

BUFFALO VALLEY RECREATION AUTHORITY

Balance Sheet

07/10/23

As of June 30, 2023

Accrual Basis

| | <u>Jun 30, 23</u> |
|---|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1000 · Control Account | |
| 1010 · Cash Accounts (Control) | |
| 1010.10 · SCB General Operating - 9478 | 91,326.50 |
| Total 1010 · Cash Accounts (Control) | <u>91,326.50</u> |
| 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 | <u>6,007.88</u> |
| 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) | <u>300.00</u> |
| Total 1000 · Control Account | <u>98,333.08</u> |
| Total Checking/Savings | 98,333.08 |
| Other Current Assets | |
| 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) | <u>3,876.65</u> |
| Total Other Current Assets | <u>12,666.65</u> |
| Total Current Assets | <u>110,999.73</u> |
| Fixed Assets | |
| 1500 · Fixed Assets (Control) | |
| 1502 · Pool Renovations | |
| 1552 · Accm Depr - Pool Improvements | -844,249.44 |
| 1502 · Pool Renovations - Other | 1,125,664.00 |
| Total 1502 · Pool Renovations | <u>281,414.56</u> |
| 1503 · Park Improvements | |
| 1553 · Accm Depr - Park Improvements | -766,455.38 |
| 1503 · Park Improvements - Other | 1,145,258.00 |
| Total 1503 · Park Improvements | <u>378,802.62</u> |
| 1504 · Park Equipment | |
| 1554 · Accm Depr - Park Equipment | -626,387.14 |
| 1504 · Park Equipment - Other | 634,129.00 |
| Total 1504 · Park Equipment | <u>7,741.86</u> |
| 1505 · Equipment | |
| 1555 · Accm Depr - Equipment | -47,657.12 |
| 1505 · Equipment - Other | 47,393.02 |
| Total 1505 · Equipment | <u>-264.10</u> |
| 1507 · GYM Improvements | |
| 1557 · Accm Depr - GYM Improvements | -26,449.53 |
| 1507 · GYM Improvements - Other | 68,450.49 |
| Total 1507 · GYM Improvements | <u>42,000.96</u> |
| 1510 · Leasehold Improvement Office | 2,709.66 |

BUFFALO VALLEY RECREATION AUTHORITY
Balance Sheet
 As of June 30, 2023

| | Jun 30, 23 |
|---|---------------------|
| Total 1500 · Fixed Assets (Control) | 712,405.56 |
| 1999 · ASSET HELD UNDER LEASE OBLIG | 778,855.00 |
| Total Fixed Assets | 1,491,260.56 |
| Other Assets | |
| 1215 · Security Deposit | 15,000.00 |
| Total Other Assets | 15,000.00 |
| TOTAL ASSETS | 1,617,260.29 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | 51.46 |
| 2000 · Accounts Payable | 51.46 |
| Total Accounts Payable | 51.46 |
| Credit Cards | |
| 2175 · Susquehanna Bank Credit Card | 3,254.53 |
| Total Credit Cards | 3,254.53 |
| Other Current Liabilities | |
| 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 | 2,696.26 |
| 2460 · LST Withholdings | 106.00 |
| 2470 · PA Employee UC Withholdings | 97.58 |
| 2480 · PA Employer UC Tax Liability | 2,794.48 |
| 2490 · Accrued Payrl Liab (Period End) | 111.74 |
| Total 2400 · Payroll Liabilities | 5,806.06 |
| Total Other Current Liabilities | 128,562.11 |
| Total Current Liabilities | 131,868.10 |
| Long Term Liabilities | |
| 2500 · Loans Payable (Control) | |
| 2510 · Borough of Lewisburg Loan | 27,251.53 |
| 2520 · East Buffalo Township Loan | 38,728.33 |
| 2550 · Less - Cur Port Long Term Debt | -17,654.40 |
| Total 2500 · Loans Payable (Control) | 48,325.46 |
| 2999 · LONG-TERM LEASE OBLIG | 677,630.00 |
| Total Long Term Liabilities | 725,955.46 |
| Total Liabilities | 857,823.56 |
| Equity | |
| 3000 · Opening Balance Equity | 3,943.84 |
| 3010 · Net Assets | 5,227,906.00 |
| 3200 · Unrestricted Net Assets | -4,378,780.06 |
| Net Income | -93,633.05 |
| Total Equity | 759,436.73 |
| TOTAL LIABILITIES & EQUITY | 1,617,260.29 |

