

7:00pm May 20, 2024 Regular Meeting Agenda

Montour Preserve Environmental Education Center, 374 Preserve Rd, Danville, PA 17821
or <https://us02web.zoom.us/j/86491457253?pwd=RWtjV0lRZkMvelRUU0hOVDNjOGxDdz09>
To connect by phone: (929) 205 6099 | Meeting ID: 864 9145 7253 | Passcode: 412538

Call to Order

Public Comment

Officer Reports

- Chairman's Report
 - Marlene Gunther resignation
- Treasurer's Report (*pages 2 - 25*)
- 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 26*)

Director's Report (Bob Stoudt) (*pages 27 - 42*)

- 2023 Audit (*pages 43 - 58*)
- Hess Loop Trail engineering update

Old Business

New Business

- Hess Recreation Area Dirt, Gravel, and Low Volume Road Maintenance Grant Program Memorandum of Understanding (*pages 59 - 61*)

Other Items

Adjournment

next meeting: 7:00pm Monday, June 24

MARC 2024 Savings Account Register (ID 01)

Number or Code	Transaction Date	Date Sent to Accounting	Recorded on Bank Statement	Description of Transaction	Debit (-)	Credit (+)	Account Balance
				2024 beginning balance			57,278.51
transfer	1/19/24	2/2/24	1/1 - 1/31/24	transfer to checking for Montour County Hotel Tax grant eligible expenses incurred 1/1 - 1/17	13,248.26		44,030.25
deposit	2/12/24	3/9/24	2/1 - 2/29/24	deposit of Q4 2023 Montour County Hotel Tax grant		36,778.03	80,808.28
transfer	2/14/24	3/9/24	2/1 - 2/29/24	transfer to checking for Montour County Hotel Tax grant eligible expenses incurred 1/18 - 2/15	28,744.72		52,063.56
transfer	3/11/24	4/4/24	3/1 - 3/31/24	transfer to checking for Montour County Hotel Tax grant eligible expenses incurred 2/16 - 3/11	21,818.89		30,244.67
interest	3/31/24	4/4/24	3/1 - 3/31/24	interest earned 1/1 - 3/31/24		29.03	30,273.70
transfer	4/4/24	5/9/24	4/1 - 4/30/24	transfer to checking for Montour County Hotel Tax grant-eligible expenses incurred 3/12 - 4/4	10,822.55		19,451.15
transfer	4/15/24	5/9/24	4/1 - 4/30/24	transfer to checking for Montour County Hotel Tax grant-eligible expenses incurred 4/4 - 4/14	9,281.34		10,169.81
transfer	4/30/24	5/9/24	4/1 - 4/30/24	transfer to checking for Montour County Hotel Tax grant-eligible expenses incurred 4/15 - 4/27	10,164.18		5.63
transfer	4/30/24	5/9/24	4/1 - 4/30/24	transfer of unrestricted interest to checking account	0.63		5.00

MARC 2024 Checking Account Register (ID 40)

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	3/18/2024	4/4/2024	3/1 - 3/31/24	Cole's Hardware (spray paint)	Hess Recreation Area (maintenance / misc)	park & trail maintenance	Montour County Hotel Tax	25.41		86,065.86
deposit	3/18/2024	4/4/2024	3/1 - 3/31/24	deposit	\$845 Montour Preserve (pavilion reservations); \$254 Montour Preserve (donations); \$1,325 unrestricted donations	\$845 contributions and user fees (Montour Preserve); \$254 contributions and user fees (Montour Preserve); \$1,325 contributions and user fees (unrestricted)			2,424.00	88,489.86
debit card	3/20/2024	4/4/2024	3/1 - 3/31/24	Dog Gone Good Fuel (unleaded gas for 2-cycle mix)	tools & supplies	park & trail maintenance	Montour County Hotel Tax	39.57		88,450.29
debit card	3/21/2024	4/4/2024	3/1 - 3/31/24	Cole's Hardware (flagging tape and carabiners)	tools & supplies	park & trail maintenance	Montour County Hotel Tax	25.61		88,424.68
debit card	3/21/2024	4/4/2024	3/1 - 3/31/24	ABL Graphics (DeLong Park pavilion plan set printing and laminating)	Washingtonville Revitalization (pavilion project)	special projects	CGF Washingtonville Pavilion Project Grant	48.65		88,376.03
debit card	3/22/2024	4/4/2024	3/1 - 3/31/24	Amazon.com (chainsaw backpack)	tools & supplies	park & trail maintenance	Montour County Hotel Tax	131.18		88,244.85
debit card	3/22/2024	4/4/2024	3/1 - 3/31/24	Amazon.com (carabiners and chainsaw chain case)	tools & supplies	park & trail maintenance	Montour County Hotel Tax	54.52		88,190.33
auto pay	3/23/2024	4/4/2024	3/1 - 3/31/24	Zoom	dues & fees	dues & fees	Montour County Hotel Tax	16.95		88,173.38
auto pay	3/23/2024	4/4/2024	3/1 - 3/31/24	Ride with GPS	dues & fees	dues & fees	Montour County Hotel Tax	10.00		88,163.38
7667	3/24/2024	4/4/2024		Airiam (website hosting)	admin / miscellaneous expenses	admin / misc. expenses	Montour County Hotel Tax	104.94		88,058.44
7668	3/24/2024	4/4/2024		PPL Electric Utilities	Montour Preserve (electricity)	park & trail maintenance	Montour County Hotel Tax	724.53		87,333.91
7669	3/24/2024	4/4/2024		PPL Electric Utilities	Montour Preserve (electricity)	park & trail maintenance	Montour County Hotel Tax	1,823.41		85,510.50
7670	3/24/2024	4/4/2024		PPL Electric Utilities	Montour Preserve (electricity)	park & trail maintenance	Montour County Hotel Tax	53.01		85,457.49
7671	3/24/2024	4/4/2024		PPL Electric Utilities	Montour Preserve (electricity)	park & trail maintenance	Montour County Hotel Tax	31.85		85,425.64
7672	3/25/2024	4/4/2024	3/1 - 3/31/24	Julian Brehm (personal vehicle usage mileage reimbursement)	personal vehicle usage mileage reimbursement	park & trail maintenance	Montour County Hotel Tax	124.45		85,301.19
7673	3/25/2024	4/4/2024		Dennis Platt (payroll 3/10 - 3/23)	payroll - Platt	wages	Montour County Hotel Tax	495.11		84,806.08
7674	3/25/2024	4/4/2024	3/1 - 3/31/24	Julian Brehm (payroll 3/10 - 3/23)	payroll - Brehm	wages	Montour County Hotel Tax	1,808.91		82,997.17
7675	3/25/2024	4/4/2024		Robert Stoudt (payroll 3/10 - 3/23)	payroll - Stoudt	wages	Montour County Hotel Tax	2,723.41		80,273.76
debit card	3/25/2024	4/4/2024	3/1 - 3/31/24	AgPro Farm & Home (chainsaw chains, 2-cycle oil, suet cakes)	\$129.15 tools & supplies; \$8.44 Montour Preserve (maintenance/misc.)	park & trail maintenance	Montour County Hotel Tax	137.59		80,136.17
debit card	3/25/2024	4/4/2024	3/1 - 3/31/24	Exxon Express (unleaded gas for 2-cycle mix)	Montour Preserve (maintenance / misc)	park & trail maintenance	Montour County Hotel Tax	6.66		80,129.51
deposit	3/25/2024	4/4/2024	3/1 - 3/31/24	deposit	\$25 Montour Preserve (donations); \$2,000 Washingtonville Borough contribution for DeLong Park Pavilion Project	\$25 contributions and user fees (Montour Preserve); \$2,000 contributions and user fees (DeLong Park Pavilion Project)			2,025.00	82,154.51
auto pay	3/26/2024	4/4/2024	3/1 - 3/31/24	MailChimp	\$16.43 Montour Preserve (email); \$16.43 admin/misc.	\$16.43 park & trail maintenance; \$16.43 admin/misc	Montour County Hotel Tax	32.86		82,121.65
debit card	3/26/2024	4/4/2024	3/1 - 3/31/24	Millville Rentals (chipper rental)	Hopewell Park (maintenance/misc)	park & trail maintenance	Montour County Hotel Tax	174.90		81,946.75
debit card	3/28/2024	4/4/2024	3/1 - 3/31/24	Cole's Hardware (latch, nuts and bolts)	Montour Preserve (maintenance / misc)	park & trail maintenance	Montour County Hotel Tax	35.52		81,911.23
interest	3/31/2024	4/4/2024	3/1 - 3/31/24	interest earned 3/1 - 3/31	interest	interest			19.13	81,930.36
7676	4/2/2024			Brian Sokol Trucking (2B stone delivered)	Montour Preserve (maintenance / misc)	park & trail maintenance	Montour County Hotel Tax	565.85		81,364.51
7677	4/2/2024			PPL Electric Utilities	Hess Recreation Area (electricity)	park & trail maintenance	Montour County Hotel Tax	47.47		81,317.04
7678	4/2/2024			Heaps Container Service	\$130 Montour Preserve (trash); \$70 Hess Recreation Area (trash)	park & trail maintenance	Montour County Hotel Tax	200.00		81,117.04
7679	4/2/2024			SkyPacket Networks	Montour Preserve (internet service)	park & trail maintenance	Montour County Hotel Tax	79.00		81,038.04
7680	4/2/2024			Danielle Fritz (refund of Montour Preserve pavilion reservation)	Montour Preserve pavilion reservation (REFUND)	contributions and user fees (Montour Preserve)		125.00		80,913.04
deposit	4/3/2024			deposit	\$350 Montour Preserve (pavilion reservations); \$50 Montour Preserve (donations); \$50 Hess Recreation Area (users fees)	\$350 contributions and user fees (Montour Preserve); \$50 contributions and user fees (Montour Preserve); \$50 contributions and user fees (Hess Recreation Area)			455.00	81,368.04
7681	4/4/2024			Columbia Montour Chamber of Commerce (annual dues)	dues & fees	dues & fees		295.00		81,073.04
7682	4/4/2024			Robert Stoudt (personal vehicle usage reimbursement)	personal vehicle usage mileage reimbursement	park & trail maintenance	Montour County Hotel Tax	294.75		80,778.29
debit card	4/4/2024			Hoover Tractor (hammer, grease zerks, fuel treatment)	Montour Preserve (maintenance / misc)	park & trail maintenance	Montour County Hotel Tax	40.23		80,738.06
transfer	4/4/2024			transfer from savings for Montour County Hotel Tax grant-eligible expenses incurred 3/12 - 4/4			Montour County Hotel Tax		10,822.55	91,560.61

MARC 2024 Checking Account Register (ID 40)

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	4/5/2024			Amazon.com (paper towels)	Montour Preserve (maintenance / misc)	park & trail maintenance	Montour County Hotel Tax	102.74		91,457.87
debit card	4/5/2024			Amazon.com (hand sanitizer)	Montour Preserve (maintenance / misc)	park & trail maintenance	Montour County Hotel Tax	80.56		91,377.31
debit card	4/5/2024			LightExports.com (UV light bulbs for water treatment systems)	Montour Preserve (maintenance / misc)	park & trail maintenance	Montour County Hotel Tax	95.40		91,281.91
deposit	4/8/2024			deposit	\$391 Montour Preserve (pavilion reservations); \$500 DeLong Park Pavilion Project	\$391 contributions and user fees (Montour Preserve); \$500 contributions and user fees (DeLong Park Pavilion Project)			891.00	92,172.91
7683	4/9/2024			Dennis Platt (payroll 3/24 - 4/6)	payroll - Platt	wages	Montour County Hotel Tax	436.50		91,736.41
7684	4/9/2024			Julian Brehm (payroll 3/24 - 4/6)	payroll - Brehm	wages	Montour County Hotel Tax	1,801.39		89,935.02
7685	4/9/2024			Robert Stoudt (payroll 3/24 - 4/6)	payroll - Stoudt	wages	Montour County Hotel Tax	2,470.85		87,464.17
debit card	4/10/2024			Amazon.com (95-gallon trash bags)	Montour Preserve (maintenance / misc)	park & trail maintenance	Montour County Hotel Tax	74.62		87,389.55
debit card	4/11/2024			Cole's Hardware (bleach, Pine Sol, paint)	Montour Preserve (maintenance / misc)	park & trail maintenance	Montour County Hotel Tax	404.59		86,984.96
7686	4/14/2024			Your Building Centers (Washingtonville DeLong Park Pavilion Project materials)	Washingtonville Revitalization (pavilion project)	special projects	\$1,000 CGF Washingtonville Pavilion Project Grant	9,093.43		77,891.53
debit card	4/14/2024			Amazon.com (paper towels)	Montour Preserve (maintenance / misc)	park & trail maintenance	Montour County Hotel Tax	104.38		77,787.15
debit card	4/14/2024			Amazon.com (vacuum and filters)	Montour Preserve (maintenance / misc)	park & trail maintenance	Montour County Hotel Tax	178.02		77,609.13
auto pay	4/15/2024			PA Dept. of Revenue (March payroll taxes)	payroll taxes	wages	Montour County Hotel Tax	402.47		77,206.66
auto pay	4/15/2024			US Treasury (March payroll taxes)	payroll taxes	wages	Montour County Hotel Tax	3,129.82		74,076.84
transfer	4/15/2024			transfer from savings to reimburse Montour County Hotel Tax grant-eligible expenses incurred 4/4 - 4/14			Montour County Hotel Tax		9,281.34	83,358.18
transfer	4/15/2024			transfer from CGF DeLong Park Pavilion Project checking to reimburse grant-eligible expenses			CGF Washingtonville Pavilion Project Grant		1,000.00	84,358.18
transfer	4/15/2024			transfer from Act 13 grant checking account to reimburse grant-eligible expenses			Montour County Act 13 Grant		3,500.00	87,858.18
deposit	4/15/2024			deposit	\$910 Montour Preserve pavilion reservations; \$565 Montour Preserve donations; \$200 Hess Recreation Area users fees	\$910 contributions and user fees (Montour Preserve); \$565 contributions and user fees (Montour Preserve); \$200 contributions and user fees (Hess Recreation Area)			1,675.00	89,533.18
debit card	4/15/2024			Cole's Hardware (paint and primer)	Montour Preserve (maintenance / misc)	park & trail maintenance	Montour County Hotel Tax	217.27		89,315.91
7687	4/16/2024			Verizon	Montour Preserve (telephone)	park & trail maintenance	Montour County Hotel Tax	114.77		89,201.14
debit card	4/16/2024			US Post Office (stamps)	office supplies	office supplies	Montour County Hotel Tax	27.20		89,173.94
debit card	4/16/2024			Weis (water, coffee, granola bars)	Montour Preserve (maintenance / misc)	park & trail maintenance	Montour County Hotel Tax	45.41		89,128.53
automatic deposit	4/17/2024			Gelsinger annual contribution	unrestricted donations	contributions and user fees (unrestricted)			25,000.00	114,128.53
debit card	4/17/2024			Dog Gone Good Fuel (diesel fuel)	Montour Preserve (maintenance / misc)	park & trail maintenance	Montour County Hotel Tax	50.38		114,078.15
7688	4/18/2024			Harris Pest Control	\$816.20 Hess Recreation Area (lawn care); \$106 Hopewell Park (lawn care); \$106 River Drive parcel (lawn care); \$53 Columbia County projects; \$2,600.60 Montour Preserve (lawn care)	park & trail maintenance	\$3,628.80 Montour County Hotel Tax	3,681.80		110,396.35
7689	4/18/2024			Airiam (website hosting)	\$52.47 admin / misc.; \$52.47 Montour Preserve (website hosting)	\$52.47 admin/misc.; \$52.47 park & trail maintenance	Montour County Hotel Tax	104.94		110,291.41
debit card	4/18/2024			Water Filtration Supply (water filter quartz tubes)	Montour Preserve (maintenance / misc)	park & trail maintenance	Montour County Hotel Tax	74.20		110,217.21
debit card	4/18/2024			Cole's Hardware (chainsaw case)	tools & supplies	park & trail maintenance	Montour County Hotel Tax	63.59		110,153.62

