

Louisburg Recreation Commission
Board Meeting
May 16th, 6:00pm
City Hall

Mission Statement:

The LRC is committed to serving our community by developing & maintaining programs for all ages and abilities.

1. Call to Order
2. Consent Agenda
 - a. Adopt agenda
 - b. Approval of the minutes of April 18 meeting
 - c. Financial Report
3. Public Comments-Persons who wish to address the Recreation Commission Board regarding items not on the agenda may do so at this time. Speakers may be limited to three minutes. Any presentation is for informational purposes only.
4. Recognition of Scheduled Visitors
5. Board reports
6. Staff reports
 - a. Enrichment Coordinator report
 - b. Sports & Facilities Coordinator report
 - c. Director's report
7. Old Business
 - a. Storage Unit
8. New Business
 - a. Discuss Plan for 2023/2024 Budget
 - b. Fishing Club Registration Fee
 - c. Concession Stand
9. Announcements
 - a. Upcoming Events
 - 5/12 Flower Pot Painting
 - 5/13 Soccer Tournaments
 - 5/17 K-2nd Lego Wars
 - 5/18 3rd-5th Lego Wars
 - 5/22 Baseball / Softball Games Begin
 - 6/3-6/4 State Fishing Tournament
 - 6/6 - 6/6 Craft Camps:K-2nd & 3rd-6th
 - 6/9 Sip and Paint
10. Adjourn meeting

Next Monthly Meeting
Tuesday, June 20th, 2023
6:00pm @ LRC Office

Louisburg Recreation Commission

Balance Sheet

As of April 30, 2023

	<u>Apr 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
First Option Bank	-1,389.43
FOB - Debit Card Acct	123.99
Total Checking/Savings	<u>-1,265.44</u>
Total Current Assets	-1,265.44
Fixed Assets	
Furniture and Equipment	16,810.79
Total Fixed Assets	<u>16,810.79</u>
TOTAL ASSETS	<u>15,545.35</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	11,294.04
Total Accounts Payable	<u>11,294.04</u>
Total Current Liabilities	11,294.04
Total Liabilities	11,294.04
Equity	
Unrestricted Net Assets	128,740.74
Net Income	-124,489.43
Total Equity	<u>4,251.31</u>
TOTAL LIABILITIES & EQUITY	<u>15,545.35</u>

**Louisburg Recreation Commission
Profit & Loss Budget vs. Actual
July 2022 through April 2023**

	<u>Jul '22 - Apr 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income	119,064.82	349,673.00	-230,608.18	34.1%
Expense				
Personnel	107,653.88	125,000.00	-17,346.12	86.1%
Contractual	51,464.73	80,850.00	-29,385.27	63.7%
Commodities	47,947.17	182,000.00	-134,052.83	26.3%
Capital Expenditures	36,488.47	73,753.00	-37,264.53	49.5%
Total Expense	<u>243,554.25</u>	<u>461,603.00</u>	<u>-218,048.75</u>	<u>52.8%</u>
Net Ordinary Income	-124,489.43	-111,930.00	-12,559.43	111.2%
Other Income/Expense				
Other Expense	0.00			
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u><u>-124,489.43</u></u>	<u><u>-111,930.00</u></u>	<u><u>-12,559.43</u></u>	<u><u>111.2%</u></u>