BUFFALO VALLEY RECREATION AUTHORITY
Profit & Loss Budget Performance
June 2023

| | Jun 23 | Budget | Jan - Jun 23 | YTD Budget | Annual Budget |
|--|-------------------------|-------------------------|--------------------------|--------------------------|-------------------------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 4000 · General Revenue (Control) | 101,952.37 | 37,035.42 | 209,211.97 | 173,707.48 | 336,928.00 |
| 4100 · Community Pool Revenue(Control) | 22,022.09 | 28,000.00 | 33,131.90 | 33,000.00 | 77,000.00 |
| 4200 · Park Revenue (Control) | 1,225.00 | 4,000.00 | 8,030.00 | 6,800.00 | 15,100.00 |
| 4400 · Camp Revenue | 385.50 | 31,000.00 | 25,713.80 | 31,000.00 | 98,000.00 |
| 4500 · Summer/Fall Camp Revenue | 6,498.00 | 0.00 | 30,956.01 | 0.00 | 0.00 |
| 4550 · Ice Rink Revenue | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 |
| 4600 · Outdoor Recreation Revenue | 124.00 | 1,000.00 | 286.00 | 1,000.00 | 1,000.00 |
| 4800 · GYM Revenue | 47,986.53 | 32,833.00 | 257,585.05 | 206,994.00 | 417,000.00 |
| 4950 · Special Event & Miscellaneous Rev | 0.00 | 0.00 | 0.00 | 0.00 | 250.00 |
| Total Income | <u>180,193.49</u> | <u>133,868.42</u> | <u>564,914.73</u> | <u>453,001.48</u> | <u>945,778.00</u> |
| Gross Profit | 180,193.49 | 133,868.42 | 564,914.73 | 453,001.48 | 945,778.00 |
| Expense | | | | | |
| 6000 · Administrative Staff Expenses | 18,047.48 | 13,353.00 | 70,196.15 | 70,078.00 | 137,700.00 |
| 6100 · General and Admin Expense | 10,404.18 | 3,416.00 | 44,268.75 | 27,292.00 | 58,600.00 |
| 6200 · Community Pool Expense | 25,166.68 | 38,326.00 | 64,336.31 | 67,191.00 | 122,350.00 |
| 6300 · Park Expense | 6,903.51 | 4,687.00 | 31,144.58 | 25,368.00 | 49,670.00 |
| 6400 · Nature School Expense | 153.82 | | 341.38 | | |
| 6500 · Camp Expense | 3,865.40 | 18,600.00 | 5,853.18 | 37,800.00 | 73,000.00 |
| 6600 · Summer/Fall Camp Expense | 6,698.50 | 0.00 | 6,782.50 | 0.00 | 0.00 |
| 66000 · Payroll Expenses | 3,200.00 | | 3,200.00 | | |
| 6650 · Ice Rink Program Expense | 0.00 | 0.00 | 101.72 | 1,025.00 | 1,025.00 |
| 6900 · GYM Expense | 35,582.16 | 30,887.00 | 208,593.32 | 185,322.00 | 370,644.00 |
| 7000 · Rail Trail Expense (Control) | 0.00 | | 35.00 | | |
| 7040 · ARPA Grant Expenses | 8,740.20 | 9,874.00 | 174,458.99 | 59,244.00 | 122,500.00 |
| 7500 · Special Event Expense | 0.00 | 0.00 | 0.00 | 0.00 | 250.00 |
| Total Expense | <u>118,761.93</u> | <u>119,143.00</u> | <u>609,311.88</u> | <u>473,320.00</u> | <u>935,739.00</u> |
| Net Ordinary Income | 61,431.56 | 14,725.42 | -44,397.15 | -20,318.52 | 10,039.00 |
| Other Income/Expense | | | | | |
| Other Expense | | | | | |
| 9700 · Depreciation Expense Control | 24,617.95 | | 49,235.90 | | |
| Total Other Expense | <u>24,617.95</u> | | <u>49,235.90</u> | | |
| Net Other Income | <u>-24,617.95</u> | | <u>-49,235.90</u> | | |
| Net Income | <u><u>36,813.61</u></u> | <u><u>14,725.42</u></u> | <u><u>-93,633.05</u></u> | <u><u>-20,318.52</u></u> | <u><u>10,039.00</u></u> |

