

## BVRA November 2023 Financial Notes

- 1) We have some 2024 camp revenue coming in now in December, due to Holiday promotions. We will accrue this revenue into 2024.
- 2) Line item 4820 Gym Booster Fundraiser shows \$11K in revenue, which is overstated for now. Revenue hit the books in November, which will be offset next month for the candle expense. The fundraiser did, however, raise about \$4K!
- 3) The Gymnastics/Martial Arts program has held its own this year, and has generated about \$50K in profit which goes to help support other facilities/programs.
- 4) Larger expense items: Rent (\$8,704), Healthcare (\$3.604)
- 5) Healthy Balance sheet (As compared to the last few years!)

**BUFFALO VALLEY RECREATION AUTHORITY**  
**Balance Sheet**  
 As of November 30, 2023

	Nov 30, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · Control Account	
1010 · Cash Accounts (Control)	
1010.10 · SCB General Operating - 9478	48,563.52
1010.15 · PLGIT BANK ACCOUT	75,116.27
<b>Total 1010 · Cash Accounts (Control)</b>	<b>123,679.79</b>
1040 · SCB Designated Donations - 8701	
1040.20 · Park Projects/Maintenance	2,223.77
1040.30 · Skate Rink Donations	3,784.11
<b>Total 1040 · SCB Designated Donations - 8701</b>	<b>6,007.88</b>
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
<b>Total 1090 · Petty Cash (Control)</b>	<b>300.00</b>
<b>Total 1000 · Control Account</b>	<b>130,686.37</b>
<b>Total Checking/Savings</b>	<b>130,686.37</b>
<b>Accounts Receivable</b>	<b>50,451.00</b>
1200 · Accounts Receivable	50,451.00
<b>Total Accounts Receivable</b>	<b>50,451.00</b>
<b>Total Current Assets</b>	<b>181,137.37</b>
<b>Fixed Assets</b>	
1500 · Fixed Assets (Control)	
1502 · Pool Renovations	
1552 · Accm Depr - Pool Improvements	-844,249.44
1502 · Pool Renovations - Other	1,125,664.00
<b>Total 1502 · Pool Renovations</b>	<b>281,414.56</b>
1503 · Park Improvements	
1553 · Accm Depr - Park Improvements	-766,455.38
1503 · Park Improvements - Other	1,145,258.00
<b>Total 1503 · Park Improvements</b>	<b>378,802.62</b>
1504 · Park Equipment	
1554 · Accm Depr - Park Equipment	-624,307.57
1504 · Park Equipment - Other	634,129.00
<b>Total 1504 · Park Equipment</b>	<b>9,821.43</b>
1505 · Equipment	
1555 · Accm Depr - Equipment	-46,977.00
1505 · Equipment - Other	47,393.02
<b>Total 1505 · Equipment</b>	<b>416.02</b>
1507 · GYM Improvements	
1510 · Leasehold Improvement Office	2,709.66
1557 · Accm Depr - GYM Improvements	-26,885.37
1507 · GYM Improvements - Other	68,450.49
<b>Total 1507 · GYM Improvements</b>	<b>44,274.78</b>
<b>Total 1500 · Fixed Assets (Control)</b>	<b>714,729.41</b>
1999 · ASSET HELD UNDER LEASE OBLIG	778,855.00

