

## Financial Notes

April 2023

Please see attached Financial Statements

- 1) P&L Statement
- 2) P&L Detail
- 3) Balance Sheet
- 4) Cash Flow
- 5) Deposits
- 6) Checks written

- 1) Through April, we have incurred about \$67K in ARPA grant related expenses. Dana will submit for reimbursement to the County. The big projects are not completed, but the contractors have requested partial payment.
- 2) Big checks written for the month are PIRMA liability insurance \$11.9K, and Aquatic Design (pool refurbishment) \$35K, plus the usual rent \$8.7K and medical insurance \$3.1K. We paid Jeff Ramsey \$2.6K, his share of the revenue split. His programs continue run at or above budget. (Hopefully, the new Martial Arts studio in Greenspace, won't have a negative impact on his business).
- 3) As of April, Camp enrollments are about 44% of our full summer budget number of \$98K. Dana notes that enrollments are running higher than last year at this same time, which is encouraging.
- 4) Gymnastics/Martial Arts revenue continues strong for the year. Payroll expenses for these programs are running higher than budget, but are consistent with the higher revenue numbers.

\*\* The State Sales and Payroll Audit went well. No concerns noted. The new RECDESK system Point-of Sale certainly helps with more accurately tracking concession sales.

\*\* We will soon begin our annual audit with Doug Parker, CPA.

\*\* AmTrust, our liability insurance carrier, has also requested an audit, and so we will be working with them to provide audit requests. Standard procedure.

