

**Upper Delaware Council**  
**OPERATIONS COMMITTEE MEETING MINUTES**  
**January 24, 2023**

Committee Members Present: Larry Richardson, Fred Peckham (Zoom), Harold Roeder, Jeff Dexter, Al Henry, Aaron Robinson, Jim Greier, Ginny Dudko, Evan Padua (Zoom).

Committee Members Absent: Andy Boyar

Staff: Laurie Ramie, Kerry Engelhardt, Ashley Hall-Bagdonas

NPS Partner: Alex Garcia-Maldonado- Cultural Resources (Zoom)

Guests: Richard Eckersley, CPA, Mary Jones, William Dudko- Town of Deepark Alternate.

The UDC's Operations Committee held its monthly meeting at the UDC office in Narrowsburg on Tuesday, January 24, 2023. Richardson volunteered to run the meeting temporarily as the chair and vice-chair were not currently present. He called the meeting to order at 6:34 p.m.

**Election of Committee Chair and Vice-Chair:** Dudko made a motion to nominate Robinson for Chairperson of the Operations Committee for 2023 which was seconded by Roeder and carried with an abstention by Robinson. A motion by Robinson to nominate Dudko for Vice-Chairperson of the Project Review Committee for 2023 was seconded by Greier and carried.

**Approval of the December 13, 2023 Meeting Minutes:** A motion by Dudko seconded by Greier to approve the December 13, 2023 meeting minutes carried.

**FY 2022 Financial Review Presentation by Richard Eckersley, CPA:** Richard Eckersley referred members to a packet compiled by Eckersley and Davis LLP. A cover letter summarizing what happened over the year, a draft Financial Statement, a draft Form 990 (Federal), and a draft NY filing form were included. Each year Eckersley and Davis, LLP look over UDC's records; this year it was an audit. It was decided to do two years of review and every third year an audit. Eckersley said a Review is what is called negative assurance; they didn't find anything that said anything was wrong. An Audit is more than that, it is positive assurance, where they go in and gather evidence and come to the conclusion that everything is ok. Eckersley referenced the Financial Statement on page 2 and 3. He said the most important part for UDC is on page 2 under Opinion: "In our opinion, the financial statements referred to above present fairly. . ." He said UDC financial records are fairly stated in all material respects in relation to the financial statements as a whole. Exhibit 1 is the Balance Sheet and what nonprofits call Statement of Financial Position. From an accountant's perspective, Exhibit I (Balance Sheet) is the most important. The Balance Sheet is what UDC owns, which is primarily cash and some building and equipment items. Total revenue for the year ended Sept 30, 2022 was \$311,696. The prior year total revenue was \$310,616. Total expenses/expenditures decreased \$25,515 (7%) compared to the prior years.

Eckersley referenced Exhibit II and the two columns "Without Donor Restrictions" (UDC money) and "With Donor Restrictions" (NPS money). He said UDC has accumulated \$161,211 in Without Donor Restrictions and has also just received a gift donation of \$10,000. Exhibit II is the "Statement of Activity and Change in Net Assets". This is where the UDC budget, work plans and activities come into play.

Exhibit III is where Eckersley and Davis take UDC's expenses and functionalize them, otherwise "what did you do?". These allocations are primarily based on employee time records that are audited. Exhibit IV is "Statement of Cash Flow". "Notes to Financial Statements" explains who UDC is, how we account for what we do, etc. There are two Schedules; one references personnel benefits and the other the operating expenses.