BUFFALO VALLEY RECREATION AUTHORITY Profit & Loss Budget Performance

June 2023

| | Jun 23 | Budget | Jan - Jun 23 | YTD Budget | Annual Budget |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 4000 · General Revenue (Control) | | | | | |
| 4010 · Annual Fund Drive Gifts | 400.00 | 0.00 | 6,544.40 | 1,500.00 | 2,500.00 |
| 4020 · East Buffalo Township | 0.00 | 10,780.00 | 64,682.00 | 64,680.00 | 129,364.00 |
| 4030 · Lewisburg Borough | 0.00 | 6,037.00 | 36,220.00 | 36,217.00 | 72,439.00 |
| 4040 · Unrestricted Gifts | | | | | |
| 4040.20 · Grants | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 |
| 4040.30 · Union County ARPA Grant | 101,523.30 | 10,208.00 | 101,523.30 | 61,248.00 | 122,500.00 |
| Total 4040 · Unrestricted Gifts | 101,523.30 | 20,208.00 | 101,523.30 | 71,248.00 | 132,500.00 |
| 4090 · Other Gen Rev & Interest Income | 29.07 | 10.42 | 242.27 | 62.48 | 125.00 |
| Total 4000 · General Revenue (Control) | 101,952.37 | 37,035.42 | 209,211.97 | 173,707.48 | 336,928.00 |
| 4100 · Community Pool Revenue(Control) | | | | | |
| 4110 · Daily Sales Revenue | 6,359.89 | 12,000.00 | 6,359.89 | 12,000.00 | 36,000.00 |
| 4120 · Concessions Revenue | 3,522.05 | 3,000.00 | 3,522.05 | 3,000.00 | 9,000.00 |
| 4130 · Pool Membership Revenue | 7,880.00 | 8,000.00 | 12,642.00 | 13,000.00 | 14,000.00 |
| 4140 · Parties and Rentals Revenue | 1,180.15 | 1,000.00 | 3,157.95 | 1,000.00 | 4,000.00 |
| 4150 · Pool Programs Revenue | 765.00 | 0.00 | 765.00 | 0.00 | 0.00 |
| 4160 · Swim Lessons - WSI Revenue | 2,315.00 | 4,000.00 | 6,685.01 | 4,000.00 | 14,000.00 |
| Total 4100 · Community Pool Revenue(Control) | 22,022.09 | 28,000.00 | 33,131.90 | 33,000.00 | 77,000.00 |
| 4200 · Park Revenue (Control) | | | | | |
| 4210 · Park Programs Revenue | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 3,000.00 |
| 4220 · Pavillion/Court/Field Rent Rev | 1,045.00 | 2,000.00 | 6,395.00 | 3,000.00 | 7,000.00 |
| 4240 · Tennis Court Rental Revenue | 0.00 | 0.00 | 0.00 | 1,800.00 | 3,600.00 |
| 4250 · Tennis Lesson Revenue | 180.00 | 500.00 | 1,635.00 | 500.00 | 1,500.00 |
| Total 4200 · Park Revenue (Control) | 1,225.00 | 4,000.00 | 8,030.00 | 6,800.00 | 15,100.00 |
| 4400 · Camp Revenue | | | | | |
| 4410 · Mini/Explorer Camp Enroll Rev | 385.50 | 6,000.00 | 25,713.80 | 6,000.00 | 18,000.00 |
| 4440 · Mini Camp Donation Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4450 · Summer Camp Revenue | 0.00 | 25,000.00 | 0.00 | 25,000.00 | 80,000.00 |
| Total 4400 · Camp Revenue | 385.50 | 31,000.00 | 25,713.80 | 31,000.00 | 98,000.00 |
| 4500 · Summer/Fall Camp Revenue | | | | | |
| 4510 · Summer/Fall Camp Enrollment | 6,498.00 | | 30,956.01 | | |
| 4500 · Summer/Fall Camp Revenue - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 4500 · Summer/Fall Camp Revenue | 6,498.00 | 0.00 | 30,956.01 | 0.00 | 0.00 |
| 4550 · Ice Rink Revenue | | | | | |
| 4580 · Ice Rink Donation Revenue | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 |
| Total 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 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 |
| 4620 · Other Adult Program Rev | 124.00 | | 286.00 | | |
| Total 4600 · Outdoor Recreation Revenue | 124.00 | 1,000.00 | 286.00 | 1,000.00 | 1,000.00 |
| 4800 · GYM Revenue | | | | | |
| 4810 · Gymnastics Program Revenue | 35,577.35 | 20,000.00 | 175,825.84 | 130,000.00 | 260,000.00 |
| 4820 · Gymnastics Booster EQ Fundraise | 0.00 | 0.00 | -51.30 | 0.00 | 3,000.00 |
| 4830 · Gymnastics Team Revenue | 6,245.01 | 7,083.00 | 38,349.18 | 42,498.00 | 85,000.00 |
| 4835 · Gym Revenue - Private Lessons | 217.50 | 1,250.00 | 4,191.25 | 7,500.00 | 15,000.00 |
| 4840 · GYM Rental Revenue | 355.00 | 625.00 | 10,267.02 | 3,750.00 | 7,500.00 |
| 4850 · GYM Vending Revenue | 209.42 | 125.00 | 1,077.34 | 750.00 | 1,500.00 |
| 4870 · Martial Arts Programs Revenue | | | | | |
| 4870.10 · Adult Martial Arts Revenue | 1,380.00 | 1,667.00 | 9,534.50 | 9,998.00 | 20,000.00 |
| 4870.20 · Youth Martial Arts Revenue | 4,002.25 | 2,083.00 | 18,391.22 | 12,498.00 | 25,000.00 |
| Total 4870 · Martial Arts Programs Revenue | 5,382.25 | 3,750.00 | 27,925.72 | 22,496.00 | 45,000.00 |
| Total 4800 · GYM Revenue | 47,986.53 | 32,833.00 | 257,585.05 | 206,994.00 | 417,000.00 |
| 4950 · Special Event & Miscellaneous Rev | 0.00 | 0.00 | 0.00 | 0.00 | 250.00 |
| Total Income | 180,193.49 | 133,868.42 | 564,914.73 | 453,001.48 | 945,778.00 |
| Gross Profit | 180,193.49 | 133,868.42 | 564,914.73 | 453,001.48 | 945,778.00 |
| Expense | | | | | |
| 6000 · Administrative Staff Expenses | | | | | |

