



Commonwealth of
Pennsylvania
Department of State

Bureau of Charitable Organizations
207 North Office Building
Harrisburg, Pennsylvania 17120
Telephone: (717) 783-1720
(800) 732-0999 (within PA only)
Fax: (717) 783-6014
Website: www.dos.state.pa.us/charities
Tracy L. McCurdy, Director

For Official Use Only

Approved: _____

RF: _____

AF: _____

LF: _____

Fee Received: _____

Charitable Organization Registration Statement – Form BCO-10

Check if registering voluntarily
(See note under "Important Information")

Certificate Number: N/A
(Renewals Only)

Fiscal Year Ended: 12/31/2010

Employer Identification Number (EIN): 24-6000575

1. Legal name of organization: ABINGTON AREA JOINT RECREATION BOARD

Check if name change Previous name: _____

2. All other names used to solicit contributions: _____

NONE

3. Contact person: _____

Contact's E-mail: _____

Physical address of organization: (Required) Mailing address: (If different than physical)

304 S. STATE STREET _____

City: CLARKS SUMMIT City: _____

State: PA Zip code: 18411-1543 State: _____ Zip code: _____

County: LACKAWANNA 800 number: _____

Phone number: 570-586-9316 Fax number: 570-586-3024

E-mail (If different that Contact's E-mail): _____

Website: _____

4. Names, addresses, and telephone numbers of all offices, chapters, branches, auxiliaries, affiliates, or other subordinate units located in Pennsylvania: (Attach separate sheet if necessary)

(Rev. 10-09)

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF STATE
BUREAU OF CHARITABLE ORGANIZATIONS
207 NORTH OFFICE BUILDING
HARRISBURG, PA 17120

717-783-1720
1-800-732-0999 (WITHIN PA)
FAX 717-783-6014

NON-RENEWAL NOTICE FORM - BCO-2
(PERTAINS TO THE FILING OF REGISTRATION STATEMENT-FORM BCO-10 REQUIRED BY
THE SOLICITATION OF FUNDS FOR CHARITABLE PURPOSES ACT)

Employer Identification # 24-6000575 Certificate # _____

Official name, phone #, and principal address of charitable organization:

Check if name or address below is a change

ABINGTON AREA JOINT RECREATION BOARD

(Full Official Name)

(Phone #)

304 S. STATE STREET CLARKS SUMMIT, PA 18411-1543

(Address)

(City)

(State)

(Zip Code)

If not required to file registration, please state the exemption from registration or the exclusion from the Act that is applicable. If the organization has been dissolved, please give date and attach supporting documentation. Be aware that an organization is required to renew its registration for each fiscal year the organization was engaged in solicitation activities in Pennsylvania and is not otherwise exempt or excluded from registration.

We are not required to file registration for the fiscal year that ended: _____

Reason: ADDITIONAL TIME IS REQUIRED IN THAT THE CERTIFIED AUDIT STILL

REQUIRES TIME TO COMPLETE IN ORDER TO FILE AN ACCURATE RETURN.

ECKERSLEY & OSTROWSKI

DATE ENTERED 5/13/11

DATE FILED 5/13/11

DATE MAILED OR DEL. 5/13/11

Company Name and Address of individual completing Form BCO-2 (if different than above):

INITIALS RLD

ECKERSLEY AND OSTROWSKI, LLP, 434 LACKAWANNA AVENUE, SUITE 300,

SCRANTON, PA 18503

Signature 

Phone # of signatory 570-346-8425

Print Name of signatory RICHARD L. ECKERSLEY, CPA

Date 5/13/11

PIN: P00147409

5. For Organizations described in Section 162.7(a) of the Act, check section that describes organization: (See footnote #2 of instructions. Volunteer registrants do not respond.)

- 162.7(a)(1) 162.7(a)(2)
- 162.7(a)(3) 162.7(a)(4) Not Applicable

6. List type of organization (e.g. corporation, association, etc.): INTERGOVERNMENTAL ADVISORY BOARD
 Where established: _____ Date established:** JANUARY 1, 1972
 *(Initial registrants must submit copies of organizational documents such as charter, articles of incorporation, constitution, or other organizational instrument, and by-laws.)

