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Accrual Basis

BUFFALO VALLEY RECREATION AUTHORITY
Profit & Loss Budget Performance
December 2021

	Dec 21	Budget	Jan - Dec 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
4000 · General Revenue (Control)	112.61	10.00	214,382.25	252,208.82	252,208.82
4100 · Community Pool Revenue(Control)	0.00	0.00	65,167.93	65,875.00	65,875.00
4200 · Park Revenue (Control)	0.00	0.00	20,840.00	12,400.00	12,400.00
4300 · Nature Program Revenue	0.00		15.00		
4400 · Mini/Explorer Camp Revenue	2,557.47		8,626.72		
4450 · Adventure Camp Revenue	0.00		4,855.00		
4500 · Summer/Fall Camp Revenue	2,360.00	0.00	58,816.63	78,750.00	78,750.00
4550 · Ice Rink Revenue	0.00	300.00	429.52	1,500.00	1,500.00
4600 · Outdoor Recreation Revenue	0.00		860.85		
4700 · BVRA Adult & Youth Program Rev	0.00	1,225.00	10,206.05	19,140.00	19,140.00
4800 · GYM Revenue	28,530.98	16,342.00	384,418.98	371,510.00	371,510.00
4950 · Special Event & Miscellaneous Rev	0.00	0.00	1,254.00	1,800.00	1,800.00
Total Income	<u>33,561.06</u>	<u>17,877.00</u>	<u>769,872.93</u>	<u>803,183.82</u>	<u>803,183.82</u>
Gross Profit	33,561.06	17,877.00	769,872.93	803,183.82	803,183.82
Expense					
6000 · Administrative Staff Expenses	13,227.10	10,154.99	97,980.91	120,587.50	120,587.50
6100 · General and Admin Expense	3,600.03	9,775.10	59,944.77	83,192.48	83,192.48
6200 · Community Pool Expense	742.57	140.00	93,960.41	114,793.55	114,793.55
6300 · Park Expense	5,459.14	3,029.00	56,201.93	45,681.00	45,681.00
6400 · Nature School Expense	501.78	753.00	7,355.30	9,040.00	9,040.00
6500 · Mini Camp (Preschool) Expense	613.76		5,985.57		
6550 · Adventure Camp Expense	0.00		933.24		
6600 · Summer/Fall Camp Expense	5,390.00	3,403.00	63,312.60	62,037.00	62,037.00
66000 · Payroll Expenses	0.00		0.00		
6650 · Ice Rink Program Expense	0.00	0.00	65.63	1,293.35	1,293.35
66900 · Reconciliation Discrepancies	-10.85		0.00		
6700 · Outdoor Recreation Expense	0.00		907.63		
6800 · Non-BVRA Facility Program Exp	0.00	224.00	4,053.84	10,930.00	10,930.00
6900 · GYM Expense	36,520.53	28,971.75	323,440.37	346,406.00	346,406.00
7500 · Special Event Expense	0.00		679.00		
Total Expense	<u>66,044.06</u>	<u>56,450.84</u>	<u>714,821.20</u>	<u>793,960.88</u>	<u>793,960.88</u>
Net Ordinary Income	-32,483.00	-38,573.84	55,051.73	9,222.94	9,222.94
Other Income/Expense					
Other Expense					
9700 · Depreciation Expense Control	24,617.95	8,180.00	98,444.97	98,149.00	98,149.00
Total Other Expense	<u>24,617.95</u>	<u>8,180.00</u>	<u>98,444.97</u>	<u>98,149.00</u>	<u>98,149.00</u>
Net Other Income	-24,617.95	-8,180.00	-98,444.97	-98,149.00	-98,149.00
Net Income	<u><u>-57,100.95</u></u>	<u><u>-46,753.84</u></u>	<u><u>-43,393.24</u></u>	<u><u>-88,926.06</u></u>	<u><u>-88,926.06</u></u>

