

## BVRA May 2023 Financial Notes

- 1) Acct 4010 Annual Fund Drive Gifts: The \$5000 donation was from the Lewisburg Gators.
- 2) Acct 4130 Pool Membership Revenue: running under budget. We will see what June brings. With the cold start to the season, people may just pay as they go.
- 3) Acct 4400 – We have reports of a lot of happy campers, but we need more of them. We are running under budget for the summer.
- 4) Acct 4810 – It was a soft month for gymnastics revenue. On a YTD basis, however, we are still over budget. John notes that summer months do slow down. Acct 4835, Private lessons, is running under budget for the year.
- 5) Acct 4840 Gym Rental Revenue – has exceeded its budget for the year! Birthday parties are a big hit! Thanks, John and team, for this successful use of the gym space!
- 6) Acct 4870 Martial Arts – Adult programs are tracking to budget; Youth programs are very strong and over budget for the year!
- 7) Acct 6160 – our liability and Workers Comp insurance is \$7K more than we had budgeted for the year. Ugh.... (\$22K against a budget of \$14K. We will investigate)
- 8) Acct 7040 ARPA expenses – we've started to incur expenses related to the ARPA work (Pool, tennis courts, etc) of about \$90K. The May Financials don't show the corresponding reimbursement from the County. As a result, our net income is <\$89.6K>. We will see reimbursement in June, which should offset this month.
- 9) We are managing our cash flow. You will see a fairly large change in May due to the ARPA expenses.
- 10) Large deposits include the quarterly payment from EBT.
- 11) Large expenses include payments to Aquadic Designs and Yoder barns for the pool improvements (more to follow in June), Brenemans for the Tennis Courts.

\*\*\* As a note to ourselves, we will need to ask our accountant, Doug Parker, if we need to capitalize and depreciate the pool improvements made this year. I am guessing that we should. I will send a note to Doug.

## BUFFALO VALLEY RECREATION AUTHORITY

## Balance Sheet

As of May 31, 2023

	May 31, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · Control Account	
1010 · Cash Accounts (Control)	
1010.10 · SCB General Operating - 9478	21,885.70
Total 1010 · Cash Accounts (Control)	21,885.70
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	28,892.28
Total Checking/Savings	28,892.28
<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
Total 1220 · Prepaid Expense (Control)	3,876.65
Total Other Current Assets	12,666.65
Total Current Assets	41,558.93
<b>Fixed Assets</b>	
1500 · Fixed Assets (Control)	
1502 · Pool Renovations	
1552 · Accm Depr - Pool Improvements	-832,992.80
1502 · Pool Renovations - Other	1,125,664.00
Total 1502 · Pool Renovations	292,671.20
1503 · Park Improvements	
1553 · Accm Depr - Park Improvements	-755,002.80
1503 · Park Improvements - Other	1,145,258.00
Total 1503 · Park Improvements	390,255.20
1504 · Park Equipment	
1554 · Accm Depr - Park Equipment	-625,824.89
1504 · Park Equipment - Other	634,129.00
Total 1504 · Park Equipment	8,304.11
1505 · Equipment	
1555 · Accm Depr - Equipment	-47,481.96
1505 · Equipment - Other	47,393.02
Total 1505 · Equipment	-88.94
1507 · GYM Improvements	
1557 · Accm Depr - GYM Improvements	-25,278.21
1507 · GYM Improvements - Other	68,450.49
Total 1507 · GYM Improvements	43,172.28
1510 · Leasehold Improvement Office	2,709.66

