

February 2026 Financial Statements

Reports included:

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

1) P&L statements –

- a. Session 2 gymnastics program revenue looks good! The next session will begin at the end of April. Parents' Night out added dates have been very successful.
- b. Some early pool membership sales and private party revenue has started to come in. Swim lesson revenue will show next month.
- c. Degenstein grant money went into our primary account.
- d. Park expenses include replacement slides.

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

- a. Aikey Hill Auto for truck inspection and repairs
- b. Playworld for replacement slides
- c. The Fulcrum Guy for diving board repair

BUFFALO VALLEY RECREATION AUTHORITY
Profit & Loss Budget Overview
 February 2026

	<u>Feb 26</u>
Ordinary Income/Expense	
Income	
4000 · General Revenue (Control)	
4010 · Annual Fund Drive Gifts	0.00
4020 · East Buffalo Township	35,339.75
4030 · Lewisburg Borough	19,789.13
4040 · Unrestricted Gifts	
4040.20 · Grants Degenstein	0.00
Total 4040 · Unrestricted Gifts	<u>0.00</u>
Total 4000 · General Revenue (Control)	55,128.88
4001 · Carryover	0.00
4100 · Community Pool Revenue(Control)	
4110 · Daily Sales Revenue	0.00
4120 · Concessions Revenue	0.00
4130 · Pool Membership Revenue	0.00
4140 · Parties and Rentals Revenue	0.00
4160 · Swim Lessons - WSI Revenue	0.00
4170 · Doggie Dips Revenue	0.00
Total 4100 · Community Pool Revenue(Control)	<u>0.00</u>
4200 · Park Revenue (Control)	
4220 · Pavillion/Court/Field Rent Rev	0.00
4250 · Tennis Lesson Revenue	0.00
Total 4200 · Park Revenue (Control)	<u>0.00</u>
4400 · Camp Revenue	
4410 · Mini/Explorer Camp Enroll Rev	0.00
4450 · Summer Camp Revenue	0.00
Total 4400 · Camp Revenue	<u>0.00</u>
4550 · Ice Rink Revenue	200.00
4800 · GYM Revenue	
4810 · Gymnastics Program Revenue	25,000.00
4820 · Gymnastics Booster EQ Fundraise	0.00
4830 · Gymnastics Team Revenue	9,000.00
4835 · Gym Revenue - Private Lessons	3,000.00
4840 · GYM Rental Revenue	
4841 · Birthday Parties	1,666.67
4842 · Kindertime	1,000.00
4843 · Parents Night Out	333.37
4844 · Home School	225.00
Total 4840 · GYM Rental Revenue	<u>3,225.04</u>
4850 · GYM Vending Revenue	125.00
4870 · Martial Arts Programs Revenue	
4870.10 · Adult Martial Arts Revenue	1,666.69
4870.20 · Youth Martial Arts Revenue	1,083.35
Total 4870 · Martial Arts Programs Revenue	<u>2,750.04</u>
Total 4800 · GYM Revenue	43,100.08
4862 · Gym Scholarship Donations	0.00
Total Income	<u>98,428.96</u>
Gross Profit	98,428.96
Expense	
6000 · Administrative Staff Expenses	
6010 · Salaries and Wages Expense	9,166.64
6020 · Employer FICA Tax Expense	3,666.69