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

December 2021

	Dec 21	Budget	Jan - Dec 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
4000 - General Revenue (Control)					
4010 - Annual Fund Drive Gifts	105.00	0.00	499.22	5,000.00	5,000.00
4015 - Gala Gifts In Kind Revenue	0.00		10,699.19		
4020 - East Buffalo Township	0.00	0.00	133,270.92	123,133.38	123,133.38
4030 - Lewisburg Borough	0.00	0.00	68,950.46	68,950.44	68,950.44
4035 - Emergency Municipal Covid Funds	0.00	0.00	850.00	55,000.00	55,000.00
4090 - Other Gen Rev & Interest Income	7.61	10.00	112.46	125.00	125.00
4999 - Max Credit Card Reconciliation	0.00		0.00		
Total 4000 - General Revenue (Control)	112.61	10.00	214,382.25	252,208.82	252,208.82
4100 - Community Pool Revenue(Control)					
4110 - Daily Sales Revenue	0.00	0.00	27,553.59	35,700.00	35,700.00
4120 - Concessions Revenue	0.00	0.00	7,037.54	2,500.00	2,500.00
4130 - Pool Membership Revenue	0.00	0.00	13,117.50	13,175.00	13,175.00
4140 - Parties and Rentals Revenue	0.00	0.00	2,903.50	3,000.00	3,000.00
4160 - Swim Lessons - WSI Revenue	0.00	0.00	13,945.80	10,000.00	10,000.00
4170 - Doggie Dips Revenue	0.00	0.00	0.00	1,500.00	1,500.00
4190 - Other Community Pool Revenue	0.00		610.00		
Total 4100 - Community Pool Revenue(Control)	0.00	0.00	65,167.93	65,875.00	65,875.00
4200 - Park Revenue (Control)					
4210 - Park Programs Revenue	0.00		35.00		
4220 - Pavillion/Court/Field Rent Rev	0.00	0.00	9,560.00	4,000.00	4,000.00
4230 - Skate Park Program Revenue	0.00	0.00	1,275.00	1,000.00	1,000.00
4240 - Tennis Court Rental Revenue	0.00	0.00	3,100.00	3,000.00	3,000.00
4250 - Tennis Lesson Revenue	0.00	0.00	5,290.00	4,400.00	4,400.00
4290 - Other Park Revenue	0.00		1,580.00		
Total 4200 - Park Revenue (Control)	0.00	0.00	20,840.00	12,400.00	12,400.00
4300 - Nature Program Revenue					
4345 - Other Warming House Revenue	0.00		15.00		
Total 4300 - Nature Program Revenue	0.00		15.00		
4400 - Mini/Explorer Camp Revenue					
4410 - Mini/Explorer Camp Enroll Rev	2,557.47		8,626.72		
Total 4400 - Mini/Explorer Camp Revenue	2,557.47		8,626.72		
4450 - Adventure Camp Revenue					
4455 - After School Advent Enrl Rev	0.00		4,855.00		
Total 4450 - Adventure Camp Revenue	0.00		4,855.00		
4500 - Summer/Fall Camp Revenue					
4510 - Summer/Fall Camp Enrollment	2,360.00	0.00	58,796.50	68,750.00	68,750.00
4530 - COVID Kid Program Revenue	0.00	0.00	0.00	10,000.00	10,000.00
4540 - Summer/Fall Camp Donation Rev	0.00		20.13		
Total 4500 - Summer/Fall Camp Revenue	2,360.00	0.00	58,816.63	78,750.00	78,750.00
4550 - Ice Rink Revenue					
4560 - Ice Rink Daily Sales Revenue	0.00	200.00	429.52	1,000.00	1,000.00
4570 - Ice Rink Concession Revenue	0.00	100.00	0.00	500.00	500.00
Total 4550 - Ice Rink Revenue	0.00	300.00	429.52	1,500.00	1,500.00
4600 - Outdoor Recreation Revenue					
4610 - Outdoor Rec Youth Program Rev	0.00		860.85		
4640 - Outdoor Rec Family Program Rev	0.00		0.00		
4690 - Outdoor Rec Other Revenue	0.00		0.00		
Total 4600 - Outdoor Recreation Revenue	0.00		860.85		
4700 - BVRA Adult & Youth Program Rev					
4705 - Riverwoods Aquatic Program Rev	0.00		1,255.55		
4720 - Preschool & Youth Program Rev					
4720.20 - Art Club Revenue	0.00		390.00		
4720.30 - LEARN Program Revenue	0.00	0.00	0.00	0.00	0.00
4720.40 - After School Care Program 2020	0.00	0.00	0.00	6,000.00	6,000.00
4720.60 - Kindertime in the Garden Exp	0.00	350.00	1,010.00	8,640.00	8,640.00
4720 - Preschool & Youth Program Rev - Other	0.00		3,442.50		
Total 4720 - Preschool & Youth Program Rev	0.00	350.00	4,842.50	14,640.00	14,640.00
4780 - Adult Program Revenue (SubCtr)					
4780.10 - Bus Trip Program Revenue	0.00	600.00	0.00	1,200.00	1,200.00

