

May 2024 Financial Statements

Reports included:

- Balance Sheet
- P&L Summary Report
- P&L Detailed Report
- Statement of Cash Flows
- Checks written
- Deposits

1) P&L statements –

- a. We continue to see registrations for private pool parties, swim lessons, memberships camp and pavilion rentals.
 - i. Pool Memberships: \$5425
 - ii. Pool parties: \$2037.50
 - iii. Swim lessons: \$6785
 - iv. Pavilion rentals: \$1135
 - v. Summer Camp: \$15,445.50
- b. Gymnastics Birthday parties, Kindertime and Parents Night Out are bringing in additional revenue.
 - i. Kindertime: \$759
 - ii. Parties: \$2500
 - iii. HomeSchool Gym: \$490
 - iv. Parents Night Out: \$760
- c. Gymnastics registrations slowed down as summer sessions tend to.
- d. Martial Arts registrations have increased slightly
- e. Park Expenses-park payroll has decreased as Jack's hours decreased.

2) Checks written – in addition to the regular rent and benefits payments, other large payments include:

- a. PIRMA Payment (workers compensation) \$13,303
- b. Jeff Ramsey - \$1629.25 Martial Arts instructor payment
- c. Buckmans & W.A Deharts checks for pool chemicals and concessions expenses.

BUFFALO VALLEY RECREATION AUTHORITY
Statement of Cash Flows
 January through May 2024

	Jan - May 24
OPERATING ACTIVITIES	
Net Income	61,381.00
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	-0.27
2000 · Accounts Payable	9,354.23
2175 · Susquehanna Bank Credit Card	1,213.33
2330 · Deferred Program Revenue	-2,437.00
2450 · Local Withholdings	-438.60
2460 · LST Withholdings	-32.00
2470 · PA Employee UC Withholdings	-12.46
2480 · PA Employer UC Tax Liability	229.57
Net cash provided by Operating Activities	69,257.80
FINANCING ACTIVITIES	
2510 · Borough of Lewisburg Loan	-3,770.00
2520 · East Buffalo Township Loan	-3,586.00
Net cash provided by Financing Activities	-7,356.00
Net cash increase for period	61,901.80
Cash at beginning of period	140,600.21
Cash at end of period	202,502.01

BUFFALO VALLEY RECREATION AUTHORITY

Statement of Financial Position

As of May 31, 2024

	May 31, 24	May 31, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · Control Account			
1010 · Cash Accounts (Control)			
1010.10 · SCB General Operating - 9478	118,134.30	22,374.42	95,759.88
1010.15 · PLGIT BANK ACCOUT	77,340.14	0.00	77,340.14
Total 1010 · Cash Accounts (Control)	195,474.44	22,374.42	173,100.02
1040 · SCB Designated Donations - 8701			
1040.20 · Park Projects/Maintenance	2,244.76	2,223.77	20.99
1040.30 · Skate Rink Donations	3,784.11	3,784.11	0.00
Total 1040 · SCB Designated Donations - 8701	6,028.87	6,007.88	20.99
1080 · SAKURA GARDEN CHECKING	698.70	698.70	0.00
1090 · Petty Cash (Control)			
1090.10 · Petty Cash - Pool	200.00	200.00	0.00
1090.20 · Petty Cash - Pool Concessions	100.00	100.00	0.00
Total 1090 · Petty Cash (Control)	300.00	300.00	0.00
Total 1000 · Control Account	202,502.01	29,381.00	173,121.01
Total Checking/Savings	202,502.01	29,381.00	173,121.01
Accounts Receivable			
1200 · Accounts Receivable	0.27	0.00	0.27
Total Accounts Receivable	0.27	0.00	0.27
Total Current Assets	202,502.28	29,381.00	173,121.28
Fixed Assets			
1500 · Fixed Assets (Control)			
1502 · Pool Renovations			
1552 · Accm Depr - Pool Improvements	-855,506.08	-821,736.16	-33,769.92
1502 · Pool Renovations - Other	1,125,664.00	1,125,664.00	0.00
Total 1502 · Pool Renovations	270,157.92	303,927.84	-33,769.92
1503 · Park Improvements			
1553 · Accm Depr - Park Improvements	-777,907.96	-743,550.22	-34,357.74
1503 · Park Improvements - Other	1,145,258.00	1,145,258.00	0.00
Total 1503 · Park Improvements	367,350.04	401,707.78	-34,357.74
1504 · Park Equipment			
1554 · Accm Depr - Park Equipment	-624,557.57	-623,807.57	-750.00
1504 · Park Equipment - Other	634,129.00	634,129.00	0.00
Total 1504 · Park Equipment	9,571.43	10,321.43	-750.00
1505 · Equipment			
1555 · Accm Depr - Equipment	-47,055.00	-46,821.00	-234.00
1505 · Equipment - Other	47,393.02	47,393.02	0.00
Total 1505 · Equipment	338.02	572.02	-234.00
1507 · GYM Improvements			
1510 · Leasehold Improvement Office	2,709.66	2,709.66	0.00
1557 · Accm Depr - GYM Improvements	-28,118.95	-24,418.21	-3,700.74
1507 · GYM Improvements - Other	68,450.49	68,450.49	0.00
Total 1507 · GYM Improvements	43,041.20	46,741.94	-3,700.74
Total 1500 · Fixed Assets (Control)	690,458.61	763,271.01	-72,812.40
1999 · ASSET HELD UNDER LEASE OBLIG	778,855.00	778,855.00	0.00
Total Fixed Assets	1,469,313.61	1,542,126.01	-72,812.40
Other Assets			
1215 · Security Deposit	15,000.00	15,000.00	0.00
Total Other Assets	15,000.00	15,000.00	0.00
TOTAL ASSETS	1,686,815.89	1,586,507.01	100,308.88
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	-46.97	-3,692.80	3,645.83
Total Accounts Payable	-46.97	-3,692.80	3,645.83
Credit Cards			
2175 · Susquehanna Bank Credit Card	1,213.33	578.68	634.65
Total Credit Cards	1,213.33	578.68	634.65