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05/04/23

Accrual Basis

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

April 2023

	Apr 23	Budget	Jan - Apr 23	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000 · General Revenue (Control)					
4010 · Annual Fund Drive Gifts	0.00	0.00	1,144.40	1,000.00	2,500.00
4020 · East Buffalo Township	0.00	10,780.00	31,399.00	43,120.00	129,364.00
4030 · Lewlsburg Borough	0.00	6,036.00	17,582.36	24,144.00	72,439.00
4040 · Unrestricted Gifts	0.00	10,208.00	0.00	40,832.00	132,500.00
4090 · Other Gen Rev & Interest Income	44.53	10.41	177.12	41.64	125.00
<b>Total 4000 · General Revenue (Control)</b>	<b>44.53</b>	<b>27,034.41</b>	<b>50,302.88</b>	<b>109,137.64</b>	<b>336,928.00</b>
4100 · Community Pool Revenue(Control)					
4110 · Daily Sales Revenue	0.00	0.00	0.00	0.00	36,000.00
4120 · Concessions Revenue	0.00	0.00	0.00	0.00	9,000.00
4130 · Pool Membership Revenue	1,386.50	0.00	1,711.50	0.00	14,000.00
4140 · Parties and Rentals Revenue	250.00	0.00	270.00	0.00	4,000.00
4150 · Pool Programs Revenue	0.00	0.00	0.00	0.00	0.00
4160 · Swim Lessons - WSI Revenue	0.00	0.00	0.00	0.00	14,000.00
<b>Total 4100 · Community Pool Revenue(Control)</b>	<b>1,636.50</b>	<b>0.00</b>	<b>1,981.50</b>	<b>0.00</b>	<b>77,000.00</b>
4200 · Park Revenue (Control)					
4210 · Park Programs Revenue	0.00	0.00	0.00	0.00	3,000.00
4220 · Pavillion/Court/Field Rent Rev	1,225.00	0.00	3,885.00	0.00	7,000.00
4240 · Tennis Court Rental Revenue	0.00	0.00	0.00	1,800.00	3,600.00
4250 · Tennis Lesson Revenue	930.00	0.00	930.00	0.00	1,500.00
<b>Total 4200 · Park Revenue (Control)</b>	<b>2,155.00</b>	<b>0.00</b>	<b>4,815.00</b>	<b>1,800.00</b>	<b>15,100.00</b>
4400 · Camp Revenue					
4410 · Mini/Explorer Camp Enroll Rev	5,348.30	0.00	24,063.30	0.00	18,000.00
4440 · Mini Camp Donation Revenue	0.00	0.00	0.00	0.00	0.00
4450 · Summer Camp Revenue	0.00	0.00	0.00	0.00	80,000.00
<b>Total 4400 · Camp Revenue</b>	<b>5,348.30</b>	<b>0.00</b>	<b>24,063.30</b>	<b>0.00</b>	<b>98,000.00</b>
4500 · Summer/Fall Camp Revenue					
4510 · Summer/Fall Camp Enrollment	4,535.50		19,478.00		
4500 · Summer/Fall Camp Revenue - Other	0.00	0.00	0.00	0.00	0.00
<b>Total 4500 · Summer/Fall Camp Revenue</b>	<b>4,535.50</b>	<b>0.00</b>	<b>19,478.00</b>	<b>0.00</b>	<b>0.00</b>
4550 · Ice Rink Revenue	0.00	0.00	0.00	500.00	500.00
4600 · Outdoor Recreation Revenue					
4610 · Other Youth Program Rev	0.00	0.00	0.00	0.00	1,000.00
4620 · Other Adult Program Rev	50.00		50.00		
<b>Total 4600 · Outdoor Recreation Revenue</b>	<b>50.00</b>	<b>0.00</b>	<b>50.00</b>	<b>0.00</b>	<b>1,000.00</b>
4800 · GYM Revenue					
4810 · Gymnastics Program Revenue	34,500.69	22,000.00	131,705.33	88,000.00	260,000.00
4820 · Gymnastics Booster EQ Fundraise	0.00	0.00	-51.30	0.00	3,000.00
4830 · Gymnastics Team Revenue	5,735.00	7,083.00	25,120.49	28,332.00	85,000.00
4835 · Gym Revenue - Private Lessons	788.75	1,250.00	3,168.75	5,000.00	15,000.00
4840 · GYM Rental Revenue	730.00	625.00	7,872.00	2,500.00	7,500.00
4850 · GYM Vending Revenue	155.37	125.00	622.00	500.00	1,500.00
4870 · Martial Arts Programs Revenue					
4870.10 · Adult Martial Arts Revenue	1,510.00	1,666.00	6,469.50	6,664.00	20,000.00
4870.20 · Youth Martial Arts Revenue	2,625.00	2,083.00	11,963.97	8,332.00	25,000.00
<b>Total 4870 · Martial Arts Programs Revenue</b>	<b>4,135.00</b>	<b>3,749.00</b>	<b>18,433.47</b>	<b>14,996.00</b>	<b>45,000.00</b>
<b>Total 4800 · GYM Revenue</b>	<b>46,044.81</b>	<b>34,832.00</b>	<b>186,870.74</b>	<b>139,328.00</b>	<b>417,000.00</b>
4950 · Special Event & Miscellaneous Rev	0.00	0.00	0.00	0.00	250.00
<b>Total Income</b>	<b>59,814.64</b>	<b>61,866.41</b>	<b>287,561.42</b>	<b>250,765.64</b>	<b>945,778.00</b>
<b>Gross Profit</b>	<b>59,814.64</b>	<b>61,866.41</b>	<b>287,561.42</b>	<b>250,765.64</b>	<b>945,778.00</b>
<b>Expense</b>					
6000 · Administrative Staff Expenses					
6010 · Salaries and Wages Expense	7,111.62	8,333.00	28,332.48	33,332.00	100,000.00
6020 · Employer FICA Tax Expense	2,841.07	2,100.00	9,748.79	8,400.00	25,200.00
6040 · PA State UC2 Employer Tax Exp	1,378.47	410.00	3,562.08	1,640.00	5,000.00
6060 · Health Insurance Expense	0.00	0.00	55.00	0.00	0.00
6070 · IRA Expense	0.00	0.00	0.00	2,500.00	7,500.00
6000 · Administrative Staff Expenses - Other	0.00	0.00	0.00	0.00	0.00

