

Louisburg Recreation Commission
Board Meeting
April 16th, 6:00pm
Louisburg 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 March 2024 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. Director's Report
7. Old Business
 - a. RFP Update
8. New Business
 - a. Executive Session Director's Review
 - b. Equipment replacement Schedule
 - c. Sponsorships Renewal
 - d. Basketball Survey
9. Announcements
 - a. Upcoming Events
 - 4/22 1st Grade and up Baseball/Softball Practices Start
 - 4/26 Senior Center Trip to WW1 Museum
 - 4/26 Adult Softball Registrations Close
 - 5/11 Spring Soccer Tournament
 - 5/13 Budget Workshop Part 2 6pm @ LRC Office
 - 5/20 TBall & Coach Pitch Practices Start
 - 5/20 1st Grade and up Baseball/Softball Games Start
 - 6/03 TBall & Coach Pitch Games Start
 - Week of July 8th Challenger Soccer Camp
10. Adjourn Meeting

Next Monthly Meeting
Tuesday, May 21st, 2024
6:00pm
LRC Office

12:54 PM

04/15/24

Accrual Basis

Louisburg Recreation Commission
Balance Sheet
As of March 31, 2024

	<u>Mar 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
First Option Bank	187,952.23
FOB - Debit Card Acct	110.27
Total Checking/Savings	<u>188,062.50</u>
Total Current Assets	<u>188,062.50</u>
Fixed Assets	
Furniture and Equipment	16,810.79
Total Fixed Assets	<u>16,810.79</u>
TOTAL ASSETS	<u><u>204,873.29</u></u>
LIABILITIES & EQUITY	
Equity	
Unrestricted Net Assets	145,721.02
Net Income	59,152.27
Total Equity	<u>204,873.29</u>
TOTAL LIABILITIES & EQUITY	<u><u>204,873.29</u></u>

Louisburg Recreation Commission Profit & Loss Budget vs. Actual July 2023 through March 2024

	Jul '23 - Mar 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Concession Income	150.97			
Income	0.00	311,743.00	-311,743.00	0.0%
Other Types of Income				
Miscellaneous Revenue	3,719.00			
Total Other Types of Income	3,719.00			
Program Income				
Participation Fees	103,085.00			
Total Program Income	103,085.00			
Rec Tax Income	152,624.90			
Total Income	259,579.87	311,743.00	-52,163.13	83.3%
Gross Profit	259,579.87	311,743.00	-52,163.13	83.3%
Expense				
Personnel				
Life	24.15			
Health	5,089.40			
Dental	654.10			
KPERs	5,636.39			
Payroll Taxes	5,685.06			
Salaries and Wages	62,601.21			
Vision	303.80			
Personnel - Other	523.25	144,126.00	-143,602.75	0.4%
Total Personnel	80,517.36	144,126.00	-63,608.64	55.9%
Contractual				
Accounting Fees	4,860.00			
Concession worker	280.00			
Enrichment Coordinator	1,512.50			
Enrichment Instructors	3,292.00			
Outside Contract Services	888.49			
Sports Supervisor	6,430.75			
Umpires	16,949.00			
Contractual - Other	0.00	73,500.00	-73,500.00	0.0%
Total Contractual	34,212.74	73,500.00	-39,287.26	46.5%

Louisburg Recreation Commission Profit & Loss Budget vs. Actual July 2023 through March 2024

	Jul '23 - Mar 24	Budget	\$ Over Budget	% of Budget
Commodities				
Conference, Convention, Meeting	133.01			
Advertising and Promotion	1,712.98			
Awards/Trophies	1,377.39			
Bank Charges	3,234.83			
Computer and Internet Expense	611.58			
Concessions	147.46			
Donations	50.00			
Dues and Subscriptions	5,524.91			
Meals and Entertainment	67.16			
Office Supplies	143.38			
Operations				
Postage, Mailing Service	204.40			
Printing and Copying	280.00			
Supplies	2,466.49			
Telephone, Telecommunications	496.83			
Total Operations	3,447.72			
Other Types of Expenses				
Insurance - Liability, D and O	2,176.56			
Other Costs	52.97			
Total Other Types of Expenses	2,229.53			
Reimbursed Expenses	4,718.40			
Special Events	252.20			
Uniforms	21,622.59			
Commodities - Other	0.00	128,833.00	-128,833.00	0.0%
Total Commodities	45,273.14	128,833.00	-83,559.86	35.1%
Expenditures				
Cleaning	22.74			
Equip Rental and Maintenance	859.80			
Equipment	3,956.60			
Field Maintenance	135.62			
Rent, Parking, Utilities	35,449.60			
Expenditures - Other	0.00	63,000.00	-63,000.00	0.0%
Total Expenditures	40,424.36	63,000.00	-22,575.64	64.2%
Total Expense	200,427.60	409,459.00	-209,031.40	48.9%
Net Ordinary Income	59,152.27	-97,716.00	156,868.27	-60.5%
Net Income	59,152.27	-97,716.00	156,868.27	-60.5%

