

December 2023 Financial Statements and End of year Comments

Reports included:

- Balance Sheet
- P&L Summary Report
- P&L Detailed Report
- Checks written
- Deposits
- Statement of Cash Flows

1) Balance Sheet

- a. We are holding funds in two Designated accounts. One is for the ice rink. The second is for Sukura Gardens which is located in EBT's Fairground Park. Since BVRA has no control over this park, we will discuss with EBT transferring the funds to them to hold and use for the garden.
- b. We will discuss with the account the capitalization and depreciation for the work completed on the pool and park (tennis courts) in 2023.

2) P&L statements – overall, a 'good' year.

- a. Pool held its own. The closing of the Milton pool helped with this. Additionally, revenue from the Gators swim team helped more than budgeted, due to the Championship meet held at the pool. The large multi-team meet ran smoothly, and the Gators were pleased the updated pool this season, and with the meet organization provided by BVRA. Unfortunately, the championship meet is held by different teams each year, so this is not revenue we can expect in 2024.
- b. Camp programs fell short of original targets, due to the elimination of some programs, primarily due to staffing.
- c. Gymnastics saw a 'profit' for the year, which helped to offset shortfalls in other programs.

3) Checks written in December – in addition to the regular rent and benefits payments, other large payments include:

- a. Jeff Ramsey – 2 checks: \$2,543; 1,897. YTD totals about \$32K
- b. Colonial Crafters - \$8,456. Payment for candles for fund raiser, which netted about \$3500 net revenue. It's an easy and effective fund raiser!

BUFFALO VALLEY RECREATION AUTHORITY

Balance Sheet

As of December 31, 2023

02/12/24
Accrual Basis

| | Dec 31, 23 |
|---|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1000 · Control Account | |
| 1010 · Cash Accounts (Control) | |
| 1010.10 · SCB General Operating - 9478 | 57,276.78 |
| 1010.15 · PLGIT BANK ACCOUT | 76,295.86 |
| Total 1010 · Cash Accounts (Control) | 133,572.64 |
| 1040 · SCB Designated Donations - 8701 | |
| 1040.20 · Park Projects/Maintenance | 2,244.76 |
| 1040.30 · Skate Rink Donations | 3,784.11 |
| Total 1040 · SCB Designated Donations - 8701 | 6,028.87 |
| 1080 · SAKURA GARDEN CHECKING | 698.70 |
| 1090 · Petty Cash (Control) | |
| 1090.10 · Petty Cash - Pool | 200.00 |
| 1090.20 · Petty Cash - Pool Concessions | 100.00 |
| Total 1090 · Petty Cash (Control) | 300.00 |
| Total 1000 · Control Account | 140,600.21 |
| Total Checking/Savings | 140,600.21 |
| Total Current Assets | 140,600.21 |
| Fixed Assets | |
| 1500 · Fixed Assets (Control) | |
| 1502 · Pool Renovations | |
| 1552 · Accm Depr - Pool Improvements | -855,506.08 |
| 1502 · Pool Renovations - Other | 1,125,664.00 |
| Total 1502 · Pool Renovations | 270,157.92 |
| 1503 · Park Improvements | |
| 1553 · Accm Depr - Park Improvements | -777,907.96 |
| 1503 · Park Improvements - Other | 1,145,258.00 |
| Total 1503 · Park Improvements | 367,350.04 |
| 1504 · Park Equipment | |
| 1554 · Accm Depr - Park Equipment | -624,557.57 |
| 1504 · Park Equipment - Other | 634,129.00 |
| Total 1504 · Park Equipment | 9,571.43 |
| 1505 · Equipment | |
| 1555 · Accm Depr - Equipment | -47,055.00 |
| 1505 · Equipment - Other | 47,393.02 |
| Total 1505 · Equipment | 338.02 |
| 1507 · GYM Improvements | |
| 1510 · Leasehold Improvement Office | 2,709.66 |
| 1557 · Accm Depr - GYM Improvements | -28,118.95 |
| 1507 · GYM Improvements - Other | 68,450.49 |
| Total 1507 · GYM Improvements | 43,041.20 |
| Total 1500 · Fixed Assets (Control) | 690,458.61 |
| 1999 · ASSET HELD UNDER LEASE OBLIG | 778,855.00 |
| Total Fixed Assets | 1,469,313.61 |
| Other Assets | |
| 1215 · Security Deposit | 15,000.00 |