**BUFFALO VALLEY RECREATION AUTHORITY
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4780.90 · Other Adult Program Revenue	0.00	275.00	4,108.00	3,300.00	3,300.00
Total 4780 · Adult Program Revenue (SubCtr)	0.00	875.00	4,108.00	4,500.00	4,500.00
Total 4700 · BVRA Adult & Youth Program Rev	0.00	1,225.00	10,206.05	19,140.00	19,140.00
4800 · GYM Revenue					
4810 · Gymnastics Program Revenue	20,194.08	0.00	207,119.06	210,000.00	210,000.00
4810.10 · 2020 COVID Revenue In 2021	0.00		22,216.15		
4820 · Gymnastics Booster EQ Fundraise	0.00	2,500.00	5,248.60	2,500.00	2,500.00
4830 · Gymnastics Team Revenue	3,025.00	10,417.00	94,866.90	125,000.00	125,000.00
4835 · Gym Revenue - Private Lessons	1,426.50	625.00	24,386.00	7,500.00	7,500.00
4840 · GYM Rental Revenue	860.00	800.00	2,908.01	2,500.00	2,500.00
4850 · GYM Vending Revenue	146.90	41.00	596.96	500.00	500.00
4860 · Non-Gymnastics Program Revenue	0.00		450.00		
4870 · Martial Arts Programs Revenue					
4870.10 · Adult Martial Arts Revenue	-1,299.00	1,099.00	12,422.75	13,190.00	13,190.00
4870.20 · Youth Martial Arts Revenue	4,177.50	860.00	12,744.55	10,320.00	10,320.00
4870 · Martial Arts Programs Revenue - Other	0.00		1,460.00		
Total 4870 · Martial Arts Programs Revenue	2,878.50	1,959.00	26,627.30	23,510.00	23,510.00
Total 4800 · GYM Revenue	28,530.98	16,342.00	384,418.98	371,510.00	371,510.00
4950 · Special Event & Miscellaneous Rev					
4960 · Triathlon Event Revenue	0.00	0.00	450.00	1,800.00	1,800.00
4950 · Special Event & Miscellaneous Rev - Other	0.00		804.00		
Total 4950 · Special Event & Miscellaneous Rev	0.00	0.00	1,254.00	1,800.00	1,800.00
Total Income	33,561.06	17,877.00	769,872.93	803,183.82	803,183.82
Gross Profit	33,561.06	17,877.00	769,872.93	803,183.82	803,183.82
Expense					
6000 · Administrative Staff Expenses					
6010 · Salaries and Wages Expense	9,103.58	6,844.84	66,734.59	88,983.00	88,983.00
6020 · Employer FICA Tax Expense	2,994.62	523.64	18,019.14	6,807.00	6,807.00
6040 · PA State UC2 Employer Tax Exp	219.63	19.86	1,999.66	258.00	258.00
6060 · Health Insurance Expense	909.27	796.40	10,149.60	9,556.00	9,556.00
6070 · IRA Expense	0.00	866.75	0.00	1,733.50	1,733.50
6075 · Staff Training Expense	0.00	166.00	369.70	2,000.00	2,000.00
6080 · AmeriCorps Program Exp-Full Yr	0.00	812.50	0.00	9,750.00	9,750.00