**Louisburg Recreation Commission
Profit & Loss by Class
March 2024**

	Adult Volleyball	Baseball/Softball	Basketball	Enrichment Program	Fishing	Soccer	Unclassified	TOTAL
Ordinary Income/Expense								
Income								
Program Income								
Participation Fees	0.00	15,640.00	0.00	0.00	100.00	2,780.00	0.00	18,520.00
Total Program Income	0.00	15,640.00	0.00	0.00	100.00	2,780.00	0.00	18,520.00
Rec Tax Income	0.00	0.00	0.00	0.00	0.00	0.00	6,861.62	6,861.62
Total Income	0.00	15,640.00	0.00	0.00	100.00	2,780.00	6,861.62	25,381.62
Gross Profit	0.00	15,640.00	0.00	0.00	100.00	2,780.00	6,861.62	25,381.62
Expense								
Personnel								
Life	0.00	0.00	0.00	0.00	0.00	0.00	8.05	8.05
Health	0.00	0.00	0.00	0.00	0.00	0.00	373.64	373.64
Dental	0.00	0.00	0.00	0.00	0.00	0.00	34.74	34.74
KPERs	0.00	0.00	0.00	0.00	0.00	0.00	478.67	478.67
Payroll Taxes	0.00	0.00	0.00	0.00	0.00	0.00	361.57	361.57
Salaries and Wages	0.00	0.00	0.00	0.00	0.00	0.00	4,665.38	4,665.38
Vision	0.00	0.00	0.00	0.00	0.00	0.00	18.68	18.68
Personnel - Other	0.00	0.00	0.00	0.00	0.00	0.00	54.25	54.25
Total Personnel	0.00	0.00	0.00	0.00	0.00	0.00	5,994.98	5,994.98
Contractual								
Accounting Fees	0.00	0.00	0.00	0.00	0.00	0.00	210.00	210.00
Enrichment Instructors	0.00	0.00	0.00	300.00	0.00	0.00	0.00	300.00
Sports Supervisor	90.00	0.00	322.50	280.00	75.00	0.00	240.00	1,007.50
Umpires	0.00	0.00	2,280.00	0.00	0.00	0.00	0.00	2,280.00
Total Contractual	90.00	0.00	2,602.50	580.00	75.00	0.00	450.00	3,797.50
Commodities								
Advertising and Promotion	0.00	0.00	0.00	0.00	0.00	0.00	26.00	26.00
Bank Charges	0.00	0.00	0.00	0.00	0.00	0.00	570.50	570.50
Computer and Internet Expense	0.00	0.00	0.00	0.00	0.00	0.00	48.19	48.19
Dues and Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	145.99	145.99
Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	124.60	124.60
Operations								
Telephone, Telecommunications	0.00	0.00	0.00	0.00	0.00	0.00	41.47	41.47
Total Operations	0.00	0.00	0.00	0.00	0.00	0.00	41.47	41.47
Other Types of Expenses								
Insurance - Liability, D and O	0.00	0.00	0.00	0.00	0.00	0.00	199.50	199.50
Total Other Types of Expenses	0.00	0.00	0.00	0.00	0.00	0.00	199.50	199.50
Reimbursed Expenses	0.00	0.00	0.00	0.00	0.00	0.00	383.39	383.39
Special Events	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Uniforms	0.00	0.00	0.00	0.00	0.00	5,462.00	84.00	5,546.00
Total Commodities	0.00	0.00	0.00	0.00	0.00	5,462.00	1,623.64	7,085.64
Expenditures								
Field Maintenance	0.00	0.00	0.00	0.00	0.00	100.62	0.00	100.62
Rent, Parking, Utilities	0.00	0.00	0.00	0.00	100.00	0.00	85.00	185.00
Total Expenditures	0.00	0.00	0.00	0.00	100.00	100.62	85.00	285.62
Total Expense	90.00	0.00	2,602.50	580.00	175.00	5,562.62	8,153.62	17,163.74
Net Ordinary Income	-90.00	15,640.00	-2,602.50	-580.00	-75.00	-2,782.62	-1,292.00	8,217.88
Net Income	-90.00	15,640.00	-2,602.50	-580.00	-75.00	-2,782.62	-1,292.00	8,217.88