MARC 2024 Checking Account Register (ID 40)

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auto pay	4/23/2024	5/9/2024	4/1 - 4/30/24	Zoom	dues & fees	dues & fees	Montour County Hotel Tax	16.95		106,732.95
auto pay	4/23/2024	5/9/2024	4/1 - 4/30/24	Ride with GPS	dues & fees	dues & fees	Montour County Hotel Tax	10.00		106,722.95
debit card	4/23/2024	5/9/2024	4/1 - 4/30/24	Cole's Hardware (marking chalk)	Washingtonville Revitalization (pavilion project)	special projects		7.92		106,715.03
debit card	4/24/2024	5/9/2024	4/1 - 4/30/24	Millville Hardware (paint mixer)	tools & supplies	park & trail maintenance	Montour County Hotel Tax	7.41		106,707.62
debit card	4/24/2024	5/9/2024	4/1 - 4/30/24	Home Depot (stain)	Washingtonville Revitalization (pavilion project)	special projects		203.46		106,504.16
debit card	4/25/2024	5/9/2024		Amazon.com (marker buoy signs)	Montour Preserve (maintenance / misc)	park & trail maintenance	Montour County Hotel Tax	304.98		106,199.18
auto pay	4/26/2024	5/9/2024	4/1 - 4/30/24	MailChimp	\$16.43 Montour Preserve (email); \$16.43 admin/misc.	\$16.43 park & trail maintenance; \$16.43 admin/misc	Montour County Hotel Tax	32.86		106,166.32
debit card	4/26/2024	5/9/2024		Red Dog Mobile Storage	Washingtonville Revitalization (pavilion project)	special projects		412.34		105,753.98
7690	4/27/2024	5/9/2024		Dennis Platt (payroll 4/7 - 4/20)	payroll - Platt	wages	Montour County Hotel Tax	591.52		105,162.46
7691	4/27/2024	5/9/2024		Julian Brehm (payroll 4/7 - 4/20)	payroll - Brehm	wages	Montour County Hotel Tax	1,654.73		103,507.73
7692	4/27/2024	5/9/2024	4/1 - 4/30/24	Robert Stoudt (payroll 4/7 - 4/20)	payroll - Stoudt	wages	Montour County Hotel Tax	3,201.02		100,306.71
7693	4/27/2024	5/9/2024		Pace Analytical Services, LLC	Montour Preserve (water testing)	park & trail maintenance	Montour County Hotel Tax	229.80		100,076.91
7694	4/27/2024	5/9/2024		Johnson Controls Security Solutions	Montour Preserve (security system)	park & trail maintenance	Montour County Hotel Tax	212.85		99,864.06
7695	4/27/2024	5/9/2024		Susan Shultz CPA Tax & Accounting	accounting	professional services	Montour County Hotel Tax	100.00		99,764.06
7696	4/27/2024	5/9/2024		PPL Electric Utilities	Hess Recreation Area (electricity)	park & trail maintenance	Montour County Hotel Tax	44.27		99,719.79
7697	4/27/2024	5/9/2024		PPL Electric Utilities	Montour Preserve (electricity)	park & trail maintenance	Montour County Hotel Tax	603.78		99,116.01
7698	4/27/2024	5/9/2024		PPL Electric Utilities	Montour Preserve (electricity)	park & trail maintenance	Montour County Hotel Tax	46.40		99,069.61
7699	4/27/2024	5/9/2024		PPL Electric Utilities	Montour Preserve (electricity)	park & trail maintenance	Montour County Hotel Tax	1,604.17		97,465.44
7700	4/27/2024	5/9/2024		PPL Electric Utilities	Montour Preserve (electricity)	park & trail maintenance	Montour County Hotel Tax	61.67		97,403.77
debit card	4/29/2024	5/9/2024	4/1 - 4/30/24	Cole's Hardware (toilet paper, batteries, and bird seed)	\$13.77 Hess Recreation Area (restrooms); \$112.32 Montour Preserve (maintenance/misc.)	park & trail maintenance	Montour County Hotel Tax	126.09		97,277.68
deposit	4/29/2024	5/9/2024	4/1 - 4/30/24	deposit	\$1,452.50 Montour Preserve (pavilion reservations); \$112 Montour Preserve (donations); \$60 unrestricted donations	\$60 contributions and user fees (unrestricted); \$112 contributions and			1,624.50	98,902.18
auto pay	4/30/2024	5/9/2024	4/1 - 4/30/24	PA UC Fund (Q1 payroll taxes)	payroll taxes	wages	Montour County Hotel Tax	508.61		98,393.57
auto pay	4/30/2024	5/9/2024		Keystone Collections Group (Q1 payroll taxes)	payroll taxes	wages	Montour County Hotel Tax	715.75		97,677.82
debit card	4/30/2024	5/9/2024		Millville Rentals (track loader rental)	Washingtonville Revitalization (pavilion project)	special projects		418.00		97,259.82
interest	4/30/2024	5/9/2024	4/1 - 4/30/24	interest earned 4/1 - 4/30/24	interest	interest			23.97	97,283.79
transfer	4/30/2024	5/9/2024	4/1 - 4/30/24	transfer from savings for Montour County Hotel Tax grant-eligible expenses incurred 4/15 - 4/27			Montour County Hotel Tax		10,164.18	107,447.97
correction	4/30/2024	5/9/2024	N/A	deletion of 2/28/24 Millville Hardware PVC pipe purchase (Platt cash expense)	Montour Preserve (maintenance / misc)	park & trail maintenance	Montour County Hotel Tax		50.86	107,498.83
transfer	4/30/2024	5/9/2024	4/1 - 4/30/24	transfer of unrestricted interest from savings account (accounting cleanup)					0.63	107,499.46

MARC 2024 Checking Account Register (ID 40)

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
7701	5/1/2024			Heidelberg Materials (stone)	Washingtonville Revitalization (pavilion project)	special projects		515.08		106,984.38
debit card	5/1/2024			ABL Graphics (Hopewell Park hunting season signs)	Hopewell Park (maintenance/misc)	park & trail maintenance	Montour County Hotel Tax	64.98		106,919.40
debit card	5/2/2024			Larry's Lumber (rebar and anchor bolts)	Washingtonville Revitalization (pavilion project)	special projects		298.28		106,621.12
debit card	5/2/2024			Cole's Hardware (batteries, cutting wheels, and rope)	tools & supplies	park & trail maintenance	Montour County Hotel Tax	98.53		106,522.59
debit card	5/2/2024			WalMart (markers)	office supplies	office supplies	Montour County Hotel Tax	19.65		106,502.94
debit card	5/2/2024			Staples (postcard stock for PICL Coaches' Retreat)	mountain biking special projects	special projects	Montour County Hotel Tax	31.79		106,471.15
7702	5/3/2024			Benton Mobile Concrete (concrete)	Washingtonville Revitalization (pavilion project)	special projects		874.50		105,596.65
debit card	5/5/2024			Amazon.com (postcard stock for PICL Coaches' Retreat)	mountain biking special projects	special projects	Montour County Hotel Tax	31.70		105,564.95
debit card	5/5/2024			Amazon.com (printer cartridges for PICL Coaches' Retreat printing)	mountain biking special projects	special projects	Montour County Hotel Tax	195.58		105,369.37
debit card	5/5/2024			Amazon.com (printer cartridges for PICL Coaches' Retreat printing)	mountain biking special projects	special projects	Montour County Hotel Tax	70.08		105,299.29
debit card	5/6/2024			Dog Gone Good Fuel (diesel fuel)	Montour Preserve (maintenance / misc)	park & trail maintenance	Montour County Hotel Tax	41.75		105,257.54
7703	5/8/2024			US Dept. of Agriculture (wildlife management)	Montour Preserve (wildlife management)	park & trail maintenance	Montour County Hotel Tax	437.58		104,819.96
7704	5/8/2024			Heaps Container Service	\$130 Montour Preserve (trash); \$70 Hess Recreation Area (trash)	park & trail maintenance	Montour County Hotel Tax	200.00		104,619.96
7705	5/8/2024			Pace Analytical Services, LLC	Montour Preserve (water testing)	park & trail maintenance	Montour County Hotel Tax	168.00		104,451.96
7706	5/8/2024			SkyPacket Networks	Montour Preserve (internet service)	park & trail maintenance	Montour County Hotel Tax	79.00		104,372.96
7707	5/8/2024			Susquehanna River Valley Visitors Bureau (annual dues)	dues & fees	dues & fees		125.00		104,247.96
7708	5/8/2024			Harris Pest Control	\$710.20 Hess Recreation Area (lawn care); \$106 Hopewell Park (lawn care); \$212 River Drive parcel (lawn care); \$106 Columbia County projects; \$636 North Branch Canal Trail (mowing); \$2,600.60 Montour Preserve (lawn care)	park & trail maintenance	\$4,264.80 Montour County Hotel Tax	4,370.80		99,877.16
7709	5/8/2024			Julian Brehm (personal vehicle usage mileage reimbursement)	personal vehicle usage mileage reimbursement	park & trail maintenance	Montour County Hotel Tax	147.38		99,729.78
7710	5/8/2024			Dennis Piatt (payroll 4/21 - 5/4)	payroll - Piatt	wages	Montour County Hotel Tax	485.18		99,244.60
7711	5/8/2024			Julian Brehm (payroll 4/21 - 5/4)	payroll - Brehm	wages	Montour County Hotel Tax	1,823.99		97,420.61
7712	5/8/2024			Robert Stoudt (payroll 4/21 - 5/4)	payroll - Stoudt	wages	Montour County Hotel Tax	3,717.81		93,702.80
7713	5/9/2024			Heidelberg Materials (stone)	Washingtonville Revitalization (pavilion project)	special projects		435.94		93,266.86
debit card	5/9/2024			Cole's Hardware (zip ties and saw blades)	tools & supplies	park & trail maintenance	Montour County Hotel Tax	101.35		93,165.51
7714	5/14/2024			Pace Analytical Services, LLC	Montour Preserve (water testing)	park & trail maintenance	Montour County Hotel Tax	168.00		92,997.51
7715	5/14/2024			McKony & Asbury (annual audit)	audit	audit	Montour County Hotel Tax	5,980.00		87,017.51
debit card	5/14/2024			Cole's Hardware (latex gloves, mop, mop heads, trash bags, PineSol, mop bucket)	Hess Recreation Area (restrooms)	park & trail maintenance	Montour County Hotel Tax	164.58		86,852.93
debit card	5/14/2024			Hilly Ridge (gloves, chainsaw case, bar & chain oil)	tools & supplies	park & trail maintenance	Montour County Hotel Tax	184.66		86,668.27
debit card	5/14/2024			Amazon.com (touchless soap dispensers, toilet paper, notebooks)	\$249.44 Montour Preserve (maintenance/misc.); \$45.57 Hess Recreation Area (restrooms); \$25.06 office supplies	\$249.44 park & trail maintenance; \$45.57 park & trail maintenance; \$25.06 office supplies	Montour County Hotel Tax	320.07		86,348.20
debit card	5/14/2024			GoDaddy (one-year renewal of MontourRec.com email addresses)	dues & fees	dues & fees	Montour County Hotel Tax	101.64		86,246.56
debit card	5/14/2024			BurSt Landscape Supplies (playground mulch for DeLong Park play area)	Washingtonville Revitalization	park & trail maintenance	Montour County Hotel Tax	544.84		85,701.72
auto pay	5/15/2024			US Treasury (April payroll taxes)	payroll taxes	wages	Montour County Hotel Tax	3,068.50		82,633.22
auto pay	5/15/2024			PA Dept. of Revenue (April payroll taxes)	payroll taxes	wages	Montour County Hotel Tax	394.78		82,238.44
deposit	5/15/2024			deposit	\$2,290 Montour Preserve (auditorium/pavilion reservations); \$1,575 Montour Preserve (donations); \$2,000 Washingtonville Revitalization (CGF Fund disbursement)	\$2,290 contributions and users fees (Montour Preserve); \$1,575 contributions and user fees (Montour Preserve); \$2,000 contributions and user fees (Washingtonville Revitalization)			5,865.00	88,103.44

2024 SRBC Grant Checking Account Register (ID 41)

Number or Code	Transaction Date	Date Sent to Accounting	Recorded on Bank Statement	Description of Transaction	Debit (-)	Credit (+)	Account Balance
		2/2/24		beginning balance			-
	4/3/24	5/9/24		account renamed from "CGF Grant - Hess Recreation Area Restroom" to "SRBC Grant"	-		-
deposit	4/3/24	5/9/24	4/1 - 4/30/24	deposit Susquehanna River Basin Commission grant		5,000.00	5,000.00
interest	4/30/24	5/9/24	4/1 - 4/30/24	interest earned 4/1 - 4/30/24		0.58	5,000.58

MARC 2024 Mahoning Township ARP Grant Checking Account Register (ID 43)

Number or Code	Transaction Date	Date Sent to Accounting	Recorded on Bank Statement	Description of Transaction	Debit (-)	Credit (+)	Account Balance
				2024 beginning balance			15,750.87
interest	1/31/24	2/2/24	1/1 - 1/31/24	interest earned 1/1 - 1/31/24		3.34	15,754.21
interest	2/29/24	3/9/24	2/1 - 2/29/24	interest earned 2/1 - 2/29/24		3.13	15,757.34
interest	3/31/24	4/4/24	3/1 - 3/31/24	interest earned 3/1 - 3/31/24		3.35	15,760.69
interest	4/30/24	5/9/24	4/1 - 4/30/24	interest earned 4/1 - 4/30/24		3.24	15,763.93

2024 CGF Grant - Washingtonville Pavilion Checking Account Register (ID 45)

Number or Code	Transaction Date	Date Sent to Accounting	Recorded on Bank Statement	Description of Transaction	Debit (-)	Credit (+)	Account Balance
				2024 beginning balance			1,000.00
transfer	4/15/24			transfer to checking account to reimburse grant-eligible expenses	1,000.00		-

Montour County Act 13 Grant Checking Account Register (ID 48)

Number or Code	Transaction Date	Date Sent to Accounting	Recorded on Bank Statement	Description of Transaction	Debit (-)	Credit (+)	Account Balance
				2024 beginning balance			30,038.45
interest	1/31/24	2/2/24	1/1 - 1/31/24	interest earned 1/1 - 1/31/24		6.38	30,044.83
interest	2/29/24	3/9/24	2/1 - 2/29/24	interest earned 2/1 - 2/29/24		5.97	30,050.80
interest	3/31/24	4/4/24	3/1 - 3/31/24	interest earned 3/1 - 3/31/24		6.38	30,057.18
transfer	4/15/24	5/9/24	4/1 - 4/30/24	transfer to checking account to reimburse grant-eligible expenses (Washingtonville DeLong Park Pavilion construction expenses)	3,500.00		26,557.18
interest	4/30/24	5/9/24	4/1 - 4/30/24	interest earned 4/1 - 4/30/24		5.77	26,562.95