7. Is any person compensated, or do you intend to compensate any person, for soliciting contributions in Pennsylvania, including employees of the organization and professional solicitors? Yes No (Do not check "Yes" if you only use or intend to only use a professional fundraising counsel.)

If "Yes", give date person or entity started or will start soliciting contributions from Pennsylvania residents. _____

Items 8 and 9 are required to be completed by initial registrants only

8. Date organization first solicited contributions from Pennsylvania residents:
2009

9. If organization solicited Pennsylvania residents and received *gross** contributions totaling more than \$25,000 during the fiscal year covered by this registration statement, or during its current fiscal year, give date contributions first totaled more than \$25,000. N/A
 *Includes contributions received both within and outside Pennsylvania

10. Has organization been granted IRS tax-exempt status? Yes No (If "Yes", please submit copy of IRS exemption letter if not previously submitted.)

A. If "Yes", under which IRS code section: _____

B. Has organization's tax-exempt status ever been denied, revoked, or modified? Yes No (If "Yes" attach copy of denial, revocation, or modification.)

11. Was the organization required to file an IRS 990 return and applicable schedules for its most recently completed fiscal year? Yes No

(If "No", attach explanation of why organization is exempt from filing an IRS 990 return. An organization that is not required to file an IRS 990 return must file a Pennsylvania public disclosure form BCO-23. This includes an organization that files a 990N, 990EZ, or 990PF.)

12. A clear description of the specific programs for which contributions will be used, and a statement whether such programs are planned or in existence:

FACILITY DEVELOPMENT AND RECREATIONAL/PARK PROGRAMS

13. Manner in which contributions are solicited (e.g. direct mail, telephone, Internet, etc.):

MAIL, DIRECT APPEAL, PHONE AND COMMUNITY PUBLIC RELATIONS.

14. Is organization registered to solicit contributions in any other state or municipality? Yes No (If "Yes", list all states and municipalities. Attach separate sheet if necessary.)

15. Names, addresses, and telephone numbers of all professional solicitors you use or intend to use to solicit contributions from Pennsylvania residents. For each entry, include the beginning and ending dates of all contracts, and dates Pennsylvania residents were first solicited, or will be solicited: (Attach separate sheet if necessary)

NONE

16. Names, addresses, and telephone numbers of all professional fundraising counsels you use or intend to use to provide services with respect to the solicitation of contributions from Pennsylvania residents. For each entry, include the beginning and ending dates of all contracts, and dates services began, or will begin, with respect to soliciting contributions from Pennsylvania residents: (Attach separate sheet if necessary)

NONE

17. Names, addresses, and telephone numbers of any commercial coventurers under contract with your organization:

NONE

18. If you are a parent organization located in Pennsylvania, do you elect to file a combined registration covering all of your Pennsylvania affiliates?

Yes No Not Applicable (See note under "important information")

If "Yes", give all names and certificate numbers of your affiliate organizations: (For each affiliate whose parent organization files a Form IRS 990 group return, it must file a form BCO-23, in addition to filing a copy of the organization's Form IRS 990 return.)

19. Are you a Pennsylvania affiliate of a parent organization, which elected to file a combined registration on your behalf? Yes No (See note under "important information")

If "Yes", provide the name and, if available, certificate # of your parent organization. (For each affiliate whose parent organization files a Form IRS 990 group return, it must file a form BCO-23, in addition to filing a copy of the organization's Form IRS 990 return.)

N/A

(Legal name of parent organization)

(Certificate #)

20. Does your organization share contributions or other revenue with any other nonprofit corporation or unincorporated association? Yes No (If "Yes", attach an explanation listing name, address, type of organization, and relationship to your organization.)

21. Does your organization share formal governance with any other nonprofit corporation or unincorporated association? Yes No (If "Yes", attach an explanation listing name, address, type of organization, and relationship to your organization.)