**BUFFALO VALLEY RECREATION AUTHORITY**  
**Balance Sheet**  
As of May 31, 2023

	<u>May 31, 23</u>
Total 1500 · Fixed Assets (Control)	737,023.51
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>1,572,437.44</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
2000 · Accounts Payable	-4,192.80
<b>Total Accounts Payable</b>	<b>-4,192.80</b>
<b>Credit Cards</b>	
2175 · Susquehanna Bank Credit Card	578.68
<b>Total Credit Cards</b>	<b>578.68</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	1,342.68
2460 · LST Withholdings	50.00
2470 · PA Employee UC Withholdings	47.96
2480 · PA Employer UC Tax Liability	1,805.09
<b>Total 2400 · Payroll Liabilities</b>	<b>3,245.73</b>
<b>Total Other Current Liabilities</b>	<b>126,001.78</b>
<b>Total Current Liabilities</b>	<b>122,387.66</b>
<b>Long Term Liabilities</b>	
2500 · Loans Payable (Control)	
2510 · Borough of Lewisburg Loan	28,005.53
2520 · East Buffalo Township Loan	39,445.53
2550 · Less - Cur Port Long Term Debt	-17,654.40
<b>Total 2500 · Loans Payable (Control)</b>	<b>49,796.66</b>
2999 · LONG-TERM LEASE OBLIG	677,630.00
<b>Total Long Term Liabilities</b>	<b>727,426.66</b>
<b>Total Liabilities</b>	<b>849,814.32</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	-130,446.66
<b>Total Equity</b>	<b>722,623.12</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,572,437.44</b>

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

	May 23	Budget	Jan - May 23	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000 · General Revenue (Control)	56,956.72	27,534.42	107,259.60	136,672.06	336,928.00
4100 · Community Pool Revenue(Control)	9,128.31	5,000.00	11,109.81	5,000.00	77,000.00
4200 · Park Revenue (Control)	1,990.00	1,000.00	6,805.00	2,800.00	15,100.00
4400 · Camp Revenue	1,265.00	0.00	25,328.30	0.00	98,000.00
4500 · Summer/Fall Camp Revenue	4,980.01	0.00	24,458.01	0.00	0.00
4550 · Ice Rink Revenue	0.00	0.00	0.00	500.00	500.00
4600 · Outdoor Recreation Revenue	112.00	0.00	162.00	0.00	1,000.00
4800 · GYM Revenue	22,727.78	34,833.00	209,598.52	174,161.00	417,000.00
4950 · Special Event & Miscellaneous Rev	0.00	0.00	0.00	0.00	250.00
<b>Total Income</b>	<u>97,159.82</u>	<u>68,367.42</u>	<u>384,721.24</u>	<u>319,133.06</u>	<u>945,778.00</u>
<b>Gross Profit</b>	97,159.82	68,367.42	384,721.24	319,133.06	945,778.00
<b>Expense</b>					
6000 · Administrative Staff Expenses	10,450.32	10,853.00	52,148.67	56,725.00	137,700.00
6100 · General and Admin Expense	12,009.03	3,366.00	33,864.57	23,876.00	58,600.00
6200 · Community Pool Expense	26,794.71	28,493.00	39,169.63	28,865.00	122,350.00
6300 · Park Expense	8,261.20	4,737.00	24,241.07	20,681.00	49,670.00
6400 · Nature School Expense	187.56		187.56		
6500 · Camp Expense	1,887.36	9,600.00	1,987.78	19,200.00	73,000.00
6600 · Summer/Fall Camp Expense	84.00	0.00	84.00	0.00	0.00
6650 · Ice Rink Program Expense	0.00	0.00	101.72	1,025.00	1,025.00
6900 · GYM Expense	36,586.74	30,887.00	173,011.16	154,435.00	370,644.00
7000 · Rail Trail Expense (Control)	0.00		35.00		
7040 · ARPA Grant Expenses	90,544.24	9,874.00	165,718.79	49,370.00	122,500.00
7500 · Special Event Expense	0.00	0.00	0.00	0.00	250.00
<b>Total Expense</b>	<u>186,805.16</u>	<u>97,810.00</u>	<u>490,549.95</u>	<u>354,177.00</u>	<u>935,739.00</u>
<b>Net Ordinary Income</b>	-89,645.34	-29,442.58	-105,828.71	-35,043.94	10,039.00
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
9700 · Depreciation Expense Control	0.00		24,617.95		
<b>Total Other Expense</b>	<u>0.00</u>		<u>24,617.95</u>		
<b>Net Other Income</b>	<u>0.00</u>		<u>-24,617.95</u>		
<b>Net Income</b>	<u><u>-89,645.34</u></u>	<u><u>-29,442.58</u></u>	<u><u>-130,446.66</u></u>	<u><u>-35,043.94</u></u>	<u><u>10,039.00</u></u>