BUFFALO VALLEY RECREATION AUTHORITY

Profit & Loss Budget Overview

February 2026

04/24/26

Accrual Basis

	Feb 26
6040 · PA State UC2 Employer Tax Exp	750.00
6070 · IRA Expense	0.00
Total 6000 · Administrative Staff Expenses	13,583.33
6100 · General and Admin Expense	
6105 · Accounting & Auditing Expense	0.00
6110 · Advertising and Promotion Exp	50.00
6120 · Bank Charges and Fees Exp	45.00
6125 · IT Computer Svc & Supply Exp	292.00
6126 · IT Copier Service & Supplies	166.69
6127 · IT Internet Credit Card Expense	166.69
6128 · IT Website Hosting Expense	1,000.00
6130 · Legal Expense	83.33
6145 · Office Rent Expense	552.50
6147 · Office Phone & Internet Expense	250.00
6150 · Office Supplies Expense	125.00
6160 · PIRMA LIAB/WC INSURANCE	2,080.00
6165 · Postage Expense	25.00
6190 · Other General Expense	83.33
Total 6100 · General and Admin Expense	4,919.54
6200 · Community Pool Expense	
6205 · Hrly Wages-Front Off/Concession	0.00
6206 · Hourly Wages-Lifeguard Expense	0.00
6207 · Hourly Wage-Pool Management Exp	0.00
6208 · Hourly Wage-Swin Lesson/WSI Exp	0.00
6230 · Pool Swim Staff Training Exp	0.00
6240 · Concessions Expense	0.00
6250 · Electricity Expense	0.00
6255 · License & Certification Expense	0.00
6260 · Utilities	0.00
6263 · Chemicals Expense	0.00
6265 · Propane Expense	0.00
6267 · Testing Lab Expense	0.00
6270 · Repairs & Parts Expense	0.00
6280 · Supplies and Maintenance Exp	0.00
6285 · Water Sewer Expense	0.00
Total 6200 · Community Pool Expense	0.00
6300 · Park Expense	
6310 · Hourly Wage-Caretaker & Mowing	3,800.00
6320 · Park Staff Health Insurance	708.33
6330 · Tennis / Pickleball Expense	0.00
6340 · Equip Maintenance & Repair Exp	145.83
6345 · Gas, Supplies & Equipment Exp	375.00
6350 · Park Seasonal Prep & Landscape	0.00
6355 · Porta Potties Expense	166.68
6370 · Dumpster Expense	41.66
Total 6300 · Park Expense	5,237.50
6500 · Camp Expense	
6510 · Camp Hourly Wage Expense	0.00
6530 · Camp Supplies	0.00
6550 · Camp Director/ Asst Salary Exp	0.00
6560 · Utilities	0.00
6590 · Camp Other Exp	0.00
Total 6500 · Camp Expense	0.00
6650 · Ice Rink Program Expense	
6655 · Ice Rink Wage Expense	500.00
6661 · Utilities	65.00
6665 · Ice Rink Concessions Expense	125.00
6670 · Ice Rink Equipment Expenses	250.00

BUFFALO VALLEY RECREATION AUTHORITY
Profit & Loss Budget Overview
 February 2026

	<u>Feb 26</u>
6675 · Ice Rink Maintenance Expense	125.00
Total 6650 · Ice Rink Program Expense	1,065.00
6900 · GYM Expense	
6905 · Salaries Expense - Gymnastics	8,333.33
6910 · Hourly Wage Exp - Gymnastics	12,500.00
6920 · GYM Health Ins Expense	3,750.00
6925 · GYM Staff Training Expense	208.33
6930 · Program Instructor Expense	
6930.10 · Adult M Arts Instructor Exp	1,167.00
6930.20 · Kids M Arts Instructor Exp	750.00
6930.40 · Gym Birthday Party Exp	833.37
Total 6930 · Program Instructor Expense	2,750.37
6935 · Team Expense	541.68
6940 · GYM Equipment Expense	833.33
6955 · Rent Expense	8,505.75
6960 · Supplies & Maintenance Expense	1,250.00
6990 · Other Expense - Gymnastics	125.00
Total 6900 · GYM Expense	38,797.79
Total Expense	63,603.16
Net Ordinary Income	34,825.80
Net Income	34,825.80

