projects		
WashingtonVI Revitalization Exp	46.62	46.62
Total Projects	<u>46.62</u>	<u>46.62</u>
Special Events		
RTRS	0.00	0.00
Total Special Events	<u>0.00</u>	<u>0.00</u>
Total Expense	<u>13,652.33</u>	<u>46,981.06</u>
Net Ordinary Income	-13,138.33	15,697.24
Other Income/Expense		
Other Income		
Interest Income		
Grant Interest Earned	10.21	16.56
Interest Income - Other	24.63	60.83
Total Interest Income	<u>34.84</u>	<u>77.39</u>
Total Other Income	<u>34.84</u>	<u>77.39</u>
Net Other Income	34.84	77.39
Net Income	<u><u>-13,103.49</u></u>	<u><u>15,774.63</u></u>

No Assurance Provided

Page 1

ASSISTANT DIRECTOR'S REPORT

The items below highlight the projects and tasks I have completed or assisted with during the months of March and April:

- Created program documents that contain all the information we need to know to prepare for future Maple Sugaring Programs
- Assisted with Hess pothole repairs
- Removed leaf litter from all Hopewell Park trails with Levi
- Assisted with tree relocation at DeLong Park in Washingtonville
- Attended DCNR Stakeholder meeting
- Assisted with Danville Middle School tree planting project
- Lead/worked with volunteers at the Montour Preserve during the Countywide Park and Trail Cleanup Event
- Assisted in Washingtonville during their volunteer event day
- Assisted with turning on the water systems at the Montour Preserve

Julian Brehm
4/18/23

NATURALIST'S REPORT

In the past month, the naturalist has assisted in set up and preparation for the bluebird workshop and addressed requests for maple sugaring and spring field trips.

Jon Beam
3/19/23

During the past month the Naturalist has confirmed scheduling field trips with several schools and provided information for this year's PA Master Naturalist course field sessions.

Jon Beam 4/16/23

SENIOR MAINTENANCE TECHNICIAN'S REPORT

made pads and set picnic tables at fossil pit and sunset point

re-built wooden sides on big trailer

changed fall display to spring display at EEC

serviced Kioti tractor and backhoe

restored lawn at VC where stumps were removed

dug holes at Danville Middle School

SPTMT Dennis Piatt
4/17/23

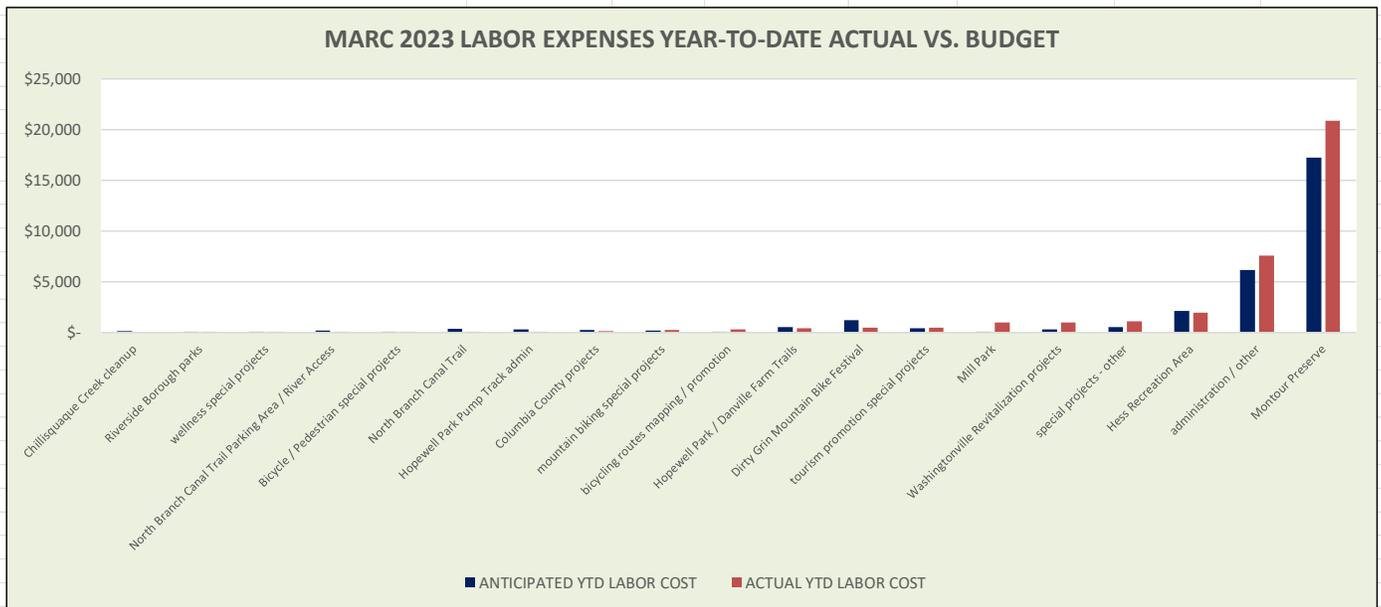
DIRECTOR'S REPORT (continued)