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Accrual Basis

## BUFFALO VALLEY RECREATION AUTHORITY

## Balance Sheet

As of November 30, 2023

	Nov 30, 23
Total Fixed Assets	1,493,584.41
Other Assets	
1215 · Security Deposit	15,000.00
Total Other Assets	15,000.00
<b>TOTAL ASSETS</b>	<b>1,689,721.78</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-10,392.18
Total Accounts Payable	-10,392.18
Other Current Liabilities	
2375 · Current Port of Long Term Debt	17,654.40
2399 · CURRENT PORTION LEASE OBLIG	101,225.00
2400 · Payroll Liabilities	
2450 · Local Withholdings	1,210.12
2460 · LST Withholdings	58.00
2470 · PA Employee UC Withholdings	42.71
2480 · PA Employer UC Tax Liability	310.16
Total 2400 · Payroll Liabilities	1,620.99
Total Other Current Liabilities	120,500.39
Total Current Liabilities	110,108.21
Long Term Liabilities	
2500 · Loans Payable (Control)	
2510 · Borough of Lewisburg Loan	23,481.53
2520 · East Buffalo Township Loan	35,142.33
2550 · Less - Cur Port Long Term Debt	-17,654.40
Total 2500 · Loans Payable (Control)	40,969.46
2999 · LONG-TERM LEASE OBLIG	677,630.00
Total Long Term Liabilities	718,599.46
Total Liabilities	828,707.67
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	-9,166.02
Total Equity	861,014.11
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,689,721.78</b>

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Accrual Basis

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

November 2023

	Nov 23	Budget	\$ Over Budget	Jan - Nov 23	YTD Budget	\$ Over Budget	Annual Budget
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
4000 - General Revenue (Control)	50,468.67	27,036.42	23,432.25	406,462.45	367,387.58	19,074.87	414,428.00
4100 - Community Pool Revenue(Contr...	0.00	0.00	0.00	93,789.90	77,000.00	16,789.90	77,000.00
4200 - Park Revenue (Control)	229.99	0.00	229.99	11,949.99	15,100.00	-3,150.01	15,100.00
4400 - Camp Revenue	0.00	0.00	0.00	67,139.81	98,000.00	-30,860.19	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
4600 - Outdoor Recreation Revenue	0.00	0.00	0.00	3,811.80	1,000.00	2,811.80	1,000.00
4800 - GYM Revenue	40,563.84	34,835.00	5,728.84	460,196.74	379,165.00	81,031.74	417,000.00
4950 - Special Event & Miscellaneous Rev	0.00	0.00	0.00	0.00	250.00	-250.00	250.00
<b>Total Income</b>	<b>91,262.50</b>	<b>61,871.42</b>	<b>29,391.08</b>	<b>1,043,350.69</b>	<b>958,402.58</b>	<b>84,948.11</b>	<b>1,023,278.00</b>
<b>Gross Profit</b>	<b>91,262.50</b>	<b>61,871.42</b>	<b>29,391.08</b>	<b>1,043,350.69</b>	<b>958,402.58</b>	<b>84,948.11</b>	<b>1,023,278.00</b>
<b>Expenses</b>							
6000 - Administrative Staff Expenses	6,613.17	10,854.00	-2,240.83	123,165.29	126,846.00	-3,680.71	137,700.00
6100 - General and Admin Expense	1,706.42	3,369.00	-1,662.58	65,587.01	55,181.00	10,406.01	58,600.00
6200 - Community Pool Expense	471.27	94.00	377.27	142,867.36	122,256.00	20,611.36	122,350.00
6300 - Park Expense	2,606.16	3,977.00	-1,370.84	55,558.77	45,693.00	9,865.77	49,870.00
6500 - Camp Expense	306.76	0.00	306.76	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	0.00	0.00	0.00	101.72	1,025.00	-923.28	1,025.00
6900 - GYM Expense	32,801.17	30,887.00	1,914.17	370,889.73	339,757.00	31,132.73	370,644.00
7040 - ARPA Grant Expenses	0.00	9,874.00	-9,874.00	174,471.49	186,114.00	-11,642.51	200,000.00
7500 - Special Event Expense	0.00	0.00	0.00	0.00	250.00	-250.00	250.00
<b>Total Expense</b>	<b>46,504.95</b>	<b>59,055.00</b>	<b>-12,550.05</b>	<b>979,704.31</b>	<b>950,122.00</b>	<b>29,582.31</b>	<b>1,013,239.00</b>
<b>Net Ordinary Income</b>	<b>44,757.55</b>	<b>2,816.42</b>	<b>41,941.13</b>	<b>63,646.38</b>	<b>8,280.58</b>	<b>55,365.80</b>	<b>10,039.00</b>
<b>Other Income/Expense</b>							
<b>Other Expense</b>							
9700 - Depreciation Expense Control	0.00			72,812.40			
<b>Total Other Expense</b>	<b>0.00</b>			<b>72,812.40</b>			
<b>Net Other Income</b>	<b>0.00</b>			<b>-72,812.40</b>			
<b>Net Income</b>	<b>44,757.55</b>	<b>2,816.42</b>	<b>41,941.13</b>	<b>-9,166.02</b>	<b>8,280.58</b>	<b>-17,446.60</b>	<b>10,039.00</b>