The next document provided is the Form 990 which is the Federal Government reporting form for a nonprofit organization. The numbers are the same from the Financial Report. He requested the Committee to review the list of questions on the Form 990 to make sure they are answered properly. Eckersley handed out a Management Representation letter which states UDC told Eckersley and Davis, L.L.P. everything they learned about the

information they gathered. He also provided two Engagement letters, one for last year and one for next year because the language may change. Next year will be a review so it will be a little cheaper. Eckersley provided a required letter on nonprofits called an SAS letter which says everything Eckersley and Davis, L.L.P. did, and if there were any disagreement with management, which there wasn't, etc. Eckersley gave the bill for the FY 22. Eckersley said we so much admire what UDC does and the work that the Operations Committee does to make Eckersley and Davis's job easier. Ramie asked Eckersley for his opinion on opening an investment account for the money gifted to UDC. Discussion Followed. The committee thanked Eckersley for his time. Ramie will review and handle the management representation letter, FY 2023 engagement letter, draft FY 2022 audit report, draft IRS Form 990, draft NYS CHAR Form 500, and invoice documents presented by Dick Eckersley, CPA.

#### **Executive Director's Report and Monthly Calendar:**

##### ***Financial Status:***

**FY 2022 Audit and Reports:** Dick Eckersley made his in-office visit on 12/20 to review the UDC's financial records and documents he had requested in advance to research the FY 2022 audit. Ramie researched, wrote, and submitted the Fiscal Year 2022 Federal Financial Report (FFR) SF-425 form and the narrative Performance Progress Report (PPR) to NPS via the Grant Solutions online program on 12/28 after getting locked out of the system several times. Employee W-2 forms and board member/vendor 1099 forms were distributed on 1/23-24 for 2022. Ramie will review the draft audit report and the draft filings prepared by Eckersley and Davis LLP to check for accuracy, arrange for officer signatures, filing fees, and submit them to the IRS and NYS Charities Bureau. She will contact consultant Michael Crane with a request to update his projections in the Fiscal Sustainability Plan from Dec. 2021 based on the audit outcome.

**FY 2023 Federal Funding:** All 2023 officers completed the Jeff Bank signature cards process to be authorized as signatories on the UDC's accounts as of 1/20. Ramie withdrew \$20,059.01 from ASAP on 1/23 to cover the January bills to date, leaving a balance of \$69,055.65 through 3/31.

**State and Federal Funding:** Ramie updated the Political Representatives Directory for Upper Delaware River Valley federal and state legislators to identify new districts' coverage, offices, and contact information.

##### ***Administration:***

**New Year Tasks:** Ramie requested committee membership updates to confirm quorums for 2023 in a 1/13 memo. She also confirmed the officiant for the 2/2 officers' swearing-in ceremony and sent Shohola Township Supervisor Greg Hoeper the three oaths in advance on 1/20.

**UDC Board Changes:** Ramie shared that Town of Highland Alternate James Gutekunst retired (during 2022) but were not aware of any new appointment. Town of Tusten – Susan Sullivan and Evan Padua have switched roles as representative and alternate (1/9 notice). Town of Fremont – Alternate Pam Reinhardt replaced by Supervisor Brian Brustman (1/23 notice). Ramie sent letters accordingly to document these changes.

**Records Management:** Hall-Bagdonas delivered the flash drive with the UDC's electronic records from 2014-present to Debby Seaboldt at NPS on 12/29/22 to satisfy this task to provide agendas, minutes, reports, resolutions, and UDC newsletters.

**Personnel Subcommittee:** A follow-up meeting of the Personnel Subcommittee took place on 1/5, with Ramie preparing an advance memo, documenting the outcome of confidential discussions, and filing the results.

##### ***Public Relations:***

**News Releases:** Three news releases were issued this month: "Upper Delaware Council to Present Program on Shale Gas Development at Jan. 5 Annual Meeting" 12/22 with photo; and "Upper Delaware Council Elects 2023 Officers", 1/5, with photo. Ramie responded on 1/17 to a request by Meg McGuire from *Delaware Currents* to do an article on the shortfall in funding for both the DRBC and the UDC. Recent Facebook posts included photos of the river corridor map presentations in the Towns of Cochection, Tusten and Delaware (12/20); a link to the petition to support Gov. Hochul including the Delaware River Watershed in the NYS Budget Environmental Protection Fund (1/3); and a video of Darbytown Falls as shared from the Welcome to Narrowsburg page (1/23). Ongoing publicity occurs through Facebook, Instagram, LinkedIn, YouTube and Vimeo outlets. UDC also posts all NPS UPDE news releases at upperdelawarecouncil.org.

