Upper Delaware Council
OPERATIONS COMMITTEE MEETING MINUTES
December 16, 2025

Committee Members Present:	Jim Rodgers (6:35p.m.), Al Henry, Ginny Dudko, Aaron Robinson, Harold Roeder, Larry Richardson
Committee Members Absent:	Jeff Dexter
Staff:	Laurie Ramie, Kerry Engelhardt, Stephanie Driscoll
NPS Partner:	Carly Marshall (Zoom)
Guests:	Bill Dudko, Dick Eckersley, Pat Jeffer, Liam Mayo (River Reporter)

The UDC's Operations Committee held its monthly meeting on Tuesday, December 16, 2025. Vice-chairperson Robinson called the meeting to order at 6:31 pm.

Approval of the November 25, 2025 Meeting Minutes: A motion by Richardson seconded by Henry to approve the 11/25 meeting minutes carried.

FY 2025 Financial Review Report by Eckersley Eckersley, CPA: Eckersley explained that what was being presented was a financial review, not an audit. A review provides what is referred to as "negative assurance," meaning that based on the procedures performed, the accountant did not find anything that appeared out of order. Unlike an audit, which affirms that financial statements are fairly presented, a review states that nothing was identified that would suggest material misstatements. Reviews are less costly than audits because they rely more heavily on analytical procedures rather than extensive documentation, although some documentation is still involved.

Eckersley outlined the documents being delivered as part of the review. These included the draft financial statements, draft Form 990, and Adjusting Journal entries for the bookkeeper. He also provided the management representation letter, which must be signed by the council's officers. The letter confirms the UDC has provided all relevant information to the accountant and assumes responsibility for the accuracy of that information. In addition, Eckersley presented two engagement letters: one covering the fiscal year that ended on September 30, 2025, which formally confirms the engagement for the completed review, and another engagement letter for the fiscal year ending September 30, 2026. Issuing a new engagement letter each year is standard practice and important for compliance. He confirmed that professional fees would remain the same for the upcoming year.

Eckersley explained that committee members had two draft documents in front of them: the financial statements and the Form 990. Both were still drafts and would not be issued or filed until formally approved by the Council. He began with the accountant's review report, explaining that the firm's responsibility is reflected primarily on pages two and three of the financial statements. Everything else in the document reflects the Council's financial information, formatted appropriately and reviewed analytically. The key conclusion of the report was that based on the review, the firm was not aware of any material modifications that should be made to the financial statements. Eckersley then walked the committee through the Statement of Financial Position, commonly referred to as the balance sheet. While terminology has evolved, the purpose remains the same: to show what the organization owns, what it owes, and what remains as net assets. At the end of the fiscal year, total assets were approximately $242,000. He emphasized that these values are based on historical cost accounting and depreciation, not fair market value appraisals. Current assets totaled approximately $220,000, with about $212,000 in cash and roughly $8,000 in receivables. Fixed assets, including the building and equipment, were shown at a net book value of approximately $22,000 after accumulated depreciation. The National Park Service holds a reversionary interest in the Council's physical assets, meaning those assets would revert to NPS if the organization were ever dissolved. On the liabilities and net assets side, the Council's net assets represent accumulated funds retained over time, remaining with the organization rather than reverting to NPS. He recalled that this issue had been analyzed and resolved years earlier following discussions with the NPS. He highlighted that the council's available assets equate to roughly two-thirds of a year of operating funds, providing a cushion should federal funding ever be interrupted. Comparing the

beginning and ending balance sheets shows that the Council's net position improved by approximately $6,000 over the fiscal year.