6090 · Other Administrative Expense	0.00		421.00		
6095 · COVID-19 CDC COMPLIANT EXPENSE	0.00	125.00	287.22	1,500.00	1,500.00
6000 · Administrative Staff Expenses - Other	0.00		0.00		
Total 6000 · Administrative Staff Expenses	13,227.10	10,154.99	97,980.91	120,587.50	120,587.50
6100 · General and Admin Expense					
6105 · Accounting & Auditing Expense	410.00	0.00	7,094.23	4,000.00	4,000.00
6110 · Advertising and Promotion Exp	2.27	187.50	1,855.15	2,250.00	2,250.00
6115 · Gala and Annual Fund Drive Exp	0.00	0.00	1,350.00	1,000.00	1,000.00
6120 · Bank Charges and Fees Exp	0.00	6.25	507.37	75.00	75.00
6125 · IT Computer Svc & Supply Exp	0.00	166.00	752.45	2,000.00	2,000.00
6126 · IT Copier Service & Supplies	219.87	250.00	2,730.78	3,000.00	3,000.00
6127 · IT Internet Credit Card Expense	284.35	1,250.00	12,091.66	15,000.00	15,000.00
6128 · IT Website Hosting Expense	285.95	833.00	7,345.04	10,000.00	10,000.00
6130 · Legal Expense	292.50	792.00	2,493.70	9,500.00	9,500.00
6135 · Association Membership Expense	0.00	0.00	0.00	530.00	530.00
6140 · Mileage & Fuel Reimburs Expense	0.00	35.00	0.00	150.00	150.00
6145 · Office Rent Expense	533.38	800.00	6,400.56	9,600.00	9,600.00
6147 · Office Phone & Internet Expense	584.87	250.00	3,844.49	3,000.00	3,000.00
6150 · Office Supplies Expense	21.19	208.00	2,695.69	2,500.00	2,500.00
6158 · Lewisburg Borough Loan Int Exp	0.00	37.35	450.10	487.48	487.48
6160 · PIRMA BVRA Insurance Expense	1,498.08	4,900.00	10,713.56	19,600.00	19,600.00
6165 · Postage Expense	0.00	60.00	220.00	500.00	500.00
6190 · Other General Expense	-532.43		-600.01		
Total 6100 · General and Admin Expense	3,600.03	9,775.10	59,944.77	83,192.48	83,192.48
6200 · Community Pool Expense					
6205 · Hourly Wages-Front Office Exp	0.00	0.00	3,879.94	4,375.00	4,375.00
6206 · Hourly Wages-Lifeguard Expense	0.00	0.00	22,815.76	26,400.00	26,400.00
6207 · Hourly Wage-Pool Management Exp	0.00	0.00	23,607.78	18,360.00	18,360.00
6208 · Hourly Wage-Swim Lesson/WSI Exp	0.00	0.00	2,044.50	2,300.00	2,300.00
6215 · Emplr FICA & Payroll Tax Exp	0.00	0.00	484.02	4,598.55	4,598.55
6230 · Pool Swim Staff Training Exp	0.00	0.00	1,249.98	1,000.00	1,000.00
6240 · Concessions Expense	516.72		7,710.30		
6250 · Electricity Expense	176.37	110.00	5,814.29	8,200.00	8,200.00