BUFFALO VALLEY RECREATION AUTHORITY
Profit & Loss Budget Performance
 June 2023

| | Jun 23 | Budget | Jan - Jun 23 | YTD Budget | Annual Budget |
|---|------------------|------------------|------------------|------------------|-------------------|
| 6010 · Salaries and Wages Expense | 11,635.43 | 8,333.00 | 47,184.53 | 49,998.00 | 100,000.00 |
| 6020 · Employer FICA Tax Expense | 5,422.66 | 2,100.00 | 17,907.59 | 12,600.00 | 25,200.00 |
| 6040 · PA State UC2 Employer Tax Exp | 989.39 | 420.00 | 5,049.03 | 2,480.00 | 5,000.00 |
| 6060 · Health Insurance Expense | 0.00 | 0.00 | 55.00 | 0.00 | 0.00 |
| 6070 · IRA Expense | 0.00 | 2,500.00 | 0.00 | 5,000.00 | 7,500.00 |
| 6000 · Administrative Staff Expenses - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 6000 · Administrative Staff Expenses | 18,047.48 | 13,353.00 | 70,196.15 | 70,078.00 | 137,700.00 |
| 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 | 498.00 | 1,000.00 |
| 6115 · Gala and Annual Fund Drive Exp | 0.00 | 75.00 | 25.00 | 450.00 | 900.00 |
| 6120 · Bank Charges and Fees Exp | 60.00 | | 99.00 | | |
| 6125 · IT Computer Svc & Supply Exp | 1,684.48 | 250.00 | 2,537.75 | 1,500.00 | 3,000.00 |
| 6126 · IT Copier Service & Supplies | 251.02 | 250.00 | 1,456.14 | 1,500.00 | 3,000.00 |
| 6127 · IT Internet Credit Card Expense | 219.40 | 250.00 | 1,013.80 | 1,500.00 | 3,000.00 |
| 6128 · IT Website Hosting Expense | 7,008.88 | 875.00 | 8,058.88 | 5,250.00 | 10,500.00 |
| 6130 · Legal Expense | 0.00 | 175.00 | 19.50 | 1,050.00 | 2,100.00 |
| 6135 · Association Membership Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6140 · Mileage & Fuel Reimburs Expense | 0.00 | 50.00 | 0.00 | 100.00 | 200.00 |
| 6145 · Office Rent Expense | 533.38 | 533.00 | 3,200.28 | 3,198.00 | 6,400.00 |
| 6147 · Office Phone & Internet Expense | 227.76 | 500.00 | 3,119.88 | 3,000.00 | 6,000.00 |
| 6150 · Office Supplies Expense | 356.26 | 333.00 | 1,533.16 | 1,998.00 | 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 | 0.00 | 0.00 | 22,605.00 | 7,000.00 | 14,000.00 |
| 6165 · Postage Expense | 63.00 | 42.00 | 254.40 | 248.00 | 500.00 |
| 6190 · Other General Expense | 0.00 | | 295.96 | | |
| Total 6100 · General and Admin Expense | 10,404.18 | 3,416.00 | 44,268.75 | 27,292.00 | 58,600.00 |
| 6200 · Community Pool Expense | | | | | |
| 6205 · Hourly Wages-Front Office Exp | 4,036.25 | 833.00 | 4,036.25 | 833.00 | 2,500.00 |
| 6206 · Hourly Wages-Lifeguard Expense | 3,687.00 | 10,000.00 | 3,687.00 | 10,000.00 | 33,000.00 |
| 6207 · Hourly Wage-Pool Management Exp | 3,872.25 | 2,500.00 | 3,872.25 | 5,000.00 | 10,000.00 |
| 6208 · Hourly Wage-Swim Lesson/WSI Exp | 1,291.75 | 0.00 | 1,291.75 | 0.00 | 0.00 |