2024 SGP Hess Grant Checking Account Register (ID 49)

Number or Code	Transaction Date	Date Sent to Accounting	Recorded on Bank Statement	Description of Transaction	Debit (-)	Credit (+)	Account Balance
				2024 beginning balance			217.93
transfer	1/18/24	2/2/24	1/1 - 1/31/24	transfer to checking account to reimburse grant eligible expenses incurred in 2023	217.93		-
	4/3/24	5/9/24		account renamed from "CGF Grant - Washingtonville DeLong Park Checking" to "SGP Hess Grant"		-	-
deposit	4/29/24	5/9/24	4/1 - 4/30/24	deposit of Susquehanna Greenway Partnership mini-grant initial payment		800.00	800.00



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Your Account Balances as of 03/31

Regular Savings ID 01	\$30,273.70
Checking ID 40	91,237.02
Cgf Hess Grant ID 41	0.00
Mahoning Arp Grant ID 43	15,760.69
Cgf Washingtonville Pavilion ID 45	1,000.00
Act 13 Grant ID 48	30,057.18
Washingtonville DeLong Park ID 49	0.00
Account Balance Total	\$168,328.59
Total Dividends Year-To-Date	\$110.10

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REGULAR SAVINGS ID 01

Dividends Year-To-Date \$29.03

Annual Percentage Yield earned 0.250% from 01/01/2024 through 03/31/2024, based on Avg Daily Balance of \$46,573.04

Date Transaction Description

03/12	Withdrawal Home Banking Transfer To Share 40 Eff. Date 03/11
03/31	Deposit Dividend Dividend Post

Beginning Balance	\$52,063.56
1 Total Deposits for	29.03
1 Total Withdrawals for	21,818.89-
Ending Balance	\$30,273.70

CHECKING ID 40

Dividends Year-To-Date \$52.52

Annual Percentage Yield earned 0.250% from 03/01/2024 through 03/31/2024

Beginning Balance	\$82,379.33
4 Total Deposits for	26,287.02
41 Total Withdrawals for	17,429.33-
Ending Balance	\$91,237.02

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CHECKING ID 40		Continued from previous page.		
Date	Transaction Description	Deposit	Withdrawal	Balance
03/04	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/01 AMZN Mktp US*RZ7JU95Q2 Amzn.com/bill WA 1 4061511507 4		\$25.63-	\$82,353.70
03/04	Withdrawal POS #000000K5Zzch AMAZON.COM*RZ9BK3V31 SEATTLE WA Eff. Date 03/01		157.08-	82,196.62
03/04	Draft 7648		943.24-	81,253.38
03/07	Recurring Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/05 SMUGMUG.COM CA 0 4065921364 7		127.20-	81,126.18
03/07	Draft 7643 Processed Check - VERIZON FINANCIA TYPE: PAYMENTS ID: 7204096069		126.60-	80,999.58
03/07	Draft 7616		100.00-	80,899.58
03/08	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/06 USPS PO 41190008 410 M DANVILLE PA 0 4066451009 0		40.80-	80,858.78
03/11	Draft 7647		32.20-	80,826.58
03/11	Draft 7646		50.23-	80,776.35
03/11	Draft 7640		189.06-	80,587.29
03/11	Draft 7644		880.94-	79,706.35
03/11	Draft 7645		2,059.87-	77,646.48
03/12	Deposit Home Banking Transfer From Share 01 Eff. Date 03/11	21,818.89		99,465.37
03/13	Withdrawal POS #000013160876 SQ *COLE'S HARDWARE INC. SQUARE PURCHASE DANVILLE PA		301.41-	99,163.96
03/15	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/13 DOG GONE GOOD FUEL MILLVILLE PA 0 4073707233 2		32.61-	99,131.35
03/15	Withdrawal ACH Commwlthofpapath TYPE: PAEMPLOYTX ID: 1236003133 CO: COMMWLTHOFPAPATH NAME: MONTOUR AREA RECREATIO		429.55-	98,701.80
03/15	Draft 7655		143.45-	98,558.35
03/15	Draft 7663		1,772.26-	96,786.09
03/15	Draft 7664		2,975.96-	93,810.13
03/18	Deposit By Check	2,424.00		96,234.13
03/18	Draft 7661		523.93-	95,710.20
03/19	Draft 7652		104.94-	95,605.26
03/19	Draft 7658		120.00-	95,485.26
03/20	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/18 SQ *COLE'S HARDWARE IN Danville PA 0 4078057773 6		25.41-	95,459.85
03/20	Withdrawal POS #000022363900 DOG GONE GOOD FUEL 533 N STATE ST MILLVILLE PA		39.57-	95,420.28
03/20	Draft 7653		79.00-	95,341.28
03/20	Draft 7660		2,650.00-	92,691.28
03/21	Draft 7656		200.00-	92,491.28
03/22	Draft 7654		66.59-	92,424.69
03/23	Withdrawal POS #000000kfouwv AMAZON.COM*RA3011070 SEATTLE WA Eff. Date 03/22		131.18-	92,293.51
03/25	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/21 ABL GRAPHICS BLOOMSBURG PA 1 4081486095 2		48.65-	92,244.86
03/25	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/22 SQ *COLE'S HARDWARE IN Danville PA 1 4082138259 5		25.61-	92,219.25
03/25	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/23 RIDE WITH GPS 4154729809 OR 0 4083563793 6		10.00-	92,209.25
03/25	Recurring Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/23 ZOOM.US 888-799-9666 WWW.ZOOM.US CA 0 4083468979 5		16.95-	92,192.30
03/25	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/23 AMZN Mktp US*RA6Z891J0 Amzn.com/bill WA 0 4083095272 7		54.52-	92,137.78
03/25	Withdrawal POS #000050284799 NNT AGPRO FARM & HO001558 4675 STATE ROUTE 54 TURBOTVILLE PA		137.59-	92,000.19
03/25	Deposit By Check	2,025.00		94,025.19
03/25	Withdrawal POS #000039264100 RELIANCE 3 LLC. 1 BUCKHORN RD BLOOMSBURG PA		6.66-	94,018.53
03/25	Draft 7657		624.00-	93,394.53

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CHECKING ID 40

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Date	Transaction Description	Deposit	Withdrawal	Balance
03/26	Withdrawal POS #000011275960 SQ *MILLVILLE RENTALS SQUARE PURCHASE MILLVILLE PA		174.90-	93,219.63
03/28	Recurring Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/26 MAILCHIMP *MISC MAILCHIMP.COM GA 0 4086811921 4		32.86-	93,186.77
03/29	Draft 7672		124.45-	93,062.32
03/29	Draft 7674		1,808.91-	91,253.41
03/30	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 03/28 SQ *COLE'S HARDWARE IN Danville PA 0 4088682778 6		35.52-	91,217.89
03/31	Deposit Dividend Dividend Post	19.13		91,237.02

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

21 Checks Cleared for \$15,575.63

Number	Cleared	Amount	Number	Cleared	Amount	Number	Cleared	Amount
7616	03/07/24	\$100.00	7648	03/04/24	\$943.24	7658	03/19/24	\$120.00
7640 *	03/11/24	189.06	7652 *	03/19/24	104.94	7660 *	03/20/24	2,650.00
7643 *	03/07/24	126.60	7653	03/20/24	79.00	7661	03/18/24	523.93
7644	03/11/24	880.94	7654	03/22/24	66.59	7663 *	03/15/24	1,772.26
7645	03/11/24	2,059.87	7655	03/15/24	143.45	7664	03/15/24	2,975.96
7646	03/11/24	50.23	7656	03/21/24	200.00	7672 *	03/29/24	124.45
7647	03/11/24	32.20	7657	03/25/24	624.00	7674 *	03/29/24	1,808.91

CGF HESS GRANT ID 41

Beginning Balance	\$0.00
0 Total Deposits for	0.00
0 Total Withdrawals for	0.00
Ending Balance	\$0.00

Fees Paid

Description	Current	YTD	Description	Current	YTD
Acct-41 Total Return Item Fees	\$0.00	\$0.00	Acct-41 Total Overdraft Fees	\$0.00	\$0.00

MAHONING ARP GRANT ID 43

Dividends Year-To-Date \$9.82

Beginning Balance	\$15,757.34
1 Total Deposits for	3.35
0 Total Withdrawals for	0.00
Ending Balance	\$15,760.69

Annual Percentage Yield earned 0.250% from 03/01/2024 through 03/31/2024

Date	Transaction Description	Deposit	Withdrawal	Balance
03/31	Deposit Dividend Dividend Post	\$3.35		\$15,760.69

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

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ACT 13 GRANT ID 48

Dividends Year-To-Date \$18.73

Annual Percentage Yield earned 0.250% from 03/01/2024 through 03/31/2024

Beginning Balance	\$30,050.80
1 Total Deposits for	6.38
0 Total Withdrawals for	0.00
Ending Balance	\$30,057.18

Date	Transaction Description	Deposit	Withdrawal	Balance
03/31	Deposit Dividend Dividend Post	\$6.38		\$30,057.18

Fees Paid

Description	Current	YTD	Description	Current	YTD
Acct-48 Total Return Item Fees	\$0.00	\$0.00	Acct-48 Total Overdraft Fees	\$0.00	\$0.00

WASHINGTONVILLE DELONG PARK ID 49

Beginning Balance	\$0.00
0 Total Deposits for	0.00
0 Total Withdrawals for	0.00
Ending Balance	\$0.00

Fees Paid

Description	Current	YTD	Description	Current	YTD
Acct-49 Total Return Item Fees	\$0.00	\$0.00	Acct-49 Total Overdraft Fees	\$0.00	\$0.00

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Notice of Member Expulsion Policy

Effective June 1, 2024

The National Credit Union Administration (NCUA) Board has issued a rule under the Governance Modernization Act to amend the standard Federal Credit Union Bylaws to adopt a Member Expulsion Policy. This serves as notice of Service 1st Federal Credit Union's Member Expulsion Policy, effective June 1, 2024.

We may terminate your membership in Service 1st Federal Credit Union in one of three ways. The first way is through a special meeting. Under this option, we may call a special meeting of the members, provide you an opportunity to be heard, and obtain a two-thirds vote of the members present at the special meeting in favor of your expulsion. The second way to terminate your membership is under a nonparticipation policy given to each member that follows certain requirements. The third way to terminate your membership is by a two-thirds vote of a quorum of the directors of the credit union for cause. Cause is defined as follows: (A) a substantial or repeated violation of Service 1st's Membership and Account Agreement with us; (B) a substantial or repeated disruption, including dangerous or abusive behavior, to the credit union's operations; or (C) fraud, attempted fraud, or a conviction of other illegal conduct that a member has been convicted of in relation to us, including in connection with our employees conducting business on behalf of us.

Before the board votes on an expulsion, we must provide written notice to your mail address (or email, if applicable) on record, or personally provide the written notice. We must provide the specific reasons for the expulsion and allow you an opportunity to rebut those reasons through a hearing if you choose. It is your responsibility to keep your contact information with us up to date, and to open and read notices from us. Unless we determine to allow otherwise, there is no right to an in-person hearing with the Service 1st Board of Directors. If you fail to request a hearing within 60 calendar days of receipt of the notice, you will be expelled.

You may submit any complaints about your pending expulsion or expulsion to NCUA's Consumer Assistance Center if the complaint cannot be resolved with the credit union. We will confirm any expulsion with a letter with information on the effect of the expulsion and how you can request reinstatement. Expulsion or withdrawal from membership does not relieve a member of liability to the credit union, and we may demand immediate repayment of the money you owe to us after expulsion, subject to any applicable contract terms and conditions.

For additional information on expulsion, see Article XIV of our Bylaws, available in online and mobile banking.



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Your Account Balances as of 04/30

Regular Savings ID 01	\$5.00
Checking ID 40	118,400.63
Srbc Grant ID 41	5,000.58
Mahoning Arp Grant ID 43	15,763.93
Cgf Washingtonville Pavilion ID 45	0.00
Act 13 Grant ID 48	26,562.95
Sgp Hess Grant ID 49	800.00
Account Balance Total	\$166,533.09
Total Dividends Year-To-Date	\$143.66

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REGULAR SAVINGS ID 01	Beginning Balance	\$30,273.70
Dividends Year-To-Date \$29.03	0 Total Deposits for	0.00
	4 Total Withdrawals for	30,268.70-
	Ending Balance	\$5.00

Date	Transaction Description	Deposit	Withdrawal	Balance
04/05	Withdrawal Home Banking Transfer To Share 40 Hotel Tax eligible expenses March 12 to April 4 Eff. Date 04/04		\$10,822.55-	\$19,451.15
04/14	Withdrawal Home Banking Transfer To Share 40 Montour County Hotel Tax grant eligible expenses April 4 to April 15		9,281.34-	10,169.81
04/30	Withdrawal Home Banking Transfer To Share 40 Montour County Hotel Tax expenses Eff. Date 04/29		10,164.18-	5.63
04/30	Withdrawal Home Banking Transfer To Share 40 unrestricted interest Eff. Date 04/29		0.63-	5.00

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CHECKING ID 40

Dividends Year-To-Date \$76.49

Annual Percentage Yield earned 0.280% from 04/01/2024 through 04/30/2024

Beginning Balance	\$91,237.02
12 Total Deposits for	64,438.17
47 Total Withdrawals for	37,274.56-
Ending Balance	\$118,400.63

Date	Transaction Description	Deposit	Withdrawal	Balance
04/01	Draft 7673		\$495.11-	\$90,741.91
04/02	Draft 7665 Processed Check - VERIZON FINANCIA TYPE: PAYMENTS ID: 7204096069		116.29-	90,625.62
04/02	Withdrawal ACH IRS TYPE: USATAXPYMT ID: 3387702000 CO: IRS		3,403.72-	87,221.90
04/02	Draft 7667		104.94-	87,116.96
04/02	Draft 7666		135.00-	86,981.96
04/03	Deposit By Check	455.00		87,436.96
04/04	Draft 7671		31.85-	87,405.11
04/04	Draft 7670		53.01-	87,352.10
04/04	Draft 7668		724.53-	86,627.57
04/04	Draft 7669		1,823.41-	84,804.16
04/04	Draft 7675		2,723.41-	82,080.75
04/05	Deposit Home Banking Transfer From Share 01 Hotel Tax eligible expenses March 12 to April 4 Eff. Date 04/04	10,822.55		92,903.30
04/07	Withdrawal POS #000000Klmvo3 AMAZON.COM*AQ7D61VB3 SEATTLE WA Eff. Date 04/05		80.56-	92,822.74
04/08	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 04/05 LIGHT SPECTRUM ENTERPR 267-474-5240 PA 1 4096465624 4		95.40-	92,727.34
04/08	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 04/04 HOOVER TRACTOR LLC MIFFLINBURG PA 1 4095028279 3		40.23-	92,687.11
04/08	Deposit By Check	891.00		93,578.11
04/08	Draft 7682		294.75-	93,283.36
04/09	Draft 7659		2,761.51-	90,521.85
04/10	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 04/08 Amazon.com*4Q7VA2NH3 Amzn.com/bill WA 0 4099766715 6		102.74-	90,419.11
04/11	Withdrawal POS #000018362979 SQ *COLE'S HARDWARE INC. SQUARE PURCHASE DANVILLE PA		404.59-	90,014.52
04/11	Draft 7676		565.85-	89,448.67
04/12	Draft 7679		79.00-	89,369.67
04/12	Draft 7678		200.00-	89,169.67
04/13	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 04/11 Amazon.com*OQ10K4X73 Amzn.com/bill WA 0 4102668394 7		74.62-	89,095.05
04/14	Deposit Home Banking Transfer From Share 01 Montour County Hotel Tax grant eligible expenses April 4 to April 15	9,281.34		98,376.39
04/14	Deposit Home Banking Transfer From Share 45 grant eligible expenses	1,000.00		99,376.39
04/14	Deposit Home Banking Transfer From Share 48 grant eligible expenses	3,500.00		102,876.39
04/15	Withdrawal ACH Commwlthofpapath TYPE: PAEMPLOYTX ID: 1236003133 CO: COMMWLTHOFAPATH NAME: MONTOUR AREA RECREATIO		402.47-	102,473.92
04/15	Withdrawal ACH IRS TYPE: USATAXPYMT ID: 3387702000 CO: IRS		3,129.82-	99,344.10
04/15	Deposit By Check	1,675.00		101,019.10
04/15	Withdrawal POS #000018356136 SQ *COLE'S HARDWARE INC. SQUARE PURCHASE DANVILLE PA		217.27-	100,801.83
04/15	Draft 7677		47.47-	100,754.36
04/16	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 04/15 AMZN Mktp US*TG54T2D93 Amzn.com/bill WA 0 4106254393 1		178.02-	100,576.34
04/17	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 04/15 Amazon.com*XA5OK51F3 Amzn.com/bill WA 0 4106327804 6		104.38-	100,471.96
04/17	Deposit ACH Geisinger System TYPE: AP PAYMENT ID: 1232164794 CO: GEISINGER SYSTEM	25,000.00		125,471.96
04/17	Draft 7681		295.00-	125,176.96
04/17	Draft 7684		1,801.39-	123,375.57
04/17	Draft 7685		2,470.85-	120,904.72

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Statement For: **04/01/2024 - 04/30/2024**

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CHECKING ID 40

Continued from previous page.

