

## BVRA FINANCIAL NOTES JUNE 2022

- 1) The \$476.13 in General Revenue for the Chicken BBQ July 23<sup>rd</sup> in the park. There will be a correction to this line in July. We recorded all of money as revenue, but should only have recorded \$4/ticket.
- 2) Pool revenues for daily sales, lessons, membership are tracking fairly well with our budget numbers for 2022. The actual revenue is still lower than in the pre-Covid years.
- 3) Park Program revenue of \$1299.39 is our share of the money earned on the Brazilian soccer camp. There will be another camp at the end of July.
- 4) Pavilion rentals are tracking as expected compared to budget. Renting the outside spaces picked up during Covid and has continued.
- 5) Summer Camp enrollment continues to fall short of the budget. Becky expanded the camp capacity and we have not filled the extra slots.
- 6) The gym continues to rebound after Covid, although we are still not back to the pre-Covid levels. Team Revenue is falling significantly below budget, but John expected this. BVRA needs a couple of years of 'feeders' from the recreational gymnastics to field the competitive team.
- 7) We had to pay lifeguards more than what we had budgeted for this year. We had planned on about a \$10/hr rate. We are paying \$12-\$14/hr. We are also starting to pay OT due to lifeguard vacations, quitting, conflicts with other activities, etc.
- 8) The June books only reflect one week's worth of lifeguard pay. As you might remember, we did not open over Memorial Day as planned due to pump problems. The pool opened the second week of June.
- 9) One cycle of payroll during the summer is running at about \$20K-\$22K.
- 10) We are continuing to watch and manage the cash flow. We received EBT's third quarter contribution in June.

\*\*\* No word back from the County yet as to the status of the \$250K grant request we submitted. One source told me it may be well into the fall before they make final decisions.

\*\*\* Pauline and I are working with Doug Parker on our annual audit. So far, so good. He said the books look good. Doug initially pulled 60 invoices to review and he found no issues with the paper and money trail associated with them. Pauline is very conscientious, and we are very lucky to have her as our part-time bookkeeper.

\*\*\* In reviewing the bills, we noticed that the internet stays on all year in the warming house and pool. The cost is \$133/mo. We need to work with Windstream to have this disconnected in the September and turned back on in May.

\*\*\* Per grant requirements, we are tracking how we are spending the Degenstein grant money. So far, money has been spent on pool chairs, pool pump, pickleball sets, new soccer nets, picnic table, scholarships for camp and swim lessons, pool supplies. We can also use this money to help offset the unplanned cost of wages for lifeguards.

## BUFFALO VALLEY RECREATION AUTHORITY

## Profit &amp; Loss Budget Performance

June 2022

	Jun 22	Budget	Jan - Jun 22	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000 · General Revenue (Control)	488.77	3,010.00	123,873.38	129,022.74	237,050.48
4100 · Community Pool Revenue(Control)	30,935.42	26,000.00	43,940.90	31,000.00	70,500.00
4200 · Park Revenue (Control)	3,389.39	3,000.00	11,279.39	6,500.00	12,000.00
4300 · Nature Program Revenue	0.00	0.00	0.00	0.00	0.00
4400 · Mini/Explorer Camp Revenue	-600.00	4,250.00	11,132.50	19,250.00	38,250.00
4450 · Adventure Camp Revenue	0.00	0.00	0.00	8,100.00	14,700.00
4500 · Summer/Fall Camp Revenue	11,388.00	33,000.00	46,198.00	33,000.00	99,000.00
4550 · Ice Rink Revenue	0.00	0.00	1,545.00	350.00	350.00
4600 · Outdoor Recreation Revenue	-10.00	0.00	2,507.00	0.00	0.00
4700 · BVRA Adult & Youth Program Rev	0.00	0.00	0.00	0.00	0.00
4800 · GYM Revenue	34,872.57	30,738.00	238,293.69	185,495.00	369,300.00
4950 · Special Event & Miscellaneous Rev	0.00	0.00	0.00	0.00	500.00
<b>Total Income</b>	<b>80,464.15</b>	<b>99,998.00</b>	<b>478,769.86</b>	<b>412,717.74</b>	<b>841,650.48</b>
<b>Gross Profit</b>	<b>80,464.15</b>	<b>99,998.00</b>	<b>478,769.86</b>	<b>412,717.74</b>	<b>841,650.48</b>
<b>Expense</b>					
6000 · Administrative Staff Expenses	10,654.84	7,761.49	54,379.16	47,064.94	93,634.00
6100 · General and Admin Expense	8,678.25	6,085.87	38,456.90	37,289.26	78,304.40
6200 · Community Pool Expense	12,316.37	50,881.00	28,943.13	81,986.00	140,475.00
6300 · Park Expense	6,168.33	5,945.34	28,093.18	30,522.04	54,694.00
6400 · Nature School Expense	0.00	750.00	792.24	4,500.00	9,000.00
6500 · Mini Camp (Preschool) Expense	1,268.86	3,008.35	1,909.80	18,050.10	36,100.20
6550 · Adventure Camp Expense	0.00	1,127.50	117.00	6,765.00	17,130.00
6600 · Summer/Fall Camp Expense	9,335.02	17,537.50	18,379.18	17,537.50	51,612.50
6650 · Ice Rink Program Expense	0.00	0.00	945.82	300.00	300.00
6700 · Outdoor Recreation Expense	0.00	0.00	0.00	0.00	0.00
6800 · Non-BVRA Facility Program Exp	0.00	0.00	0.00	0.00	0.00
6900 · GYM Expense	30,357.74	34,921.67	176,683.57	184,550.02	364,084.00
7500 · Special Event Expense	0.00	0.00	0.00	0.00	172.00
<b>Total Expense</b>	<b>78,779.41</b>	<b>128,018.72</b>	<b>348,699.98</b>	<b>430,564.86</b>	<b>845,506.10</b>
<b>Net Ordinary Income</b>	<b>1,684.74</b>	<b>-28,020.72</b>	<b>130,069.88</b>	<b>-17,847.12</b>	<b>-3,855.62</b>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
9700 · Depreciation Expense Control	24,617.95	24,492.31	49,235.90	48,984.62	97,969.24
<b>Total Other Expense</b>	<b>24,617.95</b>	<b>24,492.31</b>	<b>49,235.90</b>	<b>48,984.62</b>	<b>97,969.24</b>
<b>Net Other Income</b>	<b>-24,617.95</b>	<b>-24,492.31</b>	<b>-49,235.90</b>	<b>-48,984.62</b>	<b>-97,969.24</b>
<b>Net Income</b>	<b>-22,933.21</b>	<b>-52,513.03</b>	<b>80,833.98</b>	<b>-66,831.74</b>	<b>-101,824.86</b>