MARC STAFF 2023 YEAR-TO-DATE COMBINED TIME ACCOUNTING										
STOUDT UPDATED AS OF 4/19/23; ALL OTHERS AS OF 4/8/23										
TASK	BEAM	BREHM	FOUGHT	PIATT	REINARD	SHEVCHENKO	STOUDT	YEICH		PROJECT TOTAL HOURS
MARC admin	-	5.50	-	1.00	4.00	2.00	268.50	3.00		284.00
Hess Recreation Area	-	24.50	-	9.50	-	5.00	40.00	-		79.00
Hopewell Park / Danville Farm Trails	-	14.00	-	-	-	-	3.25	-		17.25
Mill Park	-	30.25	-	-	-	-	10.50	-		40.75
Montour Preserve admin / maintenance	-	360.50	-	159.50	17.25	140.50	105.00	42.00		824.75
Montour Preserve programming	15.50	17.75	-	11.50	9.75	8.50	29.75	12.50		105.25
North Branch Canal Trail (Montour Co.)	-	-	-	-	-	-	2.00	-		2.00
NBCT Trailhead / River Access	-	-	-	-	-	-	0.75	-		0.75
bicycle routes mapping & promotion	-	12.00	-	-	-	-	0.50	-		12.50
bike / pedestrian safety special projects	-	-	-	-	-	-	1.25	-		1.25
Chillisquaque Creek cleanup	-	-	-	-	-	-	-	-		-
Columbia County projects	-	-	-	-	-	-	4.75	-		4.75
Danville Borough play set installation	-	-	-	-	-	-	-	-		-
Dirty Grin MTB Festival	-	-	-	-	-	-	16.50	-		16.50
Hopewell Park Pump Track project	-	-	-	-	-	-	2.50	-		2.50
mountain biking special projects	-	-	-	-	-	-	8.75	-		8.75
Riverside Borough parks revitalization	-	-	-	-	-	-	0.25	-		0.25
special projects / events - other	-	-	-	-	-	-	41.00	-		41.00
tourism promotion special projects	-	-	-	-	-	-	17.25	-		17.25
Washingtonville revitalization projects	-	20.00	-	-	-	-	20.50	-		40.50
wellness special projects	-	-	-	-	-	-	0.25	-		0.25
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-

DIRECTOR'S REPORT (continued)

MARC 2023 LABOR ACCOUNTING							
PROJECT	2023 BUDGETED LABOR COST	WEEKS IN YEAR	PER WEEK BUDGETED LABOR COST	WEEKS WORKED YTD	ANTICIPATED YTD LABOR COST	ACTUAL YTD LABOR COST	% ACTUAL VS BUDGET
Chillisquaque Creek cleanup	\$ 400	52	\$ 8	16	\$ 123	\$ -	0%
Riverside Borough parks	\$ 250	52	\$ 5	16	\$ 77	\$ 7	9%
wellness special projects	\$ 250	52	\$ 5	16	\$ 77	\$ 7	9%
North Branch Canal Trail Parking Area / River Access	\$ 500	52	\$ 10	16	\$ 154	\$ 20	13%
Bicycle / Pedestrian special projects	\$ 250	52	\$ 5	16	\$ 77	\$ 34	44%
North Branch Canal Trail	\$ 1,100	52	\$ 21	16	\$ 338	\$ 54	16%
Hopewell Park Pump Track admin	\$ 1,000	52	\$ 19	16	\$ 308	\$ 67	22%
Columbia County projects	\$ 750	52	\$ 14	16	\$ 231	\$ 129	56%
mountain biking special projects	\$ 500	52	\$ 10	16	\$ 154	\$ 236	154%
bicycling routes mapping / promotion	\$ 250	52	\$ 5	16	\$ 77	\$ 276	359%
Hopewell Park / Danville Farm Trails	\$ 1,700	52	\$ 33	16	\$ 523	\$ 394	75%
Dirty Grin Mountain Bike Festival	\$ 4,000	52	\$ 77	16	\$ 1,231	\$ 451	37%
tourism promotion special projects	\$ 1,250	52	\$ 24	16	\$ 385	\$ 472	123%
Mill Park	\$ 250	52	\$ 5	16	\$ 77	\$ 951	1236%
Washingtonville Revitalization projects	\$ 1,000	52	\$ 19	16	\$ 308	\$ 993	323%
special projects - other	\$ 1,750	52	\$ 34	16	\$ 538	\$ 1,110	206%
Hess Recreation Area	\$ 6,900	52	\$ 133	16	\$ 2,123	\$ 1,947	92%
administration / other	\$ 20,000	52	\$ 385	16	\$ 6,154	\$ 7,561	123%
Montour Preserve	\$ 56,000	52	\$ 1,077	16	\$ 17,231	\$ 20,840	121%
TOTALS	\$ 98,100	52	\$ 1,887	16	\$ 30,185	\$ 35,551	118%

updated as of 4/19/23



DIRECTOR’S REPORT (continued)

PROJECT	2022 YEAR- END ACTUAL	2023 BUDGETED AMOUNT
Hess Recreation Area	\$ 7,522	\$ 6,900
Hopewell Park / Danville Farm Trails	\$ 1,580	\$ 1,700
North Branch Canal Trail	\$ 832	\$ 1,100
North Branch Canal Trail Parking Area / River Access	\$ 425	\$ 500
Montour Preserve	\$ 69,131	\$ 56,000
Columbia County projects	\$ 262	\$ 750
Mill Park	\$ -	\$ 250
Bicycle / Pedestrian special projects	\$ 189	\$ 250
bicycling routes mapping / promotion	\$ 607	\$ 250
Chillisquaque Creek cleanup	\$ -	\$ 400
Dirty Grin Mountain Bike Festival	\$ 3,283	\$ 4,000
Humdinger Trail Races	\$ 4,255	\$ -
Chilli Challenge	\$ 30	\$ -
Hopewell Park Pump Track admin	\$ -	\$ 1,000
mountain biking special projects	\$ 3,967	\$ 500
Riverside Borough parks	\$ -	\$ 250
special projects - other	\$ 2,785	\$ 1,750
tourism promotion special projects	\$ 1,694	\$ 1,250
Washingtonville Revitalization projects	\$ 5,341	\$ 1,000
wellness special projects	\$ 95	\$ 250
administration / other	\$ 24,804	\$ 20,000
internship stipends	\$ 8,250	\$ -
TOTAL	\$ 135,052	\$ 98,100
BUDGETED SALARY REDUCTION 2022 TO 2023		(36,952)
2022 TOTAL HOURS WORKED	5,778	
2023 BUDGETED HOURS	4,206	
BUDGETED REDUCTION IN HOURS	(1,572)	
<i>last revised 1/19/23 RTS</i>		