## BUFFALO VALLEY RECREATION AUTHORITY Profit & Loss Budget Performance

May 2023

	May 23	Budget	Jan - May 23	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000 · General Revenue (Control)					
4010 · Annual Fund Drive Gifts	5,000.00	500.00	6,144.40	1,500.00	2,500.00
4020 · East Buffalo Township	33,283.00	10,780.00	64,682.00	53,900.00	129,364.00
4030 · Lewisburg Borough	18,637.64	6,036.00	36,220.00	30,180.00	72,439.00
4040 · Unrestricted Gifts					
4040.20 · Grants	0.00	0.00	0.00	0.00	10,000.00
4040.30 · Union County ARPA Grant	0.00	10,208.00	0.00	51,040.00	122,500.00
<b>Total 4040 · Unrestricted Gifts</b>	<b>0.00</b>	<b>10,208.00</b>	<b>0.00</b>	<b>51,040.00</b>	<b>132,500.00</b>
4090 · Other Gen Rev & Interest Income	36.08	10.42	213.20	52.06	125.00
<b>Total 4000 · General Revenue (Control)</b>	<b>56,956.72</b>	<b>27,534.42</b>	<b>107,259.60</b>	<b>136,672.06</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	3,050.50	5,000.00	4,762.00	5,000.00	14,000.00
4140 · Parties and Rentals Revenue	1,707.80	0.00	1,977.80	0.00	4,000.00
4150 · Pool Programs Revenue	0.00	0.00	0.00	0.00	0.00
4160 · Swim Lessons - WSI Revenue	4,370.01	0.00	4,370.01	0.00	14,000.00
<b>Total 4100 · Community Pool Revenue(Control)</b>	<b>9,128.31</b>	<b>5,000.00</b>	<b>11,109.81</b>	<b>5,000.00</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	1,465.00	1,000.00	5,350.00	1,000.00	7,000.00
4240 · Tennis Court Rental Revenue	0.00	0.00	0.00	1,800.00	3,600.00
4250 · Tennis Lesson Revenue	525.00	0.00	1,455.00	0.00	1,500.00
<b>Total 4200 · Park Revenue (Control)</b>	<b>1,990.00</b>	<b>1,000.00</b>	<b>6,805.00</b>	<b>2,800.00</b>	<b>15,100.00</b>
4400 · Camp Revenue					
4410 · Mini/Explorer Camp Enroll Rev	1,265.00	0.00	25,328.30	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>1,265.00</b>	<b>0.00</b>	<b>25,328.30</b>	<b>0.00</b>	<b>98,000.00</b>
4500 · Summer/Fall Camp Revenue					
4510 · Summer/Fall Camp Enrollment					
4510 · Summer/Fall Camp Enrollment - Other	4,980.01		24,458.01		
<b>Total 4510 · Summer/Fall Camp Enrollment</b>	<b>4,980.01</b>		<b>24,458.01</b>		
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>4,980.01</b>	<b>0.00</b>	<b>24,458.01</b>	<b>0.00</b>	<b>0.00</b>
4550 · Ice Rink Revenue					
4580 · Ice Rink Donation Revenue	0.00	0.00	0.00	500.00	500.00
<b>Total 4550 · Ice Rink Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>
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	112.00		162.00		
<b>Total 4600 · Outdoor Recreation Revenue</b>	<b>112.00</b>	<b>0.00</b>	<b>162.00</b>	<b>0.00</b>	<b>1,000.00</b>
4800 · GYM Revenue					
4810 · Gymnastics Program Revenue	8,543.16	22,000.00	140,248.49	110,000.00	250,000.00
4820 · Gymnastics Booster EQ Fundraise	0.00	0.00	-51.30	0.00	3,000.00
4830 · Gymnastics Team Revenue	6,983.68	7,083.00	32,104.17	35,415.00	65,000.00
4835 · Gym Revenue - Private Lessons	805.00	1,250.00	3,973.75	6,250.00	15,000.00
4840 · GYM Rental Revenue	2,040.02	625.00	9,912.02	3,125.00	7,500.00
4850 · GYM Vending Revenue	245.92	125.00	867.92	625.00	1,500.00
4870 · Martial Arts Programs Revenue					
4870.10 · Adult Martial Arts Revenue	1,685.00	1,667.00	8,154.50	8,331.00	20,000.00
4870.20 · Youth Martial Arts Revenue	2,425.00	2,083.00	14,388.97	10,415.00	25,000.00
<b>Total 4870 · Martial Arts Programs Revenue</b>	<b>4,110.00</b>	<b>3,750.00</b>	<b>22,543.47</b>	<b>18,746.00</b>	<b>45,000.00</b>
<b>Total 4800 · GYM Revenue</b>	<b>22,727.78</b>	<b>34,833.00</b>	<b>209,598.52</b>	<b>174,161.00</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>97,159.82</b>	<b>68,367.42</b>	<b>384,721.24</b>	<b>319,133.06</b>	<b>945,778.00</b>