BUFFALO VALLEY RECREATION AUTHORITY

Statement of Financial Position

As of May 31, 2024

	May 31, 24	May 31, 23	\$ Change
Other Current Liabilities			
2200 · Accrued Liabilities	20,000.00	0.00	20,000.00
2375 · Current Port of Long Term Debt	17,654.40	17,654.40	0.00
2399 · CURRENT PORTION LEASE OBLIG	101,225.00	101,225.00	0.00
2400 · Payroll Liabilities			
2450 · Local Withholdings	1,739.40	1,331.40	408.00
2460 · LST Withholdings	74.00	50.00	24.00
2470 · PA Employee UC Withholdings	65.22	47.96	17.26
2480 · PA Employer UC Tax Liability	757.05	1,805.09	-1,048.04
Total 2400 · Payroll Liabilities	2,635.67	3,234.45	-598.78
Total Other Current Liabilities	141,515.07	122,113.85	19,401.22
Total Current Liabilities	142,681.43	118,999.73	23,681.70
Long Term Liabilities			
2500 · Loans Payable (Control)			
2510 · Borough of Lewisburg Loan	18,957.53	28,005.53	-9,048.00
2520 · East Buffalo Township Loan	30,839.13	39,445.53	-8,606.40
2550 · Less - Cur Port Long Term Debt	-17,654.40	-17,654.40	0.00
Total 2500 · Loans Payable (Control)	32,142.26	49,796.66	-17,654.40
2999 · LONG-TERM LEASE OBLIG	677,630.00	677,630.00	0.00
Total Long Term Liabilities	709,772.26	727,426.66	-17,654.40
Total Liabilities	852,453.69	846,426.39	6,027.30
Equity			
3000 · Opening Balance Equity	3,943.84	3,943.84	0.00
3010 · Net Assets	5,227,906.00	5,227,906.00	0.00
3200 · Unrestricted Net Assets	-4,458,868.64	-4,361,669.71	-97,198.93
Net Income	61,381.00	-130,099.51	191,480.51
Total Equity	834,362.20	740,080.62	94,281.58
TOTAL LIABILITIES & EQUITY	1,686,815.89	1,586,507.01	100,308.88