DIRECTOR'S REPORT (continued)

MARC STAFF 2023 PAYROLL DETAILS									
STAFF MEMBER	DATE OF HIRE	INITIAL PAY RATE	DATE OF LAST COMPENSATION INCREASE	PAY RATE AS OF 1/1/23	2023 EFFECTIVE PAY RATE W/ TAXES UP TO \$10,000 GROSS	HOURS TO REACH \$10,000 CAP	2023 EFFECTIVE PAY RATE W/ TAXES AFTER \$10,000 GROSS	2022 AVERAGE HOURS WORKED /WEEK (YEAR-END FINAL)	2023 AVERAGE HOURS WORKED / WEEK (YEAR-TO-DATE)
STOUDT, ROBERT	1/4/2010	SALARIED \$40,000/YEAR	11/23/2020	\$25/hr	\$27.40/hr	400	\$26.91/hr	49.7	35.8
BEAM, JON	1/5/2015	\$18/hr	11/23/2020	\$23/hr	\$25.21/hr	434.78	\$24.76/hr	6.2	1.0
PIATT, DENNIS	2/8/2016	\$17/hr	11/23/2020	\$22/hr	\$24.12/hr	454.78	\$23.68/hr	9.8	11.3
YEICH, LESLEY	4/23/2018	\$15/hr	11/23/2020	\$18/hr	\$19.73/hr	555.56	\$19.38/hr	4.8	3.6
FOUGHT, DOUGLAS	6/1/2021	\$17/hr	N/A	\$17/hr	\$18.63/hr	588.24	\$18.30/hr	1.1	-
REINARD, CRAIG	6/1/2021	\$17/hr	N/A	\$17/hr	\$18.63/hr	588.24	\$18.30/hr	3.6	1.9
BREHM, JULIAN	8/14/2022	\$20/hr	N/A	\$20/hr	\$21.92/hr	500	\$21.53/hr	26.7	30.3
SHEVCHENKO, VALENTINA	8/14/2022	\$17/hr	N/A	\$17/hr	\$18.63/hr	588.24	\$18.30/hr	24.2	9.8

NOTE: All MARC staff members are part-time hourly employees, receiving time and one-half pay for any hours worked in excess of 40 / calendar week. Staff receive no benefits, no paid holidays, and no paid vacation or time off. Staff provide their own vehicles, computers, cell phones, and work clothes, without reimbursement.

LAST UPDATED 4/19/23

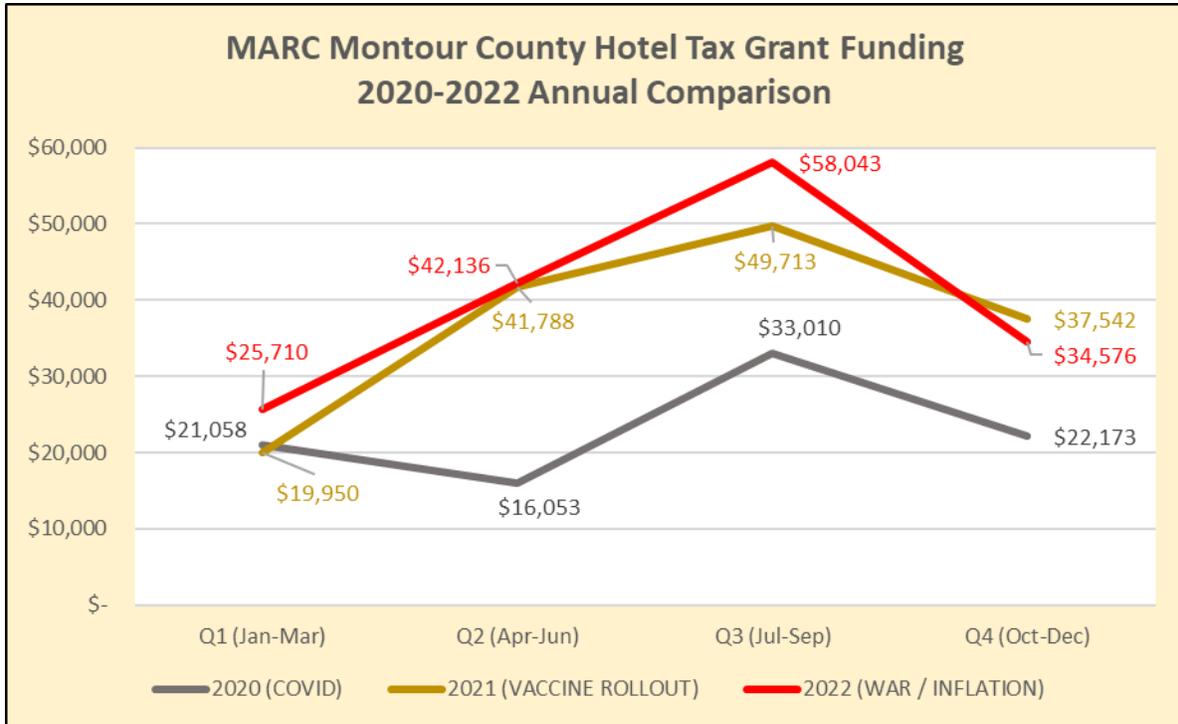
Note: Organizational employee tax cost on the first \$10,000 in wages is 9.615%; after is 7.65%.

