

## VRA December 2022 Financials

We ended the year in a healthy financial position--- a good feeling after a couple years of scraping by. Factors which contributed to this include

- 1) \$25K grant from Degenstein which helped with the pool, park and gym operating costs. (We also used some of this grant for camp and gymnastics scholarships).
- 2) Better than anticipated pool revenues, aided by the Milton pool not being open for the entire summer.
- 3) Martial Arts programs bringing in over 100% more than budgeted. Being able to fill the need when a couple other local programs closed contributed to this revenue increase. Jeff Ramsey runs a good program.
- 4) No unanticipated large operating expenses, as we have had in other years (e.g. main pool water pipe bursting under a resident's driveway costing \$25K in repairs).
- 5) Strong support for recreational gymnastics. (The Gym Staff is still in the process of rebuilding the team, which after essentially two years of shutdown/reduced capacity, will take several years to get back to pre-Covid levels. Kids start in recreational gymnastics, then as their skills progress they move into pre-team and finally competitive team. During COVID shutdowns, the funnel to Competitive dried up).

As an overall year perspective:

- 1) Our annual fund drive to the community (concurrent with Raise the Region in March, for which we are not allowed to participate even though we are not-for-profit) yielded very little. On a positive note, the December candle drive netted \$3300 to BVRA, for which we are grateful.
- 2) Our spring and fall camp programs didn't pan out as expected, but we also did not incur associated operating costs.
- 3) The operating revenues and costs associated with the pool and park continue remind us that these facilities are not self-sustaining. In 2022, the gap was lower than historical due to the stronger pool revenues and lower pool operating costs.

	Operating							General	TOTAL
	Pool	Park	Summer Camps	Gymnastics /Martial Arts	Ice Rink	Other	Total Operating	General /Admin	TOTAL
<b>Revenue</b>	90,987	14,138	91,630	510,612	2,324	2,768	712,459	222,280	934,739
<b>Costs</b>	107,215	56,814	74,658	370,116	2,507		611,310	179,386	790,696
<b>Net</b>	(16,228)	(42,676)	16,972	140,496	(183)		101,149	42,894	144,043

### Municipal funding

<b>Boro</b>	70,329
<b>EBT</b>	125,596
	195,925

## BUFFALO VALLEY RECREATION AUTHORITY

## Balance Sheet

As of December 31, 2022

	Dec 31, 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	118,804.60
Total 1010 · Cash Accounts (Control)	118,804.60
1040 · SCB Designated Donations - 8701	
1040.20 · Park Projects/Maintenance	2,220.11
1040.30 · Skate Rink Donations	3,784.11
1040 · SCB Designated Donations - 8701 - Other	3.66
Total 1040 · SCB Designated Donations - 8701	6,007.88
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	125,811.18
Total Checking/Savings	125,811.18
<b>Other Current Assets</b>	
1205 · Accounts Receivable Max Galaxy	8,790.00
1220 · Prepaid Expense (Control)	
1210 · Prepaid Invoices for Services	3,876.65
1240 · Prepaid Insurance	7,448.00
Total 1220 · Prepaid Expense (Control)	11,324.65
Total Other Current Assets	20,114.65
<b>Total Current Assets</b>	<b>145,925.83</b>
<b>Fixed Assets</b>	
1500 · Fixed Assets (Control)	
1502 · Pool Renovations	
1552 · Accm Depr - Pool Improvements	-821,736.16
1502 · Pool Renovations - Other	1,125,664.00
Total 1502 · Pool Renovations	303,927.84
1503 · Park Improvements	
1553 · Accm Depr - Park Improvements	-743,550.22
1503 · Park Improvements - Other	1,145,258.00
Total 1503 · Park Improvements	401,707.78
1504 · Park Equipment	
1554 · Accm Depr - Park Equipment	-625,262.64
1504 · Park Equipment - Other	634,129.00
Total 1504 · Park Equipment	8,866.36
1505 · Equipment	
1555 · Accm Depr - Equipment	-47,306.80
1505 · Equipment - Other	47,393.02
Total 1505 · Equipment	86.22
1507 · GYM Improvements	
1557 · Accm Depr - GYM Improvements	-24,106.89
1507 · GYM Improvements - Other	68,450.49
Total 1507 · GYM Improvements	44,343.60