Louisburg Recreation Commission
Profit & Loss
March 2024

04/15/24

Accrual Basis

	Mar 24	Jul '23 - Mar 24
Ordinary Income/Expense		
Income		
Concession Income	0.00	150.97
Other Types of Income		
Miscellaneous Revenue	0.00	3,719.00
Total Other Types of Income	0.00	3,719.00
Program Income		
Participation Fees	18,520.00	103,085.00
Total Program Income	18,520.00	103,085.00
Rec Tax Income	6,861.62	152,624.90
Total Income	25,381.62	259,579.87
Gross Profit	25,381.62	259,579.87
Expense		
Personnel		
Life	8.05	24.15
Health	373.64	5,089.40
Dental	34.74	654.10
KPERs	478.67	5,636.39
Payroll Taxes	361.57	5,685.06
Salaries and Wages	4,665.38	62,601.21
Vision	18.68	303.80
Personnel - Other	54.25	523.25
Total Personnel	5,994.98	80,517.36
Contractual		
Accounting Fees	210.00	4,860.00
Concession worker	0.00	280.00
Enrichment Coordinator	0.00	1,512.50
Enrichment Instructors	300.00	3,292.00
Outside Contract Services	0.00	888.49
Sports Supervisor	1,007.50	6,430.75
Umpires	2,280.00	16,949.00
Total Contractual	3,797.50	34,212.74

Louisburg Recreation Commission
Profit & Loss
March 2024

04/15/24

Accrual Basis

	Mar 24	Jul '23 - Mar 24
Commodities		
Conference, Convention, Meeting	0.00	133.01
Advertising and Promotion	26.00	1,712.98
Awards/Trophies	0.00	1,377.39
Bank Charges	570.50	3,234.83
Computer and Internet Expense	48.19	611.58
Concessions	0.00	147.46
Donations	0.00	50.00
Dues and Subscriptions	145.99	5,524.91
Meals and Entertainment	0.00	67.16
Office Supplies	124.60	143.38
Operations		
Postage, Mailing Service	0.00	204.40
Printing and Copying	0.00	280.00
Supplies	0.00	2,466.49
Telephone, Telecommunications	41.47	496.83
Total Operations	41.47	3,447.72
Other Types of Expenses		
Insurance - Liability, D and O	199.50	2,176.56
Other Costs	0.00	52.97
Total Other Types of Expenses	199.50	2,229.53
Reimbursed Expenses	383.39	4,718.40
Special Events	0.00	252.20
Uniforms	5,546.00	21,622.59
Total Commodities	7,085.64	45,273.14
Expenditures		
Cleaning	0.00	22.74
Equip Rental and Maintenance	0.00	859.80
Equipment	0.00	3,956.60
Field Maintenance	100.62	135.62
Rent, Parking, Utilities	185.00	35,449.60
Total Expenditures	285.62	40,424.36
Total Expense	17,163.74	200,427.60
Net Ordinary Income	8,217.88	59,152.27
Net Income	8,217.88	59,152.27