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

April 2023

	Apr 23	Budget	Jan - Apr 23	YTD Budget	Annual Budget
<b>Total 6000 · Administrative Staff Expenses</b>	11,331.16	10,843.00	41,698.35	45,872.00	137,700.00
<b>6100 · General and Admin Expense</b>					
6105 · Accounting & Auditing Expense	0.00	0.00	0.00	0.00	4,000.00
6110 · Advertising and Promotion Exp	50.00	83.00	50.00	332.00	1,000.00
6115 · Gala and Annual Fund Drive Exp	0.00	75.00	25.00	300.00	900.00
6120 · Bank Charges and Fees Exp	0.00		39.00		
6125 · IT Computer Svc & Supply Exp	0.00	250.00	853.27	1,000.00	3,000.00
6126 · IT Copier Service & Supplies	251.02	250.00	954.10	1,000.00	3,000.00
6127 · IT Internet Credit Card Expense	144.90	250.00	654.50	1,000.00	3,000.00
6128 · IT Website Hosting Expense	205.00	875.00	845.00	3,500.00	10,500.00
6130 · Legal Expense	0.00	175.00	19.50	700.00	2,100.00
6135 · Association Membership Expense	0.00	0.00	0.00	0.00	0.00
6140 · Mileage & Fuel Reimburs Expense	0.00	0.00	0.00	50.00	200.00
6145 · Office Rent Expense	533.38	533.00	2,133.52	2,132.00	6,400.00
6147 · Office Phone & Internet Expense	227.76	500.00	2,664.36	2,000.00	6,000.00
6150 · Office Supplies Expense	287.26	333.00	863.93	1,332.00	4,000.00
6158 · Lewisburg Borough Loan Int Exp	0.00		0.00		
6159 · East Buffalo Twp Loan	0.00	0.00	0.00	0.00	0.00
6160 · PIRMA LIAB/WC INSURANCE	12,266.00	7,000.00	12,266.00	7,000.00	14,000.00
6165 · Postage Expense	0.00	41.00	191.40	164.00	500.00
6190 · Other General Expense	0.00		295.96		
<b>Total 6100 · General and Admin Expense</b>	13,965.32	10,365.00	21,855.54	20,510.00	58,600.00
<b>6200 · Community Pool Expense</b>					
6205 · Hourly Wages-Front Office Exp	0.00	0.00	0.00	0.00	2,500.00
6206 · Houly Wages-Lifeguard Expense	0.00	0.00	0.00	0.00	33,000.00
6207 · Hourly Wage-Pool Management Exp	0.00	0.00	0.00	0.00	10,000.00
6208 · Hourly Wage-Swin Lesson/WSI Exp	0.00	0.00	0.00	0.00	0.00
6230 · Pool Swim Staff Training Exp	0.00	83.00	0.00	332.00	1,000.00
6240 · Concessions Expense	0.00	0.00	0.00	0.00	7,500.00
6250 · Electricity Expense	327.28	0.00	2,117.05	0.00	8,000.00
6255 · License & Certification Expense	0.00	0.00	184.24	0.00	800.00
6260 · Pool Open/Close Expense	0.00	0.00	0.00	0.00	7,000.00
