

Louisburg Recreation Commission
Board Meeting
August 15th, 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 July 18th 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
8. New Business
 - a. Football Money Provided by the High School Coach
9. Announcements
 - a. Upcoming Events
 - 8/7 Tackle Football Practices Begin
 - 8/9 First Meeting for new Wildcat Anglers Season
 - 8/21 Soccer/Volleyball/Flag Football Practices Begin
 - 8/28 Emoji Pillow Sewing Class
 - 8/29 RNR Hearing
 - 8/31 CD Painting Class
 - 9/6 Tackle Football Jamboree (games begin 9/13)
 - 9/9 Soccer/Flag Football Games Begin
10. Adjourn meeting

Next Monthly Meeting
Tuesday, September 19th, 2023
6:00pm @ LRC Office

Louisburg Recreation Commission

08/15/23

Profit & Loss

Accrual Basis

July 2023

	Jul 23
Ordinary Income/Expense	
Income	
Concession Income	150.97
Other Types of Income	
Miscellaneous Revenue	3,719.00
Total Other Types of Income	3,719.00
Program Income	
Participation Fees	26,745.00
Total Program Income	26,745.00
Total Income	30,614.97
Expense	
Personnel	
Health	805.30
Dental	120.41
KPERs	841.09
Payroll Taxes	810.65
Salaries and Wages	8,919.34
Vision	52.60
Personnel - Other	38.50
Total Personnel	11,587.89
Contractual	
Accounting Fees	825.00
Concession worker	280.00
Enrichment Coordinator	610.00
Enrichment Instructors	120.00
Sports Supervisor	581.00
Umpires	855.00
Total Contractual	3,271.00
Commodities	
Advertising and Promotion	26.00
Awards/Trophies	103.06
Bank Charges	546.14
Computer and Internet Expense	54.00
Concessions	147.46
Dues and Subscriptions	14.99
Meals and Entertainment	67.16
Office Supplies	8.76
Operations	
Postage, Mailing Service	178.00
Supplies	698.26
Telephone, Telecommunications	82.68
Total Operations	958.94
Other Types of Expenses	
Insurance - Liability, D and O	187.08
Total Other Types of Expenses	187.08
Reimbursed Expenses	804.73
Uniforms	80.00
Total Commodities	2,998.32

8:33 AM

Louisburg Recreation Commission

08/15/23

Profit & Loss

Accrual Basis

July 2023

	<u>Jul 23</u>
Capital Expenditures	
Equip Rental and Maintenance	111.80
Equipment	3,706.00
Rent, Parking, Utilities	<u>400.00</u>
Total Capital Expenditures	4,217.80
Total Expense	<u>22,075.01</u>
Net Ordinary Income	<u>8,539.96</u>
Net Income	<u><u>8,539.96</u></u>

Louisburg Recreation Commission
Rolling Profit & Loss by Class
 August 2022 through July 2023

	Adult Kickball	Adult Softball	Adult Volleyball	Baseball/Softball	Basketball	Enrichment Program	Fishing	Flag Football
Ordinary Income/Expense								
Income								
Concession Income	0.00	0.00	0.00	7,468.70	0.00	0.00	0.00	0.00
Direct Public Support								
Corporate Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Individ, Business Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Public Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Types of Income								
Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Types of Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Income								
Participation Fees	600.00	750.00	1,550.00	30,610.00	21,655.00	8,180.00	5,295.00	11,350.00
Total Program Income	600.00	750.00	1,550.00	30,610.00	21,655.00	8,180.00	5,295.00	11,350.00
Rec Tax Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	600.00	750.00	1,550.00	38,078.70	21,655.00	8,180.00	5,295.00	11,350.00
Expense								
Personnel								
Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
KPERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Salaries and Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Vision	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Personnel - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Personnel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contractual								
Accounting Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Audit Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Concession worker	0.00	0.00	0.00	1,400.00	0.00	0.00	0.00	0.00
Enrichment Coordinator	0.00	0.00	0.00	0.00	0.00	8,765.50	0.00	0.00
Enrichment Instructors	0.00	0.00	0.00	0.00	0.00	3,228.00	0.00	0.00
Outside Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sports Supervisor	0.00	0.00	203.00	1,964.00	2,679.50	0.00	2,727.75	963.75
Umpires	150.00	0.00	0.00	4,605.00	10,330.00	0.00	0.00	2,960.00
Total Contractual	150.00	0.00	203.00	7,969.00	13,009.50	11,993.50	2,727.75	3,923.75
Commodities								
Conference, Convention, Meeting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Advertising and Promotion	0.00	0.00	0.00	0.00	0.00	90.00	0.00	100.00
Awards/Trophies	0.00	0.00	0.00	238.64	405.00	41.00	125.15	170.00
Bank Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer and Internet Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Concessions	0.00	0.00	0.00	3,376.05	0.00	0.00	0.00	0.00
Dues and Subscriptions	0.00	0.00	0.00	600.00	0.00	0.00	729.88	0.00
Licenses and Fees	0.00	0.00	0.00	0.00	0.00	35.00	0.00	0.00
Meals and Entertainment	0.00	0.00	0.00	0.00	0.00	312.64	0.00	0.00
Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations								
Postage, Mailing Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies	0.00	0.00	0.00	560.54	138.58	4,256.05	0.00	3.27
Telephone, Telecommunications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations	0.00	0.00	0.00	560.54	138.58	4,256.05	0.00	3.27
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
Total Other Types of Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reimbursed Expenses	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	0.00
Special Events	0.00	0.00	0.00	0.00	0.00	625.00	0.00	0.00
Travel and Meetings								
Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Travel and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Uniforms	0.00	0.00	0.00	9,891.55	5,105.64	80.00	20.00	1,193.25
Volunteer Gifts	0.00	0.00	0.00	0.00	15.00	0.00	0.00	0.00
Total Commodities	0.00	0.00	0.00	14,666.78	5,664.22	5,439.69	2,375.03	1,466.52