BUFFALO VALLEY RECREATION AUTHORITY

Balance Sheet

As of May 31, 2024

	May 31, 24
ASSETS	
Current Assets	
Checking/Savings	
1000 · Control Account	
1010 · Cash Accounts (Control)	
1010.10 · SCB General Operating - 9478	118,134.30
1010.15 · PLGIT BANK ACCOUT	77,340.14
Total 1010 · Cash Accounts (Control)	195,474.44
1040 · SCB Designated Donations - 8701	
1040.20 · Park Projects/Maintenance	2,244.76
1040.30 · Skate Rink Donations	3,784.11
Total 1040 · SCB Designated Donations - 8701	6,028.87
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	202,502.01
Total Checking/Savings	202,502.01
Accounts Receivable	
1200 · Accounts Receivable	0.27
Total Accounts Receivable	0.27
Total Current Assets	202,502.28
Fixed Assets	
1500 · Fixed Assets (Control)	
1502 · Pool Renovations	
1552 · Accm Depr - Pool Improvements	-855,506.08
1502 · Pool Renovations - Other	1,125,664.00
Total 1502 · Pool Renovations	270,157.92
1503 · Park Improvements	
1553 · Accm Depr - Park Improvements	-777,907.96
1503 · Park Improvements - Other	1,145,258.00
Total 1503 · Park Improvements	367,350.04
1504 · Park Equipment	
1554 · Accm Depr - Park Equipment	-624,557.57
1504 · Park Equipment - Other	634,129.00
Total 1504 · Park Equipment	9,571.43
1505 · Equipment	
1555 · Accm Depr - Equipment	-47,055.00
1505 · Equipment - Other	47,393.02
Total 1505 · Equipment	338.02
1507 · GYM Improvements	
1510 · Leasehold Improvement Office	2,709.66
1557 · Accm Depr - GYM Improvements	-28,118.95
1507 · GYM Improvements - Other	68,450.49
Total 1507 · GYM Improvements	43,041.20
Total 1500 · Fixed Assets (Control)	690,458.61
1999 · ASSET HELD UNDER LEASE OBLIG	778,855.00

BUFFALO VALLEY RECREATION AUTHORITY
Balance Sheet
As of May 31, 2024

	<u>May 31, 24</u>
Total Fixed Assets	1,469,313.61
Other Assets	
1215 · Security Deposit	15,000.00
Total Other Assets	15,000.00
TOTAL ASSETS	1,686,815.89
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-46.97
Total Accounts Payable	-46.97
Credit Cards	
2175 · Susquehanna Bank Credit Card	1,213.33
Total Credit Cards	1,213.33
Other Current Liabilities	
2200 · Accrued Liabilities	20,000.00
2375 · Current Port of Long Term Debt	17,654.40
2399 · CURRENT PORTION LEASE OBLIG	101,225.00
2400 · Payroll Liabilities	
2450 · Local Withholdings	1,739.40
2460 · LST Withholdings	74.00
2470 · PA Employee UC Withholdings	65.22
2480 · PA Employer UC Tax Liability	757.05
Total 2400 · Payroll Liabilities	2,635.67
Total Other Current Liabilities	141,515.07
Total Current Liabilities	142,681.43
Long Term Liabilities	
2500 · Loans Payable (Control)	
2510 · Borough of Lewisburg Loan	18,957.53
2520 · East Buffalo Township Loan	30,839.13
2550 · Less - Cur Port Long Term Debt	-17,654.40
Total 2500 · Loans Payable (Control)	32,142.26
2999 · LONG-TERM LEASE OBLIG	677,630.00
Total Long Term Liabilities	709,772.26
Total Liabilities	852,453.69
Equity	
3000 · Opening Balance Equity	3,943.84
3010 · Net Assets	5,227,906.00
3200 · Unrestricted Net Assets	-4,458,868.64
Net Income	61,381.00
Total Equity	834,362.20
TOTAL LIABILITIES & EQUITY	1,686,815.89

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

Accrual Basis

May 2024

	<u>May 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jan - May 24</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense							
Income							
4000 · General Revenue (Control)	51,995.25	0.00	51,995.25	105,443.68	164,429.09	-58,985.41	273,357.09
4001 · Carryover	0.00	0.00	0.00	0.00	76,296.00	-76,296.00	76,296.00
4100 · Community Pool Revenue(Contr...	17,344.72	5,500.00	11,844.72	20,407.21	9,500.00	10,907.21	92,000.00
4200 · Park Revenue (Control)	1,690.00	2,333.33	-643.33	6,690.00	4,966.66	1,723.34	10,100.00
4400 · Camp Revenue	15,445.50	19,800.00	-4,354.50	61,419.04	39,100.00	22,319.04	71,000.00
4500 · Summer/Fall Camp Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4550 · Ice Rink Revenue	0.00	0.00	0.00	102.00	600.00	-498.00	600.00
4600 · Outdoor Recreation Revenue	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
4800 · GYM Revenue	37,223.19	32,833.31	4,389.88	254,745.27	170,166.55	84,578.72	403,000.00
4950 · Special Event & Miscellaneous Rev	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	123,698.66	60,466.64	63,232.02	448,807.20	465,058.30	-16,251.10	929,353.09
Gross Profit	123,698.66	60,466.64	63,232.02	448,807.20	465,058.30	-16,251.10	929,353.09
Expense							
6000 · Administrative Staff Expenses	16,653.93	13,124.99	3,528.94	57,149.22	65,625.03	-8,475.81	157,500.00
6100 · General and Admin Expense	18,266.35	3,425.00	14,841.35	33,522.17	27,875.00	5,647.17	62,100.00
6200 · Community Pool Expense	9,518.76	13,250.00	-3,731.24	15,330.90	26,550.00	-11,219.10	139,750.00
6300 · Park Expense	9,750.33	5,979.23	3,771.10	41,546.90	29,895.95	11,650.95	70,250.00
6500 · Camp Expense	3,406.78	4,250.00	-843.22	4,739.26	4,250.00	489.26	47,500.00
6650 · Ice Rink Program Expense	0.00	0.00	0.00	36.02	0.00	36.02	600.00
6900 · GYM Expense	54,100.92	33,169.85	20,931.07	214,605.29	165,848.81	48,756.48	398,037.00
7040 · ARPA Grant Expenses	1,174.00	0.00	1,174.00	20,496.44	25,000.00	-4,503.56	50,000.00
Total Expense	112,871.07	73,199.07	39,672.00	387,426.20	345,044.79	42,381.41	925,737.00
Net Ordinary Income	10,827.59	-12,732.43	23,560.02	61,381.00	120,013.51	-58,632.51	3,616.09
Net Income	10,827.59	-12,732.43	23,560.02	61,381.00	120,013.51	-58,632.51	3,616.09