DIRECTOR’S REPORT (continued)

GRANTS

- **Montour County Hotel Tax**

- MARC anticipates receipt of Q1 2023 Montour County Hotel Tax grant funding in mid-May
- MARC is conservatively budgeting for \$150,000 in Montour County Hotel Tax grant funding in 2023, down 8.9% from 2022 receipts



- **DCNR 2020 Non-Motorized Trails Grant - Danville Borough Levee North Branch Canal Trail Construction (administered by Danville Borough)**

- Stoudt has reached out to Danville Borough contacts for project updates, but has been unsuccessful as of the time of this report’s distribution
- Danville Borough staff continue working to identify final trail alignments and secure final agreements for affected properties
- Project construction will not begin until 2023 at the earliest
- project mapping is available at <https://www.google.com/maps/d/edit?mid=17se2PMghOEBzg70bdSTOg3HPCTTO9drE&usp=sharing>

DIRECTOR'S REPORT (continued)

GRANTS (continued)

- **Mahoning Township American Rescue Plan Grant** (no updates since last meeting)
 - 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
 - \$15,714.89 (with earned interest) 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

- **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 4/20/23, 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 3/22/23 met at Hopewell Park with a representative of the American Ramp Company / VeloSolutions to discuss project bidding and construction options
 - Attendees included Julian Brehm and Levi Culver (MARC), Otto Kurecian (Columbia Montour Visitors Bureau), and Dave Decoteau, Liz Begosh, and Jared Hafer (Central Susquehanna Hammers Interscholastic Mountain Biking Team)
 - Stoudt on 4/4/23 attended (online) the COSTARS: Search Contracts Like a Pro webinar
 - Stoudt on 4/14/23 spoke by phone with Ashley Shultz from DCNR regarding project status and options for project bidding and construction
 - Stoudt on 4/18/23 spoke by phone with Dave King from DirtSculpt to provide a project update
 - 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)

GRANTS (continued)

- **Community Giving Foundation – 2023 Danville Youth in Philanthropy**
 - After reviewing grant focus areas (targeting improving mental health, substance abuse, and alcohol abuse), available funding (\$5,000 total for all possible grants), and requirements in greater detail, Stoudt decided to not submit an application to the 2023 program

- **Community Giving Foundation – Danville 2023 Grant Program**
 - Stoudt on 3/30/23 submitted MARC's application for \$2,000 (maximum amount) in grant funding to repair facility roofs at the Hess Recreation Area
 - Per Stoudt's application, "*MARC seeks \$2,000 in grant funding to allow critically needed repairs to the roofs of structures at the Hess Recreation Area in Mahoning Township, Montour County. The roofs of several structures at the Hess Recreation Area, including the restroom building, sheds, ballfield dugouts, and wildlife observation blind, are all well past their life expectancies and repairs are urgently needed to prevent damages to the buildings and contents. The purpose of this project is to allow critically needed facility maintenance with the goal and objective of extending the service lives of the structures and preventing even greater expenses.*"
 - Grant awards are expected to be announced in June

DIRECTOR'S REPORT (continued)

MANAGED SITES

• Hopewell Park / Danville Borough Farm

- Work is ongoing to prepare for the planned pump track construction and related redevelopment activities as reported elsewhere in this meeting packet
- MARC will work with an Eagle Scout candidate to create a concrete pad to properly secure the bike rack recently constructed and donated by Kris Huber and Nick Craven
- Julian Brehm and DASD Co-Op students Levi Culver and Darby Gilbert in early April completed leaf blowing and inspections of all trails at the Hopewell Park / Danville Borough Trail System
- Stoudt is investigating options for the repair of a sinkhole developing along the Down and Dirty Trail
- Stoudt has received complaints of trail users going off-trail near Danville Borough maintenance stockpiles
 - Stoudt will create new signs to be posted in problem areas, will work with MARC staff to place physical barriers across unauthorized trails, and will place trail cameras in the area to identify and prosecute repeat offenders
- Site mowing began for the season during the week of 4/3 – 4/7/23
- Stoudt on 4/11/23 posted hunting season trail closure signage at site trailheads for the upcoming spring gobbler (turkey) season
 - Closures will include:
 - Saturday, April 22 (closed until noon)
 - Saturday, April 29 (closed until noon)
 - Saturday, May 6 (closed until noon)
 - Saturday, May 13 (closed until noon)
 - Saturday, May 20 (day-long)
 - Saturday, May 27 (day-long)
 - Note: the Hopewell Park pump track and jumps area remain open on these dates
- MARC thanks the Central Susquehanna Hammers Interscholastic Mountain Biking Team for leading cleanup efforts at the site during MARC's April 15 Countywide Park and Trail Cleanup Day



Photo courtesy Central Susquehanna Hammer

DIRECTOR'S REPORT (continued)

MANAGED SITES (continued)