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

May 2023

	May 23	Budget	Jan - May 23	YTD Budget	Annual Budget
Gross Profit	97,159.82	68,367.42	384,721.24	319,133.06	945,778.00
<b>Expense</b>					
6000 · Administrative Staff Expenses					
6010 · Salaries and Wages Expense	7,216.62	8,333.00	35,549.10	41,665.00	100,000.00
6020 · Employer FICA Tax Expense	2,736.14	2,100.00	12,484.93	10,500.00	25,200.00
6040 · PA State UC2 Employer Tax Exp	497.56	420.00	4,059.64	2,060.00	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
<b>Total 6000 · Administrative Staff Expenses</b>	<b>10,450.32</b>	<b>10,853.00</b>	<b>52,148.67</b>	<b>56,725.00</b>	<b>137,700.00</b>
6100 · General and Admin Expense					
6105 · Accounting & Auditing Expense	0.00	0.00	0.00	0.00	4,000.00
6110 · Advertising and Promotion Exp	0.00	83.00	50.00	415.00	1,000.00
6115 · Gala and Annual Fund Drive Exp	0.00	75.00	25.00	375.00	900.00
6120 · Bank Charges and Fees Exp	0.00		39.00		
6125 · IT Computer Svc & Supply Exp	0.00	250.00	853.27	1,250.00	3,000.00
6126 · IT Copier Service & Supplies	251.02	250.00	1,205.12	1,250.00	3,000.00
6127 · IT Internet Credit Card Expense	139.90	250.00	794.40	1,250.00	3,000.00
6128 · IT Website Hosting Expense	205.00	875.00	1,050.00	4,375.00	10,500.00
6130 · Legal Expense	0.00	175.00	19.50	875.00	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	2,666.90	2,665.00	6,400.00
6147 · Office Phone & Internet Expense	227.76	500.00	2,892.12	2,500.00	6,000.00
6150 · Office Supplies Expense	312.97	333.00	1,176.90	1,665.00	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	10,339.00	0.00	22,605.00	7,000.00	14,000.00
6165 · Postage Expense	0.00	42.00	191.40	206.00	500.00
6190 · Other General Expense	0.00		295.96		
<b>Total 6100 · General and Admin Expense</b>	<b>12,009.03</b>	<b>3,366.00</b>	<b>33,864.57</b>	<b>23,876.00</b>	<b>58,600.00</b>
6200 · Community Pool Expense					
6205 · Hourly Wages-Front Office Exp	0.00	0.00	0.00	0.00	2,500.00
6206 · Hourly Wages-Lifeguard Expense	0.00	0.00	0.00	0.00	33,000.00
6207 · Hourly Wage-Pool Management Exp	0.00	2,500.00	0.00	2,500.00	10,000.00