BUFFALO VALLEY RECREATION AUTHORITY

Balance Sheet

02/12/24

As of December 31, 2023

Accrual Basis

| | Dec 31, 23 |
|---|---------------------|
| Total Other Assets | 15,000.00 |
| TOTAL ASSETS | 1,624,913.32 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2000 · Accounts Payable | -9,401.20 |
| Total Accounts Payable | -9,401.20 |
| Other Current Liabilities: | |
| 2200 · Accrued Liabilities | 20,000.00 |
| 2300 · Deferred Revenue | |
| 2330 · Deferred Program Revenue | 2,437.00 |
| Total 2300 · Deferred Revenue | 2,437.00 |
| 2375 · Current Port of Long Term Debt | 17,654.40 |
| 2399 · CURRENT PORTION LEASE OBLIG | 101,225.00 |
| 2400 · Payroll Liabilities | |
| 2450 · Local Withholdings | 2,178.00 |
| 2460 · LST Withholdings | 106.00 |
| 2470 · PA Employee UC Withholdings | 77.68 |
| 2480 · PA Employer UC Tax Liability | 527.48 |
| Total 2400 · Payroll Liabilities | 2,889.16 |
| Total Other Current Liabilities | 144,205.56 |
| Total Current Liabilities | 134,804.36 |
| Long Term Liabilities | |
| 2500 · Loans Payable (Control) | |
| 2510 · Borough of Lewisburg Loan | 22,727.53 |
| 2520 · East Buffalo Township Loan | 34,425.13 |
| 2550 · Less - Cur Port. Long Term Debt | -17,654.40 |
| Total 2500 · Loans Payable (Control) | 39,498.26 |
| 2999 · LONG-TERM LEASE OBLIG | 677,630.00 |
| Total Long Term Liabilities | 717,128.26 |
| Total Liabilities | 851,932.62 |
| Equity | |
| 3000 · Opening Balance Equity | 3,943.84 |
| 3010 · Net Assets | 5,227,906.00 |
| 3200 · Unrestricted Net Assets | -4,361,669.71 |
| Net Income | -97,198.93 |
| Total Equity | 772,981.20 |
| TOTAL LIABILITIES & EQUITY | 1,624,913.32 |