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

June 2022

	Jun 22	Budget	Jan - Jun 22	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000 · General Revenue (Control)					
4010 · Annual Fund Drive Gifts	0.00	3,000.00	383.79	6,000.00	6,000.00
4011 · Fund Raise BBQ	476.13		476.13		
4015 · Gala Gifts In Kind Revenue	0.00	0.00	0.00	0.00	0.00
4020 · East Buffalo Township	0.00	0.00	62,798.01	62,798.02	125,596.04
4030 · Lewisburg Borough	0.00	0.00	35,164.72	35,164.72	70,329.44
4040 · Unrestricted Gifts					
4040.10 · Degensteind COVID-19 Grant	0.00	0.00	0.00	0.00	10,000.00
4040.20 · Grants	0.00	0.00	25,000.00	25,000.00	25,000.00
<b>Total 4040 · Unrestricted Gifts</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>35,000.00</b>
4090 · Other Gen Rev & Interest Income	12.64	10.00	50.73	60.00	125.00
4999 · Max Credit Card Reconciliation	0.00	0.00	0.00	0.00	0.00
<b>Total 4000 · General Revenue (Control)</b>	<b>488.77</b>	<b>3,010.00</b>	<b>123,873.38</b>	<b>129,022.74</b>	<b>237,050.48</b>
4100 · Community Pool Revenue(Control)					
4110 · Daily Sales Revenue	14,924.95	12,000.00	14,924.95	12,000.00	35,000.00
4120 · Concessions Revenue	2,257.47	2,500.00	2,257.47	2,500.00	6,500.00
4130 · Pool Membership Revenue	7,730.00	5,000.00	12,910.00	10,000.00	13,000.00
4140 · Parties and Rentals Revenue	1,540.00	1,000.00	2,350.00	1,000.00	2,000.00
4150 · Pool Programs Revenue	100.00	500.00	300.00	500.00	1,500.00
4160 · Swim Lessons - WSI Revenue	4,383.00	5,000.00	11,198.48	5,000.00	12,000.00
4170 · Doggie Dips Revenue	0.00	0.00	0.00	0.00	500.00
<b>Total 4100 · Community Pool Revenue(Control)</b>	<b>30,935.42</b>	<b>26,000.00</b>	<b>43,940.90</b>	<b>31,000.00</b>	<b>70,500.00</b>
4200 · Park Revenue (Control)					
4210 · Park Programs Revenue	1,299.39		1,299.39		
4220 · Pavillion/Court/Field Rent Rev	1,490.00	1,000.00	5,105.00	3,000.00	5,000.00
4230 · Skate Park Program Revenue	0.00	1,000.00	0.00	1,000.00	1,000.00
4240 · Tennis Court Rental Revenue	0.00	0.00	3,600.00	1,500.00	3,000.00
4250 · Tennis Lesson Revenue	600.00	1,000.00	1,275.00	1,000.00	3,000.00
<b>Total 4200 · Park Revenue (Control)</b>	<b>3,389.39</b>	<b>3,000.00</b>	<b>11,279.39</b>	<b>6,500.00</b>	<b>12,000.00</b>
4300 · Nature Program Revenue	0.00	0.00	0.00	0.00	0.00
4400 · Mini/Explorer Camp Revenue					
4410 · Mini/Explorer Camp Enroll Rev	-600.00	4,250.00	11,132.50	19,250.00	38,250.00
<b>Total 4400 · Mini/Explorer Camp Revenue</b>	<b>-600.00</b>	<b>4,250.00</b>	<b>11,132.50</b>	<b>19,250.00</b>	<b>38,250.00</b>
4450 · Adventure Camp Revenue	0.00	0.00	0.00	8,100.00	14,700.00
4500 · Summer/Fall Camp Revenue					
4510 · Summer/Fall Camp Enrollment	11,388.00	33,000.00	46,198.00	33,000.00	99,000.00
<b>Total 4500 · Summer/Fall Camp Revenue</b>	<b>11,388.00</b>	<b>33,000.00</b>	<b>46,198.00</b>	<b>33,000.00</b>	<b>99,000.00</b>
4550 · Ice Rink Revenue	0.00	0.00	1,545.00	350.00	350.00
4600 · Outdoor Recreation Revenue					
4610 · Other Youth Program Rev	-60.00		1,980.00		
4620 · Other Adult Program Rev	50.00		527.00		
4640 · Outdoor Rec Family Program Rev	0.00	0.00	0.00	0.00	0.00
<b>Total 4600 · Outdoor Recreation Revenue</b>	<b>-10.00</b>	<b>0.00</b>	<b>2,507.00</b>	<b>0.00</b>	<b>0.00</b>
4700 · BVRA Adult & Youth Program Rev	0.00	0.00	0.00	0.00	0.00
4800 · GYM Revenue					
4810 · Gymnastics Program Revenue	26,372.59	18,000.00	177,034.99	108,000.00	216,000.00
4820 · Gymnastics Booster EQ Fundraise	0.00	0.00	0.00	1,500.00	3,000.00
4830 · Gymnastics Team Revenue	2,520.00	8,000.00	17,165.02	48,000.00	96,000.00
4835 · Gym Revenue - Private Lessons	660.00	2,200.00	6,391.00	13,200.00	26,400.00
4840 · GYM Rental Revenue	600.00	200.00	6,800.00	1,200.00	2,400.00
4850 · GYM Vending Revenue	169.98	40.00	942.47	240.00	500.00
4860 · Non-Gymnastics Program Revenue	0.00	198.00	0.00	855.00	0.00
4870 · Martial Arts Programs Revenue	4,550.00	2,100.00	29,960.21	12,500.00	25,000.00
<b>Total 4800 · GYM Revenue</b>	<b>34,872.57</b>	<b>30,738.00</b>	<b>238,293.69</b>	<b>185,495.00</b>	<b>369,300.00</b>
4950 · Special Event & Miscellaneous Rev	0.00	0.00	0.00	0.00	500.00
<b>Total Income</b>	<b>80,464.15</b>	<b>99,998.00</b>	<b>478,769.86</b>	<b>412,717.74</b>	<b>841,650.48</b>
<b>Gross Profit</b>	<b>80,464.15</b>	<b>99,998.00</b>	<b>478,769.86</b>	<b>412,717.74</b>	<b>841,650.48</b>