## BUFFALO VALLEY RECREATION AUTHORITY

## Balance Sheet

As of December 31, 2022

	Dec 31, 22
1510 · Leasehold Improvement Office	2,709.66
<b>Total 1500 · Fixed Assets (Control)</b>	<b>761,641.46</b>
1999 · ASSET HELD UNDER LEASE OBLIG	778,855.00
<b>Total Fixed Assets</b>	<b>1,540,496.46</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>1,701,422.29</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
2000 · Accounts Payable	-11,016.25
<b>Total Accounts Payable</b>	<b>-11,016.25</b>
<b>Credit Cards</b>	
2165 · Bank of America CC 3087 7806	150.84
<b>Total Credit Cards</b>	<b>150.84</b>
<b>Other Current Liabilities</b>	
2010 · Other Accounts Payable Accrual	3,876.65
2375 · Current Port of Long Term Debt	17,654.40
2399 · CURRENT PORTION LEASE OBLIG	101,225.00
2400 · Payroll Liabilities	
2450 · Local Withholdings	1,867.59
2460 · LST Withholdings	96.00
2470 · PA Employee UC Withholdings	57.04
2480 · PA Employer UC Tax Liability	227.36
2400 · Payroll Liabilities - Other	0.01
<b>Total 2400 · Payroll Liabilities</b>	<b>2,248.00</b>
<b>Total Other Current Liabilities</b>	<b>125,004.05</b>
<b>Total Current Liabilities</b>	<b>114,138.64</b>
<b>Long Term Liabilities</b>	
2500 · Loans Payable (Control)	
2510 · Borough of Lewisburg Loan	31,775.53
2520 · East Buffalo Township Loan	43,031.53
2550 · Less - Cur Port Long Term Debt	-17,654.40
<b>Total 2500 · Loans Payable (Control)</b>	<b>57,152.66</b>
2999 · LONG-TERM LEASE OBLIG	677,630.00
<b>Total Long Term Liabilities</b>	<b>734,782.66</b>
<b>Total Liabilities</b>	<b>848,921.30</b>
<b>Equity</b>	
3000 · Opening Balance Equity	3,943.84
3010 · Net Assets	5,227,906.00
3200 · Unrestricted Net Assets	-4,400,301.38
Net Income	20,952.53
<b>Total Equity</b>	<b>852,500.99</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,701,422.29</b>