BUFFALO VALLEY RECREATION AUTHORITY
Statement of Cash Flows
February 2026

	<u>Feb 26</u>
OPERATING ACTIVITIES	
Net Income	78,464.07
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	-19,789.13
2000 · Accounts Payable	-84.28
2450 · Local Withholdings	735.89
2460 · LST Withholdings	24.00
2470 · PA Employee UC Withholdings	26.91
2480 · PA Employer UC Tax Liability	811.75
Net cash provided by Operating Activities	<u>60,189.21</u>
FINANCING ACTIVITIES	
2510 · Borough of Lewisburg Loan	-754.00
2520 · East Buffalo Township Loan	-717.20
Net cash provided by Financing Activities	<u>-1,471.20</u>
Net cash increase for period	58,718.01
Cash at beginning of period	<u>334,716.29</u>
Cash at end of period	<u><u>393,434.30</u></u>

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

February 2026

	Feb 26	Budget	\$ Over Budget	Jan - Feb 26	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
4000 · General Revenue (Control)							
4010 · Annual Fund Drive Gifts	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4020 · East Buffalo Township	35,339.75	35,339.75	0.00	35,339.75	35,339.75	0.00	141,359.00
4030 · Lewisburg Borough	19,789.13	19,789.13	0.00	19,789.13	19,789.13	0.00	79,156.62
4040 · Unrestricted Gifts							
4040.20 · Grants Degenstein	35,106.00	0.00	35,106.00	35,106.00	0.00	35,106.00	10,000.00
Total 4040 · Unrestricted Gifts	35,106.00	0.00	35,106.00	35,106.00	0.00	35,106.00	10,000.00
4090 · Other Gen Rev & Interest Income	874.35			1,841.75			
Total 4000 · General Revenue (Control)	91,109.23	55,128.88	35,980.35	92,076.63	55,128.88	36,947.75	230,515.62
4001 · Carryover	0.00	0.00	0.00	0.00	0.00	0.00	7,997.48
4100 · Community Pool Revenue(Control)							
4110 · Daily Sales Revenue	0.00	0.00	0.00	0.00	0.00	0.00	55,000.00
4120 · Concessions Revenue	0.00	0.00	0.00	0.00	0.00	0.00	21,000.00
4130 · Pool Membership Revenue	0.00	0.00	0.00	285.00	0.00	285.00	21,000.00
4140 · Parties and Rentals Revenue	300.00	0.00	300.00	300.00	0.00	300.00	12,000.00
4160 · Swim Lessons - WSI Revenue	0.00	0.00	0.00	0.00	0.00	0.00	14,000.00
4170 · Doggie Dips Revenue	0.00	0.00	0.00	0.00	0.00	0.00	180.00
Total 4100 · Community Pool Revenue(Control)	300.00	0.00	300.00	585.00	0.00	585.00	123,180.00
4200 · Park Revenue (Control)							
4220 · Pavillion/Court/Field Rent Rev	285.00	0.00	285.00	410.00	0.00	410.00	7,400.00
4250 · Tennis Lesson Revenue	0.00	0.00	0.00	0.00	0.00	0.00	1,400.00
Total 4200 · Park Revenue (Control)	285.00	0.00	285.00	410.00	0.00	410.00	8,800.00
4400 · Camp Revenue							