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

June 2022

Expense	Jun 22	Budget	Jan - Jun 22	YTD Budget	Annual Budget
<b>6000 · Administrative Staff Expenses</b>					
6010 · Salaries and Wages Expense	6,131.01	5,542.00	34,243.62	33,248.00	66,500.00
6020 · Employer FICA Tax Expense	3,129.97	443.33	13,221.38	2,659.98	5,320.00
6040 · PA State UC2 Employer Tax Exp	422.25	21.50	2,074.14	129.00	258.00
6050 · Other Payroll Taxes	0.00	796.33	0.00	4,777.98	9,556.00
6060 · Health Insurance Expense	971.61	833.33	4,840.02	4,999.98	10,000.00
6070 · IRA Expense	0.00	0.00	0.00	0.00	0.00
6075 · Staff Training Expense	0.00	0.00	0.00	500.00	500.00
6080 · AmeriCorps Program Exp-Full Yr	0.00	0.00	0.00	0.00	0.00
6090 · Other Administrative Expense	0.00	125.00	0.00	750.00	1,500.00
6095 · COVID-19 CDC COMPLIANT EXPENSE	0.00	0.00	0.00	0.00	0.00
<b>Total 6000 · Administrative Staff Expenses</b>	<b>10,654.84</b>	<b>7,761.49</b>	<b>54,379.16</b>	<b>47,064.94</b>	<b>93,634.00</b>
<b>6100 · General and Admin Expense</b>					
6105 · Accounting & Auditing Expense	0.00	0.00	350.00	0.00	4,000.00
6110 · Advertising and Promotion Exp	0.00	166.67	2.58	1,000.02	2,000.00
6115 · Gala and Annual Fund Drive Exp	0.00	0.00	0.00	500.00	1,000.00
6118 · Annual Gifts In Kind Expense	0.00	0.00	0.00	0.00	0.00
6120 · Bank Charges and Fees Exp	0.00	0.00	0.00	100.00	100.00
6125 · IT Computer Svc & Supply Exp	646.60	166.67	3,784.59	1,000.02	2,000.00
6126 · IT Copier Service & Supplies	234.36	250.00	1,362.69	1,500.00	3,000.00
6127 · IT Internet Credit Card Expense	274.35	333.33	1,248.60	1,999.98	4,000.00
6128 · IT Website Hosting Expense	3,556.67	666.67	7,905.26	4,000.02	8,000.00
6130 · Legal Expense	0.00	333.33	195.00	2,000.02	4,000.00
6135 · Association Membership Expense	0.00	0.00	95.00	0.00	0.00
6140 · Mileage & Fuel Reimburs Expense	0.00	0.00	0.00	150.00	150.00
6145 · Office Rent Expense	533.38	533.33	3,200.28	3,199.98	6,400.00
6147 · Office Phone & Internet Expense	383.86	250.00	3,847.28	1,500.00	3,000.00
6150 · Office Supplies Expense	519.33	208.00	2,318.18	1,252.00	2,500.00
6157 · Lewisburg Borough Loan	0.00	714.00	0.00	4,284.00	8,568.00
6158 · Lewisburg Borough Loan Int Exp	0.00	40.00	0.00	240.00	480.00
6159 · East Buffalo Twp Loan	0.00	717.20	0.00	4,303.20	8,606.40
6160 · PIRMA LIAB/WC INSURANCE	2,413.50	1,666.67	13,915.44	10,000.02	20,000.00
6165 · Postage Expense	116.00	40.00	232.00	260.00	500.00
6190 · Other General Expense	0.00	0.00	0.00	0.00	0.00
<b>Total 6100 · General and Admin Expense</b>	<b>8,678.25</b>	<b>6,085.67</b>	<b>38,456.90</b>	<b>37,289.26</b>	<b>78,304.40</b>