6263 · Chemicals Expense	0.00	0.00	0.00	0.00	8,000.00
6265 · Propane Expense	0.00	0.00	0.00	0.00	500.00
6267 · Testing Lab Expense	225.00	0.00	225.00	0.00	800.00
6270 · Repairs & Parts Expense	181.77	0.00	181.77	0.00	25,000.00
6275 · Phone & Internet Expense	0.00	10.00	0.00	40.00	500.00
6280 · Supplies and Maintenance Exp	51.64	0.00	441.64	0.00	5,000.00
6285 · Water Sewer Expense	297.56	0.00	425.22	0.00	12,000.00
6287 · Doggie Dips Expense	0.00	0.00	0.00	0.00	250.00
6295 · Other Pool Expense	8,800.00	0.00	8,800.00	0.00	500.00
<b>Total 6200 · Community Pool Expense</b>	9,883.25	93.00	12,374.92	372.00	122,350.00
<b>6300 · Park Expense</b>					
6310 · Houly Wage-Caretaker & Mowing	3,243.50	3,000.00	13,025.50	12,000.00	36,000.00
6325 · Hourly Wage - Tennis Instructor	0.00	0.00	0.00	0.00	1,000.00
6330 · Tennis / Pickleball Expense	0.00	0.00	0.00	0.00	500.00
6340 · Equip Maintenance & Repair Exp	0.00	300.00	297.27	1,200.00	3,600.00
6345 · Gas, Supplies & Equipment Exp	41.47	416.00	1,245.64	1,664.00	5,000.00
6350 · Park Seasonal Prep & Landscape	280.03	0.00	280.03	0.00	250.00
6355 · Porta Potties Expense	0.00	210.00	500.00	840.00	2,500.00
6370 · Dumpster Expense	63.00	60.00	310.00	240.00	720.00
6390 · Other Expense Park Fund	0.00	0.00	321.43	0.00	100.00
<b>Total 6300 · Park Expense</b>	3,628.00	3,986.00	15,979.87	15,944.00	49,670.00
<b>6500 · Camp Expense</b>					
6510 · Camp Hourly Wage Expense	0.00	0.00	0.00	0.00	25,000.00
6520 · Mini Camp AMERICORPS Exp	0.00	0.00	0.00	0.00	0.00
6526 · Program Management Health Ins	0.00	600.00	35.57	600.00	3,000.00
6530 · Mini Camp Supplies	0.00	1,000.00	0.00	1,000.00	5,000.00
6550 · Camp Director/ Asst Salary Exp	48.00	4,000.00	48.00	8,000.00	40,000.00
<b>Total 6500 · Camp Expense</b>	48.00	5,600.00	83.57	9,600.00	73,000.00
<b>6600 · Summer/Fall Camp Expense</b>					
6620 · Summer/Fall Camp AMERICORPS Exp	0.00	0.00	0.00	0.00	0.00
6630 · Summer/Fall Camp Expense	16.85		16.85		
<b>Total 6600 · Summer/Fall Camp Expense</b>	16.85	0.00	16.85	0.00	0.00
<b>6650 · Ice Rink Program Expense</b>					
6655 · Ice Rink Wage Expense	0.00	0.00	0.00	250.00	250.00
6665 · Ice Rink Concessions Expense	0.00	0.00	101.72	75.00	75.00
6670 · Ice Rink Equipment Expenses	0.00	0.00	0.00	300.00	300.00