Date	Transaction Description	Deposit	Withdrawal	Balance
04/18	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 04/16 USPS PO 41190008 410 M DANVILLE PA 0 4107378683 0		27.20-	120,877.52
04/18	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 04/16 WEIS MARKETS 010 DANVILLE PA 0 4107382082 0		45.41-	120,832.11
04/18	Withdrawal POS #000010313137 WTRFILTSPLY SAN JOSE CA		74.20-	120,757.91
04/18	Withdrawal POS #000016311787 SQ *COLE'S HARDWARE INC. SQUARE PURCHASE DANVILLE PA		63.59-	120,694.32
04/19	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 04/17 DOG GONE GOOD FUJEL MILLVILLE PA 0 4108719859 2		50.38-	120,643.94
04/22	Draft 7683		436.50-	120,207.44
04/23	Withdrawal POS #000016334628 SQ *COLE'S HARDWARE INC. SQUARE PURCHASE DANVILLE PA		7.92-	120,199.52
04/23	Draft 7686		9,093.43-	111,106.09
04/25	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 04/23 RIDE WITH GPS 4154729809 OR 0 4114663657 7		10.00-	111,096.09
04/25	Recurring Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 04/23 ZOOM.US 888-799-9666 WWW.ZOOM.US CA 0 4114004553 7		16.95-	111,079.14
04/26	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 04/24 PY *RED DOG MOBILE STO 570-546-3005 PA 0 4115040615 4		412.34-	110,666.80
04/27	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 04/24 MILLVILLE HARDWARE MILLVILLE PA 0 4115853109 4		7.41-	110,659.39
04/29	Recurring Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 04/26 MAILCHIMP *MISC MAILCHIMP.COM GA 1 4117694771 3		32.86-	110,626.53
04/29	Withdrawal Debit Card Sffcu Chk Crd Merch. Post: 04/25 HOMEDEPOT.COM 800-430-3376 GA 1 4116398741 5		203.46-	110,423.07
04/29	Deposit By Check	1,624.50		112,047.57
04/29	Withdrawal POS #000019298749 SQ *COLE'S HARDWARE INC. SQUARE PURCHASE DANVILLE PA		126.09-	111,921.48
04/30	Deposit Home Banking Transfer From Share 01 Montour County Hotel Tax expenses Eff. Date 04/29	10,164.18		122,085.66
04/30	Deposit Home Banking Transfer From Share 01 unrestricted interest Eff. Date 04/29	0.63		122,086.29
04/30	Withdrawal ACH Unemp Comp Eft TYPE: PADLIUCCON ID: 1236003133 CO: UNEMP COMP EFT		508.61-	121,577.68
04/30	Draft 7692		3,201.02-	118,376.66
04/30	Deposit Dividend Dividend Post	23.97		118,400.63

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

21 Checks Cleared for \$27,454.32

Number	Cleared	Amount	Number	Cleared	Amount	Number	Cleared	Amount
7659	04/09/24	\$2,761.51	7671	04/04/24	\$31.85	7681 *	04/17/24	\$295.00
7665 *	04/02/24	116.29	7673 *	04/01/24	495.11	7682	04/08/24	294.75
7666	04/02/24	135.00	7675 *	04/04/24	2,723.41	7683	04/22/24	436.50
7667	04/02/24	104.94	7676	04/11/24	565.85	7684	04/17/24	1,801.39
7668	04/04/24	724.53	7677	04/15/24	47.47	7685	04/17/24	2,470.85
7669	04/04/24	1,823.41	7678	04/12/24	200.00	7686	04/23/24	9,093.43
7670	04/04/24	53.01	7679	04/12/24	79.00	7692 *	04/30/24	3,201.02

SRBC GRANT ID 41

Dividends Year-To-Date \$0.58

Annual Percentage Yield earned 0.150% from 04/01/2024 through 04/30/2024

Beginning Balance	\$0.00
2 Total Deposits for	5,000.58
0 Total Withdrawals for	0.00
Ending Balance	\$5,000.58

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828008292 1 3/4 UNQ 05-01-24 CLT



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Statement For: 04/01/2024 - 04/30/2024

Page: 4 of 4

SRBC GRANT ID 41 Continued from previous page.

Date	Transaction Description	Deposit	Withdrawal	Balance
04/03	Deposit By Check	\$5,000.00		\$5,000.00
04/30	Deposit Dividend Dividend Post	0.58		5,000.58

Fees Paid

Description	Current	YTD	Description	Current	YTD
Acct-41 Total Return Item Fees	\$0.00	\$0.00	Acct-41 Total Overdraft Fees	\$0.00	\$0.00

MAHONING ARP GRANT ID 43

Dividends Year-To-Date \$13.06	Beginning Balance	\$15,760.69
	1 Total Deposits for	3.24
	0 Total Withdrawals for	0.00
	Ending Balance	\$15,763.93

Annual Percentage Yield earned 0.250% from 04/01/2024 through 04/30/2024

Date	Transaction Description	Deposit	Withdrawal	Balance
04/30	Deposit Dividend Dividend Post	\$3.24		\$15,763.93

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
	1 Total Withdrawals for	1,000.00-
	Ending Balance	\$0.00

Date	Transaction Description	Deposit	Withdrawal	Balance
04/14	Withdrawal Home Banking Transfer To Share 40 grant eligible expenses		\$1,000.00-	\$0.00

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

ACT 13 GRANT ID 48

Dividends Year-To-Date \$24.50	Beginning Balance	\$30,057.18
	1 Total Deposits for	5.77
	1 Total Withdrawals for	3,500.00-
	Ending Balance	\$26,562.95

Annual Percentage Yield earned 0.250% from 04/01/2024 through 04/30/2024

Date	Transaction Description	Deposit	Withdrawal	Balance
04/14	Withdrawal Home Banking Transfer To Share 40 grant eligible expenses		\$3,500.00-	\$26,557.18
04/30	Deposit Dividend Dividend Post	5.77		26,562.95

Fees Paid

Description	Current	YTD	Description	Current	YTD
Acct-48 Total Return Item Fees	\$0.00	\$0.00	Acct-48 Total Overdraft Fees	\$0.00	\$0.00

SGP HESS GRANT ID 49

	Beginning Balance	\$0.00
	1 Total Deposits for	800.00
	0 Total Withdrawals for	0.00
	Ending Balance	\$800.00

Date	Transaction Description	Deposit	Withdrawal	Balance
04/29	Deposit By Check	\$800.00		\$800.00

Fees Paid

Description	Current	YTD	Description	Current	YTD
Acct-49 Total Return Item Fees	\$0.00	\$0.00	Acct-49 Total Overdraft Fees	\$0.00	\$0.00

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MARC Account Reconciliation - Service 1st Accounts
UPDATED 4/30/24

ending balance from 4/30/24 bank statement	\$ 166,533.09
deposits not yet posted (detailed below)	\$ -
subtotal	\$ 166,533.09
withdrawals not yet cleared (detailed below)	\$ 10,901.17
calculated balance (should agree with actual combined balance)	\$ 155,631.92
balance savings account (ID 01)	\$ 5.00
balance checking account (ID 40)	\$ 107,499.46
balance SRBC grant account (ID 41)	\$ 5,000.58
balance Mahoning Twp. ARP Grant checking account (ID 43)	\$ 15,763.93
balance CGF Washingtonville Pavilion grant checking account (ID45)	\$ -
balance Act 13 Grant checking account (ID 48)	\$ 26,562.95
balance SGP Hess sign grant (ID 49)	\$ 800.00
actual combined balance	\$ 155,631.92
difference	\$ -

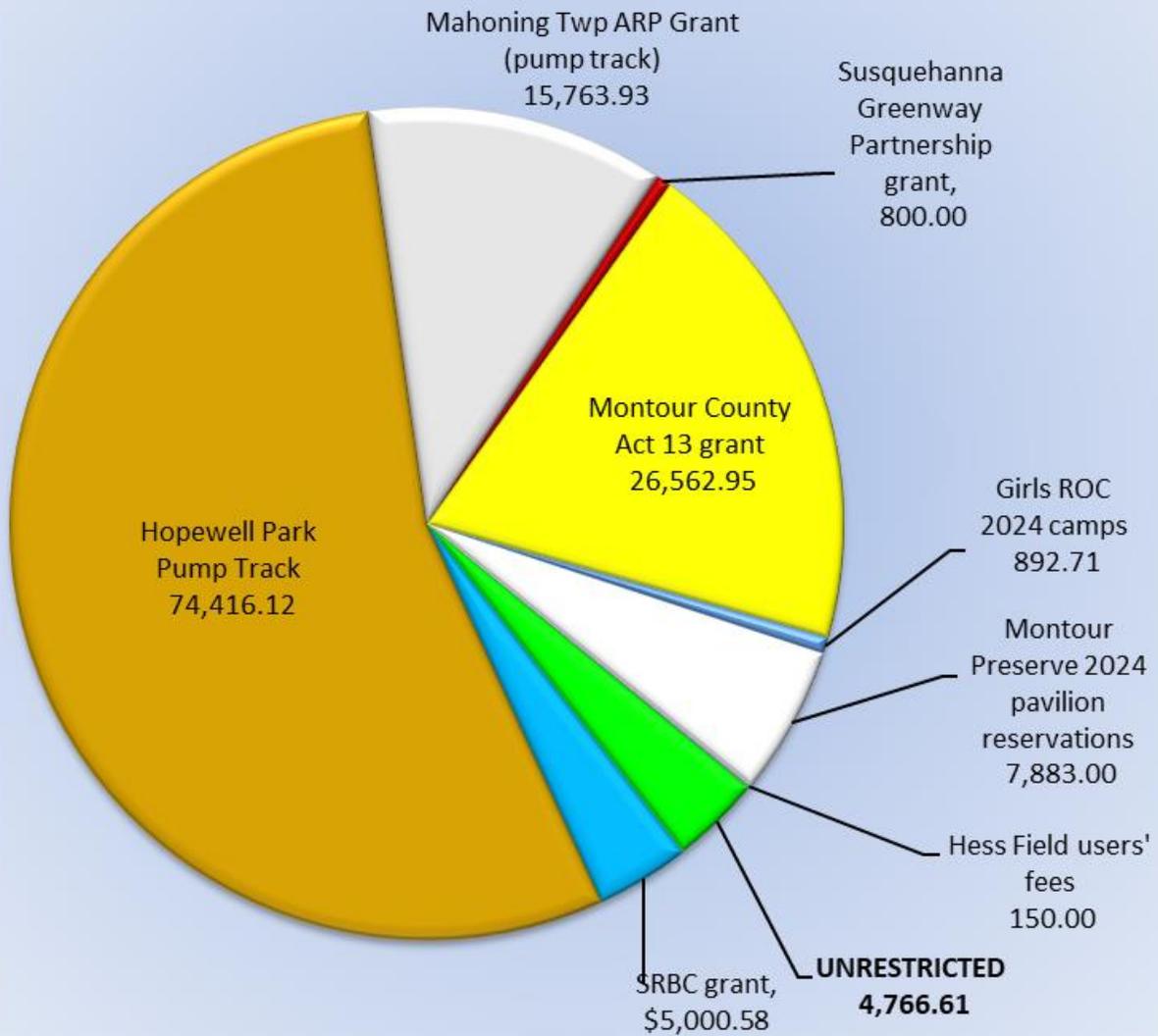
DEPOSITS NOT YET POSTED

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

WITHDRAWALS NOT YET CLEARED

TRANSACTION DATE	CHECK #	DESCRIPTION OF TRANSACTION	AMOUNT
7/31/23	7475	Lesley Yeich (payroll 7/16 - 7/29)	7.89
12/4/23	7592	Craig Reinard (payroll 11/19 - 12/2)	7.43
2/26/24	7649	Craig Reinard (payroll 2/11 - 2/24)	218.88
3/11/24	7662	Craig Reinard (payroll 2/25 - 3/9)	52.54
4/2/24	7680	Danielle Fritz (refund of Montour Preserve pavilion reservation)	125.00
4/18/24	7687	Verizon	114.77
4/18/24	7688	Harris Pest Control	3,681.80
4/18/24	7689	Airiam (website hosting)	104.94
4/25/24	debit card	Amazon.com (marker buoy signs)	304.98
4/27/24	7690	Dennis Piatt (payroll 4/7 - 4/20)	591.52
4/27/24	7691	Julian Brehm (payroll 4/7 - 4/20)	1,654.73
4/27/24	7693	Pace Analytical Services, LLC	229.80
4/27/24	7694	Johnson Controls Security Solutions	212.85
4/27/24	7695	Susan Shultz CPA Tax & Accounting	100.00
4/27/24	7696	PPL Electric Utilities	44.27
4/27/24	7697	PPL Electric Utilities	603.78
4/27/24	7698	PPL Electric Utilities	46.40
4/27/24	7699	PPL Electric Utilities	1,604.17
4/27/24	7700	PPL Electric Utilities	61.67
4/30/24	auto pay	Keystone Collections Group (Q1 payroll taxes)	715.75
4/30/24	debit card	Millville Rentals (track loader rental)	418.00
TOTAL			\$ 10,901.17