**Annual Reports:** Engelhardt uploaded the UDC's Fiscal Year 2022 and 2021 PPR annual reports to the UDC website, as well as files provided by Ramie from the previously missing years of 1990-2006 to have a complete set available for public viewing.

**"The Upper Delaware":** Ramie accepted a \$50 donation from Chant Realtors received 12/19 for the newsletter and sent a thank you letter. The Spring 2023 issue will be due to the printer on 3/20 for a 4/3 publication.

**New Business**

**Disposition of Charitable Trust Donation:** Various alternatives were discussed to yield interest with low risk. The committee will consider investment options for the UDC's \$10,000 donation and a portion of unobligated funds to discuss at the next 2/28 Operations meeting.

**UDC Federal and State Funding Symposium Update:** Ramie has been tasked with developing a framework for a UDC Federal and State Funding Symposium with proposed February date(s) for in-person and Zoom participation, contact legislators to invite them, and call an advance strategy meeting to finalize the intended presentation of information.

**Request for Support of Flyfishing Film Festival:** Padua shared that he is attempting to have a Flyfishing Film tour showing in Tusten and/or Hancock. There is a \$900 fee to host the showing and is overall being put on by a company called Adventure Entertainment. The \$900 includes everything needed to put on a good show for the public. They will send all of the marketing materials, tickets, the movie via Blu-ray, and more. Padua asked the UDC to help fund the night of the showing if it falls under the parameters of spending within the organization. He would like to include some litter prevention education on the night of the showing, and mention all sponsors and folks who helped put the showing of the movie together in our community. He has yet to hear back from the Tusten Theatre on the price for a one-night rental of the space and is in the process of reaching out to local fly shops and organizations. Richardson asked if the film shared any footage of the Upper Delaware River and Padua couldn't confirm. There was no action taken but Ramie forwarded him information on grants via the Upper Delaware Scenic Byway.

**Summary of Pending Bills 1/31/2023:** A Motion by Henry seconded by Dexter to approve the bills and pay them in the normal fashion carried.

**Financial Statement 1/23/2023:** Robinson said the financial statement is offered for individual review.

**Other:** None.

**Old Business**

**Request for Upper Delaware River Valley Trivia Facts for UDC Website:** Engelhardt said for all interested please contribute Upper Delaware River Valley trivia facts to supplement the UDC "Did You Know?" website feature to her.

**Planning Dates for UDC Annual Events:** Staff will proceed with logistical planning for the UDC's annual events to be held as follows: 4/22-30, 3<sup>rd</sup> Annual Upper Delaware Litter Sweep; Sunday, 8/6 – 35<sup>th</sup> Annual Family Raft Trip (river section TBD, host livery is Kittatinny Canoes/Northgate Resorts); and Sunday, 9/17 – 35<sup>th</sup> Annual River Valley Awards Banquet (at Central House Family Resort). [Note to minutes: Awards date confirmed for 9/10 after the meeting.]

**UDC Social Media:** Hall-Bagdonas said that Ramie shared a comprehensive Executive Director's report including social media postings for the month. We are still working on our 2023 Social Media Calendar and encourage members and alternates to contribute historic information and ideas. We continue to share partner news and our educational events and hope to utilize some of the contributed Upper Delaware River Valley Trivia Facts for the UDC website to our social media as well.

**Other:** Ramie shared that Chief Ranger Keith Winslow stopped in with the new NPS Superintendent, Lindsey Kurnath briefly today to introduce her to UDC staff. Kurnath will be attending the 2/2 full Council meeting.

**Adjournment:** A motion by Dudko seconded by Greier to adjourn the meeting at 8:09 p.m. carried.

*Minutes prepared by Ashley Hall-Bagdonas 1/31/2023*