BUFFALO VALLEY RECREATION AUTHORITY
Profit & Loss Budget Performance
 May 2024

	May 24	Budget	\$ Over Budget	Jan - May 24	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
4000 - General Revenue (Control)							
4010 - Annual Fund Drive Gifts	0.00	0.00	0.00	325.00	0.00	325.00	5,000.00
4020 - East Buffalo Township	33,311.50	0.00	33,311.50	66,622.73	66,623.00	-0.27	133,244.92
4030 - Lewisburg Borough	16,653.04	0.00	16,653.04	37,306.09	37,306.09	0.00	74,612.17
4040 - Unrestricted Gifts							
4040.20 - Grants	0.00	0.00	0.00	0.00	10,000.00	-10,000.00	10,000.00
4040.30 - Union County ARPA Grant	0.00	0.00	0.00	0.00	50,000.00	-50,000.00	50,000.00
Total 4040 - Unrestricted Gifts	0.00	0.00	0.00	0.00	60,000.00	-60,000.00	60,000.00
4090 - Other Gen Rev & Interest Income	30.71	0.00	30.71	1,189.86	500.00	689.86	500.00
Total 4000 - General Revenue (Control)	51,995.25	0.00	51,995.25	105,443.66	164,429.09	-58,985.41	273,357.09
4001 - Carryover	0.00	0.00	0.00	0.00	76,296.00	-76,296.00	76,296.00
4100 - Community Pool Revenue(Control)							
4110 - Daily Sales Revenue	2,156.00	0.00	2,156.00	2,156.00	0.00	2,156.00	39,000.00
4120 - Concessions Revenue	941.19	0.00	941.19	941.19	0.00	941.19	17,000.00
4130 - Pool Membership Revenue	5,425.03	5,500.00	-74.97	7,797.52	9,500.00	-1,702.48	16,000.00
4140 - Parties and Rentals Revenue	2,037.50	0.00	2,037.50	2,687.50	0.00	2,687.50	8,000.00
4150 - Pool Programs Revenue	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
4160 - Swim Lessons - WSI Revenue	6,785.00	0.00	6,785.00	6,825.00	0.00	6,825.00	10,000.00
Total 4100 - Community Pool Revenue(Control)	17,344.72	5,500.00	11,844.72	20,407.21	9,500.00	10,907.21	92,000.00
4200 - Park Revenue (Control)							
4220 - Pavillion/Court/Field Rent Rev	1,135.00	833.33	301.67	3,240.00	1,956.66	1,573.34	5,000.00
4240 - Tennis Court Rental Revenue	0.00	0.00	0.00	1,800.00	1,800.00	0.00	3,600.00
4250 - Tennis Lesson Revenue	555.00	1,500.00	-945.00	1,650.00	1,500.00	150.00	1,500.00
Total 4200 - Park Revenue (Control)	1,690.00	2,333.33	-643.33	6,690.00	4,966.66	1,723.34	10,100.00
4400 - Camp Revenue							
4410 - Mini/Explorer Camp Enroll Rev	1,040.00	4,800.00	-3,760.00	8,855.00	12,100.00	-3,245.00	26,000.00
4450 - Summer Camp Revenue	14,405.50	15,900.00	-594.50	52,584.04	27,000.00	25,584.04	45,000.00
Total 4400 - Camp Revenue	15,445.50	19,800.00	-4,354.50	61,419.04	39,100.00	22,319.04	71,000.00
4500 - Summer/Fall Camp Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4550 - Ice Rink Revenue							
4580 - Ice Rink Donation Revenue	0.00	0.00	0.00	102.00	600.00	-498.00	600.00
Total 4550 - Ice Rink Revenue	0.00	0.00	0.00	102.00	600.00	-498.00	600.00
4600 - Outdoor Recreation Revenue	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
4800 - GYM Revenue							
4810 - Gymnastics Program Revenue	16,289.34	21,666.66	-5,377.32	152,317.79	108,333.30	43,984.49	260,000.00
4810.10 - 2020 COVID Revenue in 2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4820 - Gymnastics Booster EQ Fundraise	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
4830 - Gymnastics Team Revenue	8,133.50	6,000.00	2,133.50	34,529.90	30,000.00	4,529.90	72,000.00
4831 - State Meet Revenue	0.00	0.00	0.00	5,328.12	0.00	5,328.12	0.00
4835 - Gym Revenue - Private Lessons	4,253.99	0.00	4,253.99	15,011.99	6,000.00	9,011.99	6,000.00
4840 - GYM Rental Revenue							
4841 - Birthday Parties	2,500.00	0.00	2,500.00	19,686.92	0.00	19,686.92	0.00
4842 - Kinderlime	759.00	0.00	759.00	5,031.50	0.00	5,031.50	0.00