6208 · Hourly Wage-Swim 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	415.00	1,000.00
6240 · Concessions Expense	0.00	2,500.00	0.00	2,500.00	7,500.00
6250 · Electricity Expense	366.91	2,000.00	2,483.96	2,000.00	8,000.00
6255 · License & Certification Expense	450.00	800.00	634.24	800.00	800.00
6260 · Pool Open/Close Expense	0.00	3,500.00	0.00	3,500.00	7,000.00
6263 · Chemicals Expense	1,303.45	1,000.00	1,303.45	1,000.00	8,000.00
6265 · Propane Expense	0.00	0.00	0.00	0.00	500.00
6267 · Testing Lab Expense	0.00	0.00	225.00	0.00	800.00
6270 · Repairs & Parts Expense	396.00	15,000.00	577.77	15,000.00	25,000.00
6275 · Phone & Internet Expense	0.00	110.00	0.00	150.00	500.00
6280 · Supplies and Maintenance Exp	4,770.23	1,000.00	5,211.87	1,000.00	5,000.00
6285 · Water Sewer Expense	5,455.63	0.00	5,880.85	0.00	12,000.00
6287 · Doggie Dips Expense	0.00	0.00	0.00	0.00	250.00
6295 · Other Pool Expense	14,052.49	0.00	22,852.49	0.00	500.00
<b>Total 6200 · Community Pool Expense</b>	<b>26,794.71</b>	<b>28,493.00</b>	<b>39,169.63</b>	<b>28,865.00</b>	<b>122,350.00</b>
6300 · Park Expense					
6310 · Hourly Wage-Caretaker & Mowing	3,057.00	3,000.00	16,082.50	15,000.00	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	500.00	0.00	500.00	500.00
6340 · Equip Maintenance & Repair Exp	42.32	300.00	339.59	1,500.00	3,600.00
6345 · Gas, Supplies & Equipment Exp	1,048.94	417.00	2,294.58	2,081.00	5,000.00
6350 · Park Seasonal Prep & Landscape	3,355.29	250.00	3,635.32	250.00	250.00
6355 · Porta Potties Expense	400.00	210.00	900.00	1,050.00	2,500.00
6370 · Dumpster Expense	357.65	60.00	667.65	300.00	720.00
6390 · Other Expense Park Fund	0.00	0.00	321.43	0.00	100.00
<b>Total 6300 · Park Expense</b>	<b>8,261.20</b>	<b>4,737.00</b>	<b>24,241.07</b>	<b>20,681.00</b>	<b>49,670.00</b>
6400 · Nature School Expense					
6435 · Phone & Internet Expense	187.56		187.56		
<b>Total 6400 · Nature School Expense</b>	<b>187.56</b>		<b>187.56</b>		
6500 · Camp Expense					
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	1,200.00	3,000.00