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Profit & Loss Budget Performance**

December 2021

	Dec 21	Budget	Jan - Dec 21	YTD Budget	Annual Budget
6255 · License & Certification Expense	0.00	0.00	-440.00	800.00	800.00
6260 · Pool Open/Close Expense	0.00	0.00	0.00	3,500.00	3,500.00
6263 · Chemicals Expense	0.00	0.00	5,656.91	6,000.00	6,000.00
6265 · Propane Expense	0.00	0.00	754.38	550.00	550.00
6267 · Testing Lab Expense	0.00	0.00	840.00	900.00	900.00
6270 · Repairs & Parts Expense	0.00	0.00	2,539.17	15,000.00	15,000.00
6275 · Phone & Internet Expense	0.00	30.00	147.98	360.00	360.00
6280 · Supplies and Maintenance Exp	0.00	0.00	4,399.27	9,000.00	9,000.00
6285 · Water Sewer Expense	49.48	0.00	11,867.90	12,000.00	12,000.00
6287 · Doggie Dips Expense	0.00	0.00	0.00	450.00	450.00
6295 · Other Pool Expense	0.00	0.00	538.23	1,000.00	1,000.00
6200 · Community Pool Expense - Other	0.00		50.00		
Total 6200 · Community Pool Expense	742.57	140.00	93,960.41	114,793.55	114,793.55
6300 · Park Expense					
6310 · Hourly Wage-Caretaker & Mowing	4,263.00	1,812.00	32,630.75	23,557.00	23,557.00
6315 · Emplr FICA & Payroll Tax Exp	0.00	180.00	1,875.41	2,330.00	2,330.00
6320 · Park Staff Training Expense	0.00	0.00	0.00	250.00	250.00
6325 · Hourly Wage - Tennis Instructor	0.00	0.00	4,797.26	2,500.00	2,500.00
6330 · Tennis Program Expense	0.00		206.47		
6335 · Park Structural Expense	0.00	500.00	1,680.00	6,000.00	6,000.00
6340 · Equip Maintenance & Repair Exp	267.47	300.00	3,142.83	3,600.00	3,600.00
6345 · Gas, Supplies & Equipment Exp	543.67	0.00	3,261.25	2,100.00	2,100.00
6350 · Park Seasonal Prep & Landscape	60.00	0.00	5,142.96	2,500.00	2,500.00
6355 · Porta Potties Expense	200.00	200.00	2,830.00	2,400.00	2,400.00
6370 · Dumpster Expense	125.00	37.00	635.00	444.00	444.00
Total 6300 · Park Expense	5,459.14	3,029.00	56,201.93	45,681.00	45,681.00
6400 · Nature School Expense					
6415 · Emplr FICA & Payroll Tax Exp	0.00		5.77		
6435 · Phone & Internet Expense	169.67	125.00	2,948.88	1,500.00	1,500.00
6440 · Electric Expense	332.11	250.00	1,739.26	3,000.00	3,000.00
6445 · Supplies Expense	0.00	125.00	828.10	1,500.00	1,500.00
6450 · Facility Maintenance Expense	0.00	167.00	794.78	2,000.00	2,000.00
6455 · Water Expense	0.00	86.00	225.07	1,040.00	1,040.00
6490 · Nature Schl Facility Other Exp	0.00		813.44		
Total 6400 · Nature School Expense	501.78	753.00	7,355.30	9,040.00	9,040.00
6500 · Mini Camp (Preschool) Expense					
6525 · Program Instructor Expense	0.00		987.00		
6526 · Program Instructor Health Ins	613.76		4,457.81		
6530 · Mini Camp Supplies	0.00		540.76		
Total 6500 · Mini Camp (Preschool) Expense	613.76		5,985.57		
6550 · Adventure Camp Expense					
6590 · Adventure Camp Other Exp	0.00		600.69		
6550 · Adventure Camp Expense - Other	0.00		332.55		
Total 6550 · Adventure Camp Expense	0.00		933.24		
6600 · Summer/Fall Camp Expense					
6610 · Summer/Fall Camp Wage Expense	5,390.00	3,140.00	56,158.99	45,360.00	45,360.00
6615 · Emplr FICA & Payroll Tax Exp	0.00	263.00	2,101.34	3,802.00	3,802.00
6620 · Summer/Fall Camp AMERICORPS Exp	0.00	0.00	2,044.95	4,875.00	4,875.00
6630 · Summer/Fall Camp Expense	0.00	0.00	2,833.09	8,000.00	8,000.00
6645 · Summer/Fall Camp Other Expenses	0.00		174.23		
Total 6600 · Summer/Fall Camp Expense	5,390.00	3,403.00	63,312.60	62,037.00	62,037.00
66000 · Payroll Expenses	0.00		0.00		
6650 · Ice Rink Program Expense					
6655 · Ice Rink Wage Expense	0.00	0.00	0.00	500.00	500.00
6660 · Emplr FICA & Payroll Tax Exp	0.00	0.00	0.00	43.35	43.35
6665 · Ice Rink Concessions Expense	0.00	0.00	0.00	500.00	500.00
6670 · Ice Rink Equipment Expenses	0.00	0.00	0.00	250.00	250.00
6650 · Ice Rink Program Expense - Other	0.00		65.63		
Total 6650 · Ice Rink Program Expense	0.00	0.00	65.63	1,293.35	1,293.35
66900 · Reconciliation Discrepancies	-10.85		0.00		
6700 · Outdoor Recreation Expense					
6735 · Outdoor Rec Program Instr Exp	0.00		810.00		
6740 · Outdoor Rec Program Equip Exp	0.00		97.63		
Total 6700 · Outdoor Recreation Expense	0.00		907.63		
6800 · Non-BVRA Facility Program Exp					