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

April 2023

	Apr 23	Budget	Jan - Apr 23	YTD Budget	Annual Budget
6675 · Ice Rink Maintenance Expense	0.00	0.00	0.00	400.00	400.00
<b>Total 6650 · Ice Rink Program Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>101.72</b>	<b>1,025.00</b>	<b>1,025.00</b>
<b>6900 · GYM Expense</b>					
6905 · Salaries Expense - Gymnastics	7,392.00	7,500.00	29,568.00	30,000.00	90,000.00
6910 · Hourly Wage Exp - Gymnastics	11,610.25	9,166.00	39,450.75	36,664.00	110,000.00
6920 · GYM Health Ins Expense	3,315.01	3,200.00	13,301.13	12,800.00	38,400.00
6925 · GYM Staff Training Expense	0.00	125.00	0.00	500.00	1,500.00
<b>6930 · Program Instructor Expense</b>					
6930.10 · Adult M Arts Instructor Exp	1,113.50	500.00	4,770.23	2,000.00	6,000.00
6930.20 · Kids M Arts Instructor Exp	1,650.25	625.00	3,890.73	2,500.00	7,500.00
6930.40 · Gym Birthday Party Exp	0.00	84.00	68.73	336.00	1,000.00
6930.50 · Other Kids Programs	0.00	100.00	0.00	400.00	1,200.00
6930 · Program Instructor Expense - Other	0.00		536.36		
<b>Total 6930 · Program Instructor Expense</b>	<b>2,763.75</b>	<b>1,309.00</b>	<b>9,266.05</b>	<b>5,236.00</b>	<b>15,700.00</b>
6935 · Team Expense	979.24	667.00	2,489.20	2,668.00	8,000.00
6940 · GYM Equipment Expense	0.00	500.00	6,106.88	2,000.00	6,000.00
6950 · Phone & Internet Expense	0.00	0.00	0.00	0.00	0.00
6955 · Rent Expense	8,170.79	8,070.00	32,683.16	32,280.00	96,844.00
6960 · Supplies & Maintenance Expense	758.43	350.00	2,904.00	1,400.00	4,200.00
6990 · Other Expense - Gymnastics	22.00		655.25		
6900 · GYM Expense - Other	0.00	0.00	0.00	0.00	0.00
<b>Total 6900 · GYM Expense</b>	<b>35,011.47</b>	<b>30,887.00</b>	<b>136,424.42</b>	<b>123,548.00</b>	<b>370,644.00</b>
<b>7000 · Rail Trail Expense (Control)</b>					
7050 · Trail Maintenance Expense	35.00		35.00		
<b>Total 7000 · Rail Trail Expense (Control)</b>	<b>35.00</b>		<b>35.00</b>		
<b>7040 · ARPA Grant Expenses</b>					
7040.10 · Pool Repairs/Renovations	39,376.50	8,000.00	71,250.17	32,000.00	100,000.00
7040.20 · Tennis Court Resurfing	0.00	416.00	0.00	1,664.00	5,000.00
7040.40 · Park Ground Repairs/Maint.	599.90	1,250.00	599.90	5,000.00	15,000.00
7040.50 · Ice Rink Updates	0.00	208.00	591.48	832.00	2,500.00
7040.60 · Skate Park Updates	85.00		2,733.00		
<b>Total 7040 · ARPA Grant Expenses</b>	<b>40,061.40</b>	<b>9,874.00</b>	<b>75,174.55</b>	<b>39,496.00</b>	<b>122,500.00</b>
7500 · Special Event Expense	0.00	0.00	0.00	0.00	250.00
<b>Total Expense</b>	<b>113,980.45</b>	<b>71,648.00</b>	<b>303,744.79</b>	<b>256,367.00</b>	<b>935,739.00</b>
<b>Net Ordinary Income</b>	<b>-54,165.81</b>	<b>-9,781.59</b>	<b>-16,183.37</b>	<b>-5,601.36</b>	<b>10,039.00</b>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
9700 · Depreciation Expense Control	0.00		24,617.95		
<b>Total Other Expense</b>	<b>0.00</b>		<b>24,617.95</b>		
<b>Net Other Income</b>	<b>0.00</b>		<b>-24,617.95</b>		
<b>Net Income</b>	<b>-54,165.81</b>	<b>-9,781.59</b>	<b>-40,801.32</b>	<b>-5,601.36</b>	<b>10,039.00</b>