22. Does any other domestic or foreign organization own a 10% or greater interest in your organization? Yes No (If "Yes", attach the following information for each other domestic or foreign organization: name and type of organization, whether organization is for-profit or nonprofit, and relationship of organization to your organization.)

23. Does your organization own a 10% or greater interest in any other domestic or foreign organization? Yes No (If "Yes", attach the following information for each other domestic or foreign organization: name and type of organization, whether organization is for-profit or nonprofit, and relationship of organization to your organization.)

24. Provide the names and addresses of all officers, directors, trustees, and principal salaried executive staff officers: (Attach separate sheet if necessary)

NONE

25. Names and addresses for: *(Attach separate sheet if necessary)*

A. Individual(s) in charge of solicitation activities:

BOARD MEMBER ROSTER ATTACHED

B. Individual(s) with final responsibility for the custody of contributions:

BOARD MEMBER ROSTER ATTACHED

C. Individual(s) with final responsibility for final distribution of contributions:

BOARD MEMBER ROSTER ATTACHED

D. Individual(s) responsible for custody of financial records:

BOARD MEMBER ROSTER ATTACHED

26. If you answer "Yes" to any of the following, attach a list of related individuals with names, business, and residence addresses of related parties. Are any officers, directors, trustees, or employees related by blood, marriage, or adoption to:

A. Any other officer, director, trustee, or employee? Yes No

B. Any officer, agent, or employee of any professional fundraising counsel or solicitor under contract with organization? Yes No

C. Any supplier or vendor providing goods or services? Yes No

27. If you answer "Yes" to any of the following, attach full written explanations, including reasons for actions, and copies of all relevant documents. Has organization or any of its present officers, directors, executive personnel, trustees, employees, or fundraisers:

A. Been found to have engaged in unlawful practices in the solicitation of contributions or administration of charitable assets or been enjoined from soliciting contributions or are such proceedings pending in this or any other jurisdiction? Yes No

B. Had its registration or license to solicit contributions denied, suspended, or revoked by any governmental agency? Yes No

C. Entered into any legally enforceable agreement such as a consent agreement, an assurance of voluntary compliance or discontinuance with any district attorney, Office of Attorney General, or other local or state governmental agency? Yes No

I certify that the information provided in this registration, including all statements and documentation, is true and correct. I understand that the falsification of any statement or documentation is subject to criminal penalties for unsworn falsifications pursuant to 18 PA. C.S. § 4904.

Carolyn Crowley
Signature of Chief Fiscal Officer

Date 6-3-2011

CAROLYN CROWLEY
Type or Print Name and Title of Chief
Fiscal Officer

**PLEASE SIGN
& DATE**

/
Signature of Another Authorized Officer

Date _____

Type or Print Name and Title of
Another Authorized Officer

Checklist	
<input type="checkbox"/>	Original Registration Statement Properly Signed and Dated
<input type="checkbox"/>	A Copy of Form IRS 990 Return and Required Schedules Signed and Dated by an Authorized Officer
<input type="checkbox"/>	Form BCO-23, if Required
<input type="checkbox"/>	Applicable Financial Statements
<input type="checkbox"/>	Registration Fee and any Late Filing Fees
<input type="checkbox"/>	Additional Filings, if an Initial Registrant