**BUFFALO VALLEY RECREATION AUTHORITY
Profit & Loss Budget Performance**

Accrual Basis

December 2023

| | Dec 23 | Budget | \$ Over Budget | Jan - Dec 23 | YTD Budget | \$ Over Budget | Annual Budget |
|--|-------------------|------------------|-------------------|---------------------|---------------------|--------------------|---------------------|
| Ordinary Income/Expense | | | | | | | |
| Income | | | | | | | |
| 4000 - General Revenue (Control) | 1,226.11 | 27,040.42 | -25,814.31 | 407,688.56 | 414,428.00 | -6,739.44 | 414,428.00 |
| 4100 - Community Pool Revenue(Contr... | -1,170.33 | 0.00 | -1,170.33 | 92,719.57 | 77,000.00 | 15,719.57 | 77,000.00 |
| 4200 - Park Revenue (Control) | -49.99 | 0.00 | -49.99 | 11,900.00 | 15,100.00 | -3,200.00 | 15,100.00 |
| 4400 - Camp Revenue | 726.79 | 0.00 | 726.79 | 67,866.60 | 98,000.00 | -30,133.40 | 98,000.00 |
| 4500 - Summer/Fall Camp Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4550 - Ice Rink Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | -500.00 | 500.00 |
| 4900 - Outdoor Recreation Revenue | 0.00 | 0.00 | 0.00 | 3,811.80 | 1,000.00 | 2,811.80 | 1,000.00 |
| 4800 - GYM Revenue | 26,693.83 | 37,835.00 | -11,141.17 | 487,860.90 | 417,000.00 | 70,860.90 | 417,000.00 |
| 4950 - Special Event & Miscellaneous Rev | 99.00 | 0.00 | 99.00 | 99.00 | 250.00 | -151.00 | 250.00 |
| Total Income | 27,525.41 | 64,875.42 | -37,350.01 | 1,071,946.43 | 1,023,278.00 | 48,668.43 | 1,023,278.00 |
| Gross Profit | 27,525.41 | 64,875.42 | -37,350.01 | 1,071,946.43 | 1,023,278.00 | 48,668.43 | 1,023,278.00 |
| Expense | | | | | | | |
| 6000 - Administrative Staff Expenses | 13,711.20 | 10,854.00 | 2,857.20 | 136,876.49 | 137,700.00 | -823.51 | 137,700.00 |
| 6100 - General and Admin Expense | 3,089.65 | 3,419.00 | -329.35 | 68,676.66 | 58,600.00 | 10,076.66 | 58,600.00 |
| 6200 - Community Pool Expense | 873.70 | 94.00 | 779.70 | 143,841.06 | 122,350.00 | 21,491.06 | 122,350.00 |
| 6300 - Park Expense | 3,089.60 | 3,977.00 | -887.40 | 58,648.37 | 49,670.00 | 8,978.37 | 49,670.00 |
| 6500 - Camp Expense | 0.00 | 0.00 | 0.00 | 47,062.94 | 73,000.00 | -25,937.06 | 73,000.00 |
| 6600 - Summer/Fall Camp Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6650 - Ice Rink Program Expense | 242.92 | 0.00 | 242.92 | 344.64 | 1,025.00 | -680.36 | 1,025.00 |
| 6900 - GYM Expense | 50,077.71 | 30,887.00 | 19,190.71 | 421,872.77 | 370,644.00 | 51,228.77 | 370,644.00 |
| 7040 - ARPA Grant Expenses | 20,000.00 | 13,886.00 | 6,114.00 | 194,471.49 | 200,000.00 | -5,528.51 | 200,000.00 |
| 7500 - Special Event Expense | 267.74 | 0.00 | 267.74 | 267.74 | 250.00 | 17.74 | 250.00 |
| Total Expense | 91,352.52 | 63,117.00 | 28,235.52 | 1,072,062.16 | 1,013,239.00 | 58,823.16 | 1,013,239.00 |
| Net Ordinary Income | -63,827.11 | 1,758.42 | -65,585.53 | -115.73 | 10,039.00 | -10,154.73 | 10,039.00 |
| Other Income/Expense | | | | | | | |
| Other Expense | | | | | | | |
| 9700 - Depreciation Expense Control | 24,270.80 | | | 97,083.20 | | | |
| Total Other Expense | 24,270.80 | | | 97,083.20 | | | |
| Net Other Income | -24,270.80 | | | -97,083.20 | | | |
| Net Income | -88,097.91 | 1,758.42 | -89,856.33 | -97,198.93 | 10,039.00 | -107,237.93 | 10,039.00 |

BUFFALO VALLEY RECREATION AUTHORITY
Profit & Loss Budget Performance

December 2023

Table with columns: Dec 23, Budget, \$ Over Budget, Jan - Dec 23, YTD Budget, \$ Over Budget, Annual Budget. Rows include Ordinary Income/Expense, Income (4000, 4100, 4200, 4300, 4300, 4350), Expense (6000, 6100, 6200), and Gross Profit.