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

December 2022

	Dec 22	Budget	\$ Over Budget	% of Budget	Jan - Dec 22	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
<b>Ordinary Income/Expense</b>									
<b>Income</b>									
4000 - General Revenue (Control)									
4010 - Annual Fund Drive Gifts	250.00	0.00	250.00	100.0%	933.79	6,000.00	-5,066.21	15.6%	6,000.00
4011 - Fund Raise BSO	0.00	0.00	0.00	0.0%	210.15	0.00	0.00	0.0%	0.00
4015 - Gala Gifts in Kind Revenue	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
4020 - East Buffalo Township	0.00	0.00	0.00	0.0%	125,556.02	125,556.04	-0.02	100.0%	125,556.04
4030 - Lewistown Borough	0.00	0.00	0.00	0.0%	70,329.44	70,329.44	0.00	100.0%	70,329.44
4040 - Unrestricted Gifts	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
4040.10 - Designated COVID-19 Grant	0.00	0.00	0.00	0.0%	0.00	10,000.00	-10,000.00	0.0%	10,000.00
4040.20 - Grants	0.00	0.00	0.00	0.0%	25,000.00	25,000.00	0.00	100.0%	25,000.00
Total 4040 - Unrestricted Gifts	0.00	0.00	0.00	0.0%	25,000.00	35,000.00	-10,000.00	71.4%	35,000.00
4090 - Other Gen Rev & Interest Income	34.02	11.00	23.02	309.3%	211.34	125.00	86.34	159.1%	125.00
4899 - Max Credit Card Reconciliation	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
Total 4000 - General Revenue (Control)	284.02	11.00	273.02	2,582.0%	222,280.74	237,050.48	-14,769.74	93.8%	237,050.48
<b>4100 - Community Pool Revenue(Control)</b>									
4110 - Daily Sales Revenue	0.00	0.00	0.00	0.0%	43,880.82	35,000.00	8,880.82	124.8%	35,000.00
4120 - Concessions Revenue	0.00	0.00	0.00	0.0%	11,070.45	6,500.00	4,570.45	170.3%	6,500.00
4130 - Pool Membership Revenue	0.00	0.00	0.00	0.0%	14,257.50	13,000.00	1,257.50	109.7%	13,000.00
4140 - Parties and Rentals Revenue	0.00	0.00	0.00	0.0%	6,810.00	2,000.00	4,810.00	340.5%	2,000.00
4150 - Pool Programs Revenue	0.00	0.00	0.00	0.0%	300.00	1,500.00	-1,200.00	20.0%	1,500.00
4160 - Swim Lessons - VSI Revenue	0.00	0.00	0.00	0.0%	14,868.48	12,000.00	2,868.48	123.9%	12,000.00
4170 - Doggie Dip Revenue	0.00	0.00	0.00	0.0%	0.00	500.00	-500.00	0.0%	500.00
Total 4100 - Community Pool Revenue(Control)	0.00	0.00	0.00	0.0%	90,987.25	70,500.00	20,487.25	129.1%	70,500.00
<b>4200 - Park Revenue (Control)</b>									
4210 - Park Programs Revenue	0.00	0.00	0.00	0.0%	1,298.39	5,000.00	-3,701.61	25.9%	5,000.00
4220 - Pavilion/Courtyard Rent Rev	0.00	0.00	0.00	0.0%	6,882.50	1,000.00	5,882.50	588.2%	1,000.00
4230 - Skate Park Program Revenue	0.00	0.00	0.00	0.0%	0.00	3,000.00	-3,000.00	0.0%	3,000.00
4240 - Tennis Court Rental Revenue	0.00	0.00	0.00	0.0%	3,600.00	3,000.00	600.00	120.0%	3,000.00
4250 - Tennis Lesson Revenue	0.00	0.00	0.00	0.0%	1,725.00	3,000.00	-1,275.00	42.5%	3,000.00
4290 - Other Park Revenue	0.00	0.00	0.00	0.0%	1,081.69	0.00	1,081.69	>100.0%	0.00
Total 4200 - Park Revenue (Control)	0.00	0.00	0.00	0.0%	14,138.57	12,000.00	2,138.57	117.8%	12,000.00
<b>4300 - Nature Program Revenue</b>									
4400 - Camp Revenue	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
4410 - Mini/Explorer Camp Enroll Rev	0.00	3,000.00	-3,000.00	0.0%	14,192.49	38,250.00	-24,057.51	37.1%	38,250.00
4455 - Mini School Advent Enrl Rev	0.00	800.00	-800.00	0.0%	0.00	14,700.00	-14,700.00	0.0%	14,700.00
Total 4400 - Camp Revenue	0.00	3,800.00	-3,800.00	0.0%	14,192.49	52,950.00	-38,757.51	26.8%	52,950.00
<b>4500 - Summer/Fall Camp Revenue</b>									
4510 - Summer/Fall Camp Enrollment	0.00	0.00	0.00	0.0%	77,438.97	99,000.00	-21,561.03	78.2%	99,000.00
Total 4500 - Summer/Fall Camp Revenue	0.00	0.00	0.00	0.0%	77,438.97	99,000.00	-21,561.03	78.2%	99,000.00
<b>4550 - Ice Rink Revenue</b>									
4360 - Ice Rink Daily Sales Revenue	0.00	0.00	0.00	0.0%	0.00	300.00	-300.00	0.0%	300.00
4370 - Ice Rink Concession Revenue	0.00	0.00	0.00	0.0%	0.00	50.00	-50.00	0.0%	50.00
4380 - Ice Rink Donation Revenue	779.00	0.00	779.00	100.0%	2,324.00	350.00	1,974.00	664.0%	350.00
Total 4550 - Ice Rink Revenue	779.00	0.00	779.00	100.0%	2,324.00	350.00	1,974.00	664.0%	350.00
<b>4600 - Outdoor Recreation Revenue</b>									
4700 - BVRA Adult & Youth Program Rev	0.00	0.00	0.00	0.0%	2,388.00	0.00	2,388.00	>100.0%	0.00
4800 - GYM Revenue	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
4810 - Gymnastics Program Revenue	34,341.01	18,000.00	16,341.01	190.8%	332,861.64	216,000.00	116,861.64	154.1%	216,000.00
4810.10 - 2020 COVID Revenue In 2021	1,444.39	0.00	1,444.39	>100.0%	1,444.39	0.00	1,444.39	>100.0%	0.00