| 6230 · Pool Swim Staff Training Exp | 0.00 | 83.00 | 0.00 | 498.00 | 1,000.00 |
| 6240 · Concessions Expense | 4,630.16 | 2,500.00 | 4,630.16 | 5,000.00 | 7,500.00 |
| 6250 · Electricity Expense | 758.08 | 2,000.00 | 3,242.04 | 4,000.00 | 8,000.00 |
| 6255 · License & Certification Expense | 0.00 | 0.00 | 634.24 | 800.00 | 800.00 |
| 6260 · Pool Open/Close Expense | 305.00 | 0.00 | 305.00 | 3,500.00 | 7,000.00 |
| 6263 · Chemicals Expense | 3,192.35 | 2,000.00 | 4,495.80 | 3,000.00 | 8,000.00 |
| 6265 · Propane Expense | 0.00 | 500.00 | 0.00 | 500.00 | 500.00 |
| 6267 · Testing Lab Expense | 300.00 | 300.00 | 525.00 | 300.00 | 800.00 |
| 6270 · Repairs & Parts Expense | 2,089.12 | 10,000.00 | 2,666.89 | 25,000.00 | 25,000.00 |
| 6275 · Phone & Internet Expense | 0.00 | 110.00 | 0.00 | 260.00 | 500.00 |
| 6280 · Supplies and Maintenance Exp | 877.52 | 1,500.00 | 6,089.39 | 2,500.00 | 5,000.00 |
| 6285 · Water Sewer Expense | 0.00 | 6,000.00 | 5,880.85 | 6,000.00 | 12,000.00 |
| 6287 · Doggie Dips Expense | 0.00 | 0.00 | 0.00 | 0.00 | 250.00 |
| 6295 · Other Pool Expense | 127.20 | 0.00 | 22,979.69 | 0.00 | 500.00 |
| Total 6200 · Community Pool Expense | 25,166.68 | 38,326.00 | 64,336.31 | 67,191.00 | 122,350.00 |
| 6300 · Park Expense | | | | | |
| 6310 · Hourly Wage-Caretaker & Mowing | 4,981.00 | 3,000.00 | 21,063.50 | 18,000.00 | 36,000.00 |
| 6325 · Hourly Wage - Tennis Instructor | 0.00 | 600.00 | 0.00 | 600.00 | 1,000.00 |
| 6330 · Tennis / Pickleball Expense | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 |
| 6340 · Equip Maintenance & Repair Exp | 304.24 | 300.00 | 643.83 | 1,800.00 | 3,600.00 |
| 6345 · Gas, Supplies & Equipment Exp | 645.87 | 417.00 | 2,940.45 | 2,498.00 | 5,000.00 |
| 6350 · Park Seasonal Prep & Landscape | 512.40 | 0.00 | 4,147.72 | 250.00 | 250.00 |
| 6355 · Porta Potties Expense | 460.00 | 210.00 | 1,360.00 | 1,260.00 | 2,500.00 |
| 6370 · Dumpster Expense | 0.00 | 60.00 | 667.65 | 360.00 | 720.00 |
| 6390 · Other Expense Park Fund | 0.00 | 100.00 | 321.43 | 100.00 | 100.00 |
| Total 6300 · Park Expense | 6,903.51 | 4,687.00 | 31,144.58 | 25,368.00 | 49,670.00 |
| 6400 · Nature School Expense | | | | | |
| 6435 · Phone & Internet Expense | 153.82 | | 341.38 | | |
| Total 6400 · Nature School Expense | 153.82 | | 341.38 | | |
| 6500 · Camp Expense | | | | | |
| 6510 · Camp Hourly Wage Expense | 0.00 | 9,000.00 | 0.00 | 9,000.00 | 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 | 1,800.00 | 3,000.00 |
| 6530 · Mini Camp Supplies | 286.49 | 1,000.00 | 590.70 | 3,000.00 | 5,000.00 |
| 6550 · Camp Director/ Asst Salary Exp | | | | | |
| 6590 · Summer Adventure Camp Other Exp | 358.91 | | 358.91 | | |