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6805 · RW Aquatics Program Exp					
6805.10 · RW Aquatics Hourly Wage Exp	0.00		0.00		
6805.20 · RW Aquatics Program Expense	0.00		480.00		
Total 6805 · RW Aquatics Program Exp	0.00		480.00		
6830 · Preschool & Youth Program Exp					
6830.20 · Art Club	0.00	0.00	0.00	3,600.00	3,600.00
6830.30 · LEARN Hourly Wage Exp	0.00		0.00		
6830.90 · Other Preschool Youth Prog Exp	0.00	0.00	0.00	4,650.00	4,650.00
6830 · Preschool & Youth Program Exp - Other	0.00		75.54		
Total 6830 · Preschool & Youth Program Exp	0.00	0.00	75.54	8,250.00	8,250.00
6840 · Program - STUDIO BVRA					
6840 · Program - STUDIO BVRA - Other	0.00		945.00		
Total 6840 · Program - STUDIO BVRA	0.00		945.00		
6880 · Other Adult Program Expenses	0.00	224.00	1,203.30	2,680.00	2,680.00
6895 · Other Program Expense	0.00		1,350.00		
Total 6800 · Non-BVRA Facility Program Exp	0.00	224.00	4,053.84	10,930.00	10,930.00
6900 · GYM Expense					
6905 · Salaries Expense - Gymnastics	5,664.00	3,140.00	69,830.77	40,800.00	40,800.00
6910 · Hourly Wage Exp - Gymnastics	13,385.75	8,086.00	91,303.25	105,118.00	105,118.00
6915 · Empl'yr FICA & Payroll Tax Exp	0.00	938.00	7,833.30	12,195.00	12,195.00
6920 · GYM Director Health Ins Expense	2,012.94	3,928.75	31,355.29	47,145.00	47,145.00
6925 · GYM Staff Training Expense	1,340.25	125.00	3,268.23	500.00	500.00
6930 · Program Instructor Expense	4,028.45	1,572.00	15,398.90	18,458.00	18,458.00
6935 · Team Expense	0.00	0.00	1,782.76	8,000.00	8,000.00
6940 · GYM Equipment Expense	0.00	2,500.00	0.00	10,000.00	10,000.00
6950 · Phone & Internet Expense	0.00	70.00	385.55	840.00	840.00
6955 · Rent Expense	8,070.79	8,071.00	96,849.48	96,850.00	96,850.00
6960 · Supplies & Maintenance Expense	1,557.45	541.00	4,642.15	6,500.00	6,500.00
6990 · Other Expense - Gymnastics	460.90		790.69		
Total 6900 · GYM Expense	36,520.53	28,971.75	323,440.37	346,406.00	346,406.00
7500 · Special Event Expense					
7590 · Other Special Event Expense	0.00		679.00		
Total 7500 · Special Event Expense	0.00		679.00		
Total Expense	66,044.06	56,450.84	714,821.20	793,960.88	793,960.88
Net Ordinary Income	-32,483.00	-38,573.84	55,051.73	9,222.94	9,222.94
Other Income/Expense					
Other Expense					
9700 · Depreciation Expense Control					
9185 · Depreciation Expense	175.16	59.00	700.64	701.00	701.00
9290 · Pool Improvements Depreciation	11,256.64	3,752.00	45,026.56	45,026.00	45,026.00
9380 · Park Equipment Depreciation Exp	562.25	188.00	2,249.00	2,249.00	2,249.00
9385 · Park Improvements Depreciation	11,452.58	3,818.00	45,810.32	45,810.00	45,810.00
9975 · GYM Equip Depreciation Exp	1,171.32	363.00	4,658.45	4,363.00	4,363.00
Total 9700 · Depreciation Expense Control	24,617.95	8,180.00	98,444.97	98,149.00	98,149.00
Total Other Expense	24,617.95	8,180.00	98,444.97	98,149.00	98,149.00
Net Other Income	-24,617.95	-8,180.00	-98,444.97	-98,149.00	-98,149.00
Net Income	-57,100.95	-46,753.84	-43,393.24	-88,926.06	-88,926.06

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BUFFALO VALLEY RECREATION AUTHORITY
Monthly Written Check Report
December 2021

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Dec 21			
12/08/2021	27454	RAMSEY, JEFFREY R	-1,737.40
12/09/2021	27455	ROWE, JOHN (Reimburse)	-460.90
12/09/2021	27456	COLE'S HARDWARE	-73.51
12/09/2021	27457	CRAVITZ LAW OFFICE	-58.50
12/09/2021	27458	FISHERS DISPOSAL LLC	-67.00
12/09/2021	27459	RICHARD'S PORTABLE TOILETS	-200.00
12/09/2021	27460	VERIZON WIRELESS	-216.17
12/13/2021	27461	FOGELS LANDSCAPE SUPPLY LLC	-30.00
12/13/2021	27462	PAULINE GUFFEY	-260.00
12/16/2021	27464	CITIZENS' ELECTRIC COMPANY	-508.48
12/16/2021	27465	FOGELS LANDSCAPE SUPPLY LLC	-30.00
12/16/2021	27466	GEISINGER HEALTH PLANS	-3,535.97
12/16/2021	27467	MARCO (Copier Lease 2020-2025)	-219.87
12/16/2021	27468	PAWC	-49.48
12/16/2021	27469	WINDSTREAM	-169.67
12/20/2021	27470	GEISINGER HEALTH PLANS	-3,535.97
12/20/2021	27471	UNITED CONCORDIA COMPANIES, INC	-214.68
12/21/2021	27472	RAMSEY, JEFFREY R	-2,291.05
12/30/2021	27474	HIGHMARK BLUE SHIELD	-34.04
12/30/2021	27475	LEWISBURG BOROUGH	-754.00
12/30/2021	27476	PAULINE GUFFEY	-150.00
Dec 21			