## BUFFALO VALLEY RECREATION AUTHORITY

## Balance Sheet

As of April 30, 2023

	<u>Apr 30, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>1000 · Control Account</b>	
<b>1010 · Cash Accounts (Control)</b>	
1010.10 · SCB General Operating - 9478	97,748.54
<b>Total 1010 · Cash Accounts (Control)</b>	97,748.54
<b>1040 · SCB Designated Donations - 8701</b>	
1040.20 · Park Projects/Maintenance	2,220.11
1040.30 · Skate Rink Donations	3,784.11
1040 · SCB Designated Donations - 8701 - Other	3.66
<b>Total 1040 · SCB Designated Donations - 8701</b>	6,007.88
<b>1080 · SAKURA GARDEN CHECKING</b>	698.70
<b>1090 · Petty Cash (Control)</b>	
1090.10 · Petty Cash - Pool	200.00
1090.20 · Petty Cash - Pool Concessions	100.00
<b>Total 1090 · Petty Cash (Control)</b>	300.00
<b>Total 1000 · Control Account</b>	104,755.12
<b>Total Checking/Savings</b>	104,755.12
<b>Other Current Assets</b>	
1205 · Accounts Receivable Max Galaxy	8,790.00
<b>1220 · Prepaid Expense (Control)</b>	
1210 · Prepaid Invoices for Services	3,876.65
1240 · Prepaid Insurance	7,448.00
<b>Total 1220 · Prepaid Expense (Control)</b>	11,324.65
<b>Total Other Current Assets</b>	20,114.65
<b>Total Current Assets</b>	124,869.77
<b>Fixed Assets</b>	
<b>1500 · Fixed Assets (Control)</b>	
<b>1502 · Pool Renovations</b>	
1552 · Accm Depr - Pool Improvements	-832,992.80
1502 · Pool Renovations - Other	1,125,664.00
<b>Total 1502 · Pool Renovations</b>	292,671.20
<b>1503 · Park Improvements</b>	
1553 · Accm Depr - Park Improvements	-755,002.80
1503 · Park Improvements - Other	1,145,258.00
<b>Total 1503 · Park Improvements</b>	390,255.20
<b>1504 · Park Equipment</b>	
1554 · Accm Depr - Park Equipment	-625,824.89
1504 · Park Equipment - Other	634,129.00
<b>Total 1504 · Park Equipment</b>	8,304.11
<b>1505 · Equipment</b>	
1555 · Accm Depr - Equipment	-47,481.96
1505 · Equipment - Other	47,393.02
<b>Total 1505 · Equipment</b>	-88.94
<b>1507 · GYM Improvements</b>	
1557 · Accm Depr - GYM Improvements	-25,278.21
1507 · GYM Improvements - Other	68,450.49
<b>Total 1507 · GYM Improvements</b>	43,172.28

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05/04/23

Accrual Basis

## BUFFALO VALLEY RECREATION AUTHORITY

## Balance Sheet

As of April 30, 2023

	Apr 30, 23
1510 · Leasehold Improvement Office	2,709.66
<b>Total 1500 · Fixed Assets (Control)</b>	<b>737,023.51</b>
1999 · ASSET HELD UNDER LEASE OBLIG	778,855.00
<b>Total Fixed Assets</b>	<b>1,515,878.51</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>1,655,748.28</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
2000 · Accounts Payable	-10,175.37
<b>Total Accounts Payable</b>	<b>-10,175.37</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	648.83
2460 · LST Withholdings	22.00
2470 · PA Employee UC Withholdings	22.92
2480 · PA Employer UC Tax Liability	1,307.53
<b>Total 2400 · Payroll Liabilities</b>	<b>2,001.28</b>
<b>Total Other Current Liabilities</b>	<b>124,757.33</b>
<b>Total Current Liabilities</b>	<b>114,581.96</b>
<b>Long Term Liabilities</b>	
2500 · Loans Payable (Control)	
2510 · Borough of Lewisburg Loan	28,759.53
2520 · East Buffalo Township Loan	40,162.73
2550 · Less - Cur Port Long Term Debt	-17,654.40
<b>Total 2500 · Loans Payable (Control)</b>	<b>51,267.86</b>
2999 · LONG-TERM LEASE OBLIG	677,630.00
<b>Total Long Term Liabilities</b>	<b>728,897.86</b>
<b>Total Liabilities</b>	<b>843,479.82</b>
<b>Equity</b>	
3000 · Opening Balance Equity	3,943.84
3010 · Net Assets	5,227,906.00
3200 · Unrestricted Net Assets	-4,378,780.06
Net Income	-40,801.32
<b>Total Equity</b>	<b>812,268.46</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,655,748.28</b>