<b>6200 · Community Pool Expense</b>					
6205 · Hourly Wages-Front Office Exp	315.00	2,500.00	315.00	2,500.00	7,500.00
6206 · Houly Wages-Lifeguard Expense	717.63	10,000.00	717.63	10,000.00	30,000.00
6207 · Hourly Wage-Pool Management Exp	1,690.50	0.00	1,690.50	0.00	0.00
6208 · Hourly Wage-Swin Lesson/WSI Exp	0.00	500.00	0.00	500.00	1,500.00
6210 · Pool Management - Salary	0.00	2,000.00	0.00	6,000.00	9,500.00
6215 · Emplr FICA & Payroll Tax Exp	0.00	1,500.00	0.00	1,900.00	4,850.00
6226 · DEGENSTEIN GRANT POOL COSTS	1,711.39	20,000.00	1,711.39	20,000.00	20,000.00
6230 · Pool Swim Staff Training Exp	135.00	500.00	422.00	1,000.00	1,500.00
6240 · Concessions Expense	2,644.29	2,500.00	3,445.54	5,000.00	7,500.00
6250 · Electricity Expense	604.22	2,000.00	2,802.47	4,000.00	8,200.00
6255 · License & Certification Expense	0.00	0.00	640.00	800.00	800.00
6260 · Pool Open/Close Expense	0.00	0.00	3,645.40	500.00	3,500.00
6263 · Chemicals Expense	1,169.09	1,500.00	1,169.09	4,500.00	6,000.00
6265 · Propane Expense	0.00	300.00	0.00	300.00	900.00
6267 · Testing Lab Expense	75.85	300.00	75.85	300.00	900.00
6270 · Repairs & Parts Expense	167.36	2,000.00	7,858.97	8,000.00	10,000.00
6275 · Phone & Internet Expense	0.00	31.00	0.00	186.00	375.00
6280 · Supples and Maintenance Exp	3,413.04	2,000.00	3,954.43	10,000.00	14,000.00
6285 · Water Sewer Expense	0.00	3,000.00	477.91	6,000.00	12,000.00
6287 · Doggie Dips Expense	0.00	0.00	0.00	0.00	450.00
6295 · Other Pool Expense	-327.00	250.00	16.95	500.00	1,000.00
<b>Total 6200 · Community Pool Expense</b>	<b>12,316.37</b>	<b>50,881.00</b>	<b>28,943.13</b>	<b>81,986.00</b>	<b>140,475.00</b>
<b>6300 · Park Expense</b>					
6310 · Hourly Wage-Caretaker & Mowing	5,410.50	2,666.67	20,314.50	16,000.02	32,000.00
6315 · Emplr FICA & Payroll Tax Exp	0.00	266.67	0.00	1,600.02	3,200.00
6320 · Park Staff Training Expense	0.00	0.00	0.00	250.00	250.00
6325 · Hourly Wage - Tennis Instructor	0.00	600.00	0.00	1,200.00	1,800.00
6330 · Tennis / Pickleball Expense	0.00	200.00	201.40	200.00	400.00
6335 · Park Structural Expense	0.00	1,500.00	0.00	4,500.00	6,000.00
6340 · Equip Maintenance & Repair Exp	31.06	300.00	2,578.06	1,800.00	3,600.00
6345 · Gas, Supples & Equipment Exp	526.77	175.00	3,352.23	1,050.00	2,100.00
6350 · Park Seasonal Prep & Landscape	0.00	0.00	183.88	2,500.00	2,500.00
6355 · Porta Potties Expense	200.00	200.00	1,100.00	1,200.00	2,400.00
6370 · Dumpster Expense	0.00	37.00	290.00	222.00	444.00
6390 · Other Expense Park Fund	0.00		73.11		