**BUFFALO VALLEY RECREATION AUTHORITY
Profit & Loss Budget Performance**

December 2023

| | Dec 23 | Budget | \$ Over Budget | Jan - Dec 23 | YTD Budget | \$ Over Budget | Annual Budget |
|--|-------------------|------------------|-------------------|---------------------|---------------------|--------------------|---------------------|
| 6207 - Hourly Wage-Pool Management Exp | 0.00 | 0.00 | 0.00 | 8,984.25 | 10,000.00 | -1,015.75 | 10,000.00 |
| 6208 - Hourly Wage-Swin Lesson/WSI Exp | 0.00 | 0.00 | 0.00 | 5,688.00 | 0.00 | 5,688.00 | 0.00 |
| 6230 - Pool Swim Staff Training Exp | 0.00 | 84.00 | -84.00 | 0.00 | 1,300.00 | -1,000.00 | 1,000.00 |
| 6240 - Concessions Expense | 764.93 | 0.00 | 764.93 | 12,274.65 | 7,500.00 | 4,774.65 | 7,500.00 |
| 6250 - Electricity Expense | 217.08 | 0.00 | 217.08 | 11,288.34 | 8,000.00 | 3,288.34 | 8,000.00 |
| 6255 - License & Certification Expense | 0.00 | 0.00 | 0.00 | 634.24 | 800.00 | -165.76 | 800.00 |
| 6260 - Pool Open/Close Expense | 0.00 | 0.00 | 0.00 | 305.00 | 7,000.00 | -6,695.00 | 7,000.00 |
| 6263 - Chemicals Expense | 0.00 | 0.00 | 0.00 | 9,965.05 | 8,000.00 | 1,965.05 | 8,000.00 |
| 6265 - Propane Expense | 0.00 | 0.00 | 0.00 | 515.45 | 500.00 | 15.45 | 500.00 |
| 6267 - Testing Lab Expense | 0.00 | 0.00 | 0.00 | 1,725.00 | 300.00 | 1,425.00 | 300.00 |
| 6270 - Repairs & Parts Expense | 0.00 | 0.00 | 0.00 | 3,382.38 | 25,000.00 | -21,617.62 | 25,000.00 |
| 6275 - Phone & Internet Expense | 0.00 | 10.00 | -10.00 | 0.00 | 500.00 | -500.00 | 500.00 |
| 6280 - Supplies and Maintenance Exp | 0.00 | 0.00 | 0.00 | 16,312.33 | 5,300.00 | 11,312.33 | 5,000.00 |
| 6285 - Water Sewer Expense | -108.31 | 0.00 | -108.31 | 13,585.43 | 12,000.00 | 1,585.43 | 12,000.00 |
| 6287 - Doggie Dips Expense | 0.00 | 0.00 | 0.00 | 0.00 | 250.00 | -250.00 | 250.00 |
| 6295 - Other Pool Expense | 0.00 | 0.00 | 0.00 | 22,979.69 | 500.00 | 22,479.69 | 500.00 |
| Total 6200 - Community Pool Expense | 873.70 | 94.00 | 779.70 | 143,841.06 | 122,350.00 | 21,491.06 | 122,350.00 |
| 6300 - Park Expense | | | | | | | |
| 6310 - Hourly Wage-Caretaker & Mowing | 2,879.00 | 3,000.00 | -121.00 | 39,942.50 | 36,000.00 | 3,942.50 | 35,000.00 |
| 6325 - Hourly Wage - Tennis Instructor | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | -1,000.00 | 1,000.00 |
| 6330 - Tennis / Pickleball Expense | 0.00 | 0.00 | 0.00 | 3,220.50 | 500.00 | 2,720.50 | 500.00 |
| 6340 - Equip Maintenance & Repair Exp | 0.00 | 300.00 | -300.00 | 859.05 | 3,300.00 | -2,440.95 | 3,600.00 |
| 6345 - Gas, Supplies & Equipment Exp | 147.50 | 417.00 | -269.50 | 4,733.10 | 5,300.00 | -566.90 | 5,000.00 |
| 6350 - Park Seasonal Prep & Landscape | 0.00 | 0.00 | 0.00 | 5,396.37 | 250.00 | 5,146.37 | 250.00 |
| 6355 - Porta Potties Expense | 0.00 | 200.00 | -200.00 | 2,530.00 | 2,500.00 | 30.00 | 2,500.00 |
| 6370 - Dumpster Expense | 83.00 | 60.00 | 23.00 | 1,123.65 | 720.00 | 403.65 | 720.00 |
| 6390 - Other Expense Park Fund | 0.00 | 0.00 | 0.00 | 833.20 | 100.00 | 733.20 | 100.00 |
| Total 6300 - Park Expense | 3,089.50 | 3,577.00 | -487.50 | 58,648.37 | 49,670.00 | 8,978.37 | 49,670.00 |
| 6500 - Camp Expense | | | | | | | |
| 6510 - Camp Hourly Wage Expense | 0.00 | 0.00 | 0.00 | 25,850.63 | 25,000.00 | 850.63 | 25,000.00 |
| 6520 - Mini Camp AMERICORPS Exp | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6525 - Program Management Health Ins | 0.00 | 0.00 | 0.00 | 35.57 | 3,000.00 | -2,964.43 | 3,000.00 |
| 6530 - Camp Supplies | 0.00 | 0.00 | 0.00 | 3,023.56 | 5,000.00 | -1,976.44 | 5,000.00 |
| 6545 - Mini Camp Other Exp | 0.00 | 0.00 | 0.00 | 386.42 | | | |
| 6550 - Camp Director/ Asst Salary Exp | 0.00 | 0.00 | 0.00 | 17,460.00 | 40,000.00 | -22,540.00 | 40,000.00 |
| 6560 - Utilities | 0.00 | 0.00 | 0.00 | 306.76 | | | |
| Total 6500 - Camp Expense | 0.00 | 0.00 | 0.00 | 47,062.94 | 73,000.00 | -25,937.06 | 73,000.00 |
| 6600 - Summer/Fall Camp Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6650 - Ice Rink Program Expense | | | | | | | |
| 6655 - Ice Rink Wage Expense | 0.00 | 0.00 | 0.00 | 0.00 | 250.00 | -250.00 | 250.00 |
| 6660 - Utilities | 242.92 | 0.00 | 242.92 | 242.92 | | | |
