

BUFFALO VALLEY RECREATION AUTHORITY

Balance Sheet

As of April 30, 2024

05/06/24

Accrual Basis

	Apr 30, 24
ASSETS	
Current Assets	
Checking/Savings	
1000 · Control Account	
1010 · Cash Accounts (Control)	
1010.10 · SCB General Operating - 9478	96,314.94
1010.15 · PLGIT BANK ACCOUT	77,340.14
Total 1010 · Cash Accounts (Control)	173,655.08
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	180,682.65
Total Checking/Savings	180,682.65
Total Current Assets	180,682.65
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

As of April 30, 2024

Accrual Basis

	Apr 30, 24
Total Other Assets	15,000.00
TOTAL ASSETS	1,664,996.26
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-9,681.12
Total Accounts Payable	-9,681.12
Other Current Liabilities	
2200 · Accrued Liabilities	20,000.00
2375 · Current Port of Long Term Debt	17,654.40
2399 · CURRENT PORTION LEASE OBLIG	101,225.00
2400 · Payroll Liabilities	
2450 · Local Withholdings	655.88
2460 · LST Withholdings	26.00
2470 · PA Employee UC Withholdings	24.67
2480 · PA Employer UC Tax Liability	313.36
Total 2400 · Payroll Liabilities	1,019.91
Total Other Current Liabilities	139,899.31
Total Current Liabilities	130,218.19
Long Term Liabilities	
2500 · Loans Payable (Control)	
2510 · Borough of Lewisburg Loan	19,711.53
2520 · East Buffalo Township Loan	31,556.33
2550 · Less - Cur Port Long Term Debt	-17,654.40
Total 2500 · Loans Payable (Control)	33,613.46
2999 · LONG-TERM LEASE OBLIG	677,630.00
Total Long Term Liabilities	711,243.46
Total Liabilities	841,461.65
Equity	
3000 · Opening Balance Equity	3,943.84
3010 · Net Assets	5,227,906.00
3200 · Unrestricted Net Assets	-4,458,868.64
Net Income	50,553.41
Total Equity	823,534.61
TOTAL LIABILITIES & EQUITY	1,664,996.26

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

Accrual Basis

April 2024

	Apr 24	Budget	\$ Over Budget	Jan - Apr 24	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
4000 · General Revenue (Control)	36.08	51,964.54	-51,928.46	53,448.43	164,429.09	-110,980.66	273,357.09
4001 · Carryover	0.00	0.00	0.00	0.00	76,296.00	-76,296.00	76,296.00
4100 · Community Pool Revenue(Contr...	848.50	3,000.00	-2,151.50	3,062.49	4,000.00	-937.51	92,000.00
4200 · Park Revenue (Control)	1,890.00	833.33	1,056.67	5,000.00	2,633.33	2,366.67	10,100.00
4400 · Camp Revenue	11,053.50	10,800.00	253.50	45,973.54	19,300.00	26,673.54	71,000.00
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	102.00	600.00	-498.00	600.00
4600 · Outdoor Recreation Revenue	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
4800 · GYM Revenue	55,670.92	32,833.31	22,837.61	217,522.08	137,333.24	80,188.84	403,000.00
4950 · Special Event & Miscellaneous Rev	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	69,499.00	99,431.18	-29,932.18	325,108.54	404,591.66	-79,483.12	929,353.09
Gross Profit	69,499.00	99,431.18	-29,932.18	325,108.54	404,591.66	-79,483.12	929,353.09
Expense							
6000 · Administrative Staff Expenses	9,919.26	13,124.99	-3,205.73	40,495.29	52,500.04	-12,004.75	157,500.00
6100 · General and Admin Expense	1,719.91	3,425.08	-1,705.17	15,255.82	24,450.00	-9,194.18	62,100.00
6200 · Community Pool Expense	4,231.80	3,500.00	731.80	5,812.14	13,300.00	-7,487.86	139,750.00
6300 · Park Expense	8,523.67	7,479.15	1,044.52	31,796.57	23,916.72	7,879.85	70,250.00
6500 · Camp Expense	118.76	0.00	118.76	1,332.48	0.00	1,332.48	47,500.00
6650 · Ice Rink Program Expense	0.00	0.00	0.00	36.02	0.00	36.02	600.00
6900 · GYM Expense	40,841.75	33,169.73	7,672.02	160,504.37	132,678.96	27,825.41	398,037.00
7040 · ARPA Grant Expenses	9,645.00	0.00	9,645.00	19,322.44	25,000.00	-5,677.56	50,000.00
Total Expense	75,000.15	60,698.95	14,301.20	274,555.13	271,845.72	2,709.41	925,737.00
Net Ordinary Income	-5,501.15	38,732.23	-44,233.38	50,553.41	132,745.94	-82,192.53	3,616.09
Net Income	-5,501.15	38,732.23	-44,233.38	50,553.41	132,745.94	-82,192.53	3,616.09