**BUFFALO VALLEY RECREATION AUTHORITY**  
**Profit & Loss Budget Performance**  
**April 2023**

	Apr 23	Budget	Jan - Apr 23	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000 · General Revenue (Control)	44.53	27,034.41	50,302.88	109,137.64	336,928.00
4100 · Community Pool Revenue(Control)	1,636.50	0.00	1,981.50	0.00	77,000.00
4200 · Park Revenue (Control)	2,155.00	0.00	4,815.00	1,800.00	15,100.00
4400 · Camp Revenue	5,348.30	0.00	24,063.30	0.00	98,000.00
4500 · Summer/Fall Camp Revenue	4,535.50	0.00	19,478.00	0.00	0.00
4550 · Ice Rink Revenue	0.00	0.00	0.00	500.00	500.00
4600 · Outdoor Recreation Revenue	50.00	0.00	50.00	0.00	1,000.00
4800 · GYM Revenue	46,044.81	34,832.00	186,870.74	139,328.00	417,000.00
4950 · Special Event & Miscellaneous Rev	0.00	0.00	0.00	0.00	250.00
<b>Total Income</b>	<b>59,814.64</b>	<b>61,866.41</b>	<b>287,561.42</b>	<b>250,765.64</b>	<b>945,778.00</b>
<b>Gross Profit</b>	<b>59,814.64</b>	<b>61,866.41</b>	<b>287,561.42</b>	<b>250,765.64</b>	<b>945,778.00</b>
<b>Expense</b>					
6000 · Administrative Staff Expenses	11,331.16	10,843.00	41,698.35	45,872.00	137,700.00
6100 · General and Admin Expense	13,965.32	10,365.00	21,855.54	20,510.00	58,600.00
6200 · Community Pool Expense	9,883.25	93.00	12,374.92	372.00	122,350.00
6300 · Park Expense	3,628.00	3,986.00	15,979.87	15,944.00	49,670.00
6500 · Camp Expense	48.00	5,600.00	83.57	9,600.00	73,000.00
6600 · Summer/Fall Camp Expense	16.85	0.00	16.85	0.00	0.00
6650 · Ice Rink Program Expense	0.00	0.00	101.72	1,025.00	1,025.00
6900 · GYM Expense	35,011.47	30,887.00	136,424.42	123,548.00	370,644.00
7000 · Rail Trail Expense (Control)	35.00		35.00		
7040 · ARPA Grant Expenses	40,061.40	9,874.00	75,174.55	39,496.00	122,500.00
7500 · Special Event Expense	0.00	0.00	0.00	0.00	250.00
<b>Total Expense</b>	<b>113,980.45</b>	<b>71,648.00</b>	<b>303,744.79</b>	<b>256,367.00</b>	<b>935,739.00</b>
<b>Net Ordinary Income</b>	<b>-54,165.81</b>	<b>-9,781.59</b>	<b>-16,183.37</b>	<b>-5,601.36</b>	<b>10,039.00</b>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
9700 · Depreciation Expense Control	0.00		24,617.95		
<b>Total Other Expense</b>	<b>0.00</b>		<b>24,617.95</b>		
<b>Net Other Income</b>	<b>0.00</b>		<b>-24,617.95</b>		
<b>Net Income</b>	<b>-54,165.81</b>	<b>-9,781.59</b>	<b>-40,801.32</b>	<b>-5,601.36</b>	<b>10,039.00</b>