4843 - Parents Night Out	760.04	0.00	760.04	2,340.04	0.00	2,340.04	0.00
4844 - Home School	490.00	0.00	490.00	3,060.00	0.00	3,060.00	0.00
4840 - GYM Rental Revenue - Other	0.00	1,250.00	-1,250.00	1,200.00	6,250.00	-5,050.00	15,000.00
Total 4840 - GYM Rental Revenue	4,509.04	1,250.00	3,259.04	31,318.46	6,250.00	25,068.46	15,000.00
4850 - GYM Vending Revenue	177.32	166.66	10.66	774.01	833.30	-59.29	2,000.00
4870 - Martial Arts Programs Revenue							
4870.10 - Adult Martial Arts Revenue	2,205.00	1,666.66	538.34	8,675.00	8,333.30	341.70	20,000.00
4870.20 - Youth Martial Arts Revenue	1,655.00	2,083.33	-428.33	6,790.00	10,416.65	-3,626.65	25,000.00
Total 4870 - Martial Arts Programs Revenue	3,860.00	3,749.99	110.01	15,465.00	18,749.95	-3,284.95	45,000.00
Total 4800 - GYM Revenue	37,223.19	32,833.31	4,389.88	254,745.27	170,166.55	84,578.72	403,000.00
4950 - Special Event & Miscellaneous Rev	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	123,698.66	60,486.64	63,232.02	448,807.20	465,058.30	-16,251.10	929,353.09
Gross Profit	123,698.66	60,486.64	63,232.02	448,807.20	465,058.30	-16,251.10	929,353.09
Expense							
6000 - Administrative Staff Expenses							
6010 - Salaries and Wages Expense	11,778.86	8,333.33	3,445.53	39,411.84	41,666.65	-2,254.81	100,000.00
6020 - Employer FICA Tax Expense	4,431.38	3,333.33	1,098.05	14,907.23	16,666.69	-1,759.46	40,000.00
6040 - PA State UC2 Employer Tax Exp	443.69	833.33	-389.64	2,830.15	4,166.69	-1,336.54	10,000.00
6070 - IRA Expense	0.00	625.00	-625.00	0.00	3,125.00	-3,125.00	7,500.00
Total 6000 - Administrative Staff Expenses	16,653.93	13,125.00	3,528.93	57,149.22	65,625.03	-8,475.81	167,500.00
6100 - General and Admin Expense							
6105 - Accounting & Auditing Expense	0.00	333.33	-333.33	0.00	1,666.69	-1,666.69	4,000.00
6110 - Advertising and Promotion Exp	0.00	41.66	-41.66	407.08	208.38	198.70	500.00
6115 - Gala and Annual Fund Drive Exp	0.00	0.00	0.00	0.00	500.00	-500.00	500.00
6120 - Bank Charges and Fees Exp	50.00	0.00	50.00	250.00	0.00	250.00	0.00
6125 - IT Computer Svc & Supply Exp	0.00	208.33	-208.33	273.45	1,041.65	-768.20	2,500.00
6126 - IT Copier Service & Supplies	290.19	250.00	40.19	1,313.44	1,250.00	63.44	3,000.00
6127 - IT Internet Credit Card Expense	139.90	250.00	-110.10	699.50	1,250.00	-550.50	3,000.00
6128 - IT Website Hosting Expense	249.65	916.66	-667.01	9,425.89	4,583.50	4,842.39	11,000.00
6130 - Legal Expense	0.00	83.37	-83.37	0.00	416.69	-416.69	1,000.00
6140 - Mileage & Fuel Reimburs Expense	0.00	16.66	-16.66	0.00	83.30	-83.30	200.00
6145 - Office Rent Expense	533.38	533.33	0.05	2,666.90	2,666.89	0.01	6,400.00
6147 - Office Phone & Internet Expense	465.52	500.00	-34.48	1,148.80	2,500.00	-1,351.20	6,000.00
6150 - Office Supplies Expense	210.71	250.00	-39.29	643.12	1,250.00	-606.88	3,000.00
6158 - Lewisburg Borough Loan Int Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6160 - PIRMA LIAB/WC INSURANCE	16,327.00	0.00	16,327.00	16,671.00	10,250.00	6,421.00	20,500.00
6165 - Postage Expense	0.00	41.66	-41.66	0.00	208.30	-208.30	500.00
6100 - General and Admin Expense - Other	0.00	0.00	0.00	22.99	0.00	22.99	0.00
Total 6100 - General and Admin Expense	18,266.35	3,425.00	14,841.35	33,522.17	27,875.00	5,647.17	62,100.00
6200 - Community Pool Expense							
6205 - Hrly Wages-Front Off/Concession	594.50	0.00	594.50	594.50	0.00	594.50	16,000.00
6206 - Houly Wages-Lifeguard Expense	126.00	0.00	126.00	126.00	0.00	126.00	22,000.00
6207 - Hourly Waga-Pool Management Exp	1,174.00	0.00	1,174.00	1,174.00	0.00	1,174.00	9,000.00