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

November 2023

Accrual Basis

	Nov 23	Budget	\$ Over Budget	Jan - Nov 23	YTD Budget	\$ Over Budget	Annual Budget
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
4000 - General Revenue (Control)							
4010 - Annual Fund Drive Gifts	0.00	0.00	0.00	8,239.40	2,500.00	5,739.40	2,500.00
4020 - East Buffalo Township	32,341.00	10,781.00	21,560.00	129,364.00	118,583.00	10,781.00	129,364.00
4030 - Lewisburg Borough	18,110.00	6,037.00	12,073.00	72,440.00	66,402.00	6,038.00	72,439.00
4040 - Unrestricted Gifts							
4040.20 - Grants	0.00	0.00	0.00	0.00	10,000.00	-10,000.00	10,000.00
4040.30 - Union County ARPA Grant	0.00	10,208.00	-10,208.00	195,948.28	189,788.00	6,160.28	200,000.00
<b>Total 4000 - Unrestricted Gifts</b>	<b>0.00</b>	<b>10,208.00</b>	<b>-10,208.00</b>	<b>195,948.28</b>	<b>199,788.00</b>	<b>-3,839.72</b>	<b>210,000.00</b>
4090 - Other Gen Rev & Interest Income	17.87	10.42	7.25	489.77	114.58	355.19	125.00
<b>Total 4000 - General Revenue (Control)</b>	<b>50,458.87</b>	<b>27,026.42</b>	<b>23,432.25</b>	<b>406,462.45</b>	<b>367,373.58</b>	<b>10,074.87</b>	<b>414,428.00</b>
4100 - Community Pool Revenue (Control)							
4110 - Daily Sales Revenue	0.00	0.00	0.00	40,127.27	36,000.00	4,127.27	36,000.00
4120 - Concessions Revenue	0.00	0.00	0.00	16,838.27	9,000.00	7,838.27	9,000.00
4130 - Pool Membership Revenue	0.00	0.00	0.00	13,809.40	14,000.00	1,909.40	14,000.00
4140 - Parties and Rentals Revenue	0.00	0.00	0.00	8,562.95	4,000.00	4,562.95	4,000.00
4150 - Pool Programs Revenue	0.00	0.00	0.00	1,735.00	0.00	1,735.00	0.00
4160 - Swim Lessons - WSI Revenue	0.00	0.00	0.00	10,817.01	14,000.00	-3,182.99	14,000.00
<b>Total 4100 - Community Pool Revenue (Control)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>90,789.90</b>	<b>77,000.00</b>	<b>16,789.90</b>	<b>77,000.00</b>
4200 - Park Revenue (Control)							
4210 - Park Programs Revenue	0.00	0.00	0.00	60.00	3,000.00	-2,950.00	3,000.00
4220 - Pavilion/Court/Field Rent Rev	229.99	0.00	229.99	6,884.89	7,000.00	-115.11	7,000.00
4240 - Tennis Court Rental Revenue	0.00	0.00	0.00	3,800.00	3,800.00	0.00	3,800.00
4250 - Tennis Lesson Revenue	0.00	0.00	0.00	1,835.00	1,500.00	335.00	1,500.00
<b>Total 4200 - Park Revenue (Control)</b>	<b>229.99</b>	<b>0.00</b>	<b>229.99</b>	<b>11,849.99</b>	<b>15,100.00</b>	<b>-3,150.01</b>	<b>15,100.00</b>
4400 - Camp Revenue							
4410 - Mini/Explorer Camp Enroll Rev	0.00	0.00	0.00	26,013.80	18,000.00	8,013.80	18,000.00
4440 - Mini Camp Donation Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4450 - Summer Camp Revenue	0.00	0.00	0.00	41,126.01	80,000.00	-38,873.99	80,000.00