MARC FUNDS EARMARKS AS OF 5/15/24
COMBINED ACCOUNT BALANCE: \$136,235.90





MONTOUR AREA RECREATION COMMISSION 2024 BUDGET

ADOPTED 11/20/23; YEAR-TO-DATE AS OF 5/15/24

	YEAR-TO-DATE ACTUAL	2024 BUDGET	FUNDING SOURCES	YEAR-TO-DATE ACTUAL	2024 BUDGET	YEAR-TO-DATE SITE / PROJECT SURPLUS / (DEFICIT)	2024 BUDGET SITE / PROJECT SURPLUS / (DEFICIT)	
PARK & TRAIL MAINTENANCE	COLUMBIA COUNTY PROJECTS	(345.48)	(9,000)	Columbia County grant funding (proposed)	-	9,000	(345.48)	-
	HESS RECREATION AREA	(9,906.89)	(221,900)	grant funding [190,000] (proposed), user fees [2,500], and donations [400]	1,650.00	192,500	(8,256.89)	(29,400)
	HOPEWELL PARK / DANVILLE BOROUGH FARM TRAIL SYSTEM	(1,845.14)	(12,300)			-	(1,845.14)	(12,300)
	MILL PARK	(111.72)	(7,500)	grant funding [1,500 SRBC grant] and donations [2,629.31 Chillisquaque Limestone Watershed Association]	4,129.89	5,000	4,018.17	(2,500)
	MONTOUR PRESERVE	(71,671.18)	(343,850)	grants [40,000] (proposed), rental fees [15,000], donations [10,000], concessionaire [1,000]	6,953.00	66,000	(64,718.18)	(277,850)
	NORTH BRANCH CANAL TRAIL	(934.66)	(21,950)			-	(934.66)	(21,950)
	NORTH BRANCH CANAL TRAIL PARKING AREA/ RIVER ACCESS	(334.00)	(4,150)			-	(334.00)	(4,150)
	PARK & TRAIL MAINTENANCE TOOLS AND SUPPLIES	(4,524.60)	(11,500)			-	(4,524.60)	(11,500)
SPECIAL PROJECTS & EVENTS	BICYCLE / PEDESTRIAN SAFETY PROJECTS	(731.52)	(750)			-	(731.52)	(750)
	BICYCLE ROUTES MAPPING AND PROMOTION	(8.88)	(750)			-	(8.88)	(750)
	CHILLISQUAQUE CREEK CLEANUP AND PROMOTION	(53.28)	(1,500)	grant funding [1,800 SRBC grant]	1,800.58	1,000	1,747.30	(500)
	DANVILLE BOROUGH PLAY SET INSTALLATION	(383.25)	(7,500)			-	(383.25)	(7,500)
	DIRTY GRIN MOUNTAIN BIKE FESTIVAL	(294.96)	(7,500)	race registration fees and sponsorships	-	7,500	(294.96)	-
	GIRLS ROC CAMPS	-	(750)	donations and fees	892.71	750	892.71	-
	HOPEWELL PARK PUMP TRACK CONSTRUCTION	-	(210,000)	donations [95,000] and DCNR grant [\$125,000]	35,718.36	210,000	35,718.36	-
	HOPEWELL PARK PUMP TRACK ENGINEERING, PERMITTING, AND PROJECT ADMINISTRATION	(1,302.24)	(40,000)	donations	40,000.00	40,000	38,697.76	-
	REGIONAL MOUNTAIN BIKING PROMOTION	(1,386.06)	(2,500)			-	(1,386.06)	(2,500)
	RIVERSIDE BOROUGH PARKS REVITALIZATION	-	(1,000)			-	-	(1,000)
	SPECIAL PROJECTS AND EVENTS - OTHER	(1,652.68)	(5,000)			-	(1,652.68)	(5,000)
	TOURISM PROMOTION SPECIAL PROJECTS - OTHER	(551.20)	(1,500)			-	(551.20)	(1,500)
	WASHINGTONVILLE REVITALIZATION PROJECTS (TOTAL)	(18,886.04)	(14,500)	donations [2,500 Washingtonville Borough, \$2,000 Washingtonville Revitalization Committee, \$2,000 Elks] and grants [1,700 SRBC grant, 1,000 CGF grant, and \$2,000 Community Giving Foundation Washingtonville Revitalization Fund grant]	9,200.00	8,000	(9,686.04)	(6,500)
WELLNESS SPECIAL PROJECTS	(35.52)	(250)			-	(35.52)	(250)	
ADMIN / INSURANCE	ACCOUNTING	(225.00)	(1,800)			-	(225.00)	(1,800)
	ADMINISTRATION / MISCELLANEOUS OTHER	(16,629.92)	(33,000)			-	(16,629.92)	(33,000)
	STAFF PERSONAL VEHICLE USAGE REIMBURSEMENT	(710.03)	(10,000)			-	(710.03)	(10,000)
	PAID TIME OFF	(1,016.48)	(11,500)			-	(1,016.48)	(11,500)
	AUDIT	(5,980.00)	(6,000)			-	(5,980.00)	(6,000)
	DUES AND LICENSING FEES	(1,981.95)	(2,500)			-	(1,981.95)	(2,500)
	FUNDRAISING	(904.96)	(500)			-	(904.96)	(500)
	INSURANCE	-	(15,000)			-	-	(15,000)
	OFFICE SUPPLIES	(462.62)	(2,000)			-	(462.62)	(2,000)
PUBLIC NOTICES	(56.30)	(750)			-	(56.30)	(750)	
OTHER				2023 Year-End Carryover Unrestricted Balance	-	50,000	-	50,000
				Geisinger Contribution (unrestricted)	25,000.00	25,000	25,000.00	25,000
				Montour Preserve Vernal School funding	-	100,000	-	100,000
				Montour County 2023 Hotel Tax Grants Carryover Balance	57,272.88	-	57,272.88	-
				Montour County 2024 Hotel Tax Grants and interest	36,807.06	240,000	36,807.06	240,000
				Montour County 2023 Act 13 Grant carryover balance	30,038.45	30,030	30,038.45	30,030
				Montour County 2024 Act 13 Grant and interest	24.50	25,000	24.50	25,000
				Mahoning Township ARP Grant Carryover Balance w/ Interest (Hopewell Park Pump Track engineering)	15,763.93	15,800	15,763.93	15,800
				unrestricted donations	2,760.00	2,500	2,760.00	2,500
				other income	76.49	620	76.49	620
			TOTAL EXPENSES	(142,926.55)	\$ (1,008,700)			
			TOTAL INCOME	268,087.85	\$ 1,028,700	125,161.30	\$ 20,000	



MONTOUR PRESERVE 2024 BUDGET

ADOPTED 11/20/23

YEAR-TO-DATE

**DEFERRED
MAINTENANCE
(INADEQUATE
FUNDING) (AS
OF 11/20/23)**

	EXPENSE	YEAR-TO-DATE ACTUAL	BUDGET	
	personnel	(37,643.34)	(75,000.00)	
SITE MAINTENANCE & OPERATIONS	cleaning service	(624.00)	(5,500.00)	
	HVAC system maintenance	(3,436.82)	(1,500.00)	
	lawn care	(5,201.20)	(32,000.00)	
	parking lot / road maintenance	-	(20,000.00)	(80,000.00)
	security system	(425.70)	(2,100.00)	
	sewage pumping	-	(900.00)	
	supplies / misc.	(4,717.43)	(14,000.00)	
	water testing	(565.80)	(2,500.00)	
	wildlife management	(437.58)	(4,000.00)	
	picnic area restroom plumbing repair	-	(5,000.00)	(5,000.00)
	electrical surge protector installation	-	-	(8,500.00)
	trail bridge repair / replacement	(325.70)	(41,000.00)	
	boat dock replacement	-	(40,000.00)	
	Muskrat Blind foundation work	-	(35,000.00)	
	trail surfacing (handicapped accessibility)	-	(5,000.00)	(45,000.00)
	visitors' center exhibit repair & replacement	-	(1,000.00)	(9,000.00)
	visitors' center outdoor light fixture repair	-	(750.00)	
	boat launch light fixture repair	-	(3,000.00)	
	Goose Cove #2 pavilion concrete repair	-	(1,500.00)	
	Heron Cove A pavilion concrete repair	-	(1,000.00)	
	snow & ice removal	(500.00)	(2,500.00)	
	trail markers and signage	-	(5,000.00)	(5,000.00)
	internet hardware upgrades	-	(1,000.00)	
	EEC AV upgrades	-	(5,000.00)	(5,000.00)
	EEC seating & tables	-	(2,500.00)	(2,500.00)
EEC water fountain replacement	-	(5,000.00)		
EEC handicapped accessibility upgrades	-		(25,000.00)	
EEC paint, carpet, light fixture repairs	-		(20,000.00)	
storage container	-		(3,500.00)	
picnic table repair & replacement	-	(1,500.00)	(2,500.00)	
UTILITIES	electric	(15,156.86)	(20,000.00)	
	internet service	(395.00)	(1,300.00)	
	telephone	(473.35)	(1,300.00)	
	trash service	(650.00)	(2,000.00)	
	website hosting / email service	(275.60)	(1,000.00)	
	brochures and promotional materials	-	(4,000.00)	
	programming and educational supplies	(842.80)	(1,000.00)	
EXPENSE TOTAL		\$ (71,671.18)	\$ (343,850.00)	\$ (211,000.00)

COMMUNITY GIVING FOUNDATION (CGF) FUND BALANCES AS OF 5/14/24	
FUND	BALANCE
MARC Non-Endowed Fund	\$ 11,438.59
MARC Endowed Fund	\$ 18,447.80
Hopewell Park Pump Track Fund	\$ 45,022.73
Washingtonville Revitalization Fund	\$ 1,705.16
Montour Preserve Fund	\$ 32,247.46
TOTAL	\$ 108,861.74
NOTES AND DISCLAIMERS REGARDING CGF FUNDS	
<p>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.</p> <p>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.</p>	
 Community Giving FOUNDATION™	
<p>I do hereby attest this to be an accurate and complete accounting of MARC-affiliated funds at the Community Giving Foundation.</p>	
	
<p>5/14/2024</p>	
<p>Robert Stoudt, MARC Director</p>	<p>Date</p>

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.

5:46 PM

05/17/24

Cash Basis

Montour Area Recreation Commission Statement of Financial Position

As of April 30, 2024

	<u>Apr 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
Mahoning Twp ARP Grant Cking	15,763.93
Montour Cnty Act 13 Grant Cking	26,562.95
Service 1st - Savings	5.00
Service 1st FCU	107,499.46
SGP Hess Grant #49	800.00
SRBC Grant #41	5,000.58
Total Checking/Savings	<u>155,631.92</u>
Total Current Assets	<u>155,631.92</u>
TOTAL ASSETS	<u>155,631.92</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Advance Payments Received	150.00
Hess Field User Fees	6,613.00
Preserve Reservations	<u>6,763.00</u>
Total Advance Payments Received	6,763.00
Payroll Liabilities	<u>3,690.05</u>
Total Other Current Liabilities	<u>10,453.05</u>
Total Current Liabilities	<u>10,453.05</u>
Total Liabilities	10,453.05
Equity	
Retained Earnings	178,924.27
Net Income	<u>-33,745.40</u>
Total Equity	<u>145,178.87</u>
TOTAL LIABILITIES & EQUITY	<u>155,631.92</u>

No Assurance Provided

Page 1

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 Cash Basis

**Montour Area Recreation Commission
 Statement of Financial Activities
 April 2024**

	<u>Apr 24</u>	<u>Jan - Apr 24</u>
Ordinary Income/Expense		
Income		
Donations Received		
Montour Preserve Donations	727.00	3,396.00
Donations Received - Other	25,560.00	33,289.31
Total Donations Received	26,287.00	36,685.31
Field & Park User Fees	835.00	1,360.00
Grants		
Montour County Hotel Tax Grant	0.00	36,778.03
Susquehanna Greenway Ptrsrhp	800.00	800.00
Susquehanna River Basin Grant	5,000.00	5,000.00
Total Grants	5,800.00	42,578.03
Total Income	32,922.00	80,623.34
Gross Profit	32,922.00	80,623.34
Expense		
Administrative/Overhead		
Automobile Use Reimbursement	294.75	562.65
Dues & Subscriptions	321.95	1,765.31
Fundraising Expenses	0.00	904.96
Legal Notices	0.00	56.30
Miscellaneous	68.90	448.07
Office Expense	27.20	417.91
Payroll Expenses	13,867.33	60,389.13
Professional Fees	100.00	225.00
Total Administrative/Overhead	14,680.13	64,769.33
Park & Trail Maintenance		
Columbia Cnty -NBCT	53.00	53.00
General -Tools & Supplies	71.00	4,140.06
Hess Recreation Area	991.71	4,480.51
Hopewell Park	106.00	280.90
Montour Preserve	8,202.89	30,205.94
River Drive Parcel	106.00	106.00
Total Park & Trail Maintenance	9,530.60	39,266.41
Projects		
Special Projects	0.00	189.06
Washingtonvi Revitalization Exp	10,135.15	10,287.60
Total Projects	10,135.15	10,476.66
Total Expense	34,345.88	114,512.40
Net Ordinary Income	-1,423.88	-33,889.06
Other Income/Expense		
Other Income		
Interest Income		
Grant Interest Earned	3.82	67.17
Interest Income - Other	23.97	76.49
Total Interest Income	27.79	143.66
Total Other Income	27.79	143.66
Net Other Income	27.79	143.66
Net Income	<u>-1,396.09</u>	<u>-33,745.40</u>

No Assurance Provided

Page 1

ASSISTANT DIRECTOR'S REPORT

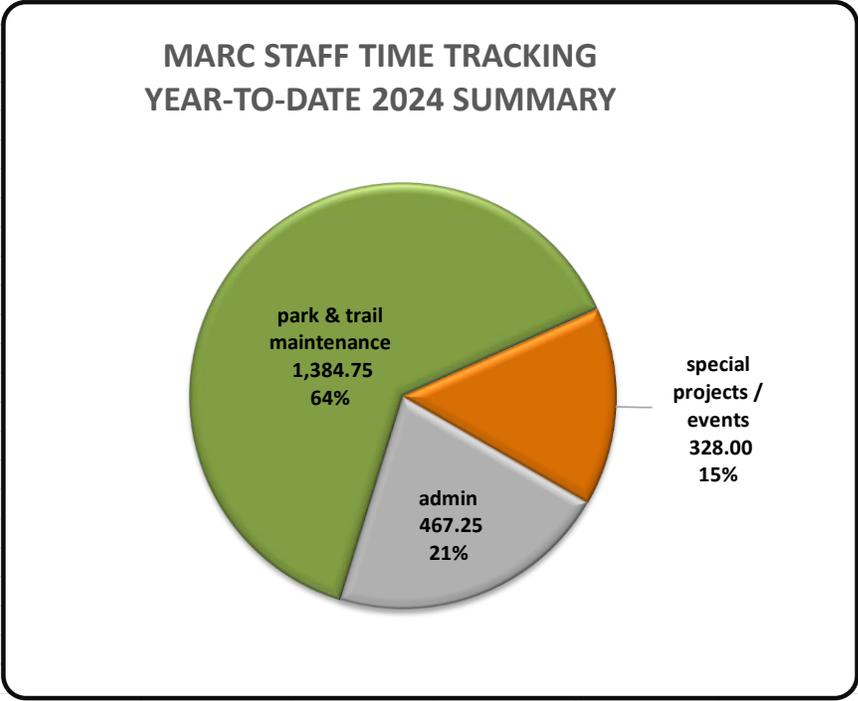
MARC's Assistant Director completed or assisted with the following improvement projects and programs in the months of April and May:

- Assisted MARC's Director with the daylighting of the Hopewell Park pavilion by clearing trees and shrubbery between the structure and the proposed pump track location
- Worked with Denny to lower the grade around the Heron and Goose Cove wellheads, to meet DEP requirements at the Montour Preserve
- Worked with the team to remove and clean up a large dead pine tree located at Goose Cove Overlook at the Montour Preserve
- Continued coordinating with plumbing contractors for the Heron and Goose Cove restroom plumbing repair project
- Millville heating, plumbing, and solar has now began the project
- Working with Denny, installed a pad and anchor for a new memorial bench on the Wildlife Management trail at the Montour Preserve
- Working with Denny, opened the Heron and Goose Cove water systems for the season, at the Montour Preserve
- On 04/22, lead a group of volunteers with Old Forge Brewing Company. The group and I cleaned up litter at Hess Recreation Area
- On 04/26, assisted Van Wagner with a fishing event held at the Danville Middle School
- Assisted with construction of the new rustic pavilion at DeLong Park in Washingtonville
- Assisted John Zaktansky with the installation of an eel tank in the Education Center