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

07/05/22

Accrual Basis

June 2022

	Jun 22	Budget	Jan - Jun 22	YTD Budget	Annual Budget
Total 6300 · Park Expense	6,168.33	5,945.34	28,093.18	30,522.04	54,694.00
6400 · Nature School Expense	0.00	750.00	792.24	4,500.00	9,000.00
6500 · Mini Camp (Preschool) Expense					
6510 · Mini Camp Wage Expense	0.00	1,286.00	0.00	7,716.00	15,432.00
6515 · Empl'r FICA & Payroll Tax Exp	0.00	128.60	0.00	771.60	1,543.20
6520 · Mini Camp AMERICORPS Exp	0.00	343.75	0.00	2,062.50	4,125.00
6526 · Program Instructor Health Ins	1,268.86	800.00	1,909.80	4,800.00	9,600.00
6530 · Mini Camp Supplies	0.00	450.00	0.00	2,700.00	5,400.00
Total 6500 · Mini Camp (Preschool) Expense	1,268.86	3,008.35	1,909.80	18,050.10	36,100.20
6550 · Adventure Camp Expense					
6555 · Adventure Camp Instructor Exp	0.00	1,127.50	0.00	6,765.00	13,530.00
6590 · Adventure Camp Other Exp	0.00	0.00	117.00	2,000.00	3,600.00
Total 6550 · Adventure Camp Expense	0.00	1,127.50	117.00	8,765.00	17,130.00
6600 · Summer/Fall Camp Expense					
6610 · Summer/Fall Camp Wage Expense	8,546.51	13,750.00	15,866.51	13,750.00	41,250.00
6615 · Empl'r FICA & Payroll Tax Exp	0.00	1,100.00	0.00	1,100.00	3,300.00
6620 · Summer/Fall Camp AMERICORPS Exp	0.00	687.50	0.00	687.50	2,062.50
6630 · Summer/Fall Camp Expense	588.51	2,000.00	2,312.67	2,000.00	5,000.00
6645 · Summer/Fall Camp Other Expenses	200.00	0.00	200.00	0.00	0.00
Total 6600 · Summer/Fall Camp Expense	9,335.02	17,537.50	18,379.18	17,537.50	51,612.50
6650 · Ice Rink Program Expense	0.00	0.00	945.82	300.00	300.00
6700 · Outdoor Recreation Expense	0.00	0.00	0.00	0.00	0.00
6800 · Non-BVRA Facility Program Exp	0.00	0.00	0.00	0.00	0.00
6900 · GYM Expense					
6905 · Salaries Expense - Gymnastics	6,720.00	5,671.67	37,080.00	34,030.02	68,060.00
6910 · Hourly Wage Exp - Gymnastics	9,593.50	8,380.00	50,287.50	50,280.00	100,560.00
6915 · Empl'r FICA & Payroll Tax Exp	0.00	1,125.00	0.00	6,750.00	13,500.00
6920 · GYM Director Health Ins Expense	2,157.98	3,090.00	13,842.19	18,540.00	37,080.00
6925 · GYM Staff Training Expense	0.00	125.00	762.30	750.00	1,500.00
6926 · DEGENSTEIN GRANT GYM COSTS	74.10	5,000.00	74.10	5,000.00	5,000.00
6930 · Program Instructor Expense	2,215.50	1,350.00	13,572.89	8,100.00	16,200.00
6935 · Team Expense	689.66	665.00	5,698.03	4,010.00	8,000.00
6940 · GYM Equipment Expense	0.00	833.00	3,844.80	4,998.00	10,000.00
6950 · Phone & Internet Expense	0.00	70.00	260.18	420.00	840.00
6955 · Rent Expense	8,170.79	8,070.33	49,024.74	48,421.98	96,844.00
6960 · Supplies & Maintenance Expense	561.21	541.67	1,861.44	3,250.02	6,500.00
6990 · Other Expense - Gymnastics	175.00	0.00	375.40	0.00	0.00
Total 6900 · GYM Expense	30,357.74	34,921.67	176,683.57	184,550.02	364,084.00
7500 · Special Event Expense	0.00	0.00	0.00	0.00	172.00
Total Expense	78,779.41	128,018.72	348,699.98	430,564.86	845,506.10
Net Ordinary Income	1,684.74	-28,020.72	130,069.88	-17,847.12	-3,855.62
Other Income/Expense					
Other Expense					
9700 · Depreciation Expense Control					
9185 · Depeiciation Expense	175.16	130.00	350.32	260.00	520.00
9290 · Pool Improvements Depreciation	11,256.64	11,256.64	22,513.28	22,513.28	45,026.56
9380 · Park Equipment Depreciation Exp	562.25	562.25	1,124.50	1,124.50	2,249.00
9385 · Park Improvements Depreciation	11,452.58	11,452.58	22,905.16	22,905.16	45,810.32
9975 · GYM Equip Depreciation Exp	1,171.32	1,090.84	2,342.64	2,181.68	4,363.36
Total 9700 · Depreciation Expense Control	24,617.95	24,492.31	49,235.90	48,984.62	97,969.24
Total Other Expense	24,617.95	24,492.31	49,235.90	48,984.62	97,969.24
Net Other Income	-24,617.95	-24,492.31	-49,235.90	-48,984.62	-97,969.24
Net Income	<b>-22,933.21</b>	<b>-52,513.03</b>	<b>80,833.98</b>	<b>-66,831.74</b>	<b>-101,824.86</b>