<b>Total 4400 - Camp Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>67,139.81</b>	<b>98,000.00</b>	<b>-30,860.19</b>	<b>98,000.00</b>
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
4600 - Outdoor Recreation Revenue							
4610 - Other Youth Program Rev	0.00	0.00	0.00	3,427.60	1,000.00	2,427.60	1,000.00
4620 - Other Adult Program Rev	0.00	0.00	0.00	364.00	0.00	364.00	0.00
<b>Total 4600 - Outdoor Recreation Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,811.60</b>	<b>1,000.00</b>	<b>2,811.60</b>	<b>1,000.00</b>
4800 - GYM Revenue							
4810 - Gymnastics Program Revenue	16,027.55	22,000.00	-5,972.45	299,806.03	238,000.00	61,806.03	260,000.00
4820 - Gymnastics Booster EQ Fundraise	11,831.55	0.00	11,831.55	11,845.10	0.00	11,845.10	3,000.00
4830 - Gymnastics Team Revenue	5,715.67	7,064.00	-1,368.33	68,267.97	77,916.00	-9,648.03	85,000.00
4835 - GYM Revenue - Private Lessons	955.00	1,250.00	-295.00	7,336.75	13,750.00	-6,413.25	15,000.00
4840 - GYM Rental Revenue	2,948.28	625.00	2,323.28	20,089.27	4,875.00	15,214.27	7,500.00
4850 - GYM Vending Revenue	139.76	125.00	14.76	2,002.33	1,375.00	627.33	1,500.00
4870 - Martial Arts Programs Revenue							
4870.10 - Adult Martial Arts Revenue	745.01	1,887.00	-1,141.99	17,218.51	18,333.00	-1,114.49	20,000.00
4870.20 - Youth Martial Arts Revenue	2,400.92	2,084.00	316.92	33,967.76	22,916.00	11,051.76	25,000.00
<b>Total 4800 - GYM Revenue</b>	<b>31,453.03</b>	<b>37,510.00</b>	<b>-6,056.97</b>	<b>412,027.27</b>	<b>414,249.00</b>	<b>-2,221.73</b>	<b>417,000.00</b>
4900 - Special Event & Miscellaneous Rev	0.00	0.00	0.00	0.00	250.00	-250.00	250.00
<b>Total Income</b>	<b>91,262.50</b>	<b>61,871.42</b>	<b>29,391.08</b>	<b>1,043,350.69</b>	<b>958,402.58</b>	<b>84,948.11</b>	<b>1,023,278.00</b>
<b>Gross Profit</b>	<b>91,262.50</b>	<b>61,871.42</b>	<b>29,391.08</b>	<b>1,043,350.69</b>	<b>958,402.58</b>	<b>84,948.11</b>	<b>1,023,278.00</b>
<b>Expense</b>							
6000 - Administrative Staff Expenses							
6010 - Salaries and Wages Expense	6,202.82	6,334.00	-131.18	82,040.33	91,866.00	-9,825.67	100,000.00
6020 - Employer FICA Tax Expense	2,358.41	2,100.00	258.41	34,470.58	23,100.00	11,370.58	25,000.00
6040 - PA State UC2 Employer Tax Exp	142.14	420.00	-277.86	6,589.08	4,590.00	2,019.08	5,000.00
6060 - Health Insurance Expense	0.00	0.00	0.00	55.00	0.00	55.00	0.00
6070 - IRA Expense	0.00	0.00	0.00	0.00	7,500.00	-7,500.00	7,500.00