- **Montour Township (Columbia County) Legion Road parcel**
 - Stoudt has received reports of trail users parking at the site to access the North Branch Canal Trail
 - Per MARC's agreements with Montour Township and the SEDA-COG Joint Rail Authority, the site may only be used for maintenance and emergency access to the trail (as well as for preexisting usage by a neighboring farmer for field access)
 - Stoudt has created new signage to be posted at the site in coming days and will work with Land Stewards Wayne Kashner and Jennifer Hunsinger to monitor the site
 - Site mowing began for the season during the week of 4/3 – 4/7/23

- **River Drive parcel (North Branch Canal Trail trailhead and river access)**
 - Stoudt continues to monitor ongoing property encroachments by an adjacent landowner
 - Stoudt on 1/18/23 discovered bullet damage to a sign on the site
 - Stoudt continues to monitor for additional problems and will request Mahoning Township Police Department assistance if deemed necessary
 - MARC staff on 4/15/23 removed tires and trash from the site as part of MARC's Countywide Park and Trail Cleanup Day
 - The main site sign frame is in need of replacement when funding allows
 - Site mowing began for the season during the week of 4/3 – 4/7/23

- **North Branch Canal Trail**
 - Land Stewards Wayne Kashner and Jennifer Hunsinger continue to maintain the trail
 - Land Steward Wayne Kashner continues work to realign portions of the trail near the Catawissa Boat Club to avoid chronically wet areas
 - 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 has been in communication with MARC's legal counsel regarding proposed next steps for legal action and anticipates legal proceedings will be ongoing through the 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 and Wayne Kashner on 1/18/23 met with a representative of 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)
 - Stoudt has received the necessary guidance for the permitting and will work to complete and submit the permit application and required fees
 - 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 schedule the work when funding and staff availability allow
 - Land Steward Wayne Kashner has reported multiple instances of dumping of yard waste along the trail corridor in the vicinity of the Catawissa Boat Club and Legion Road
 - Stoudt has created new signage to be placed at these locations and will place trail cameras as needed to identify those responsible for possible prosecution
 - Site mowing began for the season during the week of 4/3 – 4/7/23

DIRECTOR'S REPORT (continued)

MANAGED SITES (continued)

• Hess Recreation Area

- MARC's staff on 3/15 – 3/21/23 worked to fill potholes along the park access road
 - Winter conditions led to significant deterioration of the road, requiring repairs to be made earlier than normal in the season
 - MARC thanks Iola Lumber for the donation of 6,000lbs of cold patch material for pothole repair
 - Stoudt (in November 2021) consulted with R.C. Young, Inc. regarding probable costs to repair the road
 - The recommendation had been to clean existing potholes and install asphalt repairs, then furnish and install two coats of tar and chip at an estimated cost of \$45,000 - \$50,000 (assuming a road length of 3,600ft and width of 16ft)
 - Stoudt notes that cost estimates were secured before the recent dramatic increase in oil and fuel prices
 - Additionally, the road deteriorated significantly in 2022
 - Stoudt now believes a partial fix is no longer viable and anticipates a full milling and resurfacing of the roadway will likely cost approximately \$100,000
 - Stoudt will continue to seek funding to allow this high-priority project to be completed, but notes that it will be exceedingly difficult for MARC to secure the anticipated 50% grant match (~\$50,000)
 - Additionally, Stoudt believes the project will be ineligible for DCNR grant programs because the road reconstruction was DCNR grant funded in 2011
- No significant changes have been noted along trail miles 1.3 – 1.5 of the Robbins Trail (Hess Loop Trail) where slides have occurred in recent years
 - MARC staff and volunteers continue to monitor the site on a regular basis
 - Stoudt has consulted with Elijah Evans regarding anticipated costs to properly repair the failing sections of the trail (*no change since last meeting*)
 - Cost estimates (~\$40,000) far exceed MARC's current financial ability to do the necessary work
 - Stoudt and Brehm will consider options for future grant funding and other alternatives
 - Stoudt does not believe the project is urgent, but one or more severe rainfall events could quickly change conditions for the worse
- 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 volunteer schedules allow*)
- Stoudt and Shevchenko have completed most design work for the new J. Manley Robbins Trail interpretive sign for installation at the Beaver Place Trailhead (*no change since last meeting*)
 - Final details are yet to be completed, but funding does not yet allow for fabrication and installation of the planned signage (~\$1,500)
- The Hess Recreation Area Field Usage and Maintenance Agreement between MARC and the Danville Lady Railers, with Danville Borough consent, has expired (*no change since last meeting*)
 - Stoudt has been in communication with team officials to negotiate a new field user agreement for the 2023 season wherein MARC will waive the required field user fees in exchange for the team's continued maintenance of the fields
 - Stoudt anticipates having an agreement in place by May
- 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 this spring (*no update since last meeting*)
- Site mowing began for the season during the week of 4/3 – 4/7/23
- MARC staff on 4/20/23 worked with volunteers from Green Thumb Industries for litter cleanup

DIRECTOR'S REPORT (continued)

MANAGED SITES (continued)

• Montour Preserve

- Pipeline construction work will resume in and around the Montour Preserve in coming days
 - MARC is cautiously optimistic partial trail closures of the Goose Woods Trail (partial), Wildlife Management Trail (partial), and the Chilisugi Trail (between the Goose Cove Picnic Area and the Ridgefield Point Loop Trail) will be able to be lifted by mid-May
 - Usage of the Goose Cove #2 pavilion will be allowed as conditions allow, but reservations will not be accepted until 6/1/23
- 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 is working with Girl Scout Gold Award candidate Hailey Exley to create and install new bluebird boxes, as well as related bluebird habitat restoration work
- MARC staff on 4/19 and 4/20/23 turned on the Goose Cove and Heron Cove water systems
 - Water testing will be conducted on 4/21/23
 - If test results are clean, MARC will submit the required DEP permitting to begin serving water to the public on or around 5/1/23
- Weather permitting, MARC staff will plan to install the fishing pier and boat dock on 4/27/23
 - Per PA Fish & Boat Commission regulations, Lake Chillisquaque will reopen to boating on 5/1/23
 - The Riverside Adventure Company will resume watercraft concession operations on or around 5/1/23
- MARC staff recently placed Eagle Scout donated picnic tables at the Fossil Pit parking lot and the Sunset Point Overlook
- Site mowing began for the season during the week of 4/3 – 4/7/23
- USDA APHIS site visits began during the first week of April
 - Stoudt will meet on 5/1/23 with Dawn Moore and John DiLeonardo re: Montour Preserve Canada goose control