4410 · Mini/Explorer Camp Enroll Rev	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
4450 · Summer Camp Revenue	0.00	0.00	0.00	0.00	0.00	0.00	65,000.00
Total 4400 · Camp Revenue	0.00	0.00	0.00	0.00	0.00	0.00	68,000.00
4550 · Ice Rink Revenue							
4560 · Ice Rink Daily Sales Revenue	68.95			68.95			
4580 · Ice Rink Donation Revenue	236.00			236.00			
4550 · Ice Rink Revenue - Other	0.00	200.00	-200.00	0.00	400.00	-400.00	400.00
Total 4550 · Ice Rink Revenue	304.95	200.00	104.95	304.95	400.00	-95.05	400.00
4800 · GYM Revenue							
4810 · Gymnastics Program Revenue	39,966.28	25,000.00	14,966.28	67,410.88	50,000.00	17,410.88	300,000.00
4820 · Gymnastics Booster EQ Fundraise	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00
4830 · Gymnastics Team Revenue	9,122.81	9,000.00	122.81	17,933.91	18,000.00	-66.09	108,000.00
4835 · Gym Revenue - Private Lessons	4,525.00	3,000.00	1,525.00	8,616.78	6,000.00	2,616.78	36,000.00
4840 · GYM Rental Revenue	5,158.73	3,225.04	1,933.69	10,039.03	6,450.03	3,589.00	38,700.00
4850 · GYM Vending Revenue	167.41	125.00	42.41	325.63	250.00	75.63	1,500.00
4870 · Martial Arts Programs Revenue	2,110.00	2,750.04	-640.04	6,465.00	5,500.07	964.93	33,000.00
Total 4800 · GYM Revenue	61,050.23	43,100.08	17,950.15	110,791.21	86,200.10	24,591.11	520,700.00
4862 · Gym Scholarship Donations	-165.00	0.00	-165.00	-165.00	500.00	-665.00	500.00
Total Income	152,884.41	98,428.96	54,455.45	204,002.79	142,228.98	61,773.81	960,093.10
Gross Profit	152,884.41	98,428.96	54,455.45	204,002.79	142,228.98	61,773.81	960,093.10
Expense							
6000 · Administrative Staff Expenses							
6010 · Salaries and Wages Expense	8,028.86	9,166.64	-1,137.98	16,264.82	18,333.31	-2,068.49	110,000.00
6020 · Employer FICA Tax Expense	2,939.54	3,686.69	-727.15	5,569.68	7,333.37	-1,763.69	44,000.00
6040 · PA State UC2 Employer Tax Exp	811.75	750.00	61.75	1,582.43	1,500.00	62.43	9,000.00
6070 · IRA Expense	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00
Total 6000 · Administrative Staff Expenses	11,779.95	13,583.33	-1,803.38	23,396.93	27,166.68	-3,769.75	171,000.00
6100 · General and Admin Expense							
6105 · Accounting & Auditing Expense	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00
6110 · Advertising and Promotion Exp	0.00	50.00	-50.00	0.00	100.00	-100.00	800.00
6120 · Bank Charges and Fees Exp	21.90	45.00	-23.10	43.05	90.00	-46.95	540.00
6125 · IT Computer Svc & Supply Exp	223.87	292.00	-68.13	447.74	584.00	-136.26	3,504.00