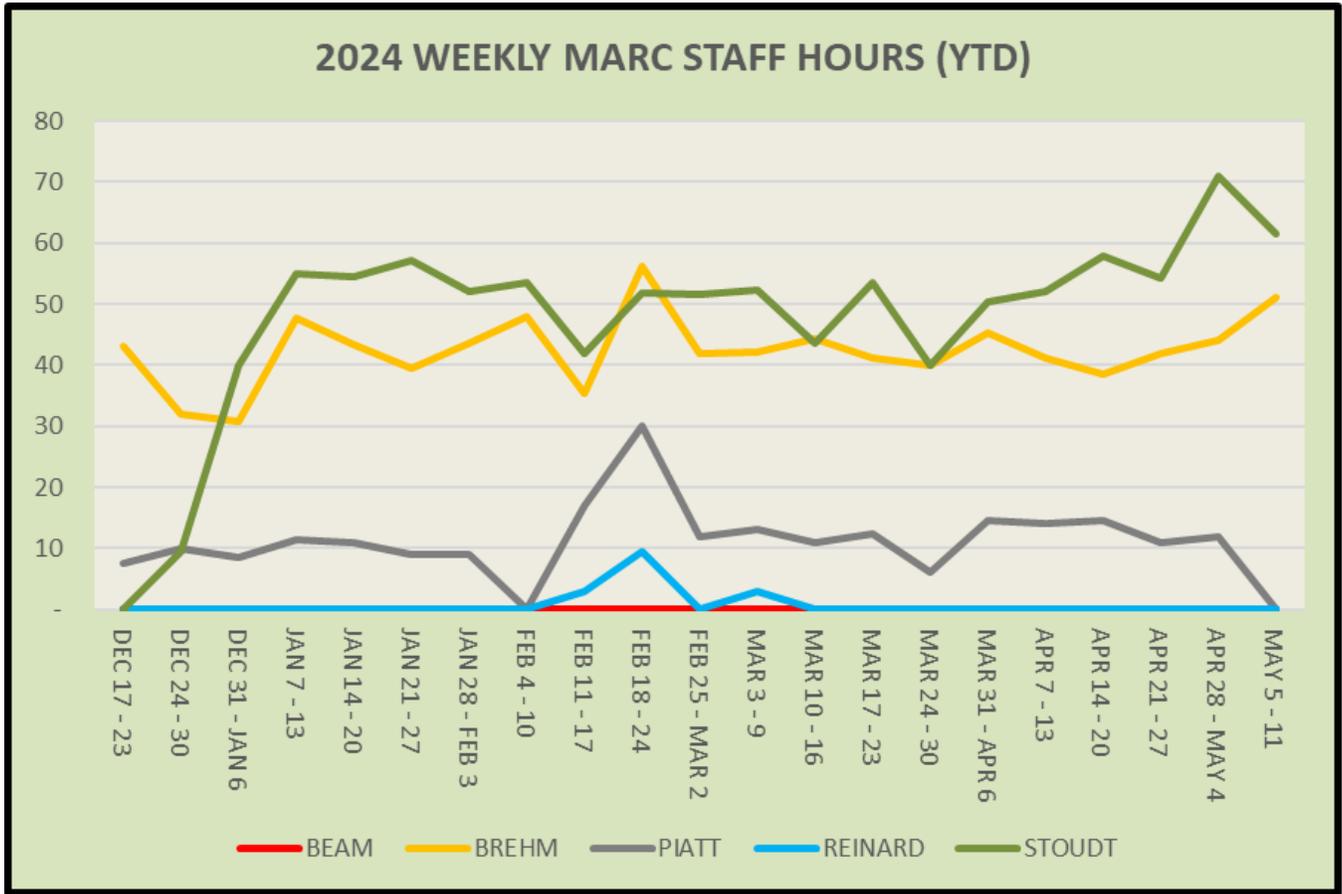
Julian Brehm
05/14/2024

DIRECTOR'S REPORT (continued)

MARC STAFF 2024 COMBINED TIME ACCOUNTING						
STOUDT AND BREHM UPDATED 5/14/24; OTHERS AS OF 5/4/24						
TASK	BEAM	BREHM	PIATT	REINARD	STOUDT	PROJECT TOTAL HOURS
MARC admin	-	23.25	-	-	396.00	419.25
Hess Recreation Area	-	55.25	11.00	-	70.50	136.75
Hopewell Park / Danville Farm Trails	-	23.75	-	-	20.25	44.00
Mill Park	-	-	-	-	2.75	2.75
Montour Preserve admin / maintenance	-	583.25	162.00	-	184.25	929.50
Montour Preserve programming	-	106.25	41.00	14.50	101.00	262.75
North Branch Canal Trail (Montour Co.)	-	4.00	-	-	4.50	8.50
NBCT Trailhead / River Access	-	0.25	-	-	0.25	0.50
bicycle routes mapping & promotion	-	-	-	-	0.25	0.25
bike / pedestrian safety special projects	-	-	-	-	17.25	17.25
Chillisquaque Creek cleanup	-	-	-	-	1.50	1.50
Columbia County projects	-	-	-	-	5.25	5.25
Danville Borough play set installation	-	7.50	-	-	4.50	12.00
Dirty Grin MTB Festival	-	1.00	-	-	8.00	9.00
Hopewell Park Pump Track project	-	-	-	1.00	31.50	32.50
mountain biking special projects	-	3.00	-	-	21.75	24.75
Riverside Borough parks revitalization	-	-	-	-	-	-
special projects / events - other	-	8.00	-	-	30.25	38.25
tourism promotion special projects	-	-	-	-	14.25	14.25
Washingtonville revitalization projects	-	69.25	12.00	-	90.75	172.00
wellness special projects	-	-	-	-	1.00	1.00
PAID TIME OFF	-	8.00	-	-	-	8.00
HOLIDAY PAY	-	16.00	8.00	-	16.00	40.00
TOTALS	-	908.75	234.00	15.50	1,021.75	2,180.00
YTD AVERAGE HOURS WORKED / WEEK	-	42.7	11.0	0.7	48.0	



DIRECTOR'S REPORT (continued)

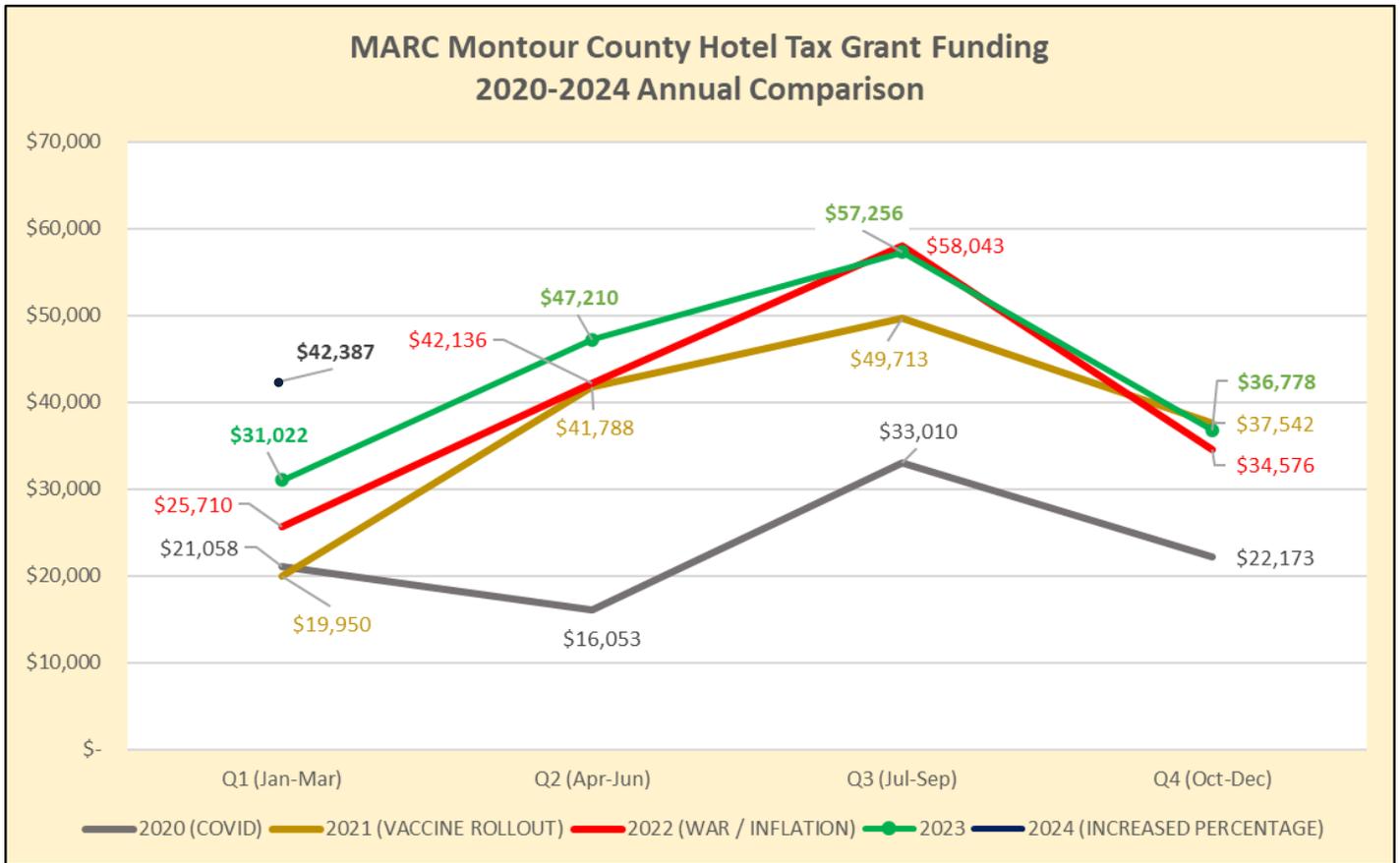


DIRECTOR’S REPORT (continued)

GRANTS

- **Montour County Hotel Tax**

- As of 5/15/24, no Montour County Hotel Tax grant funds remain earmarked in MARC’s accounts
- MARC anticipates receipt of Q1 2024 Montour County Hotel Tax grant funds in coming days
 - MARC has been advised to expect \$42,387.13 (a 36.7% increase from the same quarter in 2023; this is largely due to the increased percentage of Montour County Hotel Tax allocated to MARC (37% in 2023 vs 58% in 2024))



- MARC’s required annual audit with McKonly & Asbury is complete
 - Stoudt presented the audit findings to the Columbia Montour Visitors Bureau on 4/10/24 (as required by the terms of the Montour County Hotel Tax MOU) and will present the report during this meeting

DIRECTOR'S REPORT (continued)

GRANTS (continued)

- **DCNR 2020 Non-Motorized Trails Grant - Danville Borough Levee North Branch Canal Trail Construction (administered by Danville Borough)**
 - Per Danville Borough staff on 2/29/24, project design by LIVIC Civil is nearly complete
 - PennDOT is currently completing the required environmental review
 - Once complete, Danville Borough will be able to acquire the necessary project right-of-ways
 - Final designs will be subject to permit review by DEP and the US Army Corps of Engineers
 - Construction may occur in 2025
 - Stoudt has recently learned of possible US Army Corps of Engineers concerns with draft project design and is anticipating meeting in coming weeks to consider alternative options
 - Draft project mapping is available at <https://www.google.com/maps/d/edit?mid=17se2PMghOEBzg70bdSTOg3HPCTTO9drE&usp=sharing>

- **Mahoning Township American Rescue Plan Grant**
 - MARC on 12/13/21 was awarded \$25,000 in American Rescue Act grant funding from Mahoning Township
 - Funds are to be used to offset the negative economic impact of COVID-19 on MARC's operations and to be focused on projects of importance to Mahoning Township residents
 - MARC on 12/30/21 expended \$9,305 to pay Kleinfelder for engineering work for the Hess Loop Trail (J. Manley Robbins Trail) at the Hess Recreation Area
 - \$15,763.93 (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

- **Community Giving Foundation – Danville 2022 Grant Program**
 - MARC held in a dedicated checking account \$1,000 on behalf of Washingtonville Borough for the construction of a new pavilion at DeLong Park
 - As of 5/15/24, MARC has expended all grant funds

- **Susquehanna River Basin Commission Stream and Watershed Enhancement Grant Program**
 - MARC has been awarded \$5,000 for Chillisquaque Creek watershed restoration and promotion projects to include:
 - MARC staff and volunteer cleanup of in-stream trash (planned two days)
 - Improvements to a recently acquired streamside public access location in Derry Township, Montour County (Mill Park)
 - MARC staff negotiations with streamside landowners in Montour County in an attempt to secure at least two new fishing and boating access easements
 - Stoudt has completed all grant startup documentation and MARC has received and deposited to a dedicated checking account \$5,000 in grant funding
 - All work and grant closeout documentation must be completed by 12/31/24

DIRECTOR’S REPORT (continued)

GRANTS (continued)

- **DCNR 2021 Park Rehabilitation and Development Grant (Hopewell Park Pump Track)**
 - MARC was notified on 12/30/21 that its application to DCNR for \$125,000 in grant funding to rehabilitate Hopewell Park had been conditionally approved
 - Project activities will include expanding and improving parking, improving site drainage, creating bicycle skills features, reconstructing the existing earthen beginner-level pump track and jumps area, creating a new asphalt-paved pump track, and adding new universally-accessible parking and access features
 - As of 5/15/24, MARC has so far secured \$155,932.73 in pledges and donations (after Community Giving Foundation fees) to match the DCNR grant (in addition to the \$15,763.93 in Mahoning Township ARP grant funding)
 - As of 5/15/24, MARC has so far spent \$1,501.96 on project permitting and MARC labor
 - As 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 documentation is in place
 - Stoudt has met repeatedly with representatives of regional mountain biking promotion organizations to gather additional input on the Hopewell Park Pump Track project
 - Stoudt is revising project mapping to provide to project engineers and permitting agencies (see below and next page)
 - Stoudt’s updated project presentation, including a listing of project donors, is available at <https://docs.google.com/presentation/d/1b1DRhttSDZ3OfL0aYTa1uFPhW1XYNO7x/edit?usp=sharing&ouid=117951050608712833238&rtpof=true&sd=true>

HOPEWELL PARK PUMP TRACK FUNDRAISING SUMMARY (updated 5/15/24)								
DONOR	DATE	PLEGGED AMOUNTS (NOT YET RECEIVED)	DONATION MADE TO COMMUNITY GIVING FOUNDATION FUND	DONATION DIRECT TO MARC	MAHONING TOWNSHIP ARP GRANT	DCNR GRANT (FUNDS NOT YET REQUESTED / RELEASED)	EXPENSES	NOTES
CATEGORY TOTALS		34,970.00	45,022.73	75,940.00	15,763.93	125,000.00	(1,501.96)	
PROJECT FUNDING AS OF 5/15/24				295,194.70				



DIRECTOR'S REPORT (continued)

GRANTS (continued)

- **DCNR 2021 Park Rehabilitation and Development Grant (Hopewell Park Pump Track) (continued)**



- **Susquehanna Greenway Partnership 2023 Mini-Grant Program**

- Stoudt on 11/30/23 applied for \$1,000 to create and install an interpretive sign at the Beaver Place Trailhead for the Robbins Trail, documenting the trail's history as the oldest Rail to Trail in the United States
- MARC learned in late January that it has been awarded the grant
- Stoudt has completed all grant startup documentation and MARC has received and deposited to a dedicated checking account \$800 in grant funding
- All work and grant closeout documentation must be completed by 12/31/24

- **Grants – Other Updates**

- Stoudt remains in regular contact with the Montour County Commissioners, Senator Culver's office, Representative Stender's office, and others for possible grant funding opportunities for MARC and the Montour Preserve

DIRECTOR'S REPORT (continued)