Eckersley then reviewed the Statement of Activities and Changes in Net Assets, describing it as essentially an income statement. Total revenue for the year was approximately $343,000, with $305,000 coming from the National Park Service. This included $300,000 in base funding and $5,000 allocated to the water safety program, which was expended as intended. An accrual of approximately $8,500 was recorded for contract fees that had been incurred but not yet paid at year-end. On the expense side, personnel costs totaled approximately $200,000, special projects accounted for about $55,000, and operating expenses were approximately $77,000. Total expenses were about $336,000, resulting in a modest surplus of roughly $6,800 for the year. He explained the column in the statement showing National Park Service funds, NPS funding is initially recorded separately and then transferred to the council once contractual obligations are met and costs are reimbursed. Depreciation expense is allocated to NPS because the Park Service owns the underlying physical assets. He described the statement of functional expenses, which categorizes expenditures by program areas such as public affairs, water use, and project review, primarily based on time allocation records. The statement of cash flows, while it is a required statement, it is largely of interest to lenders rather than nonprofits like the council. He emphasized the importance of the notes to the financial statements, which provide context and explanation for the numbers presented. One note of particular interest was the liquidity and availability of resources disclosure, a newer requirement intended to help financial statement users understand how readily available an organization's assets are to meet obligations.

Eckersley summarized the review by stating that the council ended the year with a small surplus, no inappropriate transactions were identified, and the records appeared to be properly maintained. He said again that while a review does not provide absolute assurance, nothing raised concern during the firm's analysis. Rodgers asked about a line item related to fraud loss, which Eckersley explained resulted from a $1,300 payroll check affected by electronic fraud.

Eckersley explained the draft Form 990, explaining that the financial information mirrors the financial statements but is presented in a different format. He highlighted the importance of the extensive yes-and-no compliance questions, many of which were added after September 11, 2001, as part of federal efforts to monitor nonprofit activity and detect anomalies. He explained the filing timeline, noting that the Form 990 is due February 15, 2026, though an extension has already been obtained, moving the deadline to August 15 if needed.

Rodgers asked about signatures and liability associated with the Form 990. Eckersley said that once approved, the council's Chairperson for that year would sign IRS Form 8879, allowing the accountants to electronically file the return. The accountants prepare the form based on information provided by management, which is why the management representation letter is required. Robinson asked about schedules for building improvements. Eckersley explained that improvements are depreciated over time and that while the book value may eventually reach zero, this does not reflect actual market value. He noted the limitations of historical cost accounting but emphasized its consistency and appropriateness for financial reporting.

Eckersley concluded by inviting committee members to review the draft documents and contact him with any questions. Once approval is granted, the firm will finalize and file the documents. He also acknowledged a minor percentage calculation error in the cover letter identified by Engelhardt and noted it would be corrected. The committee thanked Eckersley for his thorough presentation and long-standing service to the council as he departed the meeting. Ramie said she would include an item on the Action Items list for members to review the draft documents as will she by a certain date to return any questions or corrections to Eckersley to finalize these.

Executive Director's Monthly Report: Ramie reported that the remaining balance ($41,722.59) in the ASAP account had been fully withdrawn, as this was the final opportunity to do so before the end of the calendar year, which also coincides with the end of the Cooperative Agreement payment term. This withdrawal zeroed out the ASAP account. The goal is to have approval from the NPS for the new Application for Federal Assistance in place by January 1. That was submitted on December 1, following the NPS's local review. The application is currently undergoing a higher-level review within the Grants Management process. The only additional documentation requested was a copy of the most recent audit or financial report which she provided on 12/4. Hopefully that

approval will be received by December 31, avoiding any lapse in funding. The UDC's outstanding bills may impact the December abstract by the end of the year.

Ramie said she would carefully review the financial review documents from Eckersley's Financial Review, obtain all required signatures, and forward the necessary journal entries. She will also prepare a resolution for the next UDC meeting to formally engage services for the FY 2026 financial review, along with completing other standard year-end financial and narrative reports.

Ramie reported that State Senator Peter Oberacker, who represents the 51st District encompassing all of Sullivan and Delaware Counties, has opted not to seek re-election to his Senate seat and instead is running for Congress in the 19th District against Congressman Josh Riley. As a result, the Senate seat will be open, and three candidates have already announced their intention to run. More information is in her written report as part of UDC's ongoing effort to stay informed about changes in representation and to understand how future elected officials may support the Council and its funding needs.