6080 - Administrative Staff Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 6000 - Administrative Staff Expenses</b>	<b>8,613.17</b>	<b>10,854.00</b>	<b>-2,240.83</b>	<b>123,165.29</b>	<b>126,946.00</b>	<b>-3,780.71</b>	<b>137,700.00</b>
6100 - General and Admin Expense							
6105 - Accounting & Auditing Expense	0.00	0.00	0.00	3,700.00	4,000.00	-300.00	4,000.00
6110 - Advertising and Promotion Exp	0.00	84.00	-84.00	188.40	918.00	-729.60	1,000.00
6115 - Gas and Annual Fund Drive Exp	0.00	75.00	-75.00	25.00	825.00	-800.00	900.00
6120 - Bank Charges and Fees Exp	0.00	0.00	0.00	149.00	0.00	149.00	0.00
6125 - IT Computer Svc & Supply Exp	0.00	250.00	-250.00	2,637.75	2,750.00	-112.25	3,000.00
6130 - IT Copier Service & Supplies	251.02	250.00	1.02	2,711.24	2,750.00	-38.76	3,000.00
6135 - IT Internet Credit Card Expense	139.00	250.00	-110.10	1,812.30	2,750.00	-937.70	3,000.00
6140 - IT Website Hosting Expense	218.36	875.00	-656.64	10,870.87	9,825.00	1,045.87	10,500.00
6150 - Legal Expense	0.00	178.00	-178.00	19.50	1,923.00	-1,903.50	2,100.00
6155 - Association Membership Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6160 - Message & Post Returns Expense	0.00	0.00	0.00	150.00	150.00	0.00	200.00
6165 - Office Rent Expense	533.38	534.00	-61.62	5,867.18	6,886.80	-1,019.62	6,800.00
6170 - Office Phone & Internet Expense	227.78	500.00	-272.22	4,423.59	5,500.00	-1,076.41	6,000.00
6180 - Office Supplies Expense	36.00	324.00	-288.00	2,010.02	3,656.00	-1,645.98	4,000.00
6185 - Lewisburg Borough Loan Int Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6190 - East Buffalo Twp Loan	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6195 - PIRMA LIAB/WC INSURANCE	0.00	0.00	0.00	30,341.00	14,000.00	16,341.00	14,000.00
6198 - Postage Expense	0.00	42.00	-42.00	254.48	458.00	-203.52	500.00
6199 - Other General Expense	308.00	0.00	308.00	585.96	0.00	585.96	0.00
<b>Total 6100 - General and Admin Expense</b>	<b>1,706.42</b>	<b>3,369.00</b>	<b>-1,662.58</b>	<b>65,587.01</b>	<b>55,181.00</b>	<b>10,406.01</b>	<b>58,800.00</b>
6200 - Community Pool Expense							
6205 - Hourly Wages-Front Office/Concession	0.00	0.00	0.00	14,853.75	2,500.00	12,353.75	2,500.00
6210 - Hourly Wages-Lifeguard Expense	0.00	0.00	0.00	21,537.90	33,000.00	-11,462.10	33,000.00
6215 - Hourly Wage-Pool Management Exp	0.00	0.00	0.00	9,884.25	10,000.00	-115.75	10,000.00
6220 - Hourly Wage-Swim Lesson/WSI Exp	0.00	0.00	0.00	5,588.00	0.00	5,588.00	0.00
6225 - Pool Swim Staff Training Exp	0.00	84.00	-84.00	0.00	916.00	-916.00	1,000.00
6230 - Concessions Expense	0.00	0.00	0.00	11,509.72	7,500.00	4,009.72	7,500.00
6235 - Electricity Expense	236.55	0.00	236.55	11,071.20	8,000.00	3,071.20	8,000.00