**ABINGTON AREA JOINT RECREATION BOARD
BOARD MEMBER ROSTER**

MEMBER/POSITION	MAILING ADDRESS	PHONE #	MUNICIPALITY	TERM EXPIRATION
Todd Zimmerman Council Member	115 Glenburn Rd. Clarks Green, PA 18411 tzimmerman@knowlesins.com	586-0329 H 947-8803 C	Clarks Green Fax 342-3125	12/31/10
Bill Risse	142 Tedrick St. Clarks Green, PA 18411 Brisse40@aol.com	587-4668 H 417-7356 O 575-4838 C	Clarks Green	12/31/10
Robert Kester	303 N. Abington Rd. Clarks Green, PA 18411 bobkester@hotmail.com	587-0214 H 587-4427 O	Clarks Green	12/31/10
Barbara Grabfelder Council Member	507 Gladiola Dr. Clarks Summit, PA 18411 KBGrabs@msn.com	586-8841 H 814-2678 C	Clarks Summit	12/31/10
Mike Hargrove	523 Knapp Rd. Clarks Summit, PA 18411 mike_hargrove@hotmail.com	586-2147 H 876-4821 O 498-4694 C	Clarks Summit	12/31/11
Aloysius Urban	913 W. Grove St. Clarks Summit, PA 18411 afpvurban@epix.net	586-1816 H 586-1816 O 357-4612 C	Clarks Summit Fax 587-1294	12/31/11
Bill Wicks Supervisor	116 Ackerly Road Clarks Summit, PA 18411 WillyWicks@aol.com	575-1898 C	Glenburn	12/31/10
Frank Berardelli	217 Waterford Rd. Dalton, PA 18414 frankb@wing-tfootball.com	563-016 5 H 815-6185 C	Glenburn	12/31/10
Chris Woodley	1002 Waverly Rd. Dalton, PA 18414 Chopper727@aol.com	563-2093 H 575-0131 C	Glenburn	12/31/10
Carolyn Crowley	902 N. Longwood Dr. South Abington, PA 18411 Crowleycm@frontiernet.net	586-1789 H 313-6462 C	South Abington	12/31/11
Jim Davis Sits for Joe Sproul	414 Brian Dr. South Abington, PA 18411 Jdavis@wojdak.com	877-7218 C	South Abington	12/31/11
Joe Serra	412 Edgewood Dr. South South Abington, PA 18411 joe.serra@lmco.com	587-5291 H 212- 5291 C 803- 2625 O	South Abington	12/31/11

Michele Tierney	101 Wyndwood Road Dalton, PA 18414 <u>MMTierney@comcast.net</u>	563-2317 H 881-7271 C	AHSD
Tim Burke Solicitor	1159 Audubon Dr. South Abington, PA 18411 <u>Theburkes1159@frontiernet.net</u> <u>timothy.c.burke@usps.gov</u>	267-8001 C	South Abington
Christine Tsaklas Bookkeeper	213 Beynon Drive Clarks Summit, PA 18411 <u>crtsaklas@yahoo.com</u> <u>treasurer@epix.net</u>	586-8450 H 499-8275 C	South Abington
Barbara Williamson Recording Secretary	1324 Fords Pond Road Clarks Summit, PA 18411 <u>Williamson@epix.net</u>	586-7185 H 881-8020 C	Glenburn
Michele Breslin Grant Consultant	1205 1/2 Sloan Street Scranton, PA 18504 <u>consultbreslin@verizon.net</u>	961-0940	
Ray Basalyga Park Maintenance	409 Brian Drive South Abington, PA 18411 <u>SBasalyga@aol.com</u>	510-5876 C	South Abington

ABINGTON AREA JOINT RECREATION BOARD

CLARKS SUMMIT, PENNSYLVANA

DECEMBER 31, 2010

ABINGTON AREA JOINT RECREATION BOARD
CLARKS SUMMIT, PENNSYLVANIA

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Eckersley and Ostrowski, L.L.P.
Certified Public Accountants

ROBERT N. ECKERSLEY, CPA
RICHARD L. ECKERSLEY, CPA
THOMAS J. OSTROWSKI, CPA

SUITE 300
434 LACKAWANNA AVENUE
SCRANTON, PENNSYLVANIA 18503
TELEPHONE 570-346-8426
FAX NUMBER 570-346-8048

May 13, 2011

To the Board of Directors
Abington Area Joint Recreation Board
Clarks Summit, PA 18411

RE: INDEPENDENT AUDITORS' REPORT

We have audited the accompanying statement of financial position - modified cash basis of

ABINGTON AREA JOINT RECREATION BOARD
CLARKS SUMMIT, PENNSYLVANIA

as of December 31, 2010, and the related statements of activity - modified cash basis, and cash flows - modified cash basis for the year then ended. These financial statements are the responsibility of the management of Abington Area Joint Recreation Board of Directors. Our responsibility is to express an opinion on these financial statements based on our audit.