Louisburg Recreation Commission Rolling Profit & Loss by Class

May 2022 through April 2023

Accrual Basis

	Adult Kickball	Adult Softball	Adult Volleyball	Baseball/Softball	Basketball
Ordinary Income/Expense					
Income					
Concession Income	0.00	0.00	0.00	5,825.73	0.00
Direct Public Support					
Corporate Contributions	0.00	0.00	0.00	0.00	0.00
Individ, Business Contributions	0.00	0.00	0.00	0.00	0.00
Total Direct Public Support	0.00	0.00	0.00	0.00	0.00
Program Income					
Participation Fees	600.00	750.00	1,550.00	30,900.00	21,655.00
Total Program Income	600.00	750.00	1,550.00	30,900.00	21,655.00
Rec Tax Income	0.00	0.00	0.00	0.00	0.00
Total Income	600.00	750.00	1,550.00	36,725.73	21,655.00
Expense					
Personnel					
Health	0.00	0.00	0.00	0.00	0.00
Dental	0.00	0.00	0.00	0.00	0.00
KPERs	0.00	0.00	0.00	0.00	0.00
Payroll Taxes	0.00	0.00	0.00	0.00	0.00
Salaries and Wages	0.00	0.00	0.00	0.00	0.00
Vision	0.00	0.00	0.00	0.00	0.00
Personnel - Other	0.00	0.00	0.00	0.00	0.00
Total Personnel	0.00	0.00	0.00	0.00	0.00
Contractual					
Accounting Fees	0.00	0.00	0.00	0.00	0.00
Audit Fees	0.00	0.00	0.00	0.00	0.00
Concession worker	0.00	0.00	0.00	1,658.50	0.00
Enrichment Coordinator	0.00	0.00	0.00	0.00	0.00
Enrichment Instructors	0.00	0.00	0.00	0.00	0.00
Outside Contract Services	0.00	0.00	0.00	0.00	0.00
Sports Supervisor	0.00	75.00	110.00	1,237.50	2,679.50
Umpires	150.00	250.00	0.00	4,295.00	10,330.00
Contractual - Other	0.00	0.00	0.00	470.00	0.00
Total Contractual	150.00	325.00	110.00	7,661.00	13,009.50
Commodities					
Conference, Convention, Meeting	0.00	0.00	0.00	0.00	0.00
Advertising and Promotion	0.00	0.00	0.00	6.45	0.00
Awards/Trophies	0.00	0.00	0.00	243.00	405.00
Bank Charges	0.00	0.00	0.00	0.00	0.00
Computer and Internet Expense	0.00	0.00	0.00	0.00	0.00
Concessions	0.00	0.00	0.00	4,169.84	0.00
Donations	0.00	0.00	0.00	0.00	0.00
Dues and Subscriptions	0.00	0.00	0.00	0.00	0.00
League Fees	0.00	0.00	0.00	1,050.00	0.00
Licenses and Fees	0.00	0.00	0.00	0.00	0.00
Meals and Entertainment	0.00	0.00	0.00	0.00	0.00
Office Supplies	0.00	0.00	0.00	0.00	0.00

**Louisburg Recreation Commission
Rolling Profit & Loss by Class**

May 2022 through April 2023

Accrual Basis

	Adult Kickball	Adult Softball	Adult Volleyball	Baseball/Softball	Basketball
Operations					
Postage, Mailing Service	0.00	0.00	0.00	0.00	0.00
Printing and Copying	0.00	0.00	0.00	61.10	50.00
Supplies	0.00	0.00	0.00	265.46	138.58
Telephone, Telecommunications	0.00	0.00	0.00	0.00	0.00
Total Operations	0.00	0.00	0.00	326.56	188.58
Other Types of Expenses					
Insurance - Liability, D and O	0.00	0.00	0.00	0.00	0.00
Total Other Types of Expenses	0.00	0.00	0.00	0.00	0.00
Reimbursed Expenses	0.00	0.00	0.00	0.00	0.00
Special Events	0.00	0.00	0.00	0.00	0.00
Uniforms	0.00	0.00	0.00	9,089.22	5,105.64
Volunteer Gifts	0.00	0.00	0.00	0.00	15.00
Total Commodities	0.00	0.00	0.00	14,885.07	5,714.22
Capital Expenditures					
Equip Rental and Maintenance	0.00	0.00	0.00	223.60	0.00
Equipment	0.00	0.00	0.00	932.82	0.00
Field Maintenance	0.00	0.00	0.00	307.86	0.00
Rent, Parking, Utilities	0.00	0.00	486.00	8,120.00	13,380.00
Total Capital Expenditures	0.00	0.00	486.00	9,584.28	13,380.00
Total Expense	150.00	325.00	596.00	32,130.35	32,103.72
Net Ordinary Income	450.00	425.00	954.00	4,595.38	-10,448.72
Other Income/Expense					
Other Expense					
Ask My Accountant	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00	0.00	0.00
Net Income	450.00	425.00	954.00	4,595.38	-10,448.72