Ramie provided an update on the office computer upgrades. The upgrades are necessary because the existing desktop computers were not compatible with Windows 11 with no security updates offered beyond mid-October. The replacement of two desktop systems—used by herself and the UDC bookkeeper—were underway and funded through the generous anonymous donation from UDC's longtime benefactor. On December 8, Kristt Kelly Office Systems collected the old desktop towers. The monitors, speakers, and printers were retained, as only the towers required replacement. The computers were taken offsite to allow time for data transfer and were returned the following day fully set up. The bookkeeper experienced no issues, as he relies on online QuickBooks software. Her desktop presented more challenges; QuarkXPress version 9, which she has relied on for years to produce newsletters, awards booklets, and other design-heavy materials, is incompatible with Windows 11 and could not be transferred. Similarly, Adobe Photoshop Elements 10 also failed to function properly. During an attempted reinstall, the system crashed and displayed a black screen, which was alarming, but Kristt IT support helped her recover the system remotely. Courier Printing does not use Windows 11 and does not plan to upgrade their systems. As long as UDC relies on Quark, Courier would be unable to work with their files, and with the new system, Ramie cannot even open previously created Quark documents. The office plans to retain her old desktop tower and establish a separate workstation dedicated solely to accessing Quark-based files. Courier recommended Adobe InDesign as a compatible software program alternative. Fortunately, the Fall–Winter newsletter is already at the printer, providing several months to resolve the issue and potentially learn a new program before the spring issue is due.

Ryan Kelly from Kristt Kelly Office Systems will return later in the week to address and review a list of questions and concerns she has compiled. The next phase of the upgrade process will involve transferring data for Driscoll and Engelhardt. Ramie expressed appreciation for the flexibility and responsiveness of the IT support team, noting that the upgrades have been scheduled around staff availability to avoid office disruptions.

Looking ahead to the start of 2026, Ramie reviewed several administrative tasks. The Full Council's annual meeting will take place on January 8, one week later than usual due to the New Year's holiday. That meeting will include the annual election of officers. Resolutions will be required to update bank account signatories, regardless of whether officers are reappointed or newly elected. Additional annual requirements include conflict of interest disclosures and sexual harassment prevention training. Appointment update forms will be sent to each participating town and township to confirm representatives and alternates for the coming year. Orientation materials will be provided to any new members, and thank-you letters will be sent to departing representatives once changes are known following local re-organizational meetings.

Ramie displayed a copy of the 12-page Fall-Winter newsletter, "The Upper Delaware". This issue prominently features Assemblywoman Paula Kay's speech from the awards banquet--an inspirational and an important show of support for the UDC. The newsletter required approximately 41.5 hours to complete, including a 14-hour workday on a Saturday to ensure it was finished before she volunteered with Operation Toy Train (in Callicoon) on 12/7. The newsletter was submitted digitally to Courier Printing on 12/8 at 11:52 a.m., and blue-line proofs were returned by 2:10 p.m. Because the newsletter is submitted camera-ready, Courier's primary role is converting the document from color to black and white to control printing costs, to set up the file for the print press, and prepare mail classification

after labeling the newsletter. The full-color version is available online on the UDC website, and Driscoll completed the mailing list on December 10. The printed newsletter is due to be delivered on or by December 22.

Ramie serves on both the Steering Committee and the Re-grant Subcommittee for the Upper Delaware River Network. A meeting was scheduled for Friday morning with fellow subcommittee members NPS Superintendent Lindsey Kurnath and NYSDEC's Ryan Coulter, to review six grant applications. The total funding requested exceeds the available New York State DEC funding by roughly double, requiring careful scoring and ranking before recommendations are forwarded to Friends of the Upper Delaware River (FUDR).