BUFFALO VALLEY RECREATION AUTHORITY
Profit & Loss Budget Performance

June 2023

| | Jun 23 | Budget | Jan - Jun 23 | YTD Budget | Annual Budget |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| 6550 · Camp Director/ Asst Salary Exp - Other | 3,220.00 | 8,000.00 | 4,868.00 | 24,000.00 | 40,000.00 |
| Total 6550 · Camp Director/ Asst Salary Exp | 3,578.91 | 8,000.00 | 5,226.91 | 24,000.00 | 40,000.00 |
| Total 6500 · Camp Expense | 3,865.40 | 18,600.00 | 5,853.18 | 37,800.00 | 73,000.00 |
| 6600 · Summer/Fall Camp Expense | | | | | |
| 6610 · Summer/Fall Camp Wage Expense | 6,698.50 | | 6,782.50 | | |
| 6620 · Summer/Fall Camp AMERICORPS Exp | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 6600 · Summer/Fall Camp Expense | 6,698.50 | 0.00 | 6,782.50 | 0.00 | 0.00 |
| 66000 · Payroll Expenses | 3,200.00 | | 3,200.00 | | |
| 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 |
| Total 6650 · Ice Rink Program Expense | 0.00 | 0.00 | 101.72 | 1,025.00 | 1,025.00 |
| 6900 · GYM Expense | | | | | |
| 6905 · Salaries Expense - Gymnastics | 11,088.00 | 7,500.00 | 48,048.00 | 45,000.00 | 90,000.00 |
| 6910 · Hourly Wage Exp - Gymnastics | 11,902.00 | 9,167.00 | 61,612.75 | 54,998.00 | 110,000.00 |
| 6920 · GYM Health Ins Expense | 3,315.01 | 3,200.00 | 19,931.15 | 19,200.00 | 38,400.00 |
| 6925 · GYM Staff Training Expense | 0.00 | 125.00 | 850.00 | 750.00 | 1,500.00 |
| 6930 · Program Instructor Expense | | | | | |
| 6930.10 · Adult M Arts Instructor Exp | 0.00 | 500.00 | 6,900.03 | 3,000.00 | 6,000.00 |
| 6930.20 · Kids M Arts Instructor Exp | 0.00 | 625.00 | 6,547.67 | 3,750.00 | 7,500.00 |
| 6930.40 · Gym Birthday Party Exp | 0.00 | 83.00 | 68.73 | 502.00 | 1,000.00 |
| 6930.50 · Other Kids Programs | 0.00 | 100.00 | 0.00 | 600.00 | 1,200.00 |
| 6930 · Program Instructor Expense - Other | 0.00 | | 536.36 | | |
| Total 6930 · Program Instructor Expense | 0.00 | 1,308.00 | 14,052.79 | 7,852.00 | 15,700.00 |
| 6935 · Team Expense | 48.00 | 667.00 | 3,030.63 | 4,002.00 | 8,000.00 |
| 6940 · GYM Equipment Expense | 253.21 | 500.00 | 6,857.04 | 3,000.00 | 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 | 49,024.74 | 48,420.00 | 96,844.00 |
| 6960 · Supplies & Maintenance Expense | 305.15 | 350.00 | 4,030.97 | 2,100.00 | 4,200.00 |
| 6990 · Other Expense - Gymnastics | 500.00 | | 1,155.25 | | |
| 6900 · GYM Expense - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 6900 · GYM Expense | 35,582.16 | 30,887.00 | 208,593.32 | 185,322.00 | 370,644.00 |
| 7000 · Rail Trail Expense (Control) | | | | | |
| 7050 · Trail Maintenance Expense | 0.00 | | 35.00 | | |
| Total 7000 · Rail Trail Expense (Control) | 0.00 | | 35.00 | | |
| 7040 · ARPA Grant Expenses | | | | | |
| 7040.10 · Pool Repairs/Renovations | 8,558.20 | 8,000.00 | 105,219.99 | 48,000.00 | 100,000.00 |
| 7040.20 · Tennis Court Resurfing | 0.00 | 416.00 | 65,000.00 | 2,496.00 | 5,000.00 |
| 7040.40 · Park Ground Repairs/Maint. | 182.00 | 1,250.00 | 914.52 | 7,500.00 | 15,000.00 |
| 7040.50 · Ice Rink Updates | 0.00 | 208.00 | 591.48 | 1,248.00 | 2,500.00 |
| 7040.60 · Skate Park Updates | 0.00 | | 2,733.00 | | |
| 7040 · ARPA Grant Expenses - Other | 0.00 | | 0.00 | | |
| Total 7040 · ARPA Grant Expenses | 8,740.20 | 9,874.00 | 174,458.99 | 59,244.00 | 122,500.00 |
| 7500 · Special Event Expense | 0.00 | 0.00 | 0.00 | 0.00 | 250.00 |
| Total Expense | 118,761.93 | 119,143.00 | 609,311.88 | 473,320.00 | 935,739.00 |
| Net Ordinary Income | 61,431.56 | 14,725.42 | -44,397.15 | -20,318.52 | 10,039.00 |
| Other income/Expense | | | | | |
| Other Expense | | | | | |
| 9700 · Depreciation Expense Control | 24,617.95 | | 49,235.90 | | |
| Total Other Expense | 24,617.95 | | 49,235.90 | | |
| Net Other Income | -24,617.95 | | -49,235.90 | | |
| Net Income | 36,813.61 | 14,725.42 | -93,633.05 | -20,318.52 | 10,039.00 |