**Louisburg Recreation Commission
Rolling Profit & Loss by Class**

May 2022 through April 2023

Accrual Basis

	Enrichment Program	Fishing	Flag Football	Pickleball	Soccer
Ordinary Income/Expense					
Income					
Concession Income	0.00	0.00	0.00	0.00	0.00
Direct Public Support					
Corporate Contributions	0.00	0.00	0.00	0.00	0.00
Individ, Business Contributions	0.00	0.00	0.00	0.00	0.00
Total Direct Public Support	0.00	0.00	0.00	0.00	0.00
Program Income					
Participation Fees	7,560.00	3,930.00	9,535.00	0.00	49,895.00
Total Program Income	7,560.00	3,930.00	9,535.00	0.00	49,895.00
Rec Tax Income	0.00	0.00	0.00	0.00	0.00
Total Income	7,560.00	3,930.00	9,535.00	0.00	49,895.00
Expense					
Personnel					
Health	0.00	0.00	0.00	0.00	0.00
Dental	0.00	0.00	0.00	0.00	0.00
KPERS	0.00	0.00	0.00	0.00	0.00
Payroll Taxes	0.00	0.00	0.00	0.00	0.00
Salaries and Wages	0.00	0.00	0.00	0.00	0.00
Vision	0.00	0.00	0.00	0.00	0.00
Personnel - Other	0.00	0.00	0.00	0.00	0.00
Total Personnel	0.00	0.00	0.00	0.00	0.00
Contractual					
Accounting Fees	0.00	0.00	0.00	0.00	0.00
Audit Fees	0.00	0.00	0.00	0.00	0.00
Concession worker	0.00	0.00	0.00	0.00	0.00
Enrichment Coordinator	9,167.65	0.00	0.00	0.00	0.00
Enrichment Instructors	5,004.16	0.00	0.00	0.00	0.00
Outside Contract Services	0.00	0.00	0.00	0.00	0.00
Sports Supervisor	0.00	3,153.00	963.75	23.00	1,227.50
Umpires	0.00	0.00	2,960.00	0.00	9,102.00
Contractual - Other	0.00	0.00	0.00	0.00	0.00
Total Contractual	14,171.81	3,153.00	3,923.75	23.00	10,329.50
Commodities					
Conference, Convention, Meeting	0.00	0.00	0.00	0.00	0.00
Advertising and Promotion	90.00	0.00	0.00	0.00	0.00
Awards/Trophies	41.00	0.00	170.00	0.00	1,468.00
Bank Charges	0.00	0.00	0.00	0.00	0.00
Computer and Internet Expense	0.00	0.00	0.00	0.00	0.00
Concessions	0.00	0.00	0.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00	0.00
Dues and Subscriptions	0.00	929.88	0.00	0.00	0.00
League Fees	0.00	0.00	0.00	0.00	0.00
Licenses and Fees	119.00	0.00	0.00	0.00	0.00
Meals and Entertainment	487.48	0.00	0.00	0.00	250.00
Office Supplies	0.00	0.00	0.00	0.00	0.00