DIRECTOR'S REPORT (continued)

SPECIAL PROJECTS AND EVENTS

- **Bicycle / Pedestrian Safety Projects (no updates since last meeting)**
 - Stoudt continues to attend meetings of the Middle Susquehanna Active Transportation Committee
 - Next meeting date 5/17/23

- **Bicycle Routes Mapping and Promotion**
 - Valentina Shevchenko has completed the mapping, driving, and photographing of several bicycling routes in and around northern Montour County as identified by volunteers Kit Kelly, Dr. Victor Marks, and others
 - MARC is working with the Columbia Montour Visitors Bureau and the Susquehanna River Valley Visitors Bureau to promote bicycling route mapping and online distribution through the RideWithGPS platform (www.RideWithGPS.com)
 - Julian Brehm has been completing final quality assurance on the routes and is finalizing a new rack card for publication
 - Stoudt will create a new page on MARC's website for distribution of the content
 - Project release is anticipated by mid-May, subject to staffing availability

- **Chilli Challenge Adventure Triathlon**
 - 2023 event canceled because of budget concerns and anticipated construction

- **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, with possible support by staff and students from SUN Tech, will repair and repaint play set materials in preparation for reassembly
 - It is anticipated the play set will be reconstructed at the F.Q. Hartman Recreation Area
 - Stoudt does not anticipate reconstruction of the play set until 2024 because of ongoing staffing and budgeting challenges

- **Dirty Grin Mountain Biking Festival**
 - Preparations are underway for the 2023 event, planned for June 23 – 25, 2023
 - Stoudt has re-created the festival's website as a page on MARC's website (<https://montourec.com/dirty-grin-mountain-bike-festival/>) in order to save approximately \$300/year on expected website hosting fees
 - Stoudt on 12/23/22 opened registration for the 2023 event
 - As of 4/20/23, 15 registrations have been made (\$939)

- **Girls ROC Camps**
 - As of 4/20/23, MARC has \$403.77 earmarked in its general checking account for 2023 events
 - Camp dates have tentatively been set for the following dates:
 - 6/5 and 6/7/23 at Hess Field
 - 6/12 and 6/14/23 at the Hopewell Park / Danville Borough Farm Trail System

DIRECTOR'S REPORT (continued)

SPECIAL PROJECTS AND EVENTS (continued)

- **Regional Mountain Biking Promotion**

- MARC has been working with the Columbia Montour Visitors Bureau, Central Susquehanna Hammers Interscholastic Mountain Bike Team, and the Pennsylvania Interscholastic Cycling League (PICL) to work out the logistics of hosting a PICL Coaches' Retreat in Danville on the weekend of 5/5 – 5/7/23 (to coincide with the Danville Business Alliance's Spring Fling)
 - MARC will host the coaches at the Hess Recreation Area for the weekend, allowing camping, clinics, and other events at the site
 - Stoudt and MARC staff will facilitate the event as needed, in cooperation with other event partners
 - Subject to final completion of all grant agreements between PICL, the Columbia Montour Visitors Bureau, and Montour County, MARC anticipates the event will be held again in 2024 and 2025
- Julian Brehm and Valentina Shevchenko have completed the field verification of mountain biking trails in the Bald Eagle State Forest for inclusion in MARC's mapping of regional mountain biking assets
- Brehm has completed the map data entry and has met with Stoudt to perform a final quality review of all mapping for accuracy before MARC releases the mapping to the public
 - The working draft of the five-county map is available on the Dirty Grin Mountain Bike Festival website at <https://montourec.com/dirty-grin-mountain-bike-festival/>
 - Stoudt will plan to schedule a meeting of MARC's Mountain Biking Advisory Group in May or June for a final review and comment period on the mapping before public release
- Stoudt continues to collaborate with the Columbia Montour Visitors Bureau, Susquehanna River Valley Visitors Bureau, and numerous other partners to prepare for a possible application to the International Mountain Bicycling Association's Ride Center program (<https://ride.imba.com/node/2169>) (no change since last meeting)
- 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 (no change since last meeting)

- **Riverside Borough Parks Revitalization**

- Stoudt, Craig Reinard, and Bill Byron on 4/15/23 visited the Riverside Borough river access to remove trash as part of MARC's Countywide Park and Trail Cleanup Day
- Stoudt anticipates installing the replacement sign for the Riverside Borough river access in May (as 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

DIRECTOR'S REPORT (continued)

SPECIAL PROJECTS AND EVENTS (continued)