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

May 2024

	May 24	Budget	\$ Over Budget	Jan - May 24	YTD Budget	\$ Over Budget	Annual Budget
6208 - Hourly Wage-Swin Lesson/WSI Exp	0.00	0.00	0.00	0.00	0.00	0.00	5,500.00
6210 - Pool Management - Salary	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6230 - Pool Swim Staff Training Exp	36.24	750.00	-713.76	36.24	750.00	-713.76	750.00
6240 - Concessions Expense	2,338.01	0.00	2,338.01	2,338.01	0.00	2,338.01	12,000.00
6250 - Electricity Expense	222.24	0.00	222.24	866.92	9,000.00	-8,133.08	9,000.00
6255 - License & Certification Expense	0.00	0.00	0.00	0.00	800.00	-800.00	800.00
6260 - Utilities	109.39	0.00	109.39	4,073.83	3,500.00	573.83	7,000.00
6263 - Chemicals Expense	3,180.58	2,500.00	680.58	3,195.82	2,500.00	695.82	10,000.00
6265 - Propane Expense	0.00	0.00	0.00	0.00	0.00	0.00	500.00
6267 - Testing Lab Expense	225.00	0.00	225.00	225.00	0.00	225.00	1,600.00
6270 - Repairs & Parts Expense	101.23	6,250.00	-6,148.77	239.87	6,250.00	-6,010.13	25,000.00
6280 - Supplies and Maintenance Exp	1,130.94	0.00	1,130.94	1,590.95	0.00	1,590.95	5,000.00
6285 - Water Sewer Expense	280.63	3,750.00	-3,469.37	869.76	3,750.00	-2,880.24	15,000.00
6287 - Doggie Dips Expense	0.00	0.00	0.00	0.00	0.00	0.00	100.00
6295 - Other Pool Expense	0.00	0.00	0.00	0.00	0.00	0.00	500.00
Total 6200 - Community Pool Expense	9,518.76	13,250.00	-3,731.24	15,330.90	26,550.00	-11,219.10	139,750.00
6300 - Park Expense							
6310 - Hourly Wage-Caretaker & Mowing	7,646.00	4,583.33	3,062.67	30,299.00	22,916.69	7,382.31	55,000.00
6320 - Park Staff Health Insurance	679.44			4,016.59			
6325 - Hourly Wage - Tennis Instructor	0.00	500.00	-500.00	0.00	500.00	-500.00	1,000.00
6330 - Tennis / Pickleball Expense	0.00	0.00	0.00	0.00	500.00	-500.00	500.00
6340 - Equip Maintenance & Repair Exp	75.30	208.33	-133.03	1,036.86	1,041.88	-4.83	2,500.00
6345 - Gas, Supplies & Equipment Exp	753.59	416.74	336.85	3,261.11	2,083.38	1,177.73	5,000.00
6350 - Park Seasonal Prep & Landscape	0.00	0.00	0.00	1,785.34	1,500.00	285.34	3,000.00
6355 - Porta Potties Expense	520.00	208.33	311.67	920.00	1,041.69	-121.69	2,500.00
6370 - Dumpster Expense	76.00	62.50	13.50	228.00	312.50	-84.50	750.00
6390 - Other Expense Park Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 6300 - Park Expense	9,750.33	5,979.23	3,771.10	41,546.90	29,895.95	11,650.95	70,250.00
6500 - Camp Expense							
6510 - Camp Hourly Wage Expense	0.00	0.00	0.00	0.00	0.00	0.00	28,000.00
6530 - Camp Supplies	1,632.96	0.00	1,632.96	1,658.20	0.00	1,658.20	2,500.00
6550 - Camp Director/ Asst Salary Exp	1,600.00	4,250.00	-2,650.00	1,600.00	4,250.00	-2,650.00	17,000.00
6560 - Utilities	173.82			1,451.06			