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12/04/23

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

November 2023

Accrual Basis

	Nov 23	Budget	\$ Over Budget	Jan - Nov 23	YTD Budget	\$ Over Budget	Annual Budget
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	6,000.00	1,965.05	9,000.00
6265 - Programs Expense	0.00	0.00	0.00	15.45	500.00	15.45	500.00
6267 - Testing Lab Expense	0.00	0.00	0.00	1,725.00	800.00	925.00	800.00
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	490.00	490.00	500.00
6280 - Supplies and Maintenance Exp	0.00	0.00	0.00	18,312.33	5,000.00	11,312.33	5,000.00
6285 - Water Sewer Expense	234.72	0.00	234.72	13,703.74	12,000.00	1,703.74	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	22,979.89	500.00	22,479.89	500.00
<b>Total 6200 - Community Pool Expense</b>	<b>471.27</b>	<b>94.00</b>	<b>377.27</b>	<b>142,867.36</b>	<b>122,250.00</b>	<b>20,617.36</b>	<b>122,350.00</b>
6300 - Park Expense							
6310 - Hourly Wage-Caretaker & Mowing	2,337.00	3,000.00	-663.00	37,063.50	33,000.00	4,063.50	36,000.00
6320 - 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	3,220.90	800.00	2,420.90	500.00
6340 - Equip Maintenance & Repair Exp	0.00	300.00	-300.00	669.05	3,300.00	-2,630.95	3,600.00
6345 - Gas, Supplies & Equipment Exp	56.16	417.00	-360.84	4,365.50	4,363.00	2.50	5,000.00
6350 - Park Seasonal Prep & Landscape	35.00	0.00	35.00	3,398.37	2,500.00	898.37	2,500.00
6355 - Ponds/Pollies Expense	100.00	200.00	-100.00	2,330.00	2,300.00	30.00	2,500.00
6370 - Dumpster Expense	78.00	60.00	18.00	1,060.85	650.00	410.85	720.00
6390 - Other Expense Park Fund	0.00	0.00	0.00	633.20	100.00	533.20	100.00
<b>Total 6300 - Park Expense</b>	<b>2,968.16</b>	<b>3,977.00</b>	<b>-1,370.84</b>	<b>65,856.77</b>	<b>45,693.00</b>	<b>9,663.77</b>	<b>49,670.00</b>
6400 - Camp Expense							
6410 - Camp Hourly Wage Expense	0.00	0.00	0.00	25,850.83	25,000.00	850.83	25,000.00
6420 - Mini Camp AMERICORPS Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6424 - Program Management Health Ins	0.00	0.00	0.00	33.37	3,000.00	-2,966.63	3,000.00
6430 - Camp Supplies	0.00	0.00	0.00	3,023.56	5,000.00	-1,976.44	5,000.00
6445 - Mini Camp Other Exp	0.00	0.00	0.00	386.42			
6450 - Camp Director/ Asst Salary Exp	0.00	0.00	0.00	17,460.00	40,000.00	-22,540.00	40,000.00
6460 - Utilities	306.76			306.76			
<b>Total 6400 - Camp Expense</b>	<b>306.76</b>	<b>0.00</b>	<b>306.76</b>	<b>47,082.94</b>	<b>73,000.00</b>	<b>-25,917.06</b>	<b>73,000.00</b>
6480 - Summer/Fall Camp Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6490 - Ice Rink Program Expense	0.00	0.00	0.00	101.72	1,025.00	-923.28	1,025.00
6900 - GYM Expense							
6905 - Salaries Expense - Gymnastics	7,302.00	7,600.00	-108.00	65,006.00	82,500.00	-2,508.00	90,000.00
6910 - Hourly Wage Exp - Gymnastics	11,060.50	9,167.00	1,913.50	109,868.25	100,833.00	9,036.25	110,000.00
6915 - Empty PICA & Payroll Tax Exp	0.00			0.03			
