

**Bear Creek Mountain Resort
County of Berks, Pennsylvania**

Hotel Room Rental Tax Remittances

For the Year Ended December 31, 2022-2023

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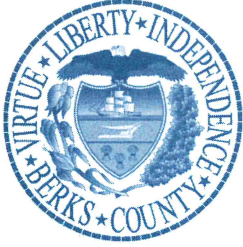
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Report Distribution List

1. Jackie Rollman
2. Christian Y. Leinbach, County Commissioner Chair
3. Michael S. Rivera, County Commissioner
4. Dante Santoni, Jr., County Commissioner
5. Christine Sadler, County Solicitor
6. Cody L. Kauffman, First Assistant Solicitor
7. Kevin S. Barnhardt, Chief Operations Officer
8. Lawrence Medaglia, Jr., Deputy Chief Operations Officer
9. Mitchell R. Darcourt, Treasurer
10. Audit File

COUNTY OF BERKS, PENNSYLVANIA

Office of the Controller



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Joseph E. Rudderow III, Controller

Eugene Orlando Jr., Esq., Solicitor

Internal Auditor's Report

Jackie Rollman
Bear Creek Mountain Resort
101 Doe Mountain Lane
Macungie, PA 18062

Dear Jackie Rollman,

Pursuant to Berks County Hotel Room Rental Tax, a five percent hotel room rental tax shall be collected and remitted to the Berks County Treasurer. We have performed certain procedures enumerated below, which were agreed to by the Berks County Treasurer, solely to assist the County Treasurer in determining the accuracy of hotel room rental tax remittances made by the Bear Creek Mountain Resort management for the period January 1, 2022, to December 31, 2023. The Berks County Treasurer is responsible for the collection of the hotel room rental tax.

Procedures performed include:

- Verification of reported revenue to Form-PA-3 submitted to the Commonwealth of Pennsylvania, Department of Revenue.
- Compliance to the County of Berks Rules and Regulations for hotel room rental tax collection.
- Verification of reported revenue and hotel room rental tax collections to hotel operator accounting records.

This agreed-upon procedures engagement was conducted in accordance with generally accepted government auditing standards and "Government Auditing Standards" as issued by the United States Government Accountability Office (GAO) and "Statements on Standards for Attestation Agreements" as issued by the American Institute for Certified Public Accountants (AIPCA). The sufficiency of these procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures performed.

Reported taxable revenues resulted in \$554,630.00 in hotel tax paid to the County of Berks during the period under our review. Based on our review, no additional tax or interest is due.

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We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on hotel room rental tax collections. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the county fiscal officer and management of the County of Berks and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.



Joseph E. Rudderow III, Controller
March 20, 2025