MANAGED SITES

- **Hopewell Park / Danville Borough Farm**

- Stoudt, Brehm, and volunteer Alan Gilda have completed the pruning of trees around the pump track area and pavilion at Hopewell Park in preparation for work on the Hopewell Park Pump Track



- MARC thanks volunteer John Beers for repairing and repainting the Hopewell Park pavilion
 - Stoudt has posted signage at all trailheads notifying site users of spring gobbler (turkey) season trail closures
 - Stoudt will remain in contact with developers of the solar project on adjacent lands to coordinate site maintenance and development planning
 - As noted elsewhere in this report, work has resumed on the Hopewell Park Pump Track project with the intention of completing permitting and engineering this spring and beginning construction this year, subject to contractor availability
- **River Drive parcel (North Branch Canal Trail trailhead and river access)** (no updates since last meeting)
 - Stoudt continues to monitor ongoing property encroachments by an adjacent landowner and has notified Montour County officials
 - Stoudt hopes to hire a surveyor to relocate and re-mark property corner markers which have been removed
 - The main site sign frame needs to be replaced; work will proceed as time allows

DIRECTOR'S REPORT (continued)

MANAGED SITES (continued)

• North Branch Canal Trail

- Trail Steward Wayne Kashner continues to monitor and maintain the trail
- Scheduling challenges have continued to delay necessary repairs to the failed culvert pipe between trail miles 1.3 – 1.4
 - After receiving reports from Trail Steward Wayne Kashner, Brehm on 10/17/23 investigated the washout and determined the trail must be closed until repairs can be made
 - An area of approximately 6ft by 5ft of trail material has been lost to the collapse
 - Brehm posted signage and fencing at the site to prevent trail users from crossing the failed pipe
 - Stoudt and Brehm on 10/27/23 salvaged surplus rock from the River Drive parking area and transported it to the nearest accessible point along the trail for use in repairs
 - Stoudt has consulted with Montour County Conservation District and PA DEP officials to satisfy permitting concerns for the project
 - MARC's staff will complete the repair as soon as staffing allows
- As previously reported, Stoudt has consulted with the Montour County Conservation District to consider options to improve the ford crossing at mile marker 2.7 which has been repeatedly destroyed by recent heavy rains
 - 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
- 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
 - Stoudt and Brehm will complete and submit the permit application and required fees as time and funding allow
 - Work must be completed as soon as possible to address ongoing challenges for MARC's lawn care contractor
- Montour County and the SEDA-COG Joint Rail Authority continue legal action against the owner of the Bear Hunters' Grove Campground to resolve the years-long property ownership dispute
 - MARC's legal counsel has advised that MARC must secure an updated survey of the contested land to provide current information for the court's consideration
 - Stoudt 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

DIRECTOR'S REPORT (continued)

MANAGED SITES (continued)

- **Montour Township (Columbia County) Legion Road parcel** (no updates since last meeting)
 - Stoudt on 11/15/23 met with a neighboring landowner concerning dumping of leaves and yard waste along the North Branch Canal Trail
 - Stoudt will follow up with Montour Township and Bloomsburg officials to determine whether options exist for nearby residents to properly dispose of yard waste materials
 - MARC staff and Trail Stewards will continue to monitor for trespassing concerns on the adjacent North Shore Railroad

- **Hess Recreation Area**
 - Stoudt has met with representatives of Kleinfelder (the engineering firm that initially evaluated the site in 2021) to evaluate the needed repairs to the Hess Loop Trail in areas between trail miles 1.1 – 1.6 where slumping has occurred in recent years
 - Stoudt will present a proposal for engineering services and bid document preparation for consideration at this meeting
 - Stoudt met on 2/29/24 with the Danville Borough Council Property Committee to discuss MARC's request for Danville Borough support of a grant application to the Montour County Conservation District Dirt and Gravel Roads program for reconstruction of the Hess Recreation Area access road
 - As discussed during MARC's January meeting, Stoudt and the Montour County Conservation District are proposing:
 - Milling of the existing road surface
 - Drainage improvements (including new culverts and French mattresses)
 - Resurfacing of the roadway with Driving Surface Aggregate
 - Because MARC does not own the roadway, a grant application would need to be submitted by Danville Borough (the land / road owner)
 - MARC would need to provide up-front funding to allow work to proceed
 - Stoudt will present a Memorandum of Understanding to govern the terms of an agreement for a grant application for consideration during this meeting and, if approved, will submit to Danville Borough staff and Council for consideration
 - 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*)
 - MARC has been awarded \$1,000 in grant funds from the Susquehanna Greenway Partnership's Mini-Grant program to allow the fabrication and installation of a new J. Manley Robbins Trail interpretive sign for installation at the Beaver Place Trailhead
 - 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 had anticipated project completion before the end of 2013, but work has not yet been started
 - Volunteers from Green Thumb Industries worked with MARC on 4/18/24 to do litter cleanup throughout the park
 - Volunteers from Old Forge Brewing Company worked with MARC on 4/22/24 to do litter cleanup along the Old Reading Line Trail (Hess Loop Trail) / PA-54 corridor

DIRECTOR'S REPORT (continued)

MANAGED SITES (continued)

• **Montour Preserve**

- MARC staff on 3/7/24 met with DEP staff for the required five-year inspection of the Montour Preserve's Goose Cove and Heron Cove water systems
 - The well heads for both systems were found to be less than the required 18" above ground surface
 - MARC staff made the required fixes to both well heads and provided the required documentation to DEP to allow the systems to operate for the 2024 season
 - MARC staff on 4/17/24 started up the Goose Cove and Heron Cove Picnic Area water systems, after successfully completing the required start-up water sampling
- MARC staff on 4/24/24 installed the fishing pier and realigned the wildlife refuge marker buoys that were dragged out of place earlier this year by ice and high water levels
 - Most of the 'Do Not Enter' labels on the marker buoys were damaged by the ice and need to be replaced
 - MARC has purchased replacement labels and will install them as soon as time allows
 - MARC will also better align the buoys which remain out of alignment
- PPL on 3/11/24 installed monitoring equipment on the electrical lines in the Environmental Education Center to monitor for electrical service interruptions
 - Monitors have been removed and analyzed, finding no electrical surges during the monitoring period that might cause issues with facility HVAC systems or other electrical equipment
- MARC continues coordinating with staff of the Middle Susquehanna Riverkeeper Association and the Vernal School to prioritize maintenance needs at the Montour Preserve
 - Work has begun to stabilize the Muskrat Blind
 - Work is expected to be ongoing through summer and fall
 - The blind will remain closed to all use until repairs are complete
 - Research is underway to identify options to replace the boat dock
 - Numerous upgrades have been made to the technology and displays in the visitors' center and environmental education center
 - Numerous programs and special events are being planned for 2024 through the Vernal School and partner organizations
 - Information is available at <http://www.vernalschool.org/the-programs.html>
 - Year-to-date, MARC has seen an increased visitation to the Montour Preserve of more than 3,000 visitors, due primarily to Vernal School programming
- MARC has hired Millville Heating Plumbing Solar to repair or replace failed plumbing fixtures in the Goose Cove and Heron Cove restrooms
 - Work is expected to be completed by 5/17/24
- Stoudt on 4/13/24 worked with volunteers from the Anthony Township 4H to do spring cleanup activities
- MARC worked with the PA Trappers' Association to install a memorial bench along the Wildlife Management Trail
- Lake Chillisquaque reopened to boating on 5/1/24
 - The Riverside Adventure Company's Kayak Kiosk reopened for unpowered watercraft rentals
- MARC staff have assisted the Middle Susquehanna Riverkeeper Association / Vernal School with setup of a new aquarium in the environmental education center entranceway to raise American eels as part of a Susquehanna River Basin Commission program

DIRECTOR'S REPORT (continued)

SPECIAL PROJECTS AND EVENTS

- **Bicycle / Pedestrian Safety Projects**
 - Stoudt on 4/5/24 attended the SEDA-COG Metropolitan Planning Organization Committee meeting
 - Stoudt on 5/15/24 attended (online) the meeting of the Middle Susquehanna Active Transportation Committee
 - Stoudt has met with representatives of Gannett Fleming to provide updates regarding Montour County bike/ped priorities for SEDA-COG planning purposes

- **Bicycle Routes Mapping and Promotion** (no updates since last meeting)
 - 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)
 - 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
 - Julian Brehm has completed the final quality assurance on the routes and is preparing a new rack card for publication in 2024
 - Stoudt will create a new page on MARC's website for distribution of the content
 - Project release is anticipated spring 2024

- **Chilli Challenge Adventure Triathlon**
 - Event will not be held in 2024

- **Danville Borough Play Set Installation**
 - Stoudt and Brehm on 10/10/23 met with Don Gunther to load the wooden and metal components of the donated St. Joseph Catholic School play set for transport to SUN Area Technical School for restoration
 - Mr. Gunther's students have been restoring components on a regular basis and delivering them back to Danville where Stoudt and/or Brehm have been picking them up for return to storage in the pig barn
 - It is anticipated the play set will be reconstructed at the F.Q. Hartman Recreation Area in summer/fall 2024

- **Girls ROC Camps**
 - As of 5/16/24, MARC has \$892.71 earmarked in its general checking account for 2024 event expenses

- **Dirty Grin Mountain Biking Festival / Pig Iron Enduro**
 - Stoudt continues to meet regularly with event organizers to plan for the 2024 event, planned for 6/22 and 6/23/24
 - The Dirty Grin Mountain Biking Festival brand will be phased out in 2024, to be replaced by the Pig Iron Enduro
 - MARC will coordinate activities at the Hess Recreation Area for the weekend, while the Central Susquehanna Hammers will take the overall event lead

DIRECTOR'S REPORT (continued)

SPECIAL PROJECTS AND EVENTS (continued)

- **Regional Mountain Biking Promotion**

- Stoudt has created a page on MARC's website at <https://montourec.com/east-central-pennsylvania-mountain-biking/> to feature MARC's five-county mapping of regional mountain biking assets
 - As of 5/16/24, the map has been viewed 4,918 times
 - Stoudt will add additional content to the page in coming weeks as time allows
- 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
- 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
- Stoudt will schedule a meeting of regional mountain biking partners in coming weeks as time allows
- Stoudt assisted with the 5/3 – 5/5/24 Pennsylvania Interscholastic Cycling League (PICL) Coaches' Retreat in Danville (in conjunction with the Danville Business Alliance's Spring Fling)

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

- Stoudt anticipates installing the replacement sign for the Riverside Borough river access in spring 2024
- Stoudt will continue to remain in contact with Riverside Borough representatives to discuss opportunities for MARC to assist with revitalizing the Borough's parks and outdoor recreation areas, particularly at the recently acquired former school property

- **Special Projects and Events – Other**

- Stoudt continues to participate in 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 the Going Gold Committee (Central & Northeastern PA Pediatric Cancer Awareness Committee)
- Stoudt remains in contact with representatives of the Danville School Community Park Project to assist when needed
- Stoudt and Brehm on 4/26/24 assisted Danville Area School District staff, PA Fish & Boat Commission, and Mahoning Township Police with a youth fishing event in Mahoning Creek, by the Danville Area Middle School

- **Tourism Promotion Special Projects – Other**

- Stoudt continues to participate in meetings of the Danville Heritage Festival Committee
- Stoudt on 2/29/24 attended (online) the meeting of the Middle Susquehanna River Water Trail Stakeholders
- Stoudt on 2/29/24 attended (online) the SEDA-COG Regional Trails Exploratory Forum
- Stoudt and Brehm on 4/19/24 attended the Columbia and Montour Counties Regional Recreation Conversation facilitated by the Columbia Montour Visitors Bureau
- Stoudt on 5/10/24 joined Columbia Montour Visitors Bureau and Columbia County officials for a site visit to Faylor Lake in Snyder County to research disc golf course design and tourism potential

- **Wellness Special Projects (in partnership with Geisinger)**

- Stoudt on 5/7/24 attended the groundbreaking ceremony for the new Geisinger Behavioral Health Facility

DIRECTOR'S REPORT (continued)

SPECIAL PROJECTS AND EVENTS (continued)

- **Washingtonville Revitalization Projects**

- MARC continues to assist Washingtonville Borough and Generations Construction with the construction of a new pavilion at DeLong Park, featuring wood salvaged from the nearby log cabin
 - Work is expected to continue through May



- Stoudt, Chairman Dombroski, and members of the Washingtonville Revitalization Committee continue to explore options for new stream access locations along Chillisquaque Creek
- MARC staff and volunteers will conduct a cleanup of Chillisquaque Creek on 5/25/24
- 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 2023), at which time Stoudt will again meet with neighboring landowners to continue the discussion
- Stoudt continues to participate in meetings of the Washingtonville Revitalization Committee to assist with projects of mutual interest

DIRECTOR'S REPORT (continued)

OTHER UPDATES

- MARC has successfully completed its annual audit with McKOnly & Asbury, as required by MARC's MOU with Montour County and the Columbia Montour Visitors Bureau, for the Montour County Hotel Tax
 - Stoudt will present the report during this meeting

- Stoudt on 4/12/24 attended the North Central Task Force Symposium to learn more about critical incident response and human trafficking identification

- MARC received eight applications for the summer internship position
 - applications were received from students at College of the Holy Cross, Pennsylvania College of Technology, Temple University, Messiah University, and three from Bloomsburg (Commonwealth) University
 - MARC has selected Carson Welliver, from Bloomsburg's (Commonwealth University) Biology Department
 - Carson did his Eagle Scout project with MARC at the Montour Preserve
 - Carson will begin his internship on 5/17/24

UPCOMING PROGRAMS AND EVENTS

- 5/18/24 Washingtonville 10th Annual Beautification Day (see page 41)
- 5/25/24 Chillisquaque Creek Cleanup
- 6/22 – 6/23/24 Pig Iron Enduro (Danville)

For more details about upcoming Vernal School programs at the Montour Preserve, please visit <http://www.vernalschool.org/the-programs.html>



Borough of Washingtonville
Settled 1775

Borough of Washingtonville
821 County Line Road
Turbotville, PA 17772

WASHINGTONVILLE 10th ANNUAL BEAUTIFICATION DAY

WHO: Washingtonville Borough Council, Washingtonville Revitalization Committee, and Jane E. DeLong Memorial Hall Association.

WHAT: Volunteers are needed to assist our community on the following projects:

- ***Borough-Wide***
 - Litter clean up.
 - Miscellaneous curb and line painting.
 - Sweep cinders and clean up leaves.
- ***DeLong Park***
 - Weed and mulch at playground, along trees and garden beds.
 - Plant new trees.
 - Painting at community garden.
 - Finish construction of new pavilion.
- ***Jane E. DeLong Memorial Building***
 - Weed and mulch along trees and garden beds.
- ***Old Methodist Church Cemetery***
 - Weed and mulch along trees.
- ***Route 54 Strawberry Ridge Road Intersection***
 - Weed and mulch along garden beds.

WHEN: Saturday, May 18th, 2024, 9 AM to 1 PM.

WHERE: Meet at the Jane E. DeLong Memorial Hall Building, 1129 Third Street, Washingtonville, PA 17884.

WHAT WILL BE NEEDED: Drinks, gloves, garden tools, paint rollers, brooms, stone rakes, shovels. Please remember to practice work safety and respect traffic conditions.

WHY: Since 2015, the borough has held beautification days to undertake small budget yet impactful projects which improve our community.

THANK YOU: A hamburger and hot dog lunch will be provided for our volunteers.

CONTACT: Tyler Dombroski, 570-220-0596.

