

Louisburg Recreation Commission  
Board Meeting  
December 19th, 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 November 2023 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
8. New Business
  - a. Introduce new board member Kelley Waddell
9. Announcements
10. Adjourn meeting

Next Monthly Meeting  
Tuesday, January 16th, 2023  
6:00pm  
LRC Office

**Louisburg Recreation Commission**  
**Profit & Loss**  
**November 2023**

	Nov 23
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>Program Income</b>	
Participation Fees	5,435.00
<b>Total Program Income</b>	5,435.00
<b>Total Income</b>	5,435.00
<b>Gross Profit</b>	5,435.00
<b>Expense</b>	
<b>Personnel</b>	
Health	373.64
Dental	34.12
KPERS	567.07
Payroll Taxes	654.81
Salaries and Wages	7,148.58
Vision	18.68
Personnel - Other	98.00
<b>Total Personnel</b>	8,894.90
<b>Contractual</b>	
Accounting Fees	405.00
Enrichment Coordinator	80.00
Enrichment Instructors	300.00
Sports Supervisor	847.50
Umpires	2,155.00
<b>Total Contractual</b>	3,787.50
<b>Commodities</b>	
Advertising and Promotion	26.00
Awards/Trophies	3.82
Bank Charges	231.46
Computer and Internet Expense	54.00
Dues and Subscriptions	14.99
<b>Operations</b>	
Supplies	4.11
Telephone, Telecommunications	41.46
<b>Total Operations</b>	45.57
<b>Other Types of Expenses</b>	
Insurance - Liability, D and O	187.05
<b>Total Other Types of Expenses</b>	187.05

2:18 PM

12/18/23

Accrual Basis

**Louisburg Recreation Commission**  
**Profit & Loss**  
**November 2023**

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	<u>Nov 23</u>
Reimbursed Expenses	302.03
Special Events	<u>25.00</u>
<b>Total Commodities</b>	889.92
Capital Expenditures	
Equip Rental and Maintenance	748.00
Rent, Parking, Utilities	<u>9,885.00</u>
<b>Total Capital Expenditures</b>	<u>10,633.00</u>
<b>Total Expense</b>	<u>24,205.32</u>
<b>Net Ordinary Income</b>	<u>-18,770.32</u>
<b>Net Income</b>	<u><u>-18,770.32</u></u>