**BUFFALO VALLEY RECREATION AUTHORITY**  
**Statement of Cash Flows**  
**November 2021**

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	Nov 21
<b>OPERATING ACTIVITIES</b>	
Net Income	-27,364.18
Adjustments to reconcile Net Income to net cash provided by operations:	
1210 · Prepaid Invoices for Services	149.52
1240 · Prepaid Insurance	-880.92
2000 · Accounts Payable	-6,437.76
2330 · Deferred Program Revenue	-750.00
2440 · PA Withholdings	-356.49
2450 · Local Withholdings	478.30
2460 · LST Withholdings	48.00
2470 · PA Employee UC Withholdings	14.61
2480 · PA Employer UC Tax Liability	133.20
Net cash provided by Operating Activities	-34,965.72
<b>FINANCING ACTIVITIES</b>	
2510 · Borough of Lewisburg Loan	-716.05
Net cash provided by Financing Activities	-716.05
Net cash increase for period	-35,681.77
Cash at beginning of period	77,734.37
Cash at end of period	<b>42,052.60</b>

**BUFFALO VALLEY RECREATION AUTHORITY**  
**Monthly Deposits Report for Board**  
**June 2022**

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Date	Memo	Amount
<b>Jun 22</b>		
06/01/2022	Deposit	385.00
06/02/2022	Deposit	1,494.97
06/03/2022	Deposit	4,476.01
06/03/2022	Deposit	445.40
06/06/2022	Deposit	155.77
06/06/2022	Deposit	819.00
06/06/2022	Deposit	819.00
06/06/2022	Deposit	4,240.99
06/06/2022	Deposit	847.00
06/07/2022	Deposit	4,726.38
06/08/2022	Deposit	2,359.45
06/09/2022	Deposit	1,391.10
06/10/2022	Deposit	154.25
06/10/2022	Deposit	4,000.30
06/10/2022	Deposit	5,625.50
06/10/2022	Deposit	173.86
06/13/2022	Deposit	1,820.02
06/13/2022	Deposit	204.60
06/13/2022	Deposit	373.25
06/14/2022	Deposit	968.40
06/14/2022	Deposit	3,014.20
06/15/2022	Deposit	326.20
06/15/2022	Deposit	3,058.52
06/16/2022	Deposit	1,132.50
06/16/2022	Deposit	2,545.98
06/17/2022	Deposit	1,418.07
06/17/2022	Deposit	2,272.68
06/21/2022	Deposit	58.25
06/21/2022	Deposit	1,299.25
06/21/2022	Deposit	2,179.39
06/21/2022	Deposit	2,563.63
06/22/2022	Deposit	672.55
06/22/2022	Deposit	2,248.38
06/23/2022	Deposit	118.51
06/23/2022	Deposit	4,973.98
06/23/2022	Deposit	444.10
06/23/2022	Deposit	705.40
06/24/2022	Deposit	33,224.80
06/24/2022	Deposit	117.62
06/24/2022	Deposit	1,784.29
06/27/2022	Deposit	1,406.62
06/28/2022	Deposit	2,637.48
06/28/2022	Deposit	375.75
06/29/2022	Deposit	1,274.11
06/29/2022	Deposit	406.15
06/30/2022	Deposit	675.98
06/30/2022	Deposit	37,107.89
06/30/2022	Deposit	3,877.00
06/30/2022	Interest	12.64
<b>Jun 22</b>		