Ramie shared updates on donations and fundraising. She reported receiving a $25 donation on December 15 from Joan and Seth Koven of Academic Access in Equinunk, noting that they have been recurring donors over the years. She also reported strong participation in the holiday merchandise promotion, particularly UDC t-shirts. Driscoll said to date, 26 shirts and four posters had been sold. Ramie stated that proceeds have been deposited as received and expressed appreciation for the continued support.

New Business

Update on Local Government Funding Contribution Requests: Ramie said at the last UDC meeting, the council formally approved letters to all 13 member towns and townships requesting consideration of a $1,000 contribution to help address the UDC's current budget deficit. Following that approval, Driscoll reached out individually to each municipal representative to ask how they preferred to handle delivery of the letter—whether by presenting it in person at a town or township meeting, having it mailed directly, or using some combination of approaches based on local practices. Each representative is handling the request in the way they feel is most appropriate and effective for their municipality, recognizing that every town and township operates a little differently. This item was placed on the agenda to give representatives an opportunity to report back on whether they had been able to present the request yet and what the initial reactions had been.

Martin said that she had presented the request at the Highland Town Board meeting. Although there were two members absent, the discussion was well received, and the board indicated they would move it to the next meeting for formal consideration. The response was very positive overall and she does not anticipate any issues with having the contribution included in the town's 2026 budget. She had slightly revised the original letter provided by the UDC, mainly shortening it and tailoring it to her audience, but kept the substance the same. She summarized the request during her presentation and then provided copies of the letter to the board members afterward.

Roeder said the Town of Delaware meeting which had been scheduled for the previous Wednesday had been canceled due to weather. In anticipation of that meeting he had contacted the town clerk and forwarded the letter in advance so the board would have it on hand even if the meeting did not occur. With the meeting rescheduled, the board now has the letter as written, and Roeder indicated they would see how the discussion unfolds.

There was brief discussion acknowledging that, even when the conversations are positive, final approvals often take time and may not occur until later in the year, sometimes aligning with annual reorganizational meetings or budget cycles. Ramie said that staff are available to help support representatives in any way needed, whether that involves providing additional information, answering questions from municipal officials, or assisting with follow-up conversations as the requests move forward.

Summary of Pending Bills 12/16/25: A motion by Henry to pay the monthly bills in a normal fashion, seconded by Roeder, carried.

Financial Statement 12/31/25: Included in the packet for review.

Other: Henry suggested UDC staff create a "pop-up" on the UDC website asking for different donation amounts. He thinks that this would engage the public that visits the website, and encourage them to make a donation. Martin agreed. She said we could put a donation tracker on the pop-up to show people a goal; sometimes people like to see a goal being met. The UDC staff said they understand the concept and will work on it. Ramie said she will soon issue a press release at the end of 2025 on total donations to the UDC for that year explaining the UDC's budget issues and how individuals can help.

Old Business

SCVA Tourism Grant Application Submitted on 12/12: Ramie reported the tourism grant application was submitted on December 12th in advance of the original December 16th deadline for the first phase of a new grant program being administered by the Sullivan Catskills Visitors Association. This program had been discussed previously at an Operations Committee meeting, where the general consensus was that UDC should apply funding toward an existing project. The strategy was that if an established program could be funded externally, it would free up UDC's limited operating funds for other priorities. The UDC staff reviewed several potential project ideas and evaluated which would be the most compelling and best aligned with the tourism-focused goals of the program. Ultimately, the decision was made to apply for funding to support the printing of the spring newsletter. This option was selected because it was straightforward to document, had clearly defined costs for a budget, and fit squarely within our intent to support established projects they have a demonstrated return on investment.