**Louisburg Recreation Commission
Rolling Profit & Loss by Class**

May 2022 through April 2023

Accrual Basis

	Enrichment Program	Fishing	Flag Football	Pickleball	Soccer
Operations					
Postage, Mailing Service	0.00	0.00	0.00	0.00	0.00
Printing and Copying	0.00	0.00	50.00	0.00	50.00
Supplies	4,161.82	274.54	3.27	76.01	488.81
Telephone, Telecommunications	0.00	0.00	0.00	0.00	0.00
Total Operations	4,161.82	274.54	53.27	76.01	538.81
Other Types of Expenses					
Insurance - Liability, D and O	0.00	0.00	0.00	0.00	0.00
Total Other Types of Expenses	0.00	0.00	0.00	0.00	0.00
Reimbursed Expenses	0.00	2,396.22	0.00	0.00	0.00
Special Events	625.00	0.00	0.00	0.00	0.00
Uniforms	0.00	500.50	1,193.25	0.00	10,889.75
Volunteer Gifts	0.00	0.00	0.00	0.00	0.00
Total Commodities	5,524.30	4,101.14	1,416.52	76.01	13,146.56
Capital Expenditures					
Equip Rental and Maintenance	0.00	0.00	209.00	0.00	2,601.77
Equipment	0.00	0.00	162.07	0.00	4,700.00
Field Maintenance	0.00	0.00	0.00	0.00	1,404.45
Rent, Parking, Utilities	1,020.00	125.00	0.00	1,584.00	10,980.00
Total Capital Expenditures	1,020.00	125.00	371.07	1,584.00	19,686.22
Total Expense	20,716.11	7,379.14	5,711.34	1,683.01	43,162.28
Net Ordinary Income	-13,156.11	-3,449.14	3,823.66	-1,683.01	6,732.72
Other Income/Expense					
Other Expense					
Ask My Accountant	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00	0.00	0.00
Net Income	-13,156.11	-3,449.14	3,823.66	-1,683.01	6,732.72

**Louisburg Recreation Commission
Rolling Profit & Loss by Class**

May 2022 through April 2023

Accrual Basis

	Tackle Football	Volleyball	Walking Program	Unclassified	TOTAL
Ordinary Income/Expense					
Income					
Concession Income	0.00	0.00	0.00	126.17	5,951.90
Direct Public Support					
Corporate Contributions	0.00	0.00	0.00	2,750.00	2,750.00
Individ, Business Contributions	460.00	0.00	0.00	1,900.00	2,360.00
Total Direct Public Support	460.00	0.00	0.00	4,650.00	5,110.00
Program Income					
Participation Fees	5,550.00	4,410.00	0.00	0.00	136,335.00
Total Program Income	5,550.00	4,410.00	0.00	0.00	136,335.00
Rec Tax Income	0.00	0.00	0.00	56,105.53	56,105.53
Total Income	6,010.00	4,410.00	0.00	60,881.70	203,502.43
Expense					
Personnel					
Health	0.00	0.00	0.00	9,165.75	9,165.75
Dental	0.00	0.00	0.00	1,345.73	1,345.73
KPERs	0.00	0.00	0.00	9,136.19	9,136.19
Payroll Taxes	0.00	0.00	0.00	9,503.11	9,503.11
Salaries and Wages	0.00	0.00	0.00	101,281.65	101,281.65
Vision	0.00	0.00	0.00	833.44	833.44
Personnel - Other	0.00	0.00	0.00	833.00	833.00
Total Personnel	0.00	0.00	0.00	132,098.87	132,098.87
Contractual					
Accounting Fees	0.00	0.00	0.00	6,710.00	6,710.00
Audit Fees	0.00	0.00	0.00	4,715.00	4,715.00
Concession worker	0.00	0.00	0.00	0.00	1,658.50
Enrichment Coordinator	0.00	0.00	0.00	0.00	9,167.65
Enrichment Instructors	0.00	0.00	0.00	-798.08	4,206.08
Outside Contract Services	220.00	0.00	0.00	2,153.50	2,373.50
Sports Supervisor	195.00	609.90	0.00	0.00	10,274.15
Umpires	0.00	900.00	0.00	0.00	27,987.00
Contractual - Other	0.00	0.00	0.00	0.00	470.00
Total Contractual	415.00	1,509.90	0.00	12,780.42	67,561.88
Commodities					
Conference, Convention, Meeting	0.00	0.00	0.00	258.00	258.00
Advertising and Promotion	0.00	0.00	0.00	1,571.00	1,667.45
Awards/Trophies	0.00	135.00	0.00	0.00	2,462.00
Bank Charges	0.00	0.00	0.00	3,801.14	3,801.14
Computer and Internet Expense	0.00	0.00	0.00	765.73	765.73
Concessions	0.00	0.00	0.00	0.00	4,169.84
Donations	0.00	0.00	0.00	150.00	150.00
Dues and Subscriptions	0.00	0.00	0.00	4,753.00	5,682.88
League Fees	0.00	0.00	0.00	0.00	1,050.00
Licenses and Fees	0.00	0.00	0.00	175.00	294.00
Meals and Entertainment	0.00	0.00	0.00	523.09	1,260.57
Office Supplies	0.00	0.00	0.00	1,486.53	1,486.53