## BUFFALO VALLEY RECREATION AUTHORITY Profit & Loss Budget Performance

December 2022

	Dec 22	Budget	\$ Over Budget	% of Budget	Jan - Dec 22	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
<b>4820 - Gymnastics Booster Eq Fundraise</b>	192.60	0.00	192.60	100.0%	3,310.06	3,000.00	310.06	110.3%	3,000.00
<b>4830 - Gymnastics Team Revenue</b>	6,583.91	8,000.00	-1,416.09	82.3%	87,679.88	96,000.00	-8,320.12	91.3%	96,000.00
<b>4835 - Gym Revenue - Private Lessons</b>	1,046.50	2,200.00	-1,153.50	47.6%	10,876.50	26,400.00	-15,523.50	41.2%	26,400.00
<b>4840 - GYM Rental Revenue</b>	657.50	200.00	457.50	328.8%	12,624.22	2,400.00	10,224.22	526.0%	2,400.00
<b>4850 - GYM Vending Revenue</b>	173.09	45.00	128.09	394.6%	1,995.70	500.00	1,495.70	399.1%	500.00
<b>4860 - Non-Gymnastics Program Revenue</b>	0.00	0.00	0.00	0.0%	100.00	0.00	100.00	100.0%	0.00
<b>4870 - Martial Arts Programs Revenue</b>	1,987.50	1,000.00	987.50	198.8%	23,135.52	13,000.00	10,135.52	178.0%	13,000.00
<b>4870.20 - Youth Martial Arts Revenue</b>	2,590.00	1,000.00	1,590.00	259.0%	36,580.70	12,000.00	24,580.70	304.8%	12,000.00
<b>Total 4870 - Martial Arts Programs Revenue</b>	4,577.50	2,000.00	2,577.50	228.9%	59,720.22	25,000.00	34,720.22	238.9%	25,000.00
<b>Total 4800 - GYM Revenue</b>	49,116.41	30,445.00	18,671.41	161.3%	510,612.62	369,300.00	141,312.62	138.3%	369,300.00
<b>Total Income</b>	50,179.43	34,256.00	15,923.43	146.5%	934,742.64	841,650.48	93,092.16	111.1%	841,650.48
<b>Gross Profit</b>	50,179.43	34,256.00	15,923.43	146.5%	934,742.64	841,650.48	93,092.16	111.1%	841,650.48
<b>Expense</b>									
<b>6000 - Administrative Staff Expenses</b>									
6010 - Salaries and Wages Expense	9,566.64	5,542.00	4,024.64	172.6%	79,469.44	66,500.00	12,969.44	119.5%	66,500.00
6020 - Employer FICA Tax Expense	2,991.81	443.34	2,548.47	674.8%	34,157.17	5,320.00	28,837.17	642.1%	5,320.00
6040 - PA State UCZ Employer Tax Exp	71.57	21.50	50.07	332.9%	3,857.59	298.00	3,659.59	1,533.9%	298.00
6050 - Other Payroll Taxes	0.00	796.34	-796.34	0.0%	0.00	9,556.00	-9,556.00	0.0%	9,556.00
6060 - Health Insurance Expense	0.00	833.34	-833.34	0.0%	8,673.27	10,000.00	-1,326.73	86.7%	10,000.00
6070 - IRA Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
6075 - Staff Training Expense	0.00	0.00	0.00	0.0%	0.00	500.00	-500.00	0.0%	500.00
6080 - AmeriCorps Program Exp-Full Yr	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
6090 - Other Administrative Expense	0.00	123.00	-123.00	0.0%	93.00	1,500.00	-1,407.00	0.7%	1,500.00
6095 - COVID-19 CDC COMPLIANT EXPENSE	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
<b>Total 6000 - Administrative Staff Expenses</b>	12,530.02	7,761.52	4,768.50	162.7%	126,350.47	93,634.00	32,716.47	134.9%	93,634.00
<b>6100 - General and Admin Expense</b>									
6105 - Accounting & Auditing Expense	0.00	0.00	0.00	0.0%	4,100.00	4,000.00	100.00	102.5%	4,000.00
6110 - Advertising and Promotion Exp	0.00	166.66	-166.66	0.0%	126.60	2,000.00	-1,873.40	5.3%	2,000.00
6115 - Sales and Annual Fund Drive Exp	0.00	0.00	0.00	0.0%	0.00	1,000.00	-1,000.00	0.0%	1,000.00
6118 - Annual Gifts in Kind Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
6120 - Bank Charges and Fees Exp	0.00	0.00	0.00	0.0%	35.00	100.00	-65.00	35.0%	100.00
6123 - IT Computer Svc & Supply Exp	0.00	166.66	-166.66	0.0%	3,784.59	2,000.00	1,784.59	189.2%	2,000.00
6126 - IT Copier Service & Supplies	234.36	250.00	-15.64	93.7%	2,768.85	3,000.00	-231.15	92.3%	3,000.00
6127 - IT Internet Credit Card Expense	274.35	333.34	-58.99	82.3%	2,696.20	8,000.00	-5,303.80	67.4%	8,000.00
6128 - IT Website Hosting Expense	453.11	333.33	119.78	88.0%	9,872.07	4,000.00	5,872.07	121.4%	4,000.00
6130 - Legal Expense	0.00	0.00	0.00	0.0%	702.00	0.00	702.00	17.6%	0.00
6135 - Association Membership Expense	0.00	0.00	0.00	0.0%	95.00	150.00	-55.00	100.0%	150.00
6140 - Mileage & Fuel Reimburs Expense	0.00	533.38	-533.38	0.0%	0.00	6,400.56	-6,400.56	0.0%	6,400.56
6145 - Office Phone & Internet Expense	333.38	250.00	83.38	100.0%	6,400.56	3,000.00	3,400.56	100.0%	3,000.00
6150 - Office Supplies Expense	227.76	250.00	-22.24	91.1%	5,237.53	2,500.00	2,737.53	174.6%	3,000.00
6157 - Lewisburg Borough Loan	407.28	714.00	-306.72	195.8%	3,632.92	2,500.00	1,132.92	145.3%	2,500.00
6158 - Lewisburg Borough Loan Int Exp	0.00	40.00	-40.00	0.0%	0.00	8,588.00	-8,588.00	0.0%	8,588.00
6159 - East Buffalo Twp Loan	0.00	40.00	-40.00	0.0%	0.00	480.00	-480.00	0.0%	480.00
6160 - PIRMA LAIAGWC INSURANCE	0.00	717.20	-717.20	0.0%	0.00	8,606.40	-8,606.40	0.0%	8,606.40
6165 - Postage Expense	0.00	1,669.66	-1,669.66	0.0%	13,233.44	20,000.00	-6,766.56	66.2%	20,000.00
6190 - Other General Expense	0.00	40.00	-40.00	0.0%	352.00	500.00	-148.00	70.4%	500.00
<b>Total 6100 - General and Admin Expense</b>	2,130.24	6,085.85	-3,955.61	35.0%	53,036.76	78,304.40	-25,267.64	67.7%	78,304.40
<b>6200 - Community Pool Expense</b>									
6205 - Hourly Wages-Front Office Exp	0.00	0.00	0.00	0.0%	2,776.50	7,500.00	-4,723.50	37.0%	7,500.00
6206 - Hourly Wages-Lifeguard Expense	0.00	0.00	0.00	0.0%	33,363.67	30,000.00	3,363.67	111.2%	30,000.00
6207 - Hourly Wage-Pool Management Exp	0.00	0.00	0.00	0.0%	11,689.25	0.00	11,689.25	100.0%	0.00
6208 - Hourly Wage-Swim Lesson/WSI/LEP	0.00	0.00	0.00	0.0%	200.00	1,500.00	-1,300.00	13.3%	1,500.00
6210 - Pool Management - Salary	0.00	0.00	0.00	0.0%	0.00	9,500.00	-9,500.00	0.0%	9,500.00