6126 · IT Copier Service & Supplies	189.06	166.69	22.37	378.12	333.35	44.77	2,000.00
6127 · IT Internet Credit Card Expense	214.85	166.69	48.16	2,508.70	333.35	2,175.35	2,000.00
6128 · IT Website Hosting Expense	78.44	1,000.00	-921.56	156.88	2,000.00	-1,843.12	12,000.00
6130 · Legal Expense	0.00	83.33	-83.33	0.00	166.68	-166.68	1,000.00
6145 · Office Rent Expense	552.50	552.50	0.00	1,105.00	1,105.00	0.00	6,300.00
6147 · Office Phone & Internet Expense	0.00	250.00	-250.00	231.71	500.00	-268.29	3,000.00
6150 · Office Supplies Expense	140.61	125.00	15.61	226.71	250.00	-23.29	1,500.00
6160 · PIRMA LIAB/WC INSURANCE	1,358.00	2,080.00	-722.00	1,358.00	4,160.00	-2,802.00	25,000.00
6165 · Postage Expense	0.00	25.00	-25.00	78.00	50.00	28.00	300.00
6190 · Other General Expense	0.00	83.33	-83.33	0.00	166.70	-166.70	1,000.00
Total 6100 · General and Admin Expense	2,779.23	4,919.54	-2,140.31	6,533.91	9,839.08	-3,305.17	63,074.00
6200 · Community Pool Expense							
6205 · Hrly Wages-Front Off/Concession	0.00	0.00	0.00	0.00	0.00	0.00	11,500.00
6206 · Hourly Wages-Lifeguard Expense	0.00	0.00	0.00	0.00	0.00	0.00	36,000.00
6207 · Hourly Wage-Pool Management Exp	0.00	0.00	0.00	0.00	0.00	0.00	18,000.00
6208 · Hourly Wage-Swin Lesson/WSI Exp	0.00	0.00	0.00	0.00	0.00	0.00	3,900.00
6230 · Pool Swim Staff Training Exp	0.00	0.00	0.00	0.00	0.00	0.00	500.00
6240 · Concessions Expense	0.00	0.00	0.00	0.00	0.00	0.00	13,000.00
6250 · Electricity Expense	293.02	0.00	293.02	563.28	0.00	563.28	5,000.00
6255 · License & Certification Expense	0.00	0.00	0.00	0.00	0.00	0.00	500.00
6260 · Utilities	28.76	0.00	28.76	69.87	0.00	69.87	2,300.00
6263 · Chemicals Expense	0.00	0.00	0.00	0.00	0.00	0.00	13,100.00
6265 · Propane Expense	0.00	0.00	0.00	0.00	0.00	0.00	1,600.00
6267 · Testing Lab Expense	0.00	0.00	0.00	0.00	0.00	0.00	1,900.00
6270 · Repairs & Parts Expense	924.00	0.00	924.00	924.00	0.00	924.00	12,000.00
6280 · Supplies and Maintenance Exp	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
6285 · Water Sewer Expense	0.00	0.00	0.00	67.80	0.00	67.80	16,000.00
Total 6200 · Community Pool Expense	1,245.78	0.00	1,245.78	1,624.95	0.00	1,624.95	145,300.00
6300 · Park Expense							
6310 · Hourly Wage-Caretaker & Mowing	4,928.00	3,800.00	1,128.00	8,996.00	7,600.00	1,396.00	45,600.00
6320 · Park Staff Health Insurance	41.87	708.33	-666.46	838.91	1,418.70	-577.79	8,500.00
6330 · Tennis / Pickleball Expense	0.00	0.00	0.00	0.00	0.00	0.00	1,300.00
6335 · Park Structural Expense	8,756.00			8,756.00			