6920 - GYM Health Ins Expense	3,307.53	3,200.00	107.53	36,502.24	35,200.00	1,302.24	36,400.00
6925 - GYM Staff Training Expense	0.00	125.00	-125.00	850.00	1,375.00	-525.00	1,500.00
6930 - Program Instructor Expense							
6930.10 - Adult M Arts Instructor Exp	0.00	500.00	-500.00	13,151.03	5,900.00	7,251.03	8,000.00
6930.20 - Kids M Arts Instructor Exp	0.00	625.00	-625.00	13,474.91	6,875.00	6,600.91	7,900.00
6930.40 - Gym Birthday Party Exp	0.00	83.00	-83.00	86.73	917.00	-830.27	1,800.00
6930.50 - Other Kids Programs	0.00	100.00	-100.00	0.00	1,100.00	-1,100.00	1,200.00
6930 - Program Instructor Expense - Other	58.00			58.00			
<b>Total 6930 - Program Instructor Expense</b>	<b>58.00</b>	<b>1,308.00</b>	<b>-1,252.00</b>	<b>26,750.67</b>	<b>14,392.00</b>	<b>12,358.67</b>	<b>18,700.00</b>
6935 - Team Expense	1,756.12	860.00	896.12	5,026.75	7,334.00	-2,307.25	8,000.00
6940 - GYM Equipment Expense	181.31	500.00	-318.69	7,195.57	5,500.00	1,695.57	8,000.00
6950 - Phone & Internet Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6955 - Rent Expense	8,170.78	8,071.00	99.78	89,878.69	89,773.00	1,105.69	96,844.00
6960 - Supplies & Maintenance Expense	856.92	350.00	506.92	9,564.02	3,850.00	5,714.02	4,200.00
6980 - Other Expense - Gymnastics	0.00			244.81			
6990 - GYM Expense - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 6900 - GYM Expense</b>	<b>32,801.17</b>	<b>30,887.00</b>	<b>1,914.17</b>	<b>370,889.73</b>	<b>339,757.00</b>	<b>31,132.73</b>	<b>370,844.00</b>
7040 - ARPA Grant Expenses							
7040.10 - Pool Repairs/Renovations	0.00	8,000.00	-8,000.00	105,232.49	102,767.00	2,465.49	114,767.00
7040.20 - Tennis Court Resurfing	0.00	418.00	-418.00	85,000.00	64,576.00	20,424.00	65,000.00
7040.40 - Park Ground Repairs/Maint.	0.00	1,250.00	-1,250.00	814.52	13,750.00	-12,935.48	15,000.00
7040.50 - Ice Rink Updates	0.00	208.00	-208.00	591.48	2,284.00	-1,692.52	2,500.00
7040.90 - 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			
<b>Total 7040 - ARPA Grant Expenses</b>	<b>0.00</b>	<b>9,676.00</b>	<b>-8,874.00</b>	<b>174,471.49</b>	<b>189,114.00</b>	<b>-11,642.51</b>	<b>200,000.00</b>
7500 - Special Event Expense	0.00	0.00	0.00	0.00	250.00	-250.00	250.00
<b>Total Expense</b>	<b>46,504.95</b>	<b>89,055.00</b>	<b>-12,550.05</b>	<b>979,784.31</b>	<b>950,122.00</b>	<b>29,662.31</b>	<b>1,013,239.00</b>
<b>Net Ordinary Income</b>	<b>44,757.85</b>	<b>2,816.42</b>	<b>41,941.13</b>	<b>83,646.38</b>	<b>8,280.50</b>	<b>55,365.80</b>	<b>10,039.00</b>
Other Income/Expense							
Other Expense							
9780 - Depreciation Expense Control	0.00			72,812.40			
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>72,812.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-72,812.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income</b>	<b>44,757.85</b>	<b>2,816.42</b>	<b>41,941.13</b>	<b>-9,166.02</b>	<b>8,280.50</b>	<b>-17,446.60</b>	<b>10,039.00</b>