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December 2022

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<b>6215 - Employr FICA &amp; Payroll Tax Exp</b>	0.00	0.00	0.00	0.0%	0.00	4,850.00	-4,850.00	0.0%	4,850.00
<b>6226 - DEGENSTEIN GRANT POOL COSTS</b>	0.00	0.00	0.00	0.0%	10,491.00	20,000.00	-9,509.00	52.5%	20,000.00
<b>6230 - Pool Swim Staff Training Exp</b>	0.00	0.00	0.00	0.0%	522.00	1,500.00	-978.00	34.8%	1,500.00
<b>6240 - Concessions Expense</b>	523.49	0.00	523.49	100.0%	8,908.46	7,500.00	1,408.46	118.8%	7,500.00
<b>6255 - Electricity Expense</b>	397.21	0.00	397.21	100.0%	9,276.42	8,200.00	1,076.42	113.1%	8,200.00
<b>6260 - License &amp; Certification Expense</b>	0.00	0.00	0.00	0.0%	640.00	800.00	-160.00	80.0%	800.00
<b>6263 - Pool Open/Close Expense</b>	0.00	0.00	0.00	0.0%	7,429.00	3,500.00	3,929.00	212.3%	3,500.00
<b>6265 - Orientation Expense</b>	0.00	0.00	0.00	0.0%	7,313.62	6,000.00	1,313.62	121.9%	6,000.00
<b>6267 - Testing Lab Expense</b>	0.00	0.00	0.00	0.0%	128.22	900.00	-771.78	14.2%	900.00
<b>6270 - Repairs &amp; Parts Expense</b>	0.00	0.00	0.00	0.0%	817.18	800.00	17.18	90.8%	800.00
<b>6275 - Phone &amp; Internet Expense</b>	0.00	32.00	-32.00	0.0%	8,000.95	10,000.00	-1,999.05	80.0%	10,000.00
<b>6280 - Supplies and Maintenance Exp</b>	0.00	0.00	0.00	0.0%	133.23	375.00	-241.77	35.5%	375.00
<b>6285 - Water Sewer Expense</b>	17.67	0.00	17.67	100.0%	1,932.84	14,000.00	-12,067.16	13.8%	14,000.00
<b>6287 - Doggie Dias Expense</b>	0.00	0.00	0.00	0.0%	3,576.44	12,000.00	-8,423.56	29.8%	12,000.00
<b>6295 - Other Pool Expense</b>	0.00	0.00	0.00	0.0%	0.00	450.00	-450.00	0.0%	450.00
<b>Total 6200 - Community Pool Expense</b>	<b>938.37</b>	<b>32.00</b>	<b>906.37</b>	<b>2,932.4%</b>	<b>107,215.53</b>	<b>140,475.00</b>	<b>-33,259.47</b>	<b>76.3%</b>	<b>140,475.00</b>
<b>6300 - Park Expense</b>									
<b>6310 - Hourly Wage-Caretaker &amp; Mowing</b>	4,272.50	2,666.66	1,605.84	160.2%	42,425.50	32,000.00	10,425.50	132.6%	32,000.00
<b>6320 - Employr FICA &amp; Payroll Tax Exp</b>	0.00	266.66	-266.66	0.0%	0.00	3,200.00	-3,200.00	0.0%	3,200.00
<b>6325 - Park Staff Training Expense</b>	0.00	0.00	0.00	0.0%	0.00	250.00	-250.00	0.0%	250.00
<b>6326 - DEGENSTEIN GRANT PARK COSTS</b>	0.00	0.00	0.00	0.0%	0.00	1,800.00	-1,800.00	0.0%	1,800.00
<b>6330 - Tennis / Pickleball Expense</b>	0.00	0.00	0.00	0.0%	7,118.80	400.00	6,718.80	321.3%	400.00
<b>6335 - Park Structural Expense</b>	0.00	0.00	0.00	0.0%	1,285.15	6,000.00	-4,714.85	0.0%	6,000.00
<b>6340 - Equip Maintenance &amp; Repair Exp</b>	145.06	300.00	-154.94	48.4%	0.00	3,650.00	-3,650.00	0.0%	3,650.00
<b>6345 - Gas, Supplies &amp; Equipment Exp</b>	312.19	175.00	137.19	178.4%	6,093.46	2,100.00	3,993.46	289.7%	2,100.00
<b>6350 - Park Seasonal Prep &amp; Landscape</b>	0.00	0.00	0.00	0.0%	183.88	2,500.00	-2,316.12	7.4%	2,500.00