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

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<u>Date</u>	<u>Memo</u>	<u>Amount</u>
<b>Apr 23</b>		
04/03/2023	Deposit	3,853.59
04/04/2023	Deposit	2,718.53
04/05/2023	Deposit	1,486.40
04/06/2023	Deposit	435.00
04/06/2023	Deposit	3,570.81
04/07/2023	Deposit	199.50
04/07/2023	Deposit	7,221.03
04/10/2023	Deposit	1,630.80
04/11/2023	Deposit	2,872.50
04/12/2023	Deposit	1,648.89
04/13/2023	Deposit	1,232.01
04/13/2023	Deposit	1,236.00
04/14/2023	Deposit	1,167.00
04/14/2023	Deposit	4,006.22
04/17/2023	Deposit	4,032.07
04/18/2023	Deposit	4,752.05
04/19/2023	Deposit	3,308.19
04/20/2023	Deposit	2,142.49
04/21/2023	Deposit	2,373.04
04/24/2023	Deposit	1,885.00
04/24/2023	Deposit	2,600.70
04/24/2023	Deposit	375.00
04/25/2023	Deposit	3,332.81
04/26/2023	Deposit	3,000.70
04/27/2023	Deposit	1,166.02
04/28/2023	Deposit	1,267.51
04/30/2023	Interest	44.53
<b>Apr 23</b>		



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

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<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
<b>Apr 23</b>			
04/03/2023	27963	LAURA NYMAN	-225.00
04/03/2023	27964	GUFFY, JESSICA	-714.30
04/03/2023	27965	W.A. DeHART, INC.	-368.44
04/04/2023	27966	RAMSEY, JEFFREY R	-2,602.25
04/06/2023	27967	RAMSEY, JEFFREY R	-161.50
04/07/2023	27968	FISHERS DISPOSAL LLC	-63.00
04/07/2023	27969	PAWC	-18.50
04/10/2023	27970	PAWC	-150.51
04/10/2023	27971	PAWC	-65.25
04/10/2023	27972	EAST BUFFALO TOWNSHIP	-717.20
04/10/2023	27973	GSLHS DEVELOPMENT LLC	-8,704.17
04/10/2023	27974	INTERNAL REVENUE SERVICE	-280.48
04/10/2023	27975	LEWISBURG BOROUGH	-754.00
04/12/2023	27976	GRACE REIMER (V)	-27.40
04/12/2023	27977	KNAUSS PLUMBING LLC	-3,829.00
04/18/2023	27978	COMMONWEALTH OF PENNSYLVANIA*	-35.00
04/18/2023	27979	AQUATIC FACILITY DESIGN, INC.	-35,000.00
04/18/2023	27980	UNITED CONCORDIA COMPANIES, INC	-179.11
04/18/2023	27981	SILVERTIP INC	-225.00
04/18/2023	27982	H A THOMSON CO	-344.00
04/18/2023	27983	MARCO (Copier Lease 2020-2025)	-251.02
04/18/2023	27984	CITIZENS' ELECTRIC COMPANY	-327.28
04/18/2023	27985	HIGHMARK BLUE SHIELD	-29.11
04/18/2023	27986	GEISINGER HEALTH PLANS	-3,106.79
04/18/2023	27987	LEWISBURG AREA JOINT SEWER AUTH...	-63.30
04/20/2023	27988	T-MOBILE	-227.76
04/24/2023	27989	MCBRYAN CONTRACTING	-8,800.00
04/24/2023	27990	PIRMA	-11,922.00
04/27/2023	27991	GUFFY, JESSICA	-319.00
<b>Apr 23</b>			

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

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	<u>Apr 23</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	-54,165.81
Adjustments to reconcile Net Income to net cash provided by operations:	
2175 · Susquehanna Bank Credit Card	-658.20
2440 · PA Withholdings	57.66
2450 · Local Withholdings	-1,105.50
2460 · LST Withholdings	-56.00
2470 · PA Employee UC Withholdings	-39.68
2480 · PA Employer UC Tax Liability	-862.78
Net cash provided by Operating Activities	<u>-56,830.31</u>
<b>FINANCING ACTIVITIES</b>	
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	-58,301.51
Cash at beginning of period	<u>163,056.63</u>
Cash at end of period	<u><u>104,755.12</u></u>