**BUFFALO VALLEY RECREATION AUTHORITY**  
**Statement of Cash Flows**  
November 2023

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	Nov 23
<b>OPERATING ACTIVITIES</b>	
Net Income	44,757.55
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	-50,451.00
2000 · Accounts Payable	-453.49
2175 · Susquehanna Bank Credit Card	-1,022.51
2450 · Local Withholdings	582.72
2460 · LST Withholdings	32.00
2470 · PA Employee UC Withholdings	20.74
2480 · PA Employer UC Tax Liability	142.14
	-6,391.85
<b>Net cash provided by Operating Activities</b>	<b>-6,391.85</b>
<b>FINANCING ACTIVITIES</b>	
2510 · Borough of Lewisburg Loan	-754.00
2520 · East Buffalo Township Loan	-717.20
	-1,471.20
<b>Net cash provided by Financing Activities</b>	<b>-1,471.20</b>
<b>Net cash increase for period</b>	<b>-7,863.05</b>
<b>Cash at beginning of period</b>	<b>138,549.42</b>
<b>Cash at end of period</b>	<b>130,686.37</b>

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**BUFFALO VALLEY RECREATION AUTHORITY**  
**Monthly Deposits Report for Board**  
November 2023

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<u>Date</u>	<u>Memo</u>	<u>Amount</u>
Nov 23		
11/01/2023	Deposit	665.00
11/02/2023	Deposit	60.00
11/03/2023	Deposit	205.01
11/06/2023	Deposit	400.02
11/06/2023	Deposit	1,797.45
11/07/2023	Deposit	2,222.50
11/08/2023	Deposit	1,534.99
11/09/2023	Deposit	15.00
11/10/2023	Deposit	335.01
11/14/2023	Deposit	47.00
11/14/2023	Deposit	3,880.67
11/16/2023	Deposit	1,550.50
11/17/2023	Deposit	2,555.52
11/17/2023	Deposit	3,820.36
11/17/2023	Deposit	1,587.80
11/20/2023	Deposit	4,095.02
11/20/2023	Deposit	1,009.99
11/21/2023	Deposit	1,632.50
11/21/2023	Deposit	1,432.05
11/21/2023	Deposit	3,994.50
11/21/2023	Deposit	1,515.00
11/21/2023	Deposit	2,622.51
11/22/2023	Deposit	984.99
11/24/2023	Deposit	390.00
11/27/2023	Deposit	880.00
11/28/2023	Deposit	767.80
11/29/2023	Deposit	2,395.98
11/30/2023	Deposit	1,115.01
11/30/2023	Deposit	99.25
11/30/2023	Interest	17.67
Nov 23		



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12/06/23

**BUFFALO VALLEY RECREATION AUTHORITY**  
**Monthly Written Check Report**  
**November 2023**

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<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
<b>Nov 23</b>			
11/01/2023	28276	PAWC	-216.22
11/01/2023	28277	WINDSTREAM	-169.84
11/02/2023	28278	COMMONWEALTH OF PENNSYLVANIA*	-35.00
11/02/2023	28279	ROWE, JOHN (Reimburse)	-327.25
11/06/2023	28280	GRACE WIAND	-56.00
11/06/2023	28281	GRAY, CHAR (v)	-36.00
11/06/2023	28282	FISHERS DISPOSAL LLC	-78.00
11/06/2023	28283	COLE'S HARDWARE	-283.65
11/06/2023	28284	EAST BUFFALO TOWNSHIP	-717.20
11/06/2023	28285	GSLHS DEVELOPMENT LLC	-8,704.17
11/06/2023	28286	LEWISBURG BOROUGH	-754.00
11/10/2023	28288	MARCO (Copier Lease 2020-2025)	-251.02
11/10/2023	28289	PAWC	-18.50
11/10/2023	28290	ABIGAIL METZLER	-80.00
11/14/2023	28291	UNITED CONCORDIA COMPANIES, INC	-179.11
11/16/2023	28292	ROWE, JOHN (Reimburse)	-189.18
11/16/2023	28293	SHRAWDER, GABRIELLE (V)	-357.40
11/16/2023	28294	W.A. DeHART, INC.	-408.87
11/21/2023	28296	GEISINGER HEALTH PLANS	-3,098.43
11/21/2023	28297	T-MOBILE	-227.76
11/27/2023	28298	GRACE WIAND	-44.01
11/27/2023	28299	CITIZENS' ELECTRIC COMPANY	-373.47
11/28/2023	28300	HIGHMARK BLUE SHIELD	-29.99
11/28/2023	28301	ROWE, JOHN (Reimburse)	-432.56
11/28/2023	28302	SHILOH WALTMAN	-97.60
11/29/2023	28303	CATHERMAN'S	-300.00
11/30/2023	28304	RICHARD'S PORTABLE TOILETS	-100.00
11/30/2023	28305	WINDSTREAM	-169.84
<b>Nov 23</b>			