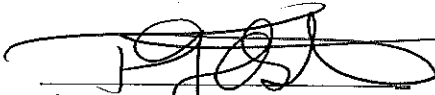
We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, these financial statements were prepared on the modified cash basis of accounting, which in a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Abington Area Joint Recreation Board of Directors as of December 31, 2010, and its activity and changes in net assets and its cash flows for the year then ended, on the basis of accounting described in Note 1.

Very truly yours,

ECKERSLEY AND OSTROWSKI, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS


Thomas J. Ostrowski, CPA

ABINGTON AREA JOINT RECREATION BOARD
CLARKS SUMMIT, PENNSYLVANIA

EXHIBIT I

STATEMENT OF FINANCIAL POSITION
MODIFIED CASH BASIS
December 31, 2010

ASSETS

Current Assets:

Cash on Deposit -		
Checking	\$ 12,315	
Payroll	1,228	
Money Market	10,579	
Summer Program	6,595	
Community Garden	11,150	
Dog Park	7,442	
Community Classroom	2,796	
Leadership Lackawanna	9,490	
Fishing Derby	796	\$ 62,391
Total Current Assets		

Plant Property & Equipment:

Equipment, Pavilion and Improvements	\$ 85,768	
Accumulated Depreciation	7,093	78,675

TOTAL ASSETS

\$ 141,066

LIABILITIES AND NET ASSETS

Current Liabilities:

Note payable - PNC Bank (current portion)	\$ 2,638
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Long Term Liabilities:

Note payable - PNC Bank (long-term portion)	-0-
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TOTAL LIABILITIES

\$ 2,638

Net Assets (Exhibit II):

Unrestricted	138,428
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TOTAL LIABILITIES AND NET ASSETS

\$ 141,066

The report and notes accompanying these financial statements
are to be considered integral parts of such statements.

ABINGTON AREA JOINT RECREATION BOARD
CLARKS SUMMIT, PENNSYLVANIA

EXHIBIT II

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
UNRESTRICTED
YEAR END DECEMBER 31, 2010

Revenues:

Grant Revenues		\$	27,600	
Member Contribution:				
Clarks Green Borough	\$	4,674		
Clarks Summit Borough		14,708		
Glenburn Township		3,478		
South Abington Township		<u>24,786</u>	47,646	
Donations:				
General	\$	24,994		
Summer Program		7,940		
Community Garden		5,234		
Community Classroom		7,897		
Leadership Lackawanna		17,240		
Dog Park		<u>5,900</u>	69,205	
Other Revenue			<u>387</u>	
Total Revenues				\$ 144,838

Expenditures:

Operating Expenses	\$	70,303		
Administrative Expenses		3,250		
Summer Program Expenses		23,180		
Community Garden Expenses		3,333		
Community Classroom Expenses		5,287		
Dog Park Expenses		<u>6,036</u>	111,389	

Net Increase in Net Assets \$ 33,449

Net Assets - January 1, 2010 104,979

NET ASSETS - DECEMBER 31, 2010 \$ 138,428

The report and notes accompanying these financial statements
are to be considered integral parts of such statements.

ABINGTON AREA JOINT RECREATION BOARD
CLARKS SUMMIT, PENNSYLVANIA

EXHIBIT III

STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS
YEAR ENDED DECEMBER 31, 2010

Cash Flow from Operating Activities:		
Increase in Net Assets - Exhibit II		\$ 33,449
Plus: Expenses Not Requiring the use of Cash -		
Depreciation		<u>4,291</u>
Total Cash Provided from Operating Activities		\$ 37,740
Cash Flow from Financing Activities:		
Loan Payments - Principal		(2,702)
Cash Flow from Investing Activities:		
Pavilion Costs	\$ (35,163)	
Handicap Bathroom Improvements	<u>(37,530)</u>	<u>(72,693)</u>
<u>Net Increase (Decrease) in Cash</u>		\$ (37,655)
Cash Balance - January 1, 2010		<u>100,046</u>
<u>CASH BALANCE - DECEMBER 31, 2010</u>		<u>\$ 62,391</u>

Supplemental Information
Interest Paid \$ 271

The report and notes accompanying these financial statements
are to be considered integral parts of such statements.