Louisburg Recreation Commission

Profit & Loss by Class

December 2022 through November 2023

12/18/23

Accrual Basis

	Adult Kickball	Adult Softball	Adult Volleyball	Baseball/Softball	Basketball	Enrichment Program	Fishing	Flag Football	Pickleball	Soccer	Tackle Football	Volleyball	Unclassified	TOTAL
<b>Ordinary Income/Expense</b>														
<b>Income</b>														
Concession Income	0.00	0.00	0.00	7,468.70	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00
Indiv. Business Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
<b>Total Direct Public Support</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00
<b>Other Types of Income</b>														
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	3,719.00	3,719.00
<b>Total Other Types of Income</b>	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
<b>Program Income</b>														
Participation Fees	600.00	750.00	350.00	30,610.00	20,450.00	8,185.00	5,980.00	11,860.00	0.00	50,020.00	6,825.00	4,255.00	0.00	139,885.00
<b>Total Program Income</b>	600.00	750.00	350.00	30,610.00	20,450.00	8,185.00	5,980.00	11,860.00	0.00	50,020.00	6,825.00	4,255.00	0.00	139,885.00
<b>Rec Tax Income</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	218,151.85	218,151.85
<b>Total Income</b>	600.00	750.00	350.00	38,078.70	20,450.00	8,185.00	5,980.00	11,860.00	0.00	50,020.00	6,825.00	4,255.00	224,870.85	372,224.55
<b>Gross Profit</b>	600.00	750.00	350.00	38,078.70	20,450.00	8,185.00	5,980.00	11,860.00	0.00	50,020.00	6,825.00	4,255.00	224,870.85	372,224.55
<b>Expense</b>														
<b>Personnel</b>														
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	8,451.29	8,451.29
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	1,358.63	1,358.63
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	9,909.94	9,909.94
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	10,041.48	10,041.48
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	108,623.01	108,623.01
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	597.28	597.28
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	792.75	792.75
<b>Total Personnel</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	139,774.39	139,774.39
<b>Contractual</b>														
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	6,935.00	6,935.00
Adult 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	4,715.00	4,715.00
Concession worker	0.00	0.00	0.00	1,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,400.00	1,400.00
Enrichment Coordinator	0.00	0.00	0.00	0.00	0.00	6,948.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00	7,148.00
Enrichment Instructors	0.00	0.00	0.00	0.00	0.00	4,407.50	0.00	0.00	0.00	0.00	0.00	0.00	300.00	4,707.50
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	1,033.99	1,033.99
Sports Supervisor	0.00	0.00	203.00	1,964.00	2,549.50	90.00	2,442.75	600.50	23.00	1,275.00	131.00	247.25	910.00	10,596.00
Umpires	150.00	0.00	0.00	4,695.00	10,170.00	0.00	0.00	2,730.00	0.00	7,587.00	565.00	690.00	0.00	26,497.00
<b>Total Contractual</b>	150.00	0.00	203.00	7,989.00	12,719.50	11,445.50	2,442.75	3,390.50	23.00	8,862.00	696.00	637.25	14,693.99	63,032.49
<b>Commodities</b>														
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	291.01	291.01
Advertising and Promotion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	100.00	0.00	0.00	1,769.60	1,969.60
Awards/Trophies	0.00	0.00	0.00	238.64	245.00	32.37	817.97	141.29	0.00	425.49	0.00	38.85	0.00	1,939.61
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	3,867.44	3,867.44
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	845.73	845.73
Concessions	0.00	0.00	0.00	3,376.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,376.05
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	50.00	50.00
Dues and Subscriptions	0.00	0.00	0.00	600.00	0.00	0.00	779.52	0.00	0.00	5,110.96	0.00	0.00	6,490.88	6,490.88
Licenses and 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	175.00	175.00
Meals and Entertainment	0.00	0.00	0.00	0.00	0.00	0.00	312.84	0.00	0.00	60.00	0.00	0.00	65.07	457.71
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	656.10	656.10
<b>Operations</b>														
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	253.60	253.60
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	280.00	280.00
Supplies	0.00	0.00	0.00	1,319.04	89.13	2,925.60	0.00	0.00	25.88	252.19	0.00	0.00	242.54	4,854.38
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	1,040.22	1,040.22
<b>Total Operations</b>	0.00	0.00	0.00	1,319.04	89.13	2,925.60	0.00	0.00	25.88	252.19	0.00	0.00	1,816.36	6,428.20
<b>Other Types of Expenses</b>														
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	2,696.06	2,696.06
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	52.97	52.97
<b>Total Other Types of Expenses</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,749.03	2,749.03
<b>Reimbursed Expenses</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,481.97	7,481.97
<b>Special Events</b>														
Travel and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102.20	102.20
Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	255.20	255.20
<b>Total Travel and Meetings</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	255.20	255.20
<b>Uniforms</b>	0.00	0.00	0.00	10,194.25	5,787.68	80.00	20.00	3,286.29	0.00	7,096.96	1,375.32	0.00	5,077.50	32,614.00
<b>Volunteer Gifts</b>	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	15.00
<b>Total Commodities</b>	0.00	0.00	0.00	15,728.68	6,136.81	4,000.61	1,817.89	3,529.58	25.88	7,928.24	1,375.32	38.85	30,333.17	70,715.03
<b>Capital Expenditures</b>														
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	22.74
Equip Rental and Maintenance	0.00	0.00	0.00	111.80	0.00	0.00	0.00	0.00	0.00	524.00	0.00	0.00	748.00	1,383.80
Equipment	0.00	0.00	0.00	155.46	0.00	0.00	0.00	32.37	0.00	4,700.00	2,304.11	0.00	3,706.00	10,897.94
Field Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.50	0.00	0.00	0.00	0.00	0.00	35.00
Rest, Parking, Utilities	0.00	0.00	0.00	11,955.00	3,834.00	1,564.00	0.00	2,900.00	300.00	15,954.00	0.00	1,134.00	465.00	38,166.00
<b>Total Capital Expenditures</b>	0.00	0.00	0.00	12,222.26	3,834.00	1,564.00	0.00	2,949.87	300.00	21,195.50	2,326.85	1,134.00	4919.00	50,595.48
<b>Total Expense</b>	150.00	0.00	203.00	35,919.94	22,890.31	17,010.11	4,060.64	9,869.95	408.88	38,085.74	4,398.17	2,110.10	189,120.55	324,027.39
<b>Net Ordinary Income</b>	450.00	750.00	147.00	2,158.76	-2,240.31	-8,825.11	1,919.36	1,990.05	-408.88	11,934.26	2,426.83	2,144.90	35,750.30	48,197.16
<b>Net Income</b>	450.00	750.00	147.00	2,158.76	-2,240.31	-8,825.11	1,919.36	1,990.05	-408.88	11,934.26	2,426.83	2,144.90	35,750.30	48,197.16