BUFFALO VALLEY RECREATION AUTHORITY
Statement of Cash Flows
June 2023

| | <u>Jun 23</u> |
|--|-------------------------|
| OPERATING ACTIVITIES | |
| Net Income | 36,813.61 |
| Adjustments to reconcile Net Income to net cash provided by operations: | |
| 2000 · Accounts Payable | 4,244.26 |
| 2175 · Susquehanna Bank Credit Card | 2,675.85 |
| 2450 · Local Withholdings | 1,353.58 |
| 2460 · LST Withholdings | 56.00 |
| 2470 · PA Employee UC Withholdings | 49.62 |
| 2480 · PA Employer UC Tax Liability | 989.39 |
| 2490 · Accrued Payrl Liab (Period End) | 111.74 |
| Net cash provided by Operating Activities | <u>46,294.05</u> |
| INVESTING ACTIVITIES | |
| 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 | <u>24,617.95</u> |
| FINANCING ACTIVITIES | |
| 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 | 69,440.80 |
| Cash at beginning of period | <u>28,892.28</u> |
| Cash at end of period | <u><u>98,333.08</u></u> |

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BUFFALO VALLEY RECREATION AUTHORITY
Monthly Deposits Report for Board
June 2023

| <u>Date</u> | <u>Memo</u> | <u>Amount</u> |
|---------------|-------------|---------------|
| Jun 23 | | |
| 06/01/2023 | Deposit | 2,637.50 |
| 06/01/2023 | Deposit | 4,287.13 |
| 06/02/2023 | Deposit | 2,350.36 |
| 06/05/2023 | Deposit | 1,660.00 |
| 06/06/2023 | Deposit | 4,314.52 |
| 06/07/2023 | Deposit | 2,731.01 |
| 06/08/2023 | Deposit | 2,545.53 |
| 06/09/2023 | Deposit | 90,722.97 |
| 06/09/2023 | Deposit | 258.94 |
| 06/09/2023 | Deposit | 2,980.02 |
| 06/09/2023 | Deposit | 52.26 |
| 06/12/2023 | Deposit | 2,040.02 |
| 06/14/2023 | Deposit | 4,275.00 |
| 06/15/2023 | Deposit | 6,446.69 |
| 06/16/2023 | Deposit | 15,894.50 |
| 06/16/2023 | Deposit | 2,530.49 |
| 06/19/2023 | Deposit | 2,013.48 |
| 06/20/2023 | Deposit | 2,622.50 |
| 06/20/2023 | Deposit | 68.71 |
| 06/21/2023 | Deposit | 7,021.25 |
| 06/21/2023 | Deposit | 4,316.04 |
| 06/22/2023 | Deposit | 4,217.28 |
| 06/22/2023 | Deposit | 835.00 |
| 06/23/2023 | Deposit | 4,527.25 |
| 06/23/2023 | Deposit | 2,694.23 |
| 06/23/2023 | Deposit | 281.97 |
| 06/26/2023 | Deposit | 2,049.76 |
| 06/26/2023 | Deposit | 347.98 |
| 06/26/2023 | Deposit | 2,832.50 |
| 06/27/2023 | Deposit | 1,569.76 |
| 06/27/2023 | Deposit | 1,008.51 |
| 06/28/2023 | Deposit | 99.25 |
| 06/29/2023 | Deposit | 1,860.00 |
| 06/30/2023 | Deposit | 944.51 |
| 06/30/2023 | Interest | 29.07 |
| Jun 23 | | |

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BUFFALO VALLEY RECREATION AUTHORITY
Monthly Written Check Report
June 2023