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

April 2024

Accrual Basis

	Apr 24	Budget	\$ Over Budget	Jan - Apr 24	YTD Budget	\$ Over Budget	Annual Budget
6240 · Concessions Expense	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00
6250 · Electricity Expense	0.00	0.00	0.00	644.68	9,000.00	-8,355.32	9,000.00
6255 · License & Certification Expense	0.00	0.00	0.00	0.00	800.00	-800.00	800.00
6260 · Utilities	3,909.65	3,500.00	409.65	3,964.44	3,500.00	464.44	7,000.00
6263 · Chemicals Expense	15.24	0.00	15.24	15.24	0.00	15.24	10,000.00
6265 · Propane Expense	0.00	0.00	0.00	0.00	0.00	0.00	500.00
6267 · Testing Lab Expense	0.00	0.00	0.00	0.00	0.00	0.00	1,800.00
6270 · Repairs & Parts Expense	138.64	0.00	138.64	138.64	0.00	138.64	25,000.00
6280 · Supplies and Maintenance Exp	154.75	0.00	154.75	460.01	0.00	460.01	5,000.00
6285 · Water Sewer Expense	13.52	0.00	13.52	589.13	0.00	589.13	15,000.00
6287 · Doggie Dips Expense	0.00	0.00	0.00	0.00	0.00	0.00	100.00
6295 · Other Pool Expense	0.00	0.00	0.00	0.00	0.00	0.00	500.00
Total 6200 · Community Pool Expense	4,231.80	3,500.00	731.80	5,812.14	13,300.00	-7,487.86	139,750.00
6300 · Park Expense							
6310 · Hourly Wage-Caretaker & Mowing	6,449.00	4,583.33	1,865.67	22,653.00	18,333.36	4,319.64	55,000.00
6320 · Park Staff Health Insurance	786.15			3,337.15			
6325 · Hourly Wage - Tennis Instructor	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
6330 · Tennis / Pickleball Expense	0.00	500.00	-500.00	0.00	500.00	-500.00	500.00
6340 · Equip Maintenance & Repair Exp	204.60	208.33	-3.73	961.56	853.36	128.20	2,500.00
6345 · Gas, Supplies & Equipment Exp	835.58	416.66	418.92	2,507.52	1,666.64	840.88	5,000.00
6350 · Park Seasonal Prep & Landscape	210.34	1,500.00	-1,289.66	1,785.34	1,500.00	285.34	3,000.00
6355 · Porta Potties Expense	0.00	208.33	-208.33	400.00	833.36	-433.36	2,500.00
6370 · Dumpster Expense	38.00	62.50	-24.50	152.00	250.00	-98.00	750.00
6390 · Other Expense Park Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 6300 · Park Expense	8,523.67	7,479.15	1,044.52	31,796.57	23,916.72	7,879.85	70,250.00
6500 · Camp Expense							
6510 · Camp Hourly Wage Expense	0.00	0.00	0.00	0.00	0.00	0.00	28,000.00
6530 · Camp Supplies	16.77	0.00	16.77	25.24	0.00	25.24	2,500.00
6550 · Camp Director/ Asst Salary Exp	0.00	0.00	0.00	0.00	0.00	0.00	17,000.00