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BUFFALO VALLEY RECREATION AUTHORITY
Monthly Deposits Report for Board
December 2021

<u>Date</u>	<u>Memo</u>	<u>Amount</u>
Dec 21		
12/01/2021	Deposit	414.19
12/02/2021	Deposit	540.01
12/03/2021	Deposit	6,322.49
12/03/2021	Deposit	2,260.00
12/06/2021	Deposit	5,637.57
12/07/2021	Deposit	4,195.01
12/08/2021	Deposit	2,717.41
12/09/2021	Deposit	2,371.98
12/10/2021	Deposit	1,833.90
12/10/2021	Deposit	1,614.39
12/13/2021	Deposit	2,292.04
12/13/2021	Deposit	3,457.00
12/14/2021	Deposit	3,040.28
12/14/2021	Deposit	1,978.02
12/15/2021	Deposit	3,540.00
12/16/2021	Deposit	1,714.49
12/17/2021	Deposit	1,547.01
12/17/2021	Deposit	2,554.66
12/21/2021	Deposit	860.19
12/24/2021	Deposit	837.50
12/27/2021	Deposit	423.00
12/28/2021	Deposit	740.00
12/29/2021	Deposit	646.02
12/30/2021	Deposit	4,061.90
12/31/2021	Deposit	884.89
12/31/2021	Interest	6.10
Dec 21		

BUFFALO VALLEY RECREATION AUTHORITY
Statement of Cash Flows
 January through December 2021

	Jan - Dec 21
OPERATING ACTIVITIES	
Net Income	-43,393.24
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	415.50
1210 · Prepaid Invoices for Services	2,415.65
1240 · Prepaid Insurance	-5,848.44
2000 · Accounts Payable	-13,822.43
2165 · Bank of America CC 3087 7806	-38.00
2175 · Susquehanna Bank Credit Card	1,524.68
2310 · Deferred COVID Credits on Acct	-37,394.95
2320 · Deferred Rev - Period End Rev	-15,237.70
2330 · Deferred Program Revenue	21,125.50
2410 · Federal Withholdings	-477.00
2420 · Social Security Withholdings	-865.50
2430 · Medicare Withholdings	-202.42
2440 · PA Withholdings	215.86
2450 · Local Withholdings	294.17
2470 · PA Employee UC Withholdings	8.22
2480 · PA Employer UC Tax Liability	84.54
2490 · Accrued Payrl Liab (Period End)	1,163.08
Net cash provided by Operating Activities	-90,032.48
INVESTING ACTIVITIES	
1502 · Pool Renovations	-953.99
1552 · Accm Depr - Pool Improvements	45,026.56
1553 · Accm Depr - Park Improvements	45,810.32
1554 · Accm Depr - Park Equipment	2,249.00
1555 · Accm Depr - Equipment	700.64
1507 · GYM Improvements	-3,000.00
1557 · Accm Depr - GYM Improvements	4,658.45
1215 · Security Deposit	1,500.00
Net cash provided by Investing Activities	95,990.98
FINANCING ACTIVITIES	
2510 · Borough of Lewisburg Loan	-11,840.86
2550 · Less - Cur Port Long Term Debt	3,242.96
Net cash provided by Financing Activities	-8,597.90
Net cash increase for period	-2,639.40
Cash at beginning of period	49,701.05
Cash at end of period	47,061.65