<b>6365 - Park Postage Expense</b>	200.00	200.00	0.00	100.0%	2,300.00	2,400.00	-100.00	95.8%	2,400.00
<b>6370 - Dumpster Expense</b>	0.00	37.00	-37.00	0.0%	595.00	44.00	141.00	131.8%	44.00
<b>6390 - Other Expense Park Fund</b>	0.00	0.00	0.00	0.0%	73.11	0.00	73.11	0.0%	0.00
<b>Total 6300 - Park Expense</b>	<b>4,929.75</b>	<b>3,645.32</b>	<b>1,284.43</b>	<b>135.2%</b>	<b>56,914.40</b>	<b>54,694.00</b>	<b>2,120.40</b>	<b>103.9%</b>	<b>54,694.00</b>
<b>6400 - Nature School Expense</b>									
<b>6405 - Nature Sch Teaching Staff Wages</b>	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
<b>6415 - Employr FICA &amp; Payroll Tax Exp</b>	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
<b>6420 - Teaching Staff Health Ins Exp</b>	29.11	0.00	29.11	0.0%	40.99	0.00	40.99	0.0%	0.00
<b>6435 - Phone &amp; Internet Expense</b>	0.00	125.00	-125.00	0.0%	1,540.87	1,500.00	40.87	102.7%	1,500.00
<b>6440 - Electric Expense</b>	0.00	250.00	-250.00	0.0%	0.00	3,000.00	-3,000.00	0.0%	3,000.00
<b>6445 - Supplies Expense</b>	0.00	125.00	-125.00	0.0%	0.00	1,500.00	-1,500.00	0.0%	1,500.00
<b>6460 - Facility Maintenance Expense</b>	0.00	188.66	-188.66	0.0%	0.00	2,000.00	-2,000.00	0.0%	2,000.00
<b>6465 - Water Expense</b>	0.00	63.34	-63.34	0.0%	0.00	1,000.00	-1,000.00	0.0%	1,000.00
<b>6480 - Nature School Cleaning Expense</b>	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
<b>Total 6400 - Nature School Expense</b>	<b>29.11</b>	<b>750.00</b>	<b>-720.89</b>	<b>3.9%</b>	<b>1,581.86</b>	<b>9,000.00</b>	<b>-7,418.14</b>	<b>17.8%</b>	<b>9,000.00</b>
<b>6500 - Camp Expense</b>									
<b>6510 - Camp Hourly Wage Expense</b>	0.00	1,286.00	-1,286.00	0.0%	8,100.00	15,432.00	-7,332.00	52.5%	15,432.00
<b>6515 - Employr FICA &amp; Payroll Tax Exp</b>	0.00	128.60	-128.60	0.0%	0.00	1,543.20	-1,543.20	0.0%	1,543.20
<b>6520 - Mini Camp AMERICORPS Exp</b>	0.00	343.75	-343.75	0.0%	0.00	4,125.00	-4,125.00	0.0%	4,125.00
<b>6526 - Program Management Health Ins</b>	0.00	800.00	-800.00	0.0%	5,935.61	9,600.00	-3,664.39	61.8%	9,600.00
<b>6530 - Mini Camp Supplies</b>	0.00	450.00	-450.00	0.0%	17.00	5,400.00	-5,464.00	-1.0%	5,400.00
<b>6530 - Camp Director/Asst Salary Exp</b>	0.00	400.00	-400.00	0.0%	117.00	3,600.00	-3,483.00	3.3%	3,600.00
<b>6565 - Camp Mgr Wages</b>	0.00	1,127.50	-1,127.50	0.0%	0.00	13,530.00	-13,530.00	0.0%	13,530.00
<b>Total 6500 - Camp Expense</b>	<b>0.00</b>	<b>4,535.85</b>	<b>-4,535.85</b>	<b>0.0%</b>	<b>14,098.61</b>	<b>53,230.20</b>	<b>-39,131.59</b>	<b>26.5%</b>	<b>53,230.20</b>
<b>6600 - Summer/Fall Camp Expense</b>	0.00	0.00	0.00	0.0%	53,659.48	41,250.00	12,409.48	130.1%	41,250.00
<b>6810 - Summer/Fall Camp Wage Expense</b>	0.00	0.00	0.00	0.0%	0.00	3,300.00	-3,300.00	0.0%	3,300.00
<b>6815 - Employr FICA &amp; Payroll Tax Exp</b>	0.00	0.00	0.00	0.0%	0.00	2,062.50	-2,062.50	0.0%	2,062.50
<b>6820 - Summer/Fall Camp AMERICORPS Exp</b>	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00