ABINGTON AREA JOINT RECREATION BOARD
CLARKS SUMMIT, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations - The Abington Area Joint Recreation Board was established by the governing bodies of Clarks Summit Borough, South Abington Township, Clarks Green Borough, Glenburn Township and Abington Township on January 1, 1972 and set to end on December 31, 1976. This board was created by Section 2711 Et. Seq. of the Borough Code of 1966 and Article XIX of the Second Class Township Code by Supplement Number One. The term of the Board was extended to December 31, 2027 by a second Supplement dated August 22, 1978, Abington Township withdrew from participation.

Each participating municipality shall be entitled to appoint one member of the Joint Board. All members are to serve without compensation. In addition to these appointed members, two residents from each municipality are selected to run the daily affairs of the Board. These members also serve without compensation.

Officers are elected annually. Chairman, Vice-Chairman and Secretary/Treasurer serve for one-year terms. Meetings shall be monthly.

Current member municipalities are Clarks Summit Borough, Glenburn Township, Clarks Green Borough and South Abington Township.

The purpose of the Board is to develop a plan for acquisition, development and operation of regional recreation areas and facilities; review the nature and scope of existing recreational facilities and activities in the Abington area; and assemble detailed information relative to available sites, etc. The Joint Board shall also be authorized to undertake specific projects including acquisition of site, construction and financing of necessary facilities and the operation when specifically authorized to do so by the joint consent and approval of the participating municipalities.

Each member municipality contributes to the operating cost of the Board based upon a factor derived from population and holds an undivided share of all property and assets in a proportion that is the average of its percentage of the total population.

Liability insurance is in place with a rider naming each member municipality as co-insured.

-continued-

The report and notes accompanying these financial statements are to be considered integral parts of such statements.

ABINGTON AREA JOINT RECREATION BOARD
CLARKS SUMMIT, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS
(CONTINUED)

Basis of Accounting - The accompanying financial statements have been prepared on the modified cash basis of accounting (modified cash basis), which is a comprehensive basis of accounting other than generally accepted accounting principles. The modified cash basis differs from generally accepted accounting principals because the organization does not recognize balances, and the related effects on the changes in net assets, of contributions receivable and of accounts payable to vendors.

Cash and Cash Equivalents - Cash and cash equivalents are considered to be cash and cash invested with a maturity of three (3) months or less.

Use of Estimates - The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly actual results could differ from those estimates.

Property and Equipment - Property and equipment are valued at cost. Depreciation is computed on the straight-line method over the estimated useful lives of the assets.

NOTE 2 - GRANTS RECEIVED

Grants awarded by various private and public funding agencies are recorded as revenue when received. Operating Grants received for the year ended December 31, 2010 totaled \$27,600 (as shown on Exhibit II)

All contributions received are considered to be available for unrestricted use unless specifically restricted by the Donor.

NOTE 3 - NOTES PAYABLE

The Organization borrowed \$8,075 from PNC Bank in November 2008 to purchase a New Holland tractor with mower and loader capabilities. The term of the loan provides for repayment over a three-year period in monthly installments of \$247.80 computed at an interest rate of 6.5%. The balance of the Note Payable at December 31, 2010 was \$2,638. The anticipated payments (principal and interest) over the next five years are as follows:

	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
Year 2011	<u>\$2,726</u>	<u>\$2,638</u>	<u>\$ 88</u>

The report and notes accompanying these financial statements are to be considered integral parts of such statements.