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

February 2026

	Feb 26	Budget	\$ Over Budget	Jan - Feb 26	YTD Budget	\$ Over Budget	Annual Budget
6340 · Equip Maintenance & Repair Exp	1,462.50	145.83	1,316.67	1,462.50	291.70	1,170.80	1,750.00
6345 · Gas, Supplies & Equipment Exp	160.20	375.00	-214.80	224.60	750.00	-525.40	4,500.00
6350 · Park Seasonal Prep & Landscape	0.00	0.00	0.00	3,925.00	0.00	3,925.00	6,000.00
6355 · Porta Potties Expense	280.00	166.68	113.32	460.00	333.36	126.64	2,000.00
6370 · Dumpster Expense	0.00	41.66	-41.66	0.00	63.35	-63.35	500.00
Total 6300 · Park Expense	15,628.57	5,237.50	10,391.07	24,663.01	10,475.11	14,187.90	70,150.00
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	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
6550 · Camp Director/ Asst Salary Exp	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00
6560 · Utilities	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
6590 · Camp Other Exp	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
Total 6500 · Camp Expense	0.00	0.00	0.00	0.00	0.00	0.00	42,500.00
6650 · Ice Rink Program Expense							
6655 · Ice Rink Wage Expense	0.00	500.00	-500.00	0.00	1,000.00	-1,000.00	1,000.00
6661 · Utilities	87.81	65.00	22.81	146.68	130.00	16.68	500.00
6665 · Ice Rink Concessions Expense	18.43	125.00	-106.57	18.43	250.00	-231.57	250.00
6670 · Ice Rink Equipment Expenses	0.00	250.00	-250.00	114.42	500.00	-385.58	500.00
6675 · Ice Rink Maintenance Expense	17.83	125.00	-107.17	203.05	250.00	-46.95	250.00
Total 6650 · Ice Rink Program Expense	123.87	1,065.00	-941.13	482.58	2,130.00	-1,647.42	2,500.00
6900 · GYM Expense							
6905 · Salaries Expense - Gymnastics	7,827.68	8,333.33	-505.65	15,539.68	16,666.66	-1,126.98	100,000.00
6910 · Hourly Wage Exp - Gymnastics	14,940.46	12,500.00	2,440.46	27,705.09	25,000.00	2,705.09	150,000.00
6920 · GYM Health Ins Expense	209.99	3,750.00	-3,540.01	3,440.66	7,500.00	-4,059.34	45,000.00
6925 · GYM Staff Training Expense	0.00	208.33	-208.33	0.00	416.70	-416.70	2,500.00
6930 · Program Instructor Expense							
6930.10 · Adult M Arts Instructor Exp	1,144.50	1,167.00	-22.50	2,180.50	2,334.00	-153.50	14,000.00
6930.20 · Kids M Arts Instructor Exp	742.00	750.00	-8.00	2,549.74	1,500.00	1,049.74	9,000.00
6930.40 · Gym Birthday Party Exp	2,700.00	833.37	1,866.63	4,300.00	1,666.70	2,633.30	10,000.00
Total 6930 · Program Instructor Expense	4,586.50	2,750.37	1,836.13	9,030.24	5,500.70	3,529.54	33,000.00
6935 · Team Expense	1,822.19	541.68	1,280.51	2,878.04	1,083.37	1,794.67	6,500.00
6940 · GYM Equipment Expense	4,320.90	833.33	3,487.57	4,320.90	1,866.70	2,654.20	10,000.00
6955 · Rent Expense	8,406.00	8,505.75	-99.75	16,812.00	17,011.50	-199.50	102,089.00
6960 · Supplies & Maintenance Expense	749.22	1,250.00	-500.78	1,863.85	2,500.00	-636.15	15,000.00
6990 · Other Expense - Gymnastics	0.00	125.00	-125.00	0.00	250.00	-250.00	1,500.00
Total 6900 · GYM Expense	42,862.94	38,797.79	4,065.15	81,580.46	77,595.63	3,984.83	465,569.00
7040 · Degenstein Grant Expenses							
7040.10 · Pool Repairs/Renovations	0.00			0.00			
7040.20 · Tennis Court Resurfing	0.00			0.00			
7040.40 · Park Ground Repairs/Maint.	0.00			0.00			
7040.60 · Skate Park Updates	0.00			0.00			
7040 · Degenstein Grant Expenses - Other	0.00			0.00			
Total 7040 · Degenstein Grant Expenses	0.00			0.00			
7060 · FEMA PEMA GRANT							
7060.10 · FEMA GRANT EXPENSES	0.00			495.00			
Total 7060 · FEMA PEMA GRANT	0.00			495.00			
Total Expense	74,420.34	63,603.16	10,817.18	138,788.84	127,206.50	11,582.34	960,093.00
Net Ordinary Income	78,464.07	34,825.80	43,638.27	65,215.95	15,022.48	50,193.47	0.10
Net Income	78,464.07	34,825.80	43,638.27	65,215.95	15,022.48	50,193.47	0.10