She submitted the application under the micro-brand legacy grant category, which is intended for long-standing initiatives. She titled the project "Promoting the Attractions and Stories of the Upper Delaware River Valley," chosen to emphasize its tourism and outreach value rather than simply referencing the newsletter itself. In the narrative summary, the application explains that the UDC has continuously published a newsletter highlighting the environment and people of the Upper Delaware River Valley since its inception in 1988. It also acknowledged that ongoing funding challenges threaten the organization's ability to continue producing and distributing the newsletter in-house. It frames the publication as a free and popular resource that promotes local events, quality-of-life issues, and conservation opportunities, all of which enhance tourism appeal and visitor appreciation of the Catskills region. The project description detailed the wide range of content included in each issue, such as beautification efforts, river safety information, UDC programs, inspirational profiles, upcoming activities, and tourism-related services. The application includes a clear project start and end dates tied to the printing and distribution schedule. To demonstrate visitor impact, she cited statistics from the Upper Delaware visitation from NPS were cited, including the figure of more than 377,000 visitors to the Upper Delaware in 2024, along with associated recreation spending and regional economic output. The application also references the six Sullivan County towns within the congressional boundary and noted the acreage they represent, emphasizing that the benefits extend across the broader region by encouraging visitation, overnight stays, and local spending. The newsletter's mailing list of more than 7,200 addresses and it reaches countless more people internationally by digital access. Promotional methods include website request forms, social media, press releases announcing each issue, monthly e-blasts, sign-ups at festivals, and subscription coupons included in every edition. The total project budget was calculated at $5,345, representing the cost of printing and mailing services provided by Courier Printing, approximately $1,500 in postage, and the in-kind value of staff labor. The labor component was calculated as 50 hours of staff time at Ramie's hourly rate, totaling $1,493. The application includes detailed justifications supporting each budget line item.

Award determinations are expected to be made on January 15, 2026, with funds anticipated to be disbursed in March. This first phase of the program has $300,000 allocated and then a second phase is planned. The UDC staff are tentatively considering submitting a future application to update the UDC's map and guide brochure, which would be a more tourism-specific project. That effort would likely require hiring a consultant due to the scale of work involved and limited staff capacity.

She said there were technical difficulties during the online submission process, including an instance where the form reset and erased entered content. She later learned that technical issues had prompted the program administrators to extend the deadline to January 9, although the previously communicated award and funding timelines remain unchanged. This program is new and administrators have received a variety of unrelated technical complaints, making it difficult for them to identify a single issue to resolve. The SCVA will determine awards for applications under $25,000, while requests exceeding that amount would require approval from the Sullivan County Legislature. Several members expressed strong support for the application, noting that the newsletter is an excellent candidate for tourism funding due to its broad content and regional reach. Richardson said we should explore additional data regarding the geographic distribution of newsletter recipients, such as zip code analysis for the mail list, which could strengthen future applications by further demonstrating circulation reach beyond our local area. Driscoll said she could get that information.

Revision of the UDC Whistleblower Protection Policy: Ramie said that in the process of abbreviating the language, the second draft of the UDC's Whistleblower Protection Policy removed key references to the U.S. Code

that are required to be included, and it also omitted several elements that are necessary for compliance with the UDC's Cooperative Agreement with the NPS. As a result, the policy as adopted on 11/6 does not meet federal requirements. She said the length of the policy should not be a concern. The policy exists to satisfy a compliance requirement. While the intent behind trying to simplify it was appreciated, it was acknowledged that, in this case, the effort to condense the language created more work, because the resolution approving the policy will now need to be rescinded and replaced with a new one.

There is no specific deadline by which this policy must be corrected. Additional guidance has been received from NPS, and there is now a clear understanding of what language must be included, which federal references are required, and which clauses cannot be omitted. Part of the difficulty earlier was that the federal government was in shutdown at the time the policy was being drafted, which prevented the UDC from consulting directly with federal staff for clarification. Due to the demands of preparing the newsletter and meeting the recent SCVA grant deadline, she didn't have time to revise the policy ahead of this meeting. Ramie will prepare a corrected version for advance the January 8th UDC meeting and will circulate that to Operations Committee members prior to that meeting for advance review.

Other: None.

There was no Public Comment.

Adjournment: A motion by Roeder seconded by Dexter to adjourn the meeting at 7:28 p.m. carried.

Minutes prepared by Stephanie Driscoll 12/17/25