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

December 2022

	Dec 22	Budget	\$ Over Budget	% of Budget	Jan - Dec 22	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
6630 - Summer/Fall Camp Expense	0.00	0.00	0.00	0.0%	4,719.90	5,000.00	-280.10	94.4%	5,000.00
6645 - Summer/Fall Camp Other Expenses	0.00	0.00	0.00	0.0%	600.00	0.00	600.00	100.0%	0.00
<b>Total 6600 - Summer/Fall Camp Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>5,319.90</b>	<b>5,000.00</b>	<b>319.90</b>	<b>114.3%</b>	<b>5,000.00</b>
6850 - Ice Rink Program Expense	0.00	0.00	0.00	0.0%	207.50	300.00	-92.50	69.2%	300.00
6855 - Ice Rink Wage Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
6860 - Employr FICA & Payroll Tax Exp	189.14	0.00	189.14	0.0%	245.31	0.00	245.31	0.0%	0.00
6865 - Ice Rink Concessions Expense	365.60	0.00	365.60	0.0%	1,641.79	352.55	1,289.24	36.6%	0.00
6870 - Ice Rink Equipment Expenses	0.00	0.00	0.00	0.0%	60.00	0.00	60.00	0.0%	0.00
6875 - Ice Rink Maintenance Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
6890 - Ice Rink Other Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
<b>Total 6850 - Ice Rink Program Expense</b>	<b>554.74</b>	<b>0.00</b>	<b>554.74</b>	<b>100.0%</b>	<b>2,507.15</b>	<b>300.00</b>	<b>2,207.15</b>	<b>835.7%</b>	<b>300.00</b>
6700 - Outdoor Recreation Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
6800 - Non-BVRA Facility Program Exp	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
6900 - GYM Expense	10,080.00	5,671.86	4,408.34	177.7%	84,120.00	88,060.00	-3,940.00	104.6%	88,060.00
6905 - Salary Expense - Gymnastics	11,047.00	8,390.00	2,657.00	131.8%	100,262.50	100,590.00	-327.50	99.7%	100,590.00
6910 - Hourly Wage Exp - Gymnastics	0.00	1,125.00	-1,125.00	0.0%	0.00	13,500.00	-13,500.00	0.0%	13,500.00
6915 - Employr FICA & Payroll Tax Exp	2,463.87	3,080.00	-616.13	79.7%	31,367.99	37,080.00	-5,712.01	84.6%	37,080.00
6920 - GYM Health Ins Expense	0.00	125.00	-125.00	0.0%	1,149.30	1,500.00	-350.70	76.6%	1,500.00
6925 - GYM Staff Training Expense	0.00	0.00	0.00	0.0%	186.00	5,000.00	-4,814.00	3.3%	5,000.00
6926 - DEGENSTEIN GRANT GYM COSTS	2,836.29	1,350.00	1,486.29	210.1%	30,305.29	16,200.00	14,105.29	187.1%	16,200.00
6930 - Program Instructor Expense	841.59	665.00	176.59	126.6%	7,067.48	8,000.00	-932.52	88.3%	8,000.00
6935 - Team Expense	521.74	834.00	-312.26	62.6%	6,435.32	10,000.00	-3,564.68	31.0%	10,000.00
6940 - GYM Equipment Expense	0.00	70.00	-70.00	0.0%	280.18	840.00	-579.82	31.0%	840.00
6950 - Phone & Internet Expense	8,170.79	8,070.34	100.45	101.2%	98,049.48	98,844.00	-794.52	101.2%	98,844.00
6955 - Rent Expense	1,530.27	541.89	1,008.61	288.2%	8,496.26	6,500.00	1,996.26	130.7%	6,500.00
6960 - Supplies & Maintenance Expense	35.00	0.00	35.00	100.0%	432.40	0.00	432.40	100.0%	0.00
<b>Total 6900 - GYM Expense</b>	<b>37,546.55</b>	<b>29,922.66</b>	<b>7,623.89</b>	<b>125.5%</b>	<b>370,116.20</b>	<b>364,084.00</b>	<b>6,032.20</b>	<b>101.7%</b>	<b>364,084.00</b>
7500 - Special Event Expense	0.00	0.00	0.00	0.0%	0.00	172.00	-172.00	0.0%	172.00
<b>Total Expense</b>	<b>58,758.78</b>	<b>52,733.20</b>	<b>6,025.58</b>	<b>111.4%</b>	<b>790,700.96</b>	<b>845,506.10</b>	<b>-54,805.74</b>	<b>93.5%</b>	<b>845,506.10</b>
Net Ordinary Income	-8,579.35	-18,477.20	9,897.85	46.4%	144,042.28	-3,855.62	147,897.90	-3,735.9%	-3,855.62
Other Income/Expense	24,617.95	24,492.31	125.64	100.5%	123,089.75	97,969.24	25,120.51	125.6%	97,969.24
Other Income/Expense	24,617.95	24,492.31	125.64	100.5%	123,089.75	97,969.24	25,120.51	125.6%	97,969.24
9700 - Depreciation Expense Control	-24,617.95	-24,492.31	-125.64	100.5%	-123,089.75	-97,969.24	-25,120.51	125.6%	-97,969.24
<b>Total Other Expense</b>	<b>-24,617.95</b>	<b>-24,492.31</b>	<b>-125.64</b>	<b>100.5%</b>	<b>-123,089.75</b>	<b>-97,969.24</b>	<b>-25,120.51</b>	<b>125.6%</b>	<b>-97,969.24</b>
<b>Net Other Income</b>	<b>-33,197.30</b>	<b>-42,989.61</b>	<b>9,772.21</b>	<b>77.3%</b>	<b>20,952.53</b>	<b>-101,824.86</b>	<b>122,777.39</b>	<b>-20.6%</b>	<b>-101,824.86</b>