| 6665 - Ice Rink Concessions Expense | 0.00 | 0.00 | 0.00 | 101.72 | 75.00 | 26.72 | 75.00 |
| 6670 - Ice Rink Equipment Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 300.00 | -300.00 | 300.00 |
| 6675 - Ice Rink Maintenance Expense | 0.00 | 0.00 | 0.00 | 0.00 | 400.00 | -400.00 | 400.00 |
| Total 6650 - Ice Rink Program Expense | 242.92 | 0.00 | 242.92 | 344.64 | 1,025.00 | -680.36 | 1,025.00 |
| 6900 - GYM Expense | | | | | | | |
| 6905 - Salaries Expense - Gymnastics | 11,080.00 | 7,500.00 | 3,580.00 | 95,096.00 | 90,000.00 | 5,096.00 | 90,000.00 |
| 6910 - Hourly Wage Exp - Gymnastics | 22,411.50 | 9,167.00 | 13,244.50 | 132,280.75 | 110,000.00 | 22,280.75 | 110,000.00 |
| 6915 - Employer FICA & Payroll Tax Exp | 0.00 | 0.00 | 0.00 | 0.03 | | | |
| 6920 - GYM Health Ins Expense | 3,277.54 | 3,200.00 | 77.54 | 39,779.78 | 38,400.00 | 1,379.78 | 38,400.00 |
| 6925 - GYM Staff Training Expense | 0.00 | 125.00 | -125.00 | 850.00 | 1,500.00 | -650.00 | 1,500.00 |
| 6930 - Program Instructor Expense | | | | | | | |
| 6930.10 - Adult M Arts Instructor Exp | 1,960.00 | 500.00 | 1,460.00 | 15,111.03 | 6,000.00 | 9,111.03 | 6,000.00 |
| 6930.20 - Kids M Arts Instructor Exp | 2,460.00 | 825.00 | 1,635.00 | 16,925.24 | 7,500.00 | 9,425.24 | 7,500.00 |
| 6930.40 - Gym Birthday Party Exp | 0.00 | 83.00 | -83.00 | 68.73 | 1,000.00 | -931.27 | 1,000.00 |
| 6930.50 - Other Kids Programs | 0.00 | 100.00 | -100.00 | 0.00 | 1,200.00 | -1,200.00 | 1,200.00 |
| 6930 - Program Instructor Expense - Other | 0.00 | 0.00 | 0.00 | 56.00 | | | |
| Total 6930 - Program Instructor Expense | 4,440.00 | 1,308.00 | 3,132.00 | 32,161.00 | 15,700.00 | 16,461.00 | 15,700.00 |
| 6935 - Team Expense | 322.00 | 666.00 | -344.00 | 5,283.75 | 8,000.00 | -2,716.25 | 8,000.00 |
| 6940 - GYM Equipment Expense | 0.00 | 500.00 | -500.00 | 7,195.57 | 6,000.00 | 1,195.57 | 6,000.00 |
| 6950 - Phone & Internet Expense | 169.84 | 0.00 | 169.84 | 169.84 | 0.00 | 169.84 | 0.00 |
| 6955 - Rent Expense | 8,170.79 | 8,071.00 | 99.79 | 98,049.48 | 96,344.00 | 1,705.48 | 96,844.00 |
| 6960 - Supplies & Maintenance Expense | 198.04 | 350.00 | -151.96 | 9,762.06 | 4,200.00 | 5,562.06 | 4,200.00 |
| 6990 - Other Expense - Gymnastics | 0.00 | 0.00 | 0.00 | 244.51 | | | |
| 6990 - GYM Expense - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 6900 - GYM Expense | 50,077.71 | 30,887.00 | 19,190.71 | 421,872.77 | 370,644.00 | 51,228.77 | 370,644.00 |
| 7040 - ARPA Grant Expenses | | | | | | | |
| 7040.10 - Pool Repairs/Renovations | 0.00 | 12,000.00 | -12,000.00 | 105,232.49 | 114,767.00 | -9,534.51 | 114,767.00 |
| 7040.20 - Tennis Court Resurfing | 0.00 | 424.00 | -424.00 | 65,000.00 | 65,000.00 | 0.00 | 65,000.00 |
| 7040.40 - Park Ground Repairs/Maint. | 20,000.00 | 1,250.00 | 18,750.00 | 20,914.52 | 15,000.00 | 5,914.52 | 15,000.00 |
| 7040.50 - Ice Rink Updates | 0.00 | 212.00 | -212.00 | 591.48 | 2,500.00 | -1,908.52 | 2,500.00 |
| 7040.60 - Skate Park Updates | 0.00 | 0.00 | 0.00 | 2,733.00 | 2,733.00 | 0.00 | 2,733.00 |
| 7040 - ARPA Grant Expenses - Other | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total 7040 - ARPA Grant Expenses | 20,000.00 | 13,886.00 | 6,114.00 | 194,471.49 | 200,000.00 | -5,528.51 | 200,000.00 |
| 7500 - Special Event Expense | | | | | | | |
| 7510 - Triathlon Event Expense | 0.00 | 0.00 | 0.00 | 0.00 | 250.00 | -250.00 | 250.00 |
| 7590 - Other Special Event Expense | 267.74 | 0.00 | 267.74 | 267.74 | | | |
| Total 7500 - Special Event Expense | 267.74 | 0.00 | 267.74 | 267.74 | 250.00 | 17.74 | 250.00 |
| Total Expense | 91,352.52 | 63,117.00 | 28,235.52 | 1,072,062.16 | 1,013,239.00 | 58,823.16 | 1,013,239.00 |
| Net Ordinary Income | -63,827.11 | 1,758.42 | -65,585.53 | -115.73 | 10,039.00 | -10,154.73 | 10,039.00 |
| Other Income/Expense | | | | | | | |
| 9700 - Depreciation Expense Control | 24,270.80 | | | 97,083.20 | | | |
| Total Other Expense | 24,270.80 | | | 97,083.20 | | | |
| Net Other Income | -24,270.80 | | | -97,083.20 | | | |
| Net Income | -88,097.91 | 1,758.42 | -89,856.33 | -97,198.93 | 10,039.00 | -107,237.93 | 10,039.00 |