6560 · Utilities	101.99			1,277.24			
6590 · Camp Other Exp	0.00			30.00			
Total 6500 · Camp Expense	118.76	0.00	118.76	1,332.48	0.00	1,332.48	47,500.00
6650 · Ice Rink Program Expense							
6655 · Ice Rink Wage Expense	0.00	0.00	0.00	0.00	0.00	0.00	250.00
6651 · Utilities	0.00			20.03			
6655 · Ice Rink Concessions Expense	0.00	0.00	0.00	15.99	0.00	15.99	100.00
6670 · Ice Rink Equipment Expenses	0.00	0.00	0.00	0.00	0.00	0.00	250.00
Total 6650 · Ice Rink Program Expense	0.00	0.00	0.00	36.02	0.00	36.02	600.00
6900 · GYM Expense							
6905 · Salaries Expense - Gymnastics	7,392.00	7,500.00	-108.00	29,568.00	30,000.00	-432.00	90,000.00
6910 · Hourly Wage Exp - Gymnastics	13,559.00	10,000.00	3,559.00	50,600.50	40,000.00	10,600.50	120,000.00
6920 · GYM Health Ins Expense	3,307.51	3,333.33	-25.82	13,260.09	13,333.36	-73.27	40,000.00
6925 · GYM Staff Training Expense	45.00	125.00	-80.00	45.00	500.00	-455.00	1,500.00
6930 · Program Instructor Expense	4,879.83	2,707.33	1,972.50	14,209.72	10,829.32	3,380.40	32,488.00
6935 · Team Expense	406.02	500.00	-93.98	1,674.37	2,000.00	-325.63	6,000.00
6940 · GYM Equipment Expense	1,396.23	416.66	979.57	9,919.12	1,666.64	8,252.48	5,000.00
6950 · Phone & Internet Expense	0.00			169.82			
6955 · Rent Expense	8,170.79	8,170.75	0.04	32,683.16	32,683.00	0.16	98,049.00
6960 · Supplies & Maintenance Expense	1,761.89	416.66	1,345.23	6,288.04	1,666.64	4,621.40	5,000.00
6961 · State Meet Expenses	123.48			2,020.13			
6990 · Other Expense - Gymnastics	0.00			66.42			
Total 6900 · GYM Expense	40,841.75	33,169.73	7,672.02	160,504.37	132,678.96	27,825.41	398,037.00
7040 · ARPA Grant Expenses							
7040.10 · Pool Repairs/Renovations	0.00			0.00			
7040.20 · Tennis Court Resurfing	0.00			0.00			
7040.30 · Blue Pavilion Roofing	9,350.00			18,700.00			
7040.40 · Park Ground Repairs/Maint.	295.00	0.00	295.00	622.44	25,000.00	-24,377.56	50,000.00
7040.60 · Skate Park Updates	0.00			0.00			
7040 · ARPA Grant Expenses - Other	0.00			0.00			
Total 7040 · ARPA Grant Expenses	9,645.00	0.00	9,645.00	19,322.44	25,000.00	-5,677.56	50,000.00
Total Expense	75,000.15	60,898.95	14,301.20	274,555.13	271,845.72	2,709.41	925,737.00
Net Ordinary Income	-5,501.15	38,732.23	-44,233.38	50,553.41	132,745.94	-82,192.53	3,816.09
Net Income	-5,501.15	38,732.23	-44,233.38	50,553.41	132,745.94	-82,192.53	3,816.09