## BUFFALO VALLEY RECREATION AUTHORITY

## Balance Sheet

As of June 30, 2022

	Jun 30, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · Control Account	
1010 · Cash Accounts (Control)	
1010.10 · SCB General Operating - 9478	125,718.41
<b>Total 1010 · Cash Accounts (Control)</b>	<b>125,718.41</b>
1040 · SCB Designated Donations - 8701	
1040.20 · Park Projects/Maintenance	27,187.63
1040.30 · Skate Rink Donations	3,784.11
1040 · SCB Designated Donations - 8701 - Other	2.48
<b>Total 1040 · SCB Designated Donations - 8701</b>	<b>30,974.22</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>157,691.33</b>
<b>Total Checking/Savings</b>	<b>157,691.33</b>
<b>Accounts Receivable</b>	
1200 · Accounts Receivable	-29,599.01
<b>Total Accounts Receivable</b>	<b>-29,599.01</b>
<b>Other Current Assets</b>	
1220 · Prepaid Expense (Control)	
1240 · Prepaid Insurance	7,448.00
<b>Total 1220 · Prepaid Expense (Control)</b>	<b>7,448.00</b>
<b>Total Other Current Assets</b>	<b>7,448.00</b>
<b>Total Current Assets</b>	<b>135,540.32</b>
<b>Fixed Assets</b>	
1500 · Fixed Assets (Control)	
1502 · Pool Renovations	
1552 · Accm Depr - Pool Improvements	-787,966.20
1502 · Pool Renovations - Other	1,126,617.99
<b>Total 1502 · Pool Renovations</b>	<b>338,651.79</b>
1503 · Park Improvements	
1553 · Accm Depr - Park Improvements	-709,192.48
1503 · Park Improvements - Other	1,145,258.00
<b>Total 1503 · Park Improvements</b>	<b>436,065.52</b>
1504 · Park Equipment	
1554 · Accm Depr - Park Equipment	-625,861.63
1504 · Park Equipment - Other	634,129.00
<b>Total 1504 · Park Equipment</b>	<b>8,267.37</b>
1505 · Equipment	
1555 · Accm Depr - Equipment	-47,403.96
1505 · Equipment - Other	47,393.02
<b>Total 1505 · Equipment</b>	<b>-10.94</b>
1507 · GYM Improvements	
1557 · Accm Depr - GYM Improvements	-20,091.19
1507 · GYM Improvements - Other	68,450.49



**BUFFALO VALLEY RECREATION AUTHORITY**  
**Balance Sheet**  
 As of June 30, 2022

	<u>Jun 30, 22</u>
Total 1507 · GYM Improvements	48,359.30
1510 · Leasehold Improvement Office	2,709.66
<b>Total 1500 · Fixed Assets (Control)</b>	<b>834,042.70</b>
<b>Total Fixed Assets</b>	<b>834,042.70</b>
<b>Other Assets</b>	
1215 · Security Deposit	15,000.00
<b>Total Other Assets</b>	<b>15,000.00</b>
<b>TOTAL ASSETS</b>	<b>984,583.02</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
2000 · Accounts Payable	-13,923.61
<b>Total Accounts Payable</b>	<b>-13,923.61</b>
<b>Other Current Liabilities</b>	
2375 · Current Port of Long Term Debt	17,091.68
2400 · Payroll Liabilities	
2440 · PA Withholdings	738.03
2450 · Local Withholdings	2,000.72
2460 · LST Withholdings	126.00
2470 · PA Employee UC Withholdings	62.52
2480 · PA Employer UC Tax Liability	1,015.27
<b>Total 2400 · Payroll Liabilities</b>	<b>3,942.54</b>
<b>Total Other Current Liabilities</b>	<b>21,034.22</b>
<b>Total Current Liabilities</b>	<b>7,110.61</b>
<b>Long Term Liabilities</b>	
2500 · Loans Payable (Control)	
2510 · Borough of Lewisburg Loan	36,299.53
2520 · East Buffalo Township Loan	47,334.73
2550 · Less - Cur Port Long Term Debt	-13,848.72
<b>Total 2500 · Loans Payable (Control)</b>	<b>69,785.54</b>
<b>Total Long Term Liabilities</b>	<b>69,785.54</b>
<b>Total Liabilities</b>	<b>76,896.15</b>
<b>Equity</b>	
3010 · Net Assets	5,227,906.00
3200 · Unrestricted Net Assets	-4,401,053.11
Net Income	80,833.98
<b>Total Equity</b>	<b>907,686.87</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>984,583.02</b>