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

May 2023

	May 23	Budget	Jan - May 23	YTD Budget	Annual Budget
6530 · Mini Camp Supplies	287.36	1,000.00	304.21	2,000.00	5,000.00
6550 · Camp Director/ Asst Salary Exp	1,600.00	8,000.00	1,648.00	16,000.00	40,000.00
<b>Total 6500 · Camp Expense</b>	<b>1,887.36</b>	<b>9,600.00</b>	<b>1,987.78</b>	<b>19,200.00</b>	<b>73,000.00</b>
6600 · Summer/Fall Camp Expense					
6610 · Summer/Fall Camp Wage Expense	84.00		84.00		
6620 · Summer/Fall Camp AMERICORPS Exp	0.00	0.00	0.00	0.00	0.00
<b>Total 6600 · Summer/Fall Camp Expense</b>	<b>84.00</b>	<b>0.00</b>	<b>84.00</b>	<b>0.00</b>	<b>0.00</b>
6650 · Ice Rink Program Expense					
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
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>
6900 · GYM Expense					
6905 · Salaries Expense - Gymnastics	7,392.00	7,500.00	36,960.00	37,500.00	90,000.00
6910 · Hourly Wage Exp - Gymnastics	10,260.00	9,167.00	49,710.75	45,831.00	110,000.00
6920 · GYM Health Ins Expense	3,315.01	3,200.00	16,616.14	16,000.00	38,400.00
6925 · GYM Staff Training Expense	850.00	125.00	850.00	625.00	1,500.00
6930 · Program Instructor Expense					
6930.10 · Adult M Arts Instructor Exp	2,129.80	500.00	6,900.03	2,500.00	6,000.00
6930.20 · Kids M Arts Instructor Exp	2,656.94	625.00	6,547.67	3,125.00	7,500.00
6930.40 · Gym Birthday Party Exp	0.00	83.00	68.73	419.00	1,000.00
6930.50 · Other Kids Programs	0.00	100.00	0.00	500.00	1,200.00
6930 · Program Instructor Expense - Other	0.00		536.36		
<b>Total 6930 · Program Instructor Expense</b>	<b>4,786.74</b>	<b>1,308.00</b>	<b>14,052.79</b>	<b>6,544.00</b>	<b>15,700.00</b>
6935 · Team Expense	493.43	667.00	2,982.63	3,335.00	8,000.00
6940 · GYM Equipment Expense	496.95	500.00	6,603.83	2,500.00	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	40,853.95	40,350.00	96,844.00
6960 · Supplies & Maintenance Expense	821.82	350.00	3,725.82	1,750.00	4,200.00
6990 · Other Expense - Gymnastics	0.00		655.25		
6900 · GYM Expense - Other	0.00	0.00	0.00	0.00	0.00
<b>Total 6900 · GYM Expense</b>	<b>36,586.74</b>	<b>30,887.00</b>	<b>173,011.16</b>	<b>154,435.00</b>	<b>370,644.00</b>
7000 · Rail Trail Expense (Control)	0.00		35.00		
7040 · ARPA Grant Expenses					
7040.10 · Pool Repairs/Renovations	25,411.62	8,000.00	96,661.79	40,000.00	100,000.00
7040.20 · Tennis Court Resurfing	65,000.00	416.00	65,000.00	2,080.00	5,000.00
7040.40 · Park Ground Repairs/Maint.	132.62	1,250.00	732.52	6,250.00	15,000.00
7040.50 · Ice Rink Updates	0.00	208.00	591.48	1,040.00	2,500.00
7040.60 · Skate Park Updates	0.00		2,733.00		
7040 · ARPA Grant Expenses - Other	0.00		0.00		
<b>Total 7040 · ARPA Grant Expenses</b>	<b>90,544.24</b>	<b>9,874.00</b>	<b>165,718.79</b>	<b>49,370.00</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>186,805.16</b>	<b>97,810.00</b>	<b>490,549.95</b>	<b>354,177.00</b>	<b>935,739.00</b>
Net Ordinary Income	-89,645.34	-29,442.58	-105,828.71	-35,043.94	10,039.00
Other Income/Expense					
Other Expense					
9700 · Depreciation Expense Control	0.00		24,617.95		
<b>Total Other Expense</b>	<b>0.00</b>	<b></b>	<b>24,617.95</b>	<b></b>	<b></b>
Net Other Income	0.00		-24,617.95		
<b>Net Income</b>	<b>-89,645.34</b>	<b>-29,442.58</b>	<b>-130,446.66</b>	<b>-35,043.94</b>	<b>10,039.00</b>

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

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	May 23
<b>OPERATING ACTIVITIES</b>	
Net Income	-89,645.34
Adjustments to reconcile Net Income to net cash provided by operations:	
1240 · Prepaid Insurance	7,448.00
2000 · Accounts Payable	5,982.57
2175 · Susquehanna Bank Credit Card	578.68
2450 · Local Withholdings	693.85
2460 · LST Withholdings	28.00
2470 · PA Employee UC Withholdings	25.04
2480 · PA Employer UC Tax Liability	497.56
Net cash provided by Operating Activities	-74,391.64
<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	-75,862.84
Cash at beginning of period	104,755.12
Cash at end of period	28,892.28