Louisburg Recreation Commission

04/15/24

Profit & Loss by Class

July 2023 through March 2024

	Adult Kickball	Adult Softball	Adult Volleyball	Baseball/Softball	Basketball	Enrichment Program	Fishing	Flag Football	Pickleball	Soccer	Tackle Football	Volleyball	Walking Program	Unclassified	TOTAL
Ordinary Income/Expense															
Income															
Concession Income	0.00	0.00	0.00	150.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.97
Other Types of Income															
Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,719.00	3,719.00
Total Other Types of Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,719.00	3,719.00
Program Income															
Participation Fees	600.00	250.00	1,050.00	24,640.00	20,425.00	730.00	3,685.00	6,845.00	0.00	39,930.00	2,250.00	2,645.00	0.00	35.00	103,085.00
Total Program Income	600.00	250.00	1,050.00	24,640.00	20,425.00	730.00	3,685.00	6,845.00	0.00	39,930.00	2,250.00	2,645.00	0.00	35.00	103,085.00
Rec Tax Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152,624.90	152,624.90
Total Income	600.00	250.00	1,050.00	24,790.97	20,425.00	730.00	3,685.00	6,845.00	0.00	39,930.00	2,250.00	2,645.00	0.00	156,378.90	259,579.87
Gross Profit	600.00	250.00	1,050.00	24,790.97	20,425.00	730.00	3,685.00	6,845.00	0.00	39,930.00	2,250.00	2,645.00	0.00	156,378.90	259,579.87
Expense															
Personnel															
Life	0.00	0.00	0.00	0.00	0.00	7.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.15	24.15
Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,089.40	5,089.40
Dental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	654.10	654.10
KPERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,638.39	5,638.39
Payroll Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,685.96	5,685.96
Salaries and Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62,601.21	62,601.21
Vision	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	303.80	303.80
Personnel - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	523.25	523.25
Total Personnel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80,517.36	80,517.36
Contractual															
Accounting Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,860.00	4,860.00
Concession worker	0.00	0.00	0.00	280.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	280.00
Enrichment Coordinator	0.00	0.00	0.00	0.00	0.00	1,230.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	282.50	1,512.50
Enrichment Instructors	0.00	0.00	0.00	0.00	0.00	2,962.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	3,292.00
Outside Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	868.49	868.49
Sports Supervisor	0.00	0.00	0.00	248.00	1,873.00	722.50	825.00	660.50	0.00	410.00	131.00	247.25	0.00	1,150.00	6,430.75
Umpires	150.00	0.00	0.00	855.00	9,805.00	0.00	0.00	2,730.00	0.00	2,154.00	565.00	0.00	0.00	0.00	16,949.00
Total Contractual	150.00	0.00	363.50	1,383.00	11,478.00	4,944.50	825.00	3,390.50	0.00	2,564.00	696.00	937.25	0.00	7,480.99	34,212.74
Commodities															
Conference, Convention, Meeting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	133.01	133.01
Advertising and Promotion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,712.98	1,712.98
Awards/Trophies	0.00	0.00	0.00	10.84	385.00	16.37	785.24	141.29	0.00	0.00	0.00	38.85	0.00	0.00	1,377.39
Bank Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,234.83	3,234.83
Computer and Internet Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	611.58	611.58
Concessions	0.00	0.00	0.00	147.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	147.46
Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	50.00
Dues and Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	374.99	0.00	0.00	0.00	0.00	0.00	0.00	5,149.52	5,524.51
Meals and Entertainment	0.00	0.00	0.00	0.00	0.00	7.16	0.00	0.00	0.00	60.00	0.00	0.00	0.00	0.00	67.16
Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	143.38	143.38
Operations															
Postage, Mailing Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	204.40	204.40
Printing and Copying	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	280.00	280.00
Supplies	0.00	0.00	0.00	901.00	12.57	1,087.47	0.00	0.00	167.22	47.58	0.00	0.00	0.00	220.65	2,466.49
Telephone, Telecommunications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	496.83	496.83
Total Operations	0.00	0.00	0.00	931.00	12.57	1,087.47	0.00	0.00	167.22	47.58	0.00	0.00	0.00	1,201.88	3,447.72
Other Types of Expenses															
Insurance - Liability, D and O	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,176.56	2,176.56
Other Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.97	52.97
Total Other Types of Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,229.53	2,229.53
Reimbursed Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,718.40	4,718.40
Special Events	0.00	0.00	0.00	0.00	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102.20	252.20
Uniforms	0.00	0.00	0.00	303.40	4,972.05	80.00	0.00	3,288.29	0.00	6,458.45	1,375.32	0.00	0.00	5,145.08	21,822.59
Total Commodities	0.00	0.00	0.00	1,392.50	5,369.62	1,341.00	1,160.23	3,429.58	167.22	6,566.03	1,375.32	38.85	0.00	24,432.79	45,212.74
Expenditures															
Cleaning	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.74	0.00	0.00	0.00	22.74
Equip Rental and Maintenance	0.00	0.00	0.00	111.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	748.00	859.80
Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32.37	0.00	0.00	218.23	0.00	0.00	3,708.00	3,956.60
Field Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	118.12	0.00	0.00	0.00	118.12
Rent, Parking, Utilities	0.00	0.00	534.60	8,222.00	604.00	100.00	2,949.87	1,750.00	855.00	15,880.00	1,254.00	2,760.00	2,760.00	5,344.00	40,424.36
Total Expenditures	0.00	0.00	534.60	111.80	604.00	100.00	2,949.87	1,750.00	855.00	15,880.00	1,990.97	2,760.00	2,760.00	5,344.00	40,424.36
Total Expense	150.00	0.00	898.10	2,897.30	25,069.62	2,085.50	9,769.95	4,062.29	1,022.22	24,828.15	4,062.29	2,230.10	2,760.00	117,775.14	200,427.60
Net Ordinary Income	450.00	250.00	151.90	21,903.67	-4,644.62	-1,559.77	-1,599.77	-2,924.95	-1,022.22	15,101.85	-1,812.29	414.90	-2,760.00	38,603.76	59,152.27
Net Income	450.00	250.00	151.90	21,903.67	-4,644.62	-1,559.77	-1,599.77	-2,924.95	-1,022.22	15,101.85	-1,812.29	414.90	-2,760.00	38,603.76	59,152.27