6590 - Camp Other Exp	0.00			30.00			
Total 6500 - Camp Expense	3,406.78	4,250.00	-843.22	4,739.26	4,250.00	489.26	47,500.00
6650 - Ice Rink Program Expense							
6655 - Ice Rink Wage Expense	0.00	0.00	0.00	0.00	0.00	0.00	250.00
6661 - Utilities	0.00			20.03			
6665 - Ice Rink Concessions Expense	0.00	0.00	0.00	15.99	0.00	15.99	100.00
6670 - Ice Rink Equipment Expenses	0.00	0.00	0.00	0.00	0.00	0.00	250.00
Total 6650 - Ice Rink Program Expense	0.00	0.00	0.00	36.02	0.00	36.02	600.00
6900 - GYM Expense							
6905 - Salaries Expense - Gymnastics	11,088.00	7,500.00	3,588.00	40,656.00	37,500.00	3,156.00	90,000.00
6910 - Hourly Wage Exp - Gymnastics	20,945.25	10,000.00	10,945.25	71,545.75	50,000.00	21,545.75	120,000.00
6920 - GYM Health Ins Expense	3,325.91	3,333.33	-7.42	16,586.00	16,666.69	-80.69	40,000.00
6925 - GYM Staff Training Expense	0.00	125.00	-125.00	45.00	625.00	-580.00	1,500.00
6930 - Program Instructor Expense							
6930.10 - Adult M Arts Instructor Exp	2,317.00	1,166.00	1,151.00	5,712.00	5,830.00	-118.00	13,992.00
6930.20 - Kids M Arts Instructor Exp	1,856.70	1,458.00	398.70	8,424.18	7,290.00	1,134.18	17,496.00
6930.40 - Gym Birthday Party Exp	1,800.00	83.37	1,716.63	8,047.24	416.69	7,630.55	1,000.00
Total 6930 - Program Instructor Expense	5,973.70	2,707.37	3,266.33	20,183.42	13,536.69	6,646.73	32,488.00
6935 - Team Expense	1,064.09	500.00	564.09	2,738.46	2,500.00	238.46	6,000.00
6940 - GYM Equipment Expense	1,084.71	416.74	667.97	11,003.83	2,083.38	8,920.45	5,000.00
6950 - Phone & Internet Expense	0.00			169.82			
6955 - Rent Expense	8,170.79	8,170.75	0.04	40,853.95	40,853.75	0.20	98,049.00
6960 - Supplies & Maintenance Expense	2,448.47	416.66	2,031.81	8,736.51	2,083.30	6,653.21	5,000.00
6961 - State Meet Expenses	0.00			2,020.13			
6990 - Other Expense - Gymnastics	0.00			66.42			
Total 6900 - GYM Expense	54,100.92	33,169.85	20,931.07	214,605.29	165,848.81	48,756.48	398,037.00
7040 - ARPA Grant Expenses							
7040.10 - Pool Repairs/Renovations	370.00			370.00			
7040.20 - Tennis Court Resurfing	0.00			0.00			
7040.30 - Blue Pavilion Roofing	0.00			18,700.00			
7040.40 - Park Ground Repairs/Maint.	804.00	0.00	804.00	1,426.44	25,000.00	-23,573.56	50,000.00
7040.60 - Skate Park Updates	0.00			0.00			
7040 - ARPA Grant Expenses - Other	0.00			0.00			
Total 7040 - ARPA Grant Expenses	1,174.00	0.00	1,174.00	20,496.44	25,000.00	-4,503.56	50,000.00
Total Expense	112,871.07	73,199.07	39,672.00	387,426.20	345,044.79	42,381.41	925,737.00
Net Ordinary Income	10,827.59	-12,732.43	23,560.02	61,381.00	120,013.51	-58,632.51	3,616.09
Net Income	10,827.59	-12,732.43	23,560.02	61,381.00	120,013.51	-58,632.51	3,616.09