- **Special Projects and Events – Other**

- Stoudt continues to participate in monthly meetings of the Columbia Montour Chamber of Commerce's Governmental Affairs Committee
- Stoudt continues to participate in bi-monthly meetings of the Columbia Montour Chamber of Commerce's Montour County Task Force
- Stoudt continues to participate in monthly meetings of the Going Gold committee
- MARC staff have assisted Danville Area School District staff with the implementation of the Danville School Community Park Project at the Danville Middle School
 - MARC staff used MARC's tractor to dig 50 holes for tree plantings and 10 holes for informational signage
 - MARC staff and volunteers assisted Danville Area School District staff and volunteers on 4/15/23 with tree planting, sign installation, and community garden creation
- As noted throughout this report, MARC staff and volunteers on 4/15/23 conducted MARC's annual Countywide Park and Trail Cleanup Day

2023 MARC COUNTYWIDE PARK & TRAIL CLEANUP RESULTS



5 MARC staff members and
82 volunteers worked for
242 hours



8 locations around Montour County (Montour Preserve, Hess Recreation Area, Hopewell Park, Washingtonville Borough, Riverside Borough, River Access, Montgomery Park, North Branch Canal Trail, and North Branch Canal Trail Parking Area / River Access)



33 tires and 1,700lbs of trash properly disposed



DIRECTOR'S REPORT (continued)

SPECIAL PROJECTS AND EVENTS (continued)

- **Tourism Promotion Special Projects – Other**

- Stoudt has assisted the Columbia Montour Visitors Bureau with mapping for a new tourism tracking system being implemented in Montour and Columbia Counties
- Stoudt continues to participate in semi-annual meetings of the North Branch Susquehanna River Water Trail Stakeholders' group
- Stoudt continues to participate in monthly meetings of the Danville Heritage Festival Committee
- Stoudt, Van Wagner, and others have continued leading group hikes on the first Sunday of each month at 2pm to locations throughout Montour County, focusing on the sites' historical and ecological significance
 - The next hike is planned for Sunday, 5/7/23, at 2:00pm at the North Branch Canal Trail, to be led by PA Master Naturalist / MARC Land Steward Jennifer Hunsinger
 - Space is limited to 20 attendees, by pre-registration only
 - More information at <https://fb.me/e/3HAGDePYU>
 - Stoudt has created a page for the series on MARC's website at <https://montourec.com/monthly-regional-history-series/>

- **Washingtonville Revitalization Projects**

- MARC staff on 4/16/23 assisted Washingtonville Borough officials and volunteers with park maintenance and cleanup events throughout the borough as part of MARC's Countywide Park and Trail Cleanup Day
- Stoudt on 1/16/23 met with neighboring landowners for the proposed Mill Park property in Derry Township to discuss property boundaries and items of potential concern
 - MARC is awaiting the completion of additional survey work (previously anticipated in February), at which time Stoudt will again meet with neighboring landowners to continue the discussion
 - Stoudt, Brehm, and co-op student Gilbert in late December visited the parcel to re-mark property corners and do initial planning for possible site improvements
- Stoudt remains in communication with Chairman Dombroski regarding possible improvements to DeLong Park, including the desired construction of a new pavilion
 - Washingtonville Borough has secured \$3,000 to date in grants and donations for the project (being kept in MARC's accounts) and Chairman Dombroski continues working to secure additional donations
- MARC's staff has assisted with the repair of several 'Welcome to Washingtonville' banners damaged in recent wind events
- Stoudt, Chairman Dombroski, and members of the Washingtonville Revitalization Committee continue to explore options for new stream access locations along Chillisquaque Creek
- Stoudt continues to participate in meetings of the Washingtonville Revitalization Committee to assist with projects of mutual interest
- Julian Brehm has completed the mapping of historic points of interest in and around Washingtonville Borough as documented by Washingtonville Mayor Tyler Dombroski and Washingtonville-area historian John Marr
 - Stoudt has created a page on MARC's website to promote and share the content, including the online mapping, at <https://montourec.com/washingtonville-history/>

DIRECTOR'S REPORT (continued)

SPECIAL PROJECTS AND EVENTS (continued)

- **Wellness Special Projects (in partnership with Geisinger)**
 - Stoudt on 3/27/23 completed the online Key Stakeholder Survey for the Community Health Needs Assessment as requested by Geisinger
 - Stoudt assisted with mapping and planning for the 4/16/23 Gift of Life event at the Hess Recreation Area

OTHER UPDATES

- MARC has successfully passed both the Montour County Auditors and the McKonly & Asbury audit for the 2022 calendar/fiscal year (see pages 42 - 51)
- Stoudt on 3/1/23 applied for and received MARC's 2023 Small Games of Chance license
- Stoudt on 3/22/23 attended (online) the Conservation and Natural Resources Advisory Council meeting
- Stoudt on 3/31/23 participated in the Montgomery Area School District Career Day
- Stoudt and Brehm on 4/12/23 attended the DCNR Growing Outdoor Recreation in Pennsylvania stakeholder meeting, held in Williamsport
- Stoudt on 4/13/23 attended (online) the WeConservePA Indigenous Peoples in Pennsylvania History webinar
- Stoudt on 4/22 and 4/23/23 will attend the NOLS Wilderness First Aid training session in Bloomsburg
- Stoudt has been asked to assist with programming for the planned [Pennsylvania Recreation and Park Society Community Recreation Exchange](#), to be held 5/11/23 at the Danville Area Community Center