| Date | Num | Name | Amount |
|---------------|-------|---------------------------------|-----------|
| Jun 23 | | | |
| 06/01/2023 | 28036 | BERNARDO, DANA | -24.50 |
| 06/01/2023 | 28037 | H A THOMSON CO | -275.00 |
| 06/07/2023 | 28039 | BREAKING BREAD | -150.00 |
| 06/07/2023 | 28040 | BERNARDO, DANA | -305.00 |
| 06/08/2023 | 28042 | COLE'S HARDWARE | -650.35 |
| 06/08/2023 | 28043 | GRACE REIMER (V) | -189.62 |
| 06/08/2023 | 28044 | GRAY, CHAR (v) | -88.56 |
| 06/08/2023 | 28045 | MEGAN MOYER | -17.90 |
| 06/08/2023 | 28046 | PAWC | -5,554.34 |
| 06/08/2023 | 28047 | ROWE, JOHN (Reimburse) | -360.16 |
| 06/08/2023 | 28048 | W.A. DeHART, INC. | -1,877.76 |
| 06/09/2023 | 28049 | BREAKING BREAD | -150.00 |
| 06/09/2023 | 28050 | TOWN & COUNTRY POOLS, INC | -1,800.00 |
| 06/13/2023 | 28055 | SHRAWDER, GABRIELLE (V) | -192.75 |
| 06/13/2023 | 28056 | ROTH'S CROSSPOINT GYMNASTICS | -500.00 |
| 06/16/2023 | 28057 | WHITNEY KUHNS (v) | -10.38 |
| 06/16/2023 | 28058 | GEISINGER HEALTH PLANS | -3,106.79 |
| 06/16/2023 | 28062 | GRACE WIAND | -46.97 |
| 06/16/2023 | 28063 | KNAUSS PLUMBING LLC | -4,000.57 |
| 06/16/2023 | 28064 | CITIZENS' ELECTRIC COMPANY | -758.08 |
| 06/16/2023 | 28059 | MARCO (Copier Lease 2020-2025) | -251.02 |
| 06/16/2023 | 28060 | UNITED CONCORDIA COMPANIES, INC | -179.11 |
| 06/16/2023 | 28066 | GRACE WIAND | -46.97 |
| 06/16/2023 | 28065 | W.A. DeHART, INC. | -266.27 |
| 06/16/2023 | 28067 | BUCKMAN'S INC | -1,447.05 |
| 06/16/2023 | 28068 | HILLYARD'S LANDSCAPING | -505.00 |
| 06/19/2023 | 28069 | RecDesk LLC | -6,800.00 |
| 06/23/2023 | 28070 | W.A. DeHART, INC. | -318.99 |
| 06/23/2023 | 28071 | W.A. DeHART, INC. | -253.31 |
| 06/23/2023 | 28072 | W.A. DeHART, INC. | -133.90 |
| 06/23/2023 | 28073 | PACE ANALYTICAL | -150.00 |
| 06/23/2023 | 28074 | BUCKMAN'S INC | -693.15 |
| 06/23/2023 | 28075 | W.A. DeHART, INC. | -809.34 |
| 06/23/2023 | 28076 | Bloomsburg Kids Co. | -295.00 |
| 06/23/2023 | 28077 | TRANSITIONS | -35.00 |
| 06/23/2023 | 28078 | BAYER, JEN | -220.00 |
| 06/23/2023 | 28079 | OWEN KE | -100.00 |
| 06/23/2023 | 28080 | LUCY MITCHELL (V) | -62.54 |
| 06/23/2023 | 28081 | RICHARD'S PORTABLE TOILETS | -460.00 |
| 06/23/2023 | 28082 | GRACE WIAND | -63.91 |
| 06/23/2023 | 28083 | HIGHMARK BLUE SHIELD | -29.11 |
| 06/23/2023 | 28084 | WEST BRANCH RENTAL LLC | -139.99 |
| 06/23/2023 | 28085 | KINT CORPORATION | -154.25 |
| 06/23/2023 | 28086 | T-MOBILE | -227.76 |
| 06/29/2023 | 28090 | BAYER, JEN | -165.00 |
| 06/29/2023 | 28091 | BUCKMAN'S INC | -1,052.15 |
| 06/29/2023 | 28092 | KATHERINE DALY | -165.00 |
| 06/29/2023 | 28093 | PACE ANALYTICAL | -150.00 |
| 06/29/2023 | 28094 | ADISYN WUERDEMAN (V) | -64.66 |
| Jun 23 | | | |

BVRA Financial Statements June 2023

1) We are using more ARPA grant money than anticipated this year. We were able to complete the pool renovations as well as the tennis courts, which when we drafting the 2023 budget, we weren't sure we could get both scheduled and completed. We budgeted \$122.5K in ARPA funding for 2023. We have already been reimbursed for about \$174K. Dana will have a more accurate figure as of the end of July, but I think that our reimbursement will be closer to \$200K for 2023. (We were granted \$250K: \$225K from the County, and \$25K from EBT and the Borough). Per our by-laws, any budget changes need to be made by resolution, which we can do in the next meeting.

2) We have several expenses that need to be reclassified into the account in which we budgeted. Pauline will take care of that. We will make sure that we correct in the system for next year.

- \$3200 in account 66000 Payroll Expense
- 6782.50 in account 6610 camp wages s/b in Account 6510.
- Acct 6400 is showing the phone internet charges which should be in camp expense

3) Pool Revenue –We are tracking to budget on swim lessons, membership and parties. Daily pool sales are below budget; Concession revenue is not tracking with expense, which we are investigating. We didn't have great weather in June. (July is looking better).

4) Gymnastics – Recreational Gymnastics had a strong start, giving us a strong YTD figure. Team Revenue and Private lessons are running a bit under budget.

5) Martial Arts - Adult revenue is tracking to budget. Youth is about 50% higher than expected.

Overall, I think that we are looking pretty good. Our net income doesn't really reflect our financial status right now due to the currently unbudgeted ARPA expenses that have not yet been reimbursed.