10:18 AM

08/15/23

Accrual Basis

Louisburg Recreation Commission
Rolling Profit & Loss by Class
 August 2022 through July 2023

	Adult Kickball	Adult Softball	Adult Volleyball	Baseball/Softball	Basketball	Enrichment Program	Fishing	Flag Football
Capital Expenditures								
Equip Rental and Maintenance	0.00	0.00	0.00	111.80	0.00	0.00	0.00	209.00
Equipment	0.00	0.00	0.00	155.46	0.00	0.00	0.00	162.07
Rent, Parking, Utilities	0.00	0.00	486.00	20,075.00	13,380.00	1,420.00	125.00	0.00
Total Capital Expenditures	0.00	0.00	486.00	20,342.26	13,380.00	1,420.00	125.00	371.07
Total Expense	150.00	0.00	689.00	42,978.04	32,053.72	18,853.19	5,227.78	5,761.34
Net Ordinary Income	450.00	750.00	861.00	-4,899.34	-10,398.72	-10,673.19	67.22	5,588.66
Other Income/Expense								
Other Expense								
Ask My Accountant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income	450.00	750.00	861.00	-4,899.34	-10,398.72	-10,673.19	67.22	5,588.66

Louisburg Recreation Commission
Rolling Profit & Loss by Class
 August 2022 through July 2023

	Pickleball	Soccer	Tackle Football	Volleyball	Walking Program	Unclassified	TOTAL
Ordinary Income/Expense							
Income							
Concession Income	0.00	0.00	0.00	0.00	0.00	0.00	7,468.70
Direct Public Support							
Corporate Contributions	0.00	0.00	0.00	0.00	0.00	2,250.00	2,250.00
Individ, Business Contributions	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
Total Direct Public Support	0.00	0.00	0.00	0.00	0.00	3,250.00	3,250.00
Other Types of Income							
Miscellaneous Revenue	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	3,719.00	3,719.00
Program Income							
Participation Fees	0.00	49,705.00	6,675.00	4,205.00	0.00	0.00	140,575.00
Total Program Income	0.00	49,705.00	6,675.00	4,205.00	0.00	0.00	140,575.00
Rec Tax Income	0.00	0.00	0.00	0.00	0.00	185,673.00	185,673.00
Total Income	0.00	49,705.00	6,675.00	4,205.00	0.00	192,642.00	340,685.70
Expense							
Personnel							
Health	0.00	0.00	0.00	0.00	0.00	10,579.14	10,579.14
Dental	0.00	0.00	0.00	0.00	0.00	1,382.37	1,382.37
KPERS	0.00	0.00	0.00	0.00	0.00	9,461.52	9,461.52
Payroll Taxes	0.00	0.00	0.00	0.00	0.00	9,833.51	9,833.51
Salaries and Wages	0.00	0.00	0.00	0.00	0.00	104,016.75	104,016.75
Vision	0.00	0.00	0.00	0.00	0.00	852.10	852.10
Personnel - Other	0.00	0.00	0.00	0.00	0.00	812.00	812.00
Total Personnel	0.00	0.00	0.00	0.00	0.00	136,937.39	136,937.39
Contractual							
Accounting Fees	0.00	0.00	0.00	0.00	0.00	5,705.00	5,705.00
Audit Fees	0.00	0.00	0.00	0.00	0.00	4,715.00	4,715.00
Concession worker	0.00	0.00	0.00	0.00	0.00	0.00	1,400.00
Enrichment Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	8,765.50
Enrichment Instructors	0.00	0.00	0.00	0.00	0.00	0.00	3,228.00
Outside Contract Services	0.00	0.00	0.00	0.00	0.00	1,413.50	1,413.50
Sports Supervisor	23.00	1,137.50	195.00	609.90	0.00	0.00	10,503.40
Umpires	0.00	7,869.00	0.00	900.00	0.00	0.00	26,814.00
Total Contractual	23.00	9,006.50	195.00	1,509.90	0.00	11,833.50	62,544.40
Commodities							
Conference, Convention, Meeting	0.00	0.00	0.00	0.00	0.00	258.00	258.00
Advertising and Promotion	0.00	100.00	0.00	0.00	0.00	955.25	1,245.25
Awards/Trophies	0.00	425.49	0.00	135.00	0.00	0.00	1,540.28
Bank Charges	0.00	0.00	0.00	0.00	0.00	3,706.92	3,706.92
Computer and Internet Expense	0.00	0.00	0.00	0.00	0.00	791.73	791.73
Concessions	0.00	0.00	0.00	0.00	0.00	0.00	3,376.05
Dues and Subscriptions	0.00	0.00	0.00	0.00	0.00	4,753.00	6,082.88
Licenses and Fees	0.00	0.00	0.00	0.00	0.00	175.00	210.00
Meals and Entertainment	0.00	60.00	0.00	0.00	0.00	170.90	543.54
Office Supplies	0.00	0.00	0.00	0.00	0.00	795.31	795.31
Operations							
Postage, Mailing Service	0.00	0.00	0.00	0.00	0.00	263.10	263.10
Supplies	76.01	245.09	0.00	14.22	0.00	21.89	5,315.65
Telephone, Telecommunications	0.00	0.00	0.00	0.00	0.00	957.73	957.73
Total Operations	76.01	245.09	0.00	14.22	0.00	1,242.72	6,536.48
Other Types of Expenses							
Insurance - Liability, D and O	0.00	0.00	0.00	0.00	0.00	2,662.15	2,662.15
Total Other Types of Expenses	0.00	0.00	0.00	0.00	0.00	2,662.15	2,662.15
Reimbursed Expenses	0.00	0.00	0.00	0.00	0.00	6,076.52	7,576.52
Special Events	0.00	0.00	0.00	0.00	0.00	0.00	625.00
Travel and Meetings							
Travel	0.00	0.00	0.00	0.00	0.00	255.20	255.20
Total Travel and Meetings	0.00	0.00	0.00	0.00	0.00	255.20	255.20
Uniforms	0.00	10,592.11	1,198.32	666.50	0.00	130.00	28,877.37
Volunteer Gifts	0.00	0.00	0.00	0.00	0.00	0.00	15.00
Total Commodities	76.01	11,422.69	1,198.32	815.72	0.00	21,972.70	65,097.68