UPCOMING MEETINGS AND EVENTS

- 4/26/23 Lower North Branch Stakeholders' meeting
- 4/27/23 Lake Chillisquaque boat dock and fishing pier install (weather permitting)
- 5/1/23 Lake Chillisquaque reopens to boating
- 5/1/23 Lake Chillisquaque watercraft concessions reopen
- 5/1/23 Danville Heritage Festival committee meeting
- 5/5 – 5/7/23 PICL Coaches' Retreat
- 5/6/23 Danville Business Alliance Spring Fling
- 5/7/23 North Branch Canal Trail hike
- 5/10/23 Columbia Montour Chamber of Commerce Montour County Taskforce
- 5/11/23 Pennsylvania Recreation and Parks Society Community Recreation Resource Exchange
- 5/17/23 Middle Susquehanna Active Transportation Committee meeting
- 5/18/23 Washingtonville Revitalization Committee meeting
- 5/22/23 MARC meeting
- 6/23 – 6/25/23 Dirty Grin Mountain Bike Festival / Pig Iron Enduro

MONTOUR AREA RECREATION COMMISSION
FINANCIAL STATEMENTS – MODIFIED CASH BASIS
YEARS ENDED DECEMBER 31, 2022 AND 2021
AND
INDEPENDENT AUDITOR'S REPORT



McKONLY & ASBURY
CPAs & Business Advisors

MONTOUR AREA RECREATION COMMISSION

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1
Financial Statements – Modified Cash Basis	
Statements of Net Position – Modified Cash Basis	3
Statements of Revenues, Expenses, and Change in Net Position – Modified Cash Basis	4
Notes to Financial Statements – Modified Cash Basis	5

MEMBERS

AMERICAN AND PENNSYLVANIA INSTITUTES
OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT MEMBER OF



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Montour Area Recreation Commission

Report on the Audit of the Financial Statements

Opinion

We have audited the modified cash basis financial statements of Montour Area Recreation Commission, as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements, which collectively comprise Montour Area Recreation 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 financial position of Montour Area Recreation Commission as of December 31, 2022 and 2021, and the respective changes in financial position – modified cash basis thereof for the years then ended 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. 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 Montour Area Recreation 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 that matter.

HARRISBURG • LANCASTER • BLOOMSBURG
570.784.1111 • www.macpas.com • Fax: 717.412.3970

MAILING ADDRESS

McKonly & Asbury • 599 East 7th Street, Suite 6 • Bloomsburg, Pennsylvania 17815

Responsibilities 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 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 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 Montour Area Recreation 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 Montour Area Recreation 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
April 07, 2023

MONTOUR AREA RECREATION COMMISSION

STATEMENTS OF NET POSITION - MODIFIED CASH BASIS

DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Assets		
Current assets		
Cash	\$ 105,922	\$ 85,020
Total assets	<u>105,922</u>	<u>85,020</u>
Liabilities		
Current liabilities		
Payroll taxes withheld	2,074	1,622
Refundable deposits	1,635	1,835
Due to other governments	<u>-</u>	<u>10,000</u>
Total current liabilities	<u>3,709</u>	<u>13,457</u>
Net position		
Unrestricted	11,198	30,066
Restricted	<u>91,015</u>	<u>41,497</u>
Total net position	<u>\$ 102,213</u>	<u>\$ 71,563</u>

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

MONTOUR AREA RECREATION COMMISSION

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

YEARS ENDED DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Operating revenues		
Grants		
Montour County Hotel Taxes	\$ 163,420	\$ 133,623
Other	20,000	26,000
Contributions and user fees		
Undesignated	87,209	69,642
Montour Preserve	45,418	46,808
Hess Field	12,833	14,427
Recreational events	10,434	474
Direct expenses of recreational events	(9,127)	(469)
Other income	<u>523</u>	<u>4,305</u>
Total operating revenues	<u>330,710</u>	<u>294,810</u>
Operating expenses		
Wages	116,965	98,809
Park and trail maintenance	116,118	125,126
Miscellaneous expenses	15,943	2,393
Special projects	15,074	3,075
Insurance	14,218	13,111
Payroll taxes	9,902	8,064
Professional fees	6,350	8,290
Office expenses	2,933	1,402
Dues and subscriptions	2,266	1,400
Legal notices	377	669
Donations	<u>100</u>	<u>100</u>
Total operating expenses	<u>300,246</u>	<u>262,439</u>
Operating income	<u>30,464</u>	<u>32,371</u>
Non-operating income		
Interest income	<u>186</u>	<u>70</u>
Change in net position	30,650	32,441
Net position - modified cash basis, beginning	<u>71,563</u>	<u>39,122</u>
Net position - modified cash basis, ending	<u>\$ 102,213</u>	<u>\$ 71,563</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, 2022 and 2021, 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.

Due to Other Governments

Due to other governments represents grant funding for Washingtonville Borough that was deposited to MARC's accounts to be held in an agency capacity. These funds were released during 2022.

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 April 07, 2023, the date the financial statements were available to be issued for determination as to whether there are any reportable subsequent events.

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:

	<u>2022</u>	<u>2021</u>
Hopewell Park Pump Track	\$ 71,900	\$ 16,140
Mahoning Township American Rescue Plan Grant	15,711	15,695
Washingtonville Pavilion	3,000	-
Girls ROC Camp	404	325
Montour Preserve	-	9,330
Montour County Hotel Taxes	-	7
	<u>\$ 91,015</u>	<u>\$ 41,497</u>

3. CONCENTRATION/CONTINGENCIES

During the years ended December 31, 2022 and 2021, approximately 58% and 45% 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, 2022 and 2021, the balance in these funds amounted to approximately \$118,000 and \$138,000, respectively.



BEST PLACES
to work in **PA**

BEST BEST
ACCOUNTING ACCOUNTING
FIRMS FIRMS
TO WORK FOR FOR WOMEN

www.macpas.com

MEMBERS
AMERICAN AND PENNSYLVANIA INSTITUTES
OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT MEMBER OF