BUFFALO VALLEY RECREATION AUTHORITY
Balance Sheet
As of December 31, 2021

	<u>Dec 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Control Account	
1010 · Cash Accounts (Control)	
1010.10 · SCB General Operating - 9478	40,089.70
Total 1010 · Cash Accounts (Control)	40,089.70
1040 · SCB Designated Donations - 8701	
1040.20 · Park Projects/Maintenance	2,187.63
1040.30 · Skate Rink Donations	3,784.11
1040 · SCB Designated Donations - 8701 - Other	1.51
Total 1040 · SCB Designated Donations - 8701	5,973.25
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	47,061.65
Total Checking/Savings	47,061.65
Other Current Assets	
1220 · Prepaid Expense (Control)	
1240 · Prepaid Insurance	5,848.44
Total 1220 · Prepaid Expense (Control)	5,848.44
Total Other Current Assets	5,848.44
Total Current Assets	52,910.09
Fixed Assets	
1500 · Fixed Assets (Control)	
1502 · Pool Renovations	
1552 · Accm Depr - Pool Improvements	-765,452.92
1502 · Pool Renovations - Other	1,126,617.99
Total 1502 · Pool Renovations	361,165.07
1503 · Park Improvements	
1553 · Accm Depr - Park Improvements	-686,287.32
1503 · Park Improvements - Other	1,145,258.00
Total 1503 · Park Improvements	458,970.68
1504 · Park Equipment	
1554 · Accm Depr - Park Equipment	-624,737.13
1504 · Park Equipment - Other	634,129.00
Total 1504 · Park Equipment	9,391.87
1505 · Equipment	
1555 · Accm Depr - Equipment	-47,053.64
1505 · Equipment - Other	47,393.02
Total 1505 · Equipment	339.38
1507 · GYM Improvements	
1557 · Accm Depr - GYM Improvements	-17,748.55
1507 · GYM Improvements - Other	68,450.49
Total 1507 · GYM Improvements	50,701.94
1510 · Leasehold Improvement Office	2,709.66

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BUFFALO VALLEY RECREATION AUTHORITY

Balance Sheet

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As of December 31, 2021

Accrual Basis

	Dec 31, 21
Total 1500 · Fixed Assets (Control)	883,278.60
Total Fixed Assets	883,278.60
Other Assets	
1215 · Security Deposit	15,000.00
Total Other Assets	15,000.00
TOTAL ASSETS	951,188.69
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-2,619.80
Total Accounts Payable	-2,619.80
Credit Cards	
2165 · Bank of America CC 3087 7806	-38.00
2175 · Susquehanna Bank Credit Card	1,741.74
Total Credit Cards	1,703.74
Other Current Liabilities	
2300 · Deferred Revenue	
2330 · Deferred Program Revenue	21,125.50
Total 2300 · Deferred Revenue	21,125.50
2375 · Current Port of Long Term Debt	17,091.68
2400 · Payroll Liabilities	
2440 · PA Withholdings	707.56
2450 · Local Withholdings	1,614.20
2460 · LST Withholdings	136.00
2470 · PA Employee UC Withholdings	49.64
2480 · PA Employer UC Tax Liability	400.66
2490 · Accrued Payrl Liab (Period End)	4,979.77
Total 2400 · Payroll Liabilities	7,887.83
Total Other Current Liabilities	46,105.01
Total Current Liabilities	45,188.95
Long Term Liabilities	
2500 · Loans Payable (Control)	
2510 · Borough of Lewisburg Loan	40,823.53
2520 · East Buffalo Township Loan	51,637.93
2550 · Less - Cur Port Long Term Debt	-13,848.72
Total 2500 · Loans Payable (Control)	78,612.74
Total Long Term Liabilities	78,612.74
Total Liabilities	123,801.69
Equity	
3010 · Net Assets	5,227,906.00
3200 · Unrestricted Net Assets	-4,357,125.76
Net Income	-43,393.24
Total Equity	827,387.00
TOTAL LIABILITIES & EQUITY	951,188.69

BUFFALO VALLEY RECREATION AUTHORITY

01/20/22

Balance Sheet

Accrual Basis

As of December 31, 2021

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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	47,061.65
Total Checking/Savings	47,061.65
Other Current Assets	
1220 · Prepaid Expense (Control)	
1240 · Prepaid Insurance	5,848.44
Total 1220 · Prepaid Expense (Control)	5,848.44
Total Other Current Assets	5,848.44
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1505 · Equipment	
1555 · Accm Depr - Equipment	-47,053.64
1505 · Equipment - Other	47,393.02
Total 1505 · Equipment	339.38
1507 · GYM Improvements	
1557 · Accm Depr - GYM Improvements	-17,748.55
1507 · GYM Improvements - Other	68,450.49
Total 1507 · GYM Improvements	50,701.94
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Total Current Liabilities	45,188.95
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Total Liabilities	123,801.69
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3200 · Unrestricted Net Assets	-4,357,125.76
Net Income	-43,393.24
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TOTAL LIABILITIES & EQUITY	951,188.69