BUFFALO VALLEY RECREATION AUTHORITY
Monthly Deposits Report for Board
May 2024

<u>Date</u>	<u>Memo</u>	<u>Amount</u>
May 24		
05/01/2024	Deposit	1,970.04
05/02/2024	Deposit	2,103.52
05/03/2024	Deposit	2,135.05
05/06/2024	Deposit	1,638.00
05/06/2024	Deposit	6,050.32
05/06/2024	Deposit	1,060.27
05/07/2024	Deposit	4,820.01
05/08/2024	Deposit	777.00
05/09/2024	Deposit	581.00
05/10/2024	Deposit	4,060.04
05/13/2024	Deposit	2,813.52
05/14/2024	Deposit	1,829.29
05/15/2024	Deposit	4,962.01
05/15/2024	Deposit	3,317.52
05/16/2024	Deposit	540.00
05/17/2024	Deposit	1,024.00
05/17/2024	Deposit	5,249.00
05/17/2024	Deposit	310.00
05/20/2024	Deposit	1,850.00
05/21/2024	Deposit	1,280.04
05/23/2024	Deposit	330.00
05/23/2024	Deposit	639.99
05/23/2024	Deposit	730.00
05/24/2024	Deposit	4,109.51
05/28/2024	Deposit	1,061.00
05/28/2024	Deposit	4,366.69
05/29/2024	Deposit	2,040.02
05/29/2024	Deposit	57,433.76
05/30/2024	Deposit	2,810.06
05/30/2024	Deposit	2,346.02
05/31/2024	Interest	30.71
May 24		

BUFFALO VALLEY RECREATION AUTHORITY
Monthly Written Check Report
May 2024

Date	Num	Name	Amount
May 24			
05/01/2024	28436	RICHARD'S PORTABLE TOILETS	-260.00
05/01/2024	28437	WINDSTREAM	-109.40
05/01/2024	28438	GRACE REIMER (V)	-23.30
05/02/2024	28439	GUFFY, JESSICA	-842.27
05/03/2024	28440	RAMSEY, JEFFREY R	-1,629.25
05/03/2024	28441	RESILITE	-517.28
05/06/2024	28442	RAMSEY, JEFFREY R	-70.00
05/06/2024	28443	RAMSEY, JEFFREY R	-140.00
05/06/2024	28444	FISHERS DISPOSAL LLC	-76.00
05/06/2024	28445	MARCO (Copier Lease 2020-2025)	-290.19
05/06/2024	28446	SILVERTIP INC	-225.00
05/06/2024	28447	COLE'S HARDWARE	-768.98
05/08/2024	28448	CARDIAC LIFE PRODUCTS	-443.94
05/08/2024	28449	KINT CORPORATION	-67.75
05/08/2024	28450	PIRMA	-13,303.00
05/09/2024	28451	PAWC	-280.63
05/14/2024	28452	AMTRUST NORTH AMERICA	-3,024.00
05/14/2024	28453	DECAL DYNASTY	-75.00
05/14/2024	28454	KINT CORPORATION	0.00
05/14/2024	28455	PAWC	-18.58
05/14/2024	28456	UNITED CONCORDIA COMPANIES, INC	-214.68
05/17/2024	28457	BUCKMAN'S INC	-1,607.50
05/17/2024	28458	CITIZENS' ELECTRIC COMPANY	-268.09
05/17/2024	28459	ROWE, JOHN (Reimburse)	-50.15
05/17/2024	28460	SHRAWDER, GABRIELLE (V)	-171.82
05/22/2024	28461	GEISINGER HEALTH PLANS	-3,736.20
05/22/2024	28462	T-MOBILE	-237.76
05/22/2024	28463	WEST BRANCH RENTAL LLC	-75.30
05/22/2024	28464	BOYER SWIMMING POOLS, INC.	-630.89
05/22/2024	28465	GRACE WIAND	-175.23
05/22/2024	28466	JENNIFER FIGUEROA	-500.00
05/22/2024	28467	RESILITE	-517.28
05/29/2024	28468	BERNARDO, DANA	-94.43
05/29/2024	28469	HIGHMARK BLUE SHIELD	-54.47
05/29/2024	28470	RICHARD'S PORTABLE TOILETS	-260.00
05/29/2024	28471	W.A. DeHART, INC.	-1,993.58
05/29/2024	28472	WINDSTREAM	-109.38
05/29/2024	28473	RAMSEY, JEFFREY R	-2,243.45
05/29/2024	28474	RAMSEY, JEFFREY R	-161.00
05/31/2024	28475	BUCKMAN'S INC	-1,318.75
05/31/2024	28476	ROWE, JOHN (Reimburse)	-91.89
05/31/2024	28477	CURTIS BLOOM(V)	-125.00
May 24			