**Louisburg Recreation Commission
Rolling Profit & Loss by Class**

May 2022 through April 2023

Accrual Basis

	Tackle Football	Volleyball	Walking Program	Unclassified	TOTAL
Operations					
Postage, Mailing Service	0.00	0.00	0.00	249.09	249.09
Printing and Copying	0.00	0.00	0.00	62.70	273.80
Supplies	0.00	14.22	0.00	24.62	5,447.33
Telephone, Telecommunications	0.00	0.00	0.00	709.69	709.69
Total Operations	0.00	14.22	0.00	1,046.10	6,679.91
Other Types of Expenses					
Insurance - Liability, D and O	0.00	0.00	0.00	2,636.64	2,636.64
Total Other Types of Expenses	0.00	0.00	0.00	2,636.64	2,636.64
Reimbursed Expenses	0.00	0.00	0.00	6,868.06	9,264.28
Special Events	0.00	0.00	0.00	117.54	742.54
Uniforms	1,198.32	666.50	0.00	482.60	29,125.78
Volunteer Gifts	0.00	0.00	0.00	98.18	113.18
Total Commodities	1,198.32	815.72	0.00	24,732.61	71,610.47
Capital Expenditures					
Equip Rental and Maintenance	0.00	0.00	0.00	0.00	3,034.37
Equipment	34.50	0.00	0.00	0.00	5,829.39
Field Maintenance	0.00	0.00	0.00	0.00	1,712.31
Rent, Parking, Utilities	0.00	1,053.00	2,160.00	0.00	38,908.00
Total Capital Expenditures	34.50	1,053.00	2,160.00	0.00	49,484.07
Total Expense	1,647.82	3,378.62	2,160.00	169,611.90	320,755.29
Net Ordinary Income	4,362.18	1,031.38	-2,160.00	-108,730.20	-117,252.86
Other Income/Expense					
Other Expense					
Ask My Accountant	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00	0.00	0.00
Net Income	4,362.18	1,031.38	-2,160.00	-108,730.20	-117,252.86

Louisburg Recreation Commission

05/16/23

Profit & Loss

Accrual Basis

April 2023

	Apr 23
Ordinary Income/Expense	
Income	
Direct Public Support	
Corporate Contributions	2,000.00
Total Direct Public Support	2,000.00
Program Income	
Participation Fees	3,295.00
Total Program Income	3,295.00
Total Income	5,295.00
Expense	
Personnel	
Health	727.92
Dental	120.41
KPERs	820.34
Payroll Taxes	790.69
Salaries and Wages	8,699.34
Vision	52.60
Personnel - Other	84.00
Total Personnel	11,295.30
Contractual	
Accounting Fees	240.00
Enrichment Coordinator	1,260.00
Enrichment Instructors	673.00
Sports Supervisor	1,508.00
Umpires	1,993.00
Total Contractual	5,674.00
Commodities	
Conference, Convention, Meeting	158.00
Bank Charges	624.26
Computer and Internet Expense	94.34
Dues and Subscriptions	14.99
Operations	
Postage, Mailing Service	12.60
Supplies	324.78
Telephone, Telecommunications	82.74
Total Operations	420.12
Other Types of Expenses	
Insurance - Liability, D and O	187.09
Total Other Types of Expenses	187.09
Reimbursed Expenses	341.30
Uniforms	41.20
Total Commodities	1,881.30
Capital Expenditures	
Equip Rental and Maintenance	524.00
Total Capital Expenditures	524.00
Total Expense	19,374.60
Net Ordinary Income	-14,079.60
Net Income	-14,079.60