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

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Date	Memo	Amount
<b>May 23</b>		
05/01/2023	Deposit	971.01
05/01/2023	Deposit	3,304.70
05/03/2023	Deposit	634.12
05/04/2023	Deposit	1,470.02
05/05/2023	Deposit	1,198.22
05/08/2023	Deposit	470.00
05/08/2023	Deposit	1,084.00
05/09/2023	Deposit	40.03
05/09/2023	Deposit	3,367.12
05/10/2023	Deposit	402.01
05/11/2023	Deposit	1,006.50
05/12/2023	Deposit	943.50
05/12/2023	Deposit	8,340.92
05/12/2023	Deposit	33,283.00
05/15/2023	Deposit	1,785.01
05/16/2023	Deposit	3,411.80
05/17/2023	Deposit	1,712.40
05/18/2023	Deposit	4,523.68
05/18/2023	Deposit	959.99
05/19/2023	Deposit	420.01
05/22/2023	Deposit	20,602.64
05/22/2023	Deposit	260.01
05/23/2023	Deposit	460.00
05/24/2023	Deposit	588.01
05/25/2023	Deposit	1,425.01
05/26/2023	Deposit	375.01
05/30/2023	Deposit	570.00
05/30/2023	Deposit	1,715.00
05/31/2023	Deposit	5,960.02
05/31/2023	Interest	36.08
<b>May 23</b>		

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

Date	Num	Name	Amount
<b>May 23</b>			
05/04/2023	27992	RICHARD'S PORTABLE TOILETS	-200.00
05/04/2023	27993	WINDSTREAM	-6.53
05/04/2023	27994	W.A. DeHART, INC.	-445.31
05/04/2023	27995	AMTRUST NORTH AMERICA	-2,861.00
05/04/2023	27996	ROWE, JOHN (Reimburse)	-850.00
05/04/2023	27997	GUFFY, JESSICA	-493.43
05/05/2023	27998	GRACE REIMER (V)	-80.82
05/05/2023	27999	RAMSEY, JEFFREY R	-2,184.10
05/08/2023	28000	ROWE, JOHN (Reimburse)	-71.55
05/08/2023	28001	KATHERINE DALY	-250.00
05/08/2023	28002	COLE'S HARDWARE	-911.87
05/10/2023	28003	HILLYARD'S LANDSCAPING	-3,200.00
05/10/2023	28004	FISHERS DISPOSAL LLC	-357.65
05/10/2023	28005	MARCO (Copier Lease 2020-2025)	-251.02
05/12/2023	28006	YODER BARNES	-14,000.00
05/16/2023	28007	PAWC	-18.50
05/16/2023	28008	FOGELS LANDSCAPE SUPPLY LLC	-70.05
05/16/2023	28009	CITIZENS' ELECTRIC COMPANY	-366.91
05/16/2023	28010	UNITED CONCORDIA COMPANIES, INC	-179.11
05/16/2023	28011	GEISINGER HEALTH PLANS	-3,106.79
05/16/2023	28012	GRACE REIMER (V)	-154.95
05/17/2023	28013	SUE MCNALLY	-175.00
05/18/2023	28014	WYATT WALTERS	-500.00
05/18/2023	28015	CHMR LLC	-9,431.60
05/18/2023	28016	EAST BUFFALO TOWNSHIP	-717.20
05/18/2023	28017	GSLHS DEVELOPMENT LLC	-8,704.17
05/18/2023	28018	LEWISBURG BOROUGH	-754.00
05/18/2023	28019	MEGAN MOYER	-26.59
05/19/2023	28020	AQUATIC FACILITY DESIGN, INC.	-12,225.00
05/19/2023	28021	BUCKMAN'S INC	-1,303.45
05/19/2023	28022	THE BRENEMAN COMPANY	-27,950.52
05/19/2023	28023	THE BRENEMAN COMPANY	-37,049.48
05/22/2023	28024	HIGHMARK BLUE SHIELD	-29.11
05/22/2023	28025	ROWE, JOHN (Reimburse)	-52.49
05/22/2023	28026	T-MOBILE	-227.76
05/22/2023	28027	W.A. DeHART, INC.	-266.27
05/23/2023	28028	RAMSEY, JEFFREY R	-2,602.64
05/31/2023	28029	A-1 LOCK & KEY	-131.20
05/31/2023	28030	RICHARD'S PORTABLE TOILETS	-200.00
05/31/2023	28031	ROWE, JOHN (Reimburse)	-454.44
05/31/2023	28032	SHRAWDER, GABRIELLE (V)	-365.27
05/31/2023	28033	WINDSTREAM	-181.03
05/31/2023	28034	YODER BARNES	-4,028.00
05/31/2023	28035	WYATT WALTERS	-450.00

**May 23**