BUFFALO VALLEY RECREATION AUTHORITY
Statement of Cash Flows
December 2023

| | Dec 23 |
|--|-------------------|
| OPERATING ACTIVITIES | |
| Net Income | -88,097.91 |
| Adjustments to reconcile Net Income to net cash provided by operations: | |
| 1200 · Accounts Receivable | 50,451.00 |
| 2000 · Accounts Payable | 990.98 |
| 2200 · Accrued Liabilities | 20,000.00 |
| 2330 · Deferred Program Revenue | 2,437.00 |
| 2450 · Local Withholdings | 979.16 |
| 2460 · LST Withholdings | 48.00 |
| 2470 · PA Employee UC Withholdings | 34.97 |
| 2480 · PA Employer UC Tax Liability | 217.32 |
| | -12,939.48 |
| Net cash provided by Operating Activities | -12,939.48 |
| INVESTING ACTIVITIES | |
| 1552 · Accm Depr - Pool Improvements | 11,256.64 |
| 1553 · Accm Depr - Park Improvements | 11,452.58 |
| 1554 · Accm Depr - Park Equipment | 250.00 |
| 1555 · Accm Depr - Equipment | 78.00 |
| 1557 · Accm Depr - GYM Improvements | 1,233.58 |
| | 24,270.80 |
| Net cash provided by Investing Activities | 24,270.80 |
| FINANCING ACTIVITIES | |
| 2510 · Borough of Lewisburg Loan | -754.00 |
| 2520 · East Buffalo Township Loan | -717.20 |
| | -1,471.20 |
| Net cash provided by Financing Activities | -1,471.20 |
| Net cash increase for period | 9,860.12 |
| Cash at beginning of period | 130,740.09 |
| Cash at end of period | 140,600.21 |