BUFFALO VALLEY RECREATION AUTHORITY
Balance Sheet
 As of February 28, 2026

	Feb 28, 26
ASSETS	
Current Assets	
Checking/Savings	
1000 · Control Account	
1010 · Cash Accounts (Control)	
1010.10 · SCB General Operating - 9478	
1040.30 · Skate Rink Donations	3,784.11
1040.40 · FEMA GRANT	12,076.50
1010.10 · SCB General Operating - 9478 - Other	82,841.81
Total 1010.10 · SCB General Operating - 9478	98,702.42
1010.15 · PLGIT BANK ACCOUT	
1010.40 · FEMA Grant Savings	206,451.60
1010.15 · PLGIT BANK ACCOUT - Other	87,980.28
Total 1010.15 · PLGIT BANK ACCOUT	294,431.88
Total 1010 · Cash Accounts (Control)	393,134.30
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	393,434.30
Total Checking/Savings	393,434.30
Accounts Receivable	
1200 · Accounts Receivable	19,789.13
Total Accounts Receivable	19,789.13
Other Current Assets	
1220 · Prepaid Expense (Control)	
1225 · Prepaid Rent	8,704.17
1240 · Prepaid Insurance	6,385.00
1220 · Prepaid Expense (Control) - Other	1,471.20
Total 1220 · Prepaid Expense (Control)	16,560.37
Total Other Current Assets	16,560.37
Total Current Assets	429,783.80
Fixed Assets	
1500 · Fixed Assets (Control)	
1502 · Pool Renovations	
1552 · Accm Depr - Pool Improvements	-950,065.70
1502 · Pool Renovations - Other	1,197,889.00
Total 1502 · Pool Renovations	247,823.30
1503 · Park Improvements	
1553 · Accm Depr - Park Improvements	-869,528.60
1503 · Park Improvements - Other	1,145,258.00
Total 1503 · Park Improvements	275,729.40
1504 · Park Equipment	
1554 · Accm Depr - Park Equipment	-634,457.59
1504 · Park Equipment - Other	713,129.00
Total 1504 · Park Equipment	78,671.41
1505 · Equipment	
1555 · Accm Depr - Equipment	-47,393.02
1505 · Equipment - Other	47,393.02

BUFFALO VALLEY RECREATION AUTHORITY

Balance Sheet

04/24/26

As of February 28, 2026

Accrual Basis

	Feb 28, 26
Total 1505 · Equipment	0.00
1507 · GYM Improvements	
1510 · Leasehold Improvement Office	2,709.66
1557 · Accm Depr - GYM Improvements	-37,987.59
1507 · GYM Improvements - Other	68,450.49
Total 1507 · GYM Improvements	33,172.56
Total 1500 · Fixed Assets (Control)	635,396.67
1999 · ASSET HELD UNDER LEASE OBLIG	509,075.00
Total Fixed Assets	1,144,471.67
Other Assets	
1215 · Security Deposit	15,000.00
Total Other Assets	15,000.00
TOTAL ASSETS	1,589,255.47
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-13,842.98
Total Accounts Payable	-13,842.98
Other Current Liabilities	
2010 · Other Accounts Payable Accrual	10,175.37
2300 · Deferred Revenue	
2340 · PA Emergency Grant	207,534.30
Total 2300 · Deferred Revenue	207,534.30
2375 · Current Port of Long Term Debt	17,654.40
2399 · CURRENT PORTION LEASE OBLIG	123,514.00
2400 · Payroll Liabilities	
2450 · Local Withholdings	1,380.16
2460 · LST Withholdings	40.00
2470 · PA Employee UC Withholdings	50.46
2480 · PA Employer UC Tax Liability	1,549.15
Total 2400 · Payroll Liabilities	3,019.77
Total Other Current Liabilities	361,897.84
Total Current Liabilities	348,054.86
Long Term Liabilities	
2500 · Loans Payable (Control)	
2510 · Borough of Lewisburg Loan	3,123.53
2520 · East Buffalo Township Loan	15,777.93
2550 · Less - Cur Port Long Term Debt	-17,654.40
Total 2500 · Loans Payable (Control)	1,247.06
2999 · LONG-TERM LEASE OBLIG	403,725.00
Total Long Term Liabilities	404,972.06
Total Liabilities	753,026.92
Equity	
3000 · Opening Balance Equity	3,943.84
3010 · Net Assets	5,227,906.00
3200 · Unrestricted Net Assets	-4,460,837.24
Net Income	65,215.95