**BUFFALO VALLEY RECREATION AUTHORITY**  
**Statement of Cash Flows**  
December 2022

	Dec 22
<b>OPERATING ACTIVITIES</b>	
Net Income	-33,197.30
Adjustments to reconcile Net Income to net cash provided by operations:	
2000 · Accounts Payable	-58.58
2165 · Bank of America CC 3087 7806	150.84
2175 · Susquehanna Bank Credit Card	-1,031.50
2410 · Federal Withholdings	105.00
2420 · Social Security Withholdings	232.86
2430 · Medicare Withholdings	54.50
2440 · PA Withholdings	-433.89
2450 · Local Withholdings	767.53
2460 · LST Withholdings	44.00
2470 · PA Employee UC Withholdings	23.48
2480 · PA Employer UC Tax Liability	71.57
Net cash provided by Operating Activities	-33,271.49
<b>INVESTING ACTIVITIES</b>	
1552 · Accm Depr - Pool Improvements	11,256.64
1553 · Accm Depr - Park Improvements	11,452.58
1554 · Accm Depr - Park Equipment	562.25
1555 · Accm Depr - Equipment	175.16
1557 · Accm Depr - GYM Improvements	1,171.32
Net cash provided by Investing Activities	24,617.95
<b>FINANCING ACTIVITIES</b>	
2510 · Borough of Lewisburg Loan	-754.00
2520 · East Buffalo Township Loan	-717.20
Net cash provided by Financing Activities	-1,471.20
Net cash increase for period	-10,124.74
Cash at beginning of period	135,935.92
Cash at end of period	125,811.18



**BUFFALO VALLEY RECREATION AUTHORITY**  
**Statement of Cash Flows**  
 January through December 2022

	Jan - Dec 22
<b>OPERATING ACTIVITIES</b>	
Net Income	20,952.53
Adjustments to reconcile Net Income to net cash provided by operations:	
1205 · Accounts Receivable Max Galaxy	-8,790.00
1240 · Prepaid Insurance	-1,599.56
2000 · Accounts Payable	-8,396.45
2165 · Bank of America CC 3087 7806	188.84
2175 · Susquehanna Bank Credit Card	-1,716.33
2330 · Deferred Program Revenue	-21,125.50
2400 · Payroll Liabilities	0.01
2440 · PA Withholdings	-707.56
2450 · Local Withholdings	253.39
2460 · LST Withholdings	-40.00
2470 · PA Employee UC Withholdings	7.40
2480 · PA Employer UC Tax Liability	-173.30
2490 · Accrued Payrl Liab (Period End)	-4,979.77
Net cash provided by Operating Activities	-26,126.30
<b>INVESTING ACTIVITIES</b>	
1552 · Accm Depr - Pool Improvements	56,283.20
1553 · Accm Depr - Park Improvements	57,262.90
1554 · Accm Depr - Park Equipment	2,811.25
1555 · Accm Depr - Equipment	875.80
1557 · Accm Depr - GYM Improvements	5,856.60
Net cash provided by Investing Activities	123,089.75
<b>FINANCING ACTIVITIES</b>	
2510 · Borough of Lewisburg Loan	-9,048.00
2520 · East Buffalo Township Loan	-8,606.40
Net cash provided by Financing Activities	-17,654.40
Net cash increase for period	79,309.05
Cash at beginning of period	46,502.13
Cash at end of period	125,811.18