**BUFFALO VALLEY RECREATION AUTHORITY**  
**Monthly Written Check Report**  
**June 2021**

Date	Num	Name	Amount
<b>Jun 21</b>			
06/01/2021	ach 0601202	GEISINGER HEALTH PLANS	-3,725.77
06/04/2021	27098	BUCKMAN'S INC	-763.89
06/04/2021	27099	CASIMIR, CARTER (v)	-52.75
06/04/2021	27100	CUNFER, BECKY	-22.75
06/04/2021	27101	FISHERS DISPOSAL LLC	-55.00
06/04/2021	27102	GSLHS DEVELOPMENT LLC	-8,604.17
06/04/2021	27103	LEWISBURG BOROUGH	-754.00
06/04/2021	27104	RICHARD'S PORTABLE TOILETS	-200.00
06/04/2021	27105	W.A. DeHART, INC.	-494.37
06/07/2021	27108	DIVERS' CONCESSIONS	-150.00
06/08/2021	27121	BUCKMAN'S INC	-763.89
06/08/2021	27120	COLE'S HARDWARE	-712.92
06/08/2021	27119	MUSSELMAN, PATRICIA (V)	-244.92
06/08/2021	27118	STANDARD JOURNAL	-385.00
06/08/2021	27117	VERIZON WIRELESS	-168.30
06/08/2021	27116	W.A. DeHART, INC.	-389.97
06/08/2021	27124	RAMSEY, JEFFREY R	-920.00
06/08/2021	27125	REYNOLDS, BRIEN	-40.00
06/16/2021	27129	ABROUGUI, ASHLEE	-100.00
06/16/2021	27130	BUCKMAN'S INC	0.00
06/16/2021	27131	CITIZENS' ELECTRIC COMPANY	-1,275.64
06/16/2021	27132	CRAWFORD, NEIOMI	-320.00
06/16/2021	27133	DIVERS' CONCESSIONS	-320.00
06/16/2021	27134	EHRlich	-280.90
06/16/2021	27135	GSLHS DEVELOPMENT LLC	-8,604.17
06/16/2021	27136	KESSLER, AMANDA G	-735.00
06/16/2021	27137	LEWISBURG AREA HIGH SCHOOL	-25.00
06/16/2021	27138	MARCO (Copier Lease 2020-2025)	-219.87
06/16/2021	27139	PAWC	-2,536.09
06/16/2021	27483	SACRED HEART CHURCH	-50.00
06/16/2021	27141	UNITED CONCORDIA COMPANIES, INC	-287.08
06/16/2021	27142	W.A. DeHART, INC.	-141.18
06/16/2021	27143	WINDSTREAM	-312.04
06/16/2021	27144	PAWC	-775.66
06/17/2021	27146	CUNFER, BECKY	-5.04
06/21/2021	27149	BUCKMAN'S INC	-471.29
06/21/2021	27150	BANK OF AMER	-1,702.98
06/21/2021	27151	HIGHMARK BLUE SHIELD	-43.68
06/21/2021	27152	ORNDORF, CHERI	-324.00
06/21/2021	27153	QUINN, WALTER	-50.00
06/21/2021	27154	SILVERLINE SCREENPRINTING LLC	-72.00
06/21/2021	27155	W.A. DeHART, INC.	-299.23
06/22/2021	27157	COSTELLO, MORGAN	-150.00
06/22/2021	27158	W.A. DeHART, INC.	-774.35
06/22/2021	27159	DIVERS' CONCESSIONS	-200.00
06/28/2021	27592	CUNFER, BECKY	-151.62
06/28/2021	27593	SILVERLINE SCREENPRINTING LLC	-762.00
06/28/2021	27594	W.A. DeHART, INC.	-351.24
06/28/2021	27591	CUNFER, BECKY	-163.73
06/28/2021	27590	MUSSELMAN, PATRICIA (V)	-137.49
<b>Jun 21</b>			