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

	Jul '23 - Nov 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Concession Income	150.97			
Income	0.00	311,743.00	-311,743.00	0.0%
<b>Other Types of Income</b>				
Miscellaneous Revenue	3,719.00			
<b>Total Other Types of Income</b>	3,719.00			
<b>Program Income</b>				
Participation Fees	48,555.00			
<b>Total Program Income</b>	48,555.00			
<b>Rec Tax Income</b>	32,478.85			
<b>Total Income</b>	84,903.82	311,743.00	-226,839.18	27.2%
<b>Gross Profit</b>	84,903.82	311,743.00	-226,839.18	27.2%
<b>Expense</b>				
<b>Personnel</b>				
Health	3,594.84			
Dental	515.76			
KPERs	3,652.40			
Payroll Taxes	3,887.24			
Salaries and Wages	42,714.78			
Vision	229.08			
Personnel - Other	353.50	144,126.00	-143,772.50	0.2%
<b>Total Personnel</b>	54,947.60	144,126.00	-89,178.40	38.1%
<b>Contractual</b>				
Accounting Fees	3,270.00			
Concession worker	280.00			
Enrichment Coordinator	1,512.50			
Enrichment Instructors	2,279.50			
Outside Contract Services	888.49			
Sports Supervisor	4,214.75			
Umpires	10,484.00			
Contractual - Other	0.00	73,500.00	-73,500.00	0.0%
<b>Total Contractual</b>	22,929.24	73,500.00	-50,570.76	31.2%

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

	Jul '23 - Nov 24	Budget	\$ Over Budget	% of Budget
<b>Commodities</b>				
Conference, Convention, Meeting	133.01			
Advertising and Promotion	1,608.98			
Awards/Trophies	1,197.39			
Bank Charges	1,880.84			
Computer and Internet Expense	270.00			
Concessions	147.46			
Donations	50.00			
Dues and Subscriptions	5,158.95			
Meals and Entertainment	67.16			
Office Supplies	18.78			
<b>Operations</b>				
Postage, Mailing Service	204.40			
Printing and Copying	280.00			
Supplies	2,152.22			
Telephone, Telecommunications	330.97			
<b>Total Operations</b>	2,967.59			
<b>Other Types of Expenses</b>				
Insurance - Liability, D and O	935.31			
Other Costs	52.97			
<b>Total Other Types of Expenses</b>	988.28			
Reimbursed Expenses	3,564.38			
Special Events	252.20			
Uniforms	12,744.36			
Commodities - Other	0.00	128,833.00	-128,833.00	0.0%
<b>Total Commodities</b>	31,049.38	128,833.00	-97,783.62	24.1%
<b>Capital Expenditures</b>				
Cleaning	22.74			
Equip Rental and Maintenance	859.80			
Equipment	3,956.60			
Field Maintenance	35.00			
Rent, Parking, Utilities	23,321.60			
Capital Expenditures - Other	0.00	63,000.00	-63,000.00	0.0%
<b>Total Capital Expenditures</b>	28,195.74	63,000.00	-34,804.26	44.8%
<b>Total Expense</b>	137,121.96	409,459.00	-272,337.04	33.5%
<b>Net Ordinary Income</b>	-52,218.14	-97,716.00	45,497.86	53.4%
<b>Net Income</b>	<b>-52,218.14</b>	<b>-97,716.00</b>	<b>45,497.86</b>	<b>53.4%</b>

## Louisburg Recreation Commission

**Balance Sheet**

As of November 30, 2023

	<u>Nov 30, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
First Option Bank	79,959.98
FOB - Debit Card Acct	857.99
<b>Total Checking/Savings</b>	<u>80,817.97</u>
<b>Total Current Assets</b>	80,817.97
<b>Fixed Assets</b>	
Furniture and Equipment	16,810.79
<b>Total Fixed Assets</b>	<u>16,810.79</u>
<b>TOTAL ASSETS</b>	<b><u>97,628.76</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	1,112.03
<b>Total Accounts Payable</b>	<u>1,112.03</u>
<b>Total Current Liabilities</b>	1,112.03
<b>Total Liabilities</b>	1,112.03
<b>Equity</b>	
Unrestricted Net Assets	145,721.02
Net Income	-49,204.29
<b>Total Equity</b>	<u>96,516.73</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>97,628.76</u></b>