MONTOUR AREA RECREATION COMMISSION

FINANCIAL STATEMENTS – MODIFIED CASH BASIS

YEARS ENDED DECEMBER 31, 2023 AND 2022

AND

INDEPENDENT AUDITOR'S REPORT



MONTOUR AREA RECREATION COMMISSION

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Montour Area Recreation Commission

Opinion

We have audited the modified cash basis financial statements of Montour Area Recreation Commission, as of and for the years ended December 31, 2023 and 2022, 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 financial position of Montour Area Recreation Commission as of December 31, 2023 and 2022, and the respective changes in financial position for the years then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Opinion

We conducted our audits 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.

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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
May 15, 2024

MONTOUR AREA RECREATION COMMISSION

STATEMENTS OF NET POSITION - MODIFIED CASH BASIS

DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
Assets		
Current assets		
Cash and cash equivalents	\$ 182,484	\$ 105,922
 Total assets	 <u>182,484</u>	 <u>105,922</u>
Liabilities		
Current liabilities		
Payroll taxes withheld	2,059	2,074
Refundable deposits	<u>1,500</u>	<u>1,635</u>
 Total current liabilities	 <u>3,559</u>	 <u>3,709</u>
Net position		
Unrestricted	53,525	11,198
Restricted	<u>125,400</u>	<u>91,015</u>
 Total net position	 <u>\$ 178,925</u>	 <u>\$ 102,213</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, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
Operating revenues		
Grants		
Montour County Hotel Taxes	\$ 170,063	\$ 163,420
Other	32,000	20,000
Contributions and user fees		
Undesignated	63,085	87,209
Montour Preserve	39,783	45,418
Hess Field	17,998	12,833
Recreational events	8,958	10,434
Direct expenses of recreational events	(3,107)	(9,127)
Other income	<u>85</u>	<u>523</u>
 Total operating revenues	 <u>328,865</u>	 <u>330,710</u>
 Operating expenses		
Park and trail maintenance	110,615	116,118
Wages	103,733	116,965
Insurance	13,879	14,218
Payroll taxes	8,655	9,902
Professional fees	6,705	6,350
Miscellaneous expenses	4,117	15,943
Dues and subscriptions	2,032	2,266
Office expenses	1,416	2,933
Special projects	1,140	15,074
Legal notices	160	377
Donations	<u>100</u>	<u>100</u>
 Total operating expenses	 <u>252,552</u>	 <u>300,246</u>
 Operating income	 <u>76,313</u>	 <u>30,464</u>
 Non-operating income		
Interest income	<u>399</u>	<u>186</u>
 Change in net position	 76,712	 30,650
 Net position - modified cash basis, beginning	 <u>102,213</u>	 <u>71,563</u>
 Net position - modified cash basis, ending	 <u>\$ 178,925</u>	 <u>\$ 102,213</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:

MONTOUR AREA RECREATION COMMISSION

NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS

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.

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, 2023 and 2022, the Commission had no amounts in excess of federal depository insurance.

Refundable Deposits

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

Net Position

Net position is classified and displayed in two components:

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

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

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

Montour County Hotel Taxes

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

MONTOUR AREA RECREATION COMMISSION

NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS

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 May 15, 2024, the date the financial statements were available to be issued.

2. RESTRICTED NET POSITION

Restricted net position consists of the following at December 31:

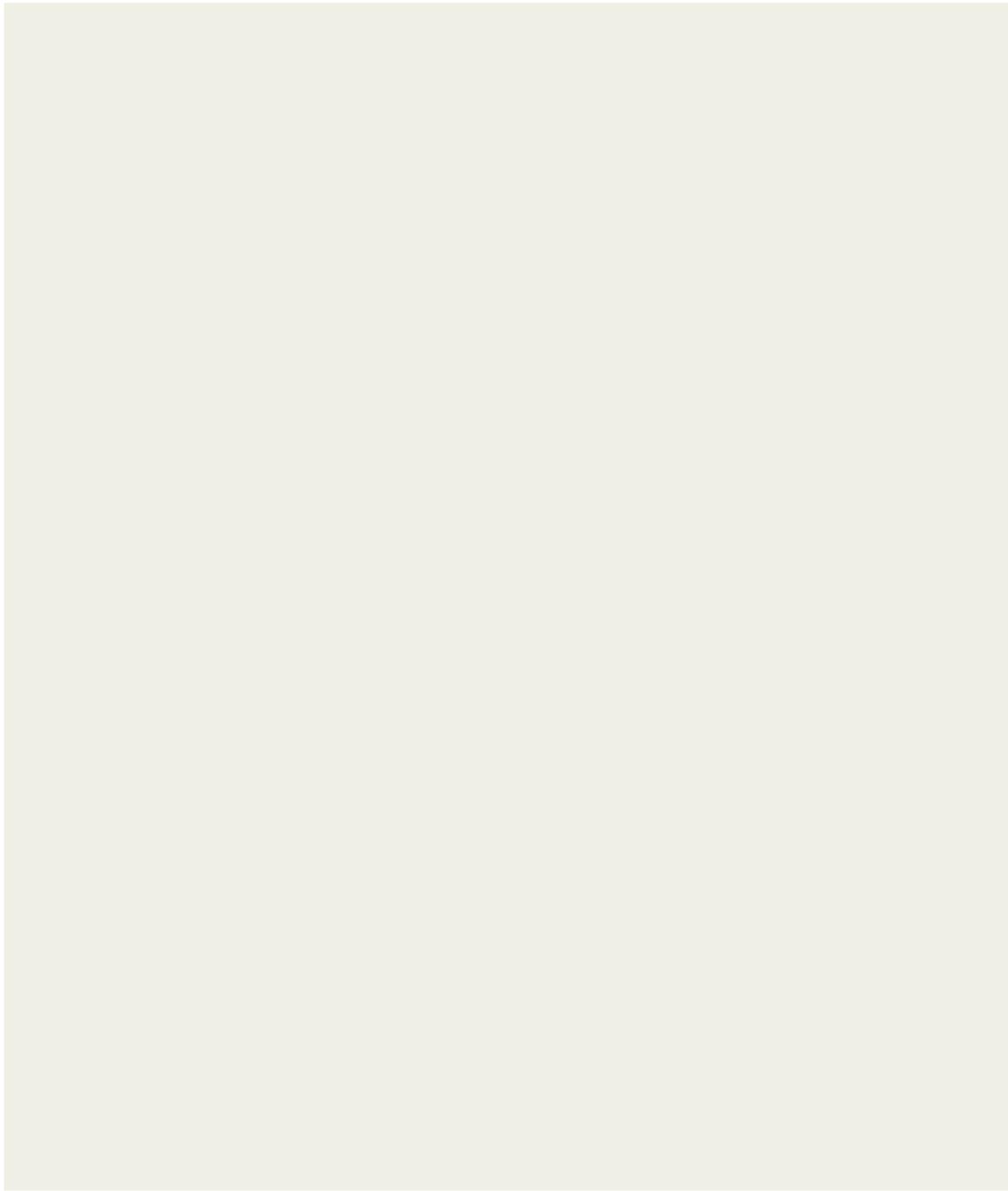
	<u>2023</u>	<u>2022</u>
Hopewell Park Pump Track	\$ 75,718	\$ 71,900
Montour County Act 13 Grant	30,038	-
Mahoning Township American Rescue Plan Grant	15,751	15,711
Washingtonville Pavilion	3,000	3,000
Girls ROC Camp	<u>893</u>	<u>404</u>
Restricted net position	<u>\$ 125,400</u>	<u>\$ 91,015</u>

3. CONCENTRATION/CONTINGENCIES

During the years ended December 31, 2023 and 2022, approximately 51% and 58% 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, 2023 and 2022, the balance in these funds amounted to approximately \$107,000 and \$118,000, respectively.



BEST PLACES to work in PA

BEST ACCOUNTING FIRMS TO WORK FOR

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Member
American and Pennsylvania
Institutes of Certified Public
Accountants

Independent Member of
 **PrimeGlobal**

May 15, 2024

Board of Directors
Montour Area Recreation Commission:

In planning and performing our audit of the financial statements of the Montour Area Recreation Commission (MARC) as of and for the year ended December 31, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered MARC's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of MARC's internal control. Accordingly, we do not express an opinion on the effectiveness of MARC's internal control over financial reporting.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

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

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

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

MARC's annual financial statements are prepared in accordance with the modified cash basis of accounting including related footnote disclosures. MARC relies on McKonly & Asbury, LLP, as its auditors, to prepare its annual financial statements and related footnote disclosures. We realize that additional staffing costs would be needed to acquire the internal expertise to perform this function, which could significantly outweigh the benefits derived. We, as your auditors, can propose adjustments and assist MARC in assembling or drafting of the financial statements and related footnotes, however, we cannot establish or maintain MARC's controls over preventing or detecting material misstatements in the preparation of financial statements, including the related footnotes.

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A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in MARC's internal control to be a significant deficiency:

SEGREGATION OF DUTIES

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

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

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

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

Sincerely,

McKonly & Asbury, LLP



Board of Directors
Montour Area Recreation Commission

We have audited the financial statements of Montour Area Recreation Commission (MARC) as of and for the year ended December 31, 2023, and have issued our report thereon dated May 15, 2024. Professional standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated November 17, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with the modified cash basis of accounting. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

Our audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions to be examined and the areas to be tested. Our audit was designed to provide reasonable, but not absolute, assurance about whether the financial statements as a whole are free of material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations. Because of this concept of reasonable assurance and because we have not examined all transactions, there is a risk that material misstatements may exist and not detected by us.

Our audit included obtaining an understanding of the entity and its environment, including its internal control, sufficient to assess the risk of material misstatement of the financial statements and as a basis for designing the nature, timing, and extent of further audit procedures, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control over financial reporting.

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

We have provided our findings regarding a significant control deficiency over financial reporting and a material weakness noted during our audit in a separate letter to you dated May 15, 2024.

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Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

Significant Risks Identified

We have identified the following significant risks:

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

Qualitative Aspects of the Entity’s Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by MARC is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Financial Statement Disclosures

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

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you, significant unusual transactions identified during our audit. We noted no significant unusual transactions during our audit.

Significant Difficulties Encountered During the Audit

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

Uncorrected and Corrected Misstatements

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

Disagreements with Management

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

Representations Requested from Management

We have requested certain representations from management, which are included in the management representation letter dated May 15, 2024.

Management’s Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the MARC, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risk of material misstatement. None of the matters discussed resulted in a condition to our retention as MARC’s auditors.

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

Sincerely,

McKonly & Asbury, LLP

**HESS RECREATION AREA
DIRT, GRAVEL, AND LOW VOLUME ROAD
MAINTENACE GRANT PROGRAM
MEMORANDUM OF UNDERSTANDING**

THIS AGREEMENT IS MADE AND ENTERED INTO, this _____ day
of _____, 2024, by and between

THE BOROUGH OF DANVILLE, a municipal corporation organized under the laws of the Commonwealth of Pennsylvania, hereinafter called “Borough”, party of the first part,

- AND -

MONTOUR AREA RECREATION COMMISSION, a Pennsylvania Domestic Nonprofit Corporation (15 Pa C.S. § 5306) operating as a multi-governmental organization in Montour County, Pennsylvania, as authorized by an Intergovernmental Agreement of Cooperation, dated 13 May, 2020, hereinafter called “MARC”, party of the second part.

WHEREAS, the Borough owns three (3) certain premises situate partly in Mahoning Township, partly in Valley Township, and partly in the Borough of Danville, Montour County, Pennsylvania, collectively known as the Hess Recreation Area; and

WHEREAS, the Borough leases the same to the Montour County Recreation Authority, per the terms of a Lease Agreement dated 25 March, 2002, and as amended in 2010; and

WHEREAS, MARC operates and maintains the Hess Recreation Area on behalf of the Montour County Recreation Authority; and

WHEREAS, as part of MARC’s operation and maintenance of the Hess Recreation Area, MARC has maintained and improved the site’s access road, installing new drainage features and installing a chip and tar road surface in 2011, funded in part by the Commonwealth of Pennsylvania’s Department of Conservation and Natural Resources, Bureau of Recreation and Conservation; and

WHEREAS, MARC has made every effort to provide ongoing care for the Hess Recreation Area’s access road to the best of its ability, but the condition of the roadway has deteriorated significantly and presents a hazard to visitor safety; and

WHEREAS, MARC wishes to make further improvements to the road’s drainage system and modify the road’s surface from a chip and tar surface to a Driving Surface Aggregate (DSA) gravel surface, to better allow proper maintenance of the roadway within MARC’s capabilities and to restore the roadway to a good, safe condition; and

WHEREAS, MARC wishes to apply to the Montour County Conservation District's Dirt, Gravel, and Low Volume Road Maintenance grant program, hereinafter "Grant", for funding for these improvements; and

WHEREAS, MARC has worked with staff of the Montour County Conservation District to design the proposed roadway improvements and anticipates the need for two Grant applications to allow for full completion of the project, due to funding availability through the Montour County Conservation District, anticipated as approximately \$120,000 in or around May, 2024, and approximately \$90,000 in or around September, 2024; and

WHEREAS, the terms of the Grant require that the roadway owner be the Grant applicant; and

WHEREAS, as roadway owner, the Borough, not MARC, must be the Grant applicant; and

WHEREAS, the Borough is a member of MARC and wishes to see the Hess Recreation Area's facilities maintained in a good, safe condition; and

WHEREAS, MARC and the Borough wish to enter into an Agreement to allow a Grant application, subject to the conditions and restrictions set forth here;

NOW THEREFORE, in consideration of the mutual promises contained herein, and intending to be legally bound, the Participants agree as follows:

1. MARC's Director shall be responsible for Grant administration and all tasks related to the successful completion of the Grant, except as may be required by the terms of the Grant to be completed by the Danville Borough Manager. MARC's Director shall remain in regular communication with the Danville Borough Manager and shall keep him/her informed of all Grant-related updates.
2. Grant bid documentation shall be prepared and/or approved by Danville Borough's engineers and advertised by Danville Borough using the Borough's regular practices.
3. MARC shall reimburse Danville Borough for bid advertising costs.
4. Per the terms of the Grant program, the Montour County Conservation District will provide funding according to the following schedule:
 - a. 50% will be provided upon the full execution of the project agreement.
 - b. Additional payments will be provided on an actual cash expended basis.
 - c. 30% of the contract funds will be withheld until the satisfactory completion of the project.

5. All Grant funds shall be held by Danville Borough in a dedicated account. Danville Borough shall provide an accounting of funds to MARC and the Montour County Conservation District as needed for Grant documentation.
6. MARC will provide funding to Danville Borough as needed for payments until Grant reimbursements are received so that Danville Borough does not have to use Borough funds for the project. Danville Borough shall reimburse MARC when Grant funds are received.
7. MARC staff will provide equipment usage, labor, and supplies as needed for Grant match. No Danville Borough staff time is requested except as may be needed for Danville's Borough Manager to coordinate with MARC's Director and as may be needed for the Borough's engineering firm to prepare and review bid documents.
8. MARC shall provide to the Borough proof of General Liability Insurance in the amount of \$10,000,000, provided through the Pennsylvania Intergovernmental Risk Management Association, naming the Borough as an additional insured party, and shall continue such coverage at all times during the duration of this Agreement.
9. This Agreement shall take immediate effect upon signature by both Participants and shall remain in effect for the duration of the Grant periods.
10. The terms of this Agreement shall not be modified except through written agreement of both the Borough and MARC.
11. This Agreement shall be terminated if one or more Participant violates the terms of this Agreement or if otherwise agreed by both Participants.

IN WITNESS WHEREOF, the Participants hereto have set their hands.

 Mark Deroba
 Council President
 Borough of Danville

 Date

 Attest: Brindy Mordan
 Borough Manager
 Borough of Danville

 Tyler Dombroski
 Chairperson
 Montour Area Recreation Commission

 Date

 Attest: Robert Stoudt
 Director
 Montour Area
 Recreation Commission