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BUFFALO VALLEY RECREATION AUTHORITY

04/24/26

Balance Sheet

Accrual Basis

As of February 28, 2026

	Feb 28, 26
Total Equity	836,228.55
TOTAL LIABILITIES & EQUITY	1,589,255.47

BUFFALO VALLEY RECREATION AUTHORITY
Monthly Deposits Report for Board
February 2026

<u>Date</u>	<u>Memo</u>	<u>Amount</u>
Feb 26		
02/02/2026	Deposit	26.25
02/03/2026	Deposit	316.24
02/03/2026	Deposit	4,111.51
02/04/2026	Deposit	36,136.00
02/04/2026	Deposit	5,193.01
02/04/2026	Deposit	3,495.74
02/05/2026	Deposit	33.94
02/06/2026	Deposit	10.00
02/06/2026	Deposit	2,038.20
02/09/2026	Deposit	3,015.50
02/10/2026	Deposit	2,918.01
02/11/2026	Deposit	1,621.00
02/11/2026	Deposit	1,454.41
02/12/2026	Deposit	1,024.99
02/13/2026	Deposit	1,772.52
02/17/2026	Deposit	1,550.51
02/17/2026	Deposit	3,187.01
02/18/2026	Deposit	6,536.07
02/18/2026	Deposit	2,082.01
02/18/2026	Deposit	3,994.00
02/19/2026	Deposit	1,793.75
02/20/2026	Deposit	2,242.51
02/23/2026	Deposit	67.99
02/23/2026	Deposit	1,521.99
02/23/2026	Deposit	40.00
02/25/2026	Deposit	2,212.02
02/26/2026	Deposit	2,414.99
02/26/2026	Deposit	2,895.01
02/26/2026	Deposit	55.00
02/26/2026	Deposit	35,339.75
02/27/2026	Deposit	3,286.00
02/28/2026	Interest	22.81
Feb 26		

BUFFALO VALLEY RECREATION AUTHORITY
Monthly Written Check Report
February 2026

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Feb 26			
02/02/2026	29185	AIKEY HILL AUTO	-1,404.50
02/03/2026	29186	PLAYWORLD	-8,756.00
02/04/2026	29187	RAMSEY, JEFFREY R	-1,886.50
02/04/2026	29188	WINDSTREAM	-28.76
02/05/2026		GEISINGER HEALTH PLANS	-34.75
02/06/2026	29189	WINDSTREAM	-19.33
02/09/2026	29190	COLE'S HARDWARE	-431.30
02/09/2026	29191	EAST BUFFALO TOWNSHIP	-717.20
02/09/2026	29192	GSLHS DEVELOPMENT LLC	-8,958.50
02/09/2026	29193	LEWISBURG BOROUGH	-754.00
02/11/2026	29194	MARCO (Copier Lease 2020-2025)	-189.06
02/11/2026	29195	PAWC	-19.59
02/16/2026	29196	AMTRUST NORTH AMERICA	-1,358.00
02/16/2026	29197	UNITED CONCORDIA COMPANIES, INC	0.00
02/17/2026	29198	THE FULCRUM GUY LLC.	-924.00
02/18/2026	29199	GRAY, CHAR (v)	-18.43
02/18/2026	29200	HIGHMARK BLUE SHIELD	-37.18
02/18/2026	29201	LONDON DERSHEM	-204.00
02/18/2026	29202	RICHARD'S PORTABLE TOILETS	-180.00
02/18/2026	29203	ROWE, JOHN (Reimburse)	-868.63
02/19/2026	29204	CITIZENS' ELECTRIC COMPANY	-341.71
02/19/2026	29205	ENERGY GYMNASTICS PARENTS GROUP	-165.00
02/19/2026	29206	HEAVEN'S BEST	-185.00
02/20/2026	29207	GUFFY, JESSICA	-669.16
02/24/2026	29208	RICHARD'S PORTABLE TOILETS	-100.00
Feb 26			