BUFFALO VALLEY RECREATION AUTHORITY
Statement of Cash Flows
April 2024

	<u>Apr 24</u>
OPERATING ACTIVITIES	
Net Income	-5,501.15
Adjustments to reconcile Net Income to net cash provided by operations:	
Net cash provided by Operating Activities	-9,538.12
FINANCING ACTIVITIES	
2510 · Borough of Lewisburg Loan	-754.00
2520 · East Buffalo Township Loan	-717.20
Net cash provided by Financing Activities	-1,471.20
Net cash increase for period	-11,009.32
Cash at beginning of period	191,691.97
Cash at end of period	<u><u>180,682.65</u></u>

BUFFALO VALLEY RECREATION AUTHORITY
Monthly Deposits Report for Board
April 2024

<u>Date</u>	<u>Memo</u>	<u>Amount</u>
Apr 24		
04/01/2024	Deposit	1,163.23
04/02/2024	Deposit	1,445.01
04/03/2024	Deposit	1,982.01
04/04/2024	Deposit	1,350.03
04/05/2024	Deposit	1,558.53
04/05/2024	Deposit	7,200.50
04/08/2024	Deposit	1,014.00
04/09/2024	Deposit	4,243.52
04/10/2024	Deposit	1,244.51
04/11/2024	Deposit	1,561.04
04/11/2024	Deposit	9.71
04/15/2024	Deposit	2,651.53
04/15/2024	Deposit	2,055.51
04/15/2024	Deposit	4,703.50
04/16/2024	Deposit	3,178.51
04/18/2024	Deposit	4,193.96
04/18/2024	Deposit	2,512.03
04/19/2024	Deposit	989.51
04/22/2024	Deposit	1,840.04
04/23/2024	Deposit	3,314.06
04/24/2024	Deposit	3,457.02
04/25/2024	Deposit	1,760.04
04/26/2024	Deposit	3,449.54
04/26/2024	Deposit	4,901.00
04/29/2024	Deposit	4,148.53
04/30/2024	Deposit	3,686.05
04/30/2024	Interest	36.08
Apr 24		

BUFFALO VALLEY RECREATION AUTHORITY
Monthly Written Check Report
April 2024

Date	Num	Name	Amount
Apr 24			
04/04/2024	28410	H A THOMSON CO	-344.00
04/04/2024	28411	W.A. DeHART, INC.	-322.40
04/04/2024	28412	WEST BRANCH RENTAL LLC	-11.70
04/04/2024	28413	COLE'S HARDWARE	-638.83
04/04/2024	28414	RAMSEY, JEFFREY R	-3,171.30
04/05/2024	28415	BOYER SWIMMING POOLS, INC.	-3,700.40
04/09/2024	28416	MARCO (Copier Lease 2020-2025)	-270.19
04/09/2024	28417	PAWC	-20.15
04/10/2024	28418	GRACE WIAND	-16.77
04/15/2024	28419	ROWE, JOHN (Reimburse)	-235.84
04/15/2024	28420	GEISINGER HEALTH PLANS	-3,736.16
04/15/2024	28421	LEWISBURG AREA JOINT SEWER AUTH...	-13.52
04/15/2024	28422	UNITED CONCORDIA COMPANIES, INC	-321.39
04/15/2024	28423	EAST BUFFALO TOWNSHIP	-717.20
04/15/2024	28424	GSLHS DEVELOPMENT LLC	-8,704.17
04/15/2024	28425	LEWISBURG BOROUGH	-754.00
04/16/2024	28426	KEYSTONE TARPS LLC	-9,350.00
04/17/2024	28427	HEAVEN'S BEST	-320.00
04/24/2024	28428	CITIZENS' ELECTRIC COMPANY	-291.09
04/24/2024	28429	FISHERS DISPOSAL LLC	-38.00
04/24/2024	28430	HIGHMARK BLUE SHIELD	-36.11
04/24/2024	28431	T-MOBILE	-227.76
04/24/2024	28432	TOWN & COUNTRY ADVERTISING	-83.00
04/24/2024	28433	DANIELLE REHRER	-150.00
04/26/2024	28434	ROWE, JOHN (Reimburse)	-45.00
04/26/2024	28435	SHRAWDER, GABRIELLE (V)	-445.61
Apr 24			