Louisburg Recreation Commission
Rolling Profit & Loss by Class
 August 2022 through July 2023

	Pickleball	Soccer	Tackle Football	Volleyball	Walking Program	Unclassified	TOTAL
Capital Expenditures							
Equip Rental and Maintenance	0.00	1,646.00	0.00	0.00	0.00	0.00	1,966.80
Equipment	0.00	4,700.00	2,120.38	0.00	0.00	3,706.00	10,843.91
Rent, Parking, Utilities	1,584.00	374.00	0.00	1,053.00	2,160.00	0.00	40,657.00
Total Capital Expenditures	1,584.00	6,720.00	2,120.38	1,053.00	2,160.00	3,706.00	53,467.71
Total Expense	1,683.01	27,149.19	3,513.70	3,378.62	2,160.00	174,449.59	318,047.18
Net Ordinary Income	-1,683.01	22,555.81	3,161.30	826.38	-2,160.00	18,192.41	22,638.52
Other Income/Expense							
Other Expense							
Ask My Accountant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income	-1,683.01	22,555.81	3,161.30	826.38	-2,160.00	18,192.41	22,638.52

10:21 AM

08/15/23

Accrual Basis

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

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income	30,614.97	349,673.00	-319,058.03	8.8%
Expense				
Personnel	11,596.64	125,000.00	-113,403.36	9.3%
Contractual	4,740.50	80,850.00	-76,109.50	5.9%
Commodities	3,617.91	182,000.00	-178,382.09	2.0%
Capital Expenditures	4,427.80	73,753.00	-69,325.20	6.0%
Total Expense	<u>24,382.85</u>	<u>461,603.00</u>	<u>-437,220.15</u>	<u>5.3%</u>
Net Ordinary Income	<u>6,232.12</u>	<u>-111,930.00</u>	<u>118,162.12</u>	<u>-5.6%</u>
Net Income	<u>6,232.12</u>	<u>-111,930.00</u>	<u>118,162.12</u>	<u>-5.6%</u>

Louisburg Recreation Commission

08/15/23

Balance Sheet

Accrual Basis

As of July 31, 2023

	<u>Jul 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
First Option Bank	146,454.81
FOB - Debit Card Acct	2,682.95
Total Checking/Savings	<u>149,137.76</u>
Total Current Assets	149,137.76
Fixed Assets	
Furniture and Equipment	16,810.79
Total Fixed Assets	<u>16,810.79</u>
TOTAL ASSETS	<u>165,948.55</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	11,632.07
Total Accounts Payable	<u>11,632.07</u>
Total Current Liabilities	<u>11,632.07</u>
Total Liabilities	11,632.07
Equity	
Unrestricted Net Assets	145,776.52
Net Income	8,539.96
Total Equity	<u>154,316.48</u>
TOTAL LIABILITIES & EQUITY	<u>165,948.55</u>