

Louisburg Recreation Commission
Board Meeting
June 20th, 6:00pm
LRC Office

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 May16th 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. End of Year Wage Increases for Director and Sports and Facilities Coordinator
8. New Business
 - a. Vote on whether we will exceed the RNR (sign designated form if decided)
 - b. Select Day and Time to hold our Budget hearing
9. Announcements
 - a. Upcoming Events
 - 7/1 Red, White & Booze
 - 7/1 Red, White & Scoop
 - 7/2 Cake Pop Class
 - 7/4 LRC Table @ Freedom Fest (All American Baking Contest)
 - 7/6 Casin Day for the Senior Center
 - 7/11-7/13 Pre-K Summer Camp
 - 7/13 CD Painting Class
 - 7/17-7/20 Sewing Camps (3 separate groups)
 - 7/17-7/19 Fishing Camp
 - 7/22 Flick & Float
 - 7/24 Emoji Pillow Sewing Class
10. Adjourn meeting

Next Monthly Meeting
Tuesday, July 18th, 2023
6:00pm @ City Hall

Louisburg Recreation Commission

Balance Sheet

As of May 31, 2023

	<u>May 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
First Option Bank	99,268.55
FOB - Debit Card Acct	706.72
Total Checking/Savings	<u>99,975.27</u>
Total Current Assets	99,975.27
Fixed Assets	
Furniture and Equipment	16,810.79
Total Fixed Assets	<u>16,810.79</u>
TOTAL ASSETS	<u>116,786.06</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	28,319.81
Total Accounts Payable	<u>28,319.81</u>
Total Current Liabilities	28,319.81
Total Liabilities	28,319.81
Equity	
Unrestricted Net Assets	128,740.74
Net Income	-40,274.49
Total Equity	<u>88,466.25</u>
TOTAL LIABILITIES & EQUITY	<u>116,786.06</u>

10:00 AM

06/19/23

Accrual Basis

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

	<u>Jul '22 - May 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income	251,344.31	349,673.00	-98,328.69	71.9%
Expense				
Personnel	124,135.01	125,000.00	-864.99	99.3%
Contractual	55,312.73	80,850.00	-25,537.27	68.4%
Commodities	61,641.71	182,000.00	-120,358.29	33.9%
Capital Expenditures	50,529.35	73,753.00	-23,223.65	68.5%
Total Expense	<u>291,618.80</u>	<u>461,603.00</u>	<u>-169,984.20</u>	<u>63.2%</u>
Net Ordinary Income	-40,274.49	-111,930.00	71,655.51	36.0%
Other Income/Expense				
Other Expense	<u>0.00</u>			
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u>-40,274.49</u>	<u>-111,930.00</u>	<u>71,655.51</u>	<u>36.0%</u>

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

June 2022 through May 2023

Accrual Basis

	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	6,313.18	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
Program Income								
Participation Fees	600.00	750.00	1,550.00	30,710.00	21,655.00	7,175.00	3,960.00	9,875.00
Total Program Income	600.00	750.00	1,550.00	30,710.00	21,655.00	7,175.00	3,960.00	9,875.00
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	37,023.18	21,655.00	7,175.00	3,960.00	9,875.00
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	1,658.50	0.00	0.00	0.00	0.00
Enrichment Coordinator	0.00	0.00	0.00	0.00	0.00	8,889.85	0.00	0.00
Enrichment Instructors	0.00	0.00	0.00	0.00	0.00	5,019.16	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	75.00	110.00	1,237.50	2,679.50	0.00	2,988.00	963.75
Umpires	150.00	250.00	0.00	4,295.00	10,330.00	0.00	0.00	2,960.00
Total Contractual	150.00	325.00	110.00	7,191.00	13,009.50	13,909.01	2,988.00	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	0.00
Awards/Trophies	0.00	0.00	0.00	243.00	405.00	41.00	0.00	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	3,299.32	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
League Fees	0.00	0.00	0.00	1,050.00	0.00	0.00	0.00	0.00
Licenses and Fees	0.00	0.00	0.00	0.00	0.00	91.00	0.00	0.00
Meals and Entertainment	0.00	0.00	0.00	0.00	0.00	437.48	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
Printing and Copying	0.00	0.00	0.00	61.10	50.00	0.00	0.00	50.00
Supplies	0.00	0.00	0.00	388.04	138.58	4,145.81	274.54	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	449.14	188.58	4,145.81	274.54	53.27
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	2,396.22	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	9,917.30	5,105.64	0.00	390.50	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	15,558.76	5,714.22	5,430.29	3,791.14	1,416.52

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

June 2022 through May 2023

Accrual Basis

	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	223.60	0.00	0.00	0.00	209.00
Equipment	0.00	0.00	0.00	129.60	0.00	0.00	0.00	162.07
Field Maintenance	0.00	0.00	0.00	186.30	0.00	0.00	0.00	0.00
Rent, Parking, Utilities	0.00	0.00	486.00	20,075.00	13,380.00	1,020.00	125.00	0.00
Total Capital Expenditures	0.00	0.00	486.00	20,614.50	13,380.00	1,020.00	125.00	371.07
Total Expense	150.00	325.00	596.00	43,364.26	32,103.72	20,359.30	6,904.14	5,711.34
Net Ordinary Income	450.00	425.00	954.00	-6,341.08	-10,448.72	-13,184.30	-2,944.14	4,163.66
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	425.00	954.00	-6,341.08	-10,448.72	-13,184.30	-2,944.14	4,163.66

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

June 2022 through May 2023

Accrual Basis

	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	262.36	6,575.54
Direct Public Support							
Corporate Contributions	0.00	0.00	0.00	0.00	0.00	2,750.00	2,750.00
Individ, Business Contributions	0.00	0.00	460.00	0.00	0.00	1,000.00	1,460.00
Total Direct Public Support	0.00	0.00	460.00	0.00	0.00	3,750.00	4,210.00
Program Income							
Participation Fees	0.00	50,090.00	5,550.00	4,480.00	0.00	0.00	136,395.00
Total Program Income	0.00	50,090.00	5,550.00	4,480.00	0.00	0.00	136,395.00
Rec Tax Income	0.00	0.00	0.00	0.00	0.00	185,537.83	185,537.83
Total Income	0.00	50,090.00	6,010.00	4,480.00	0.00	189,550.19	332,718.37
Expense							
Personnel							
Health	0.00	0.00	0.00	0.00	0.00	9,636.88	9,636.88
Dental	0.00	0.00	0.00	0.00	0.00	1,380.45	1,380.45
KPERS	0.00	0.00	0.00	0.00	0.00	9,652.66	9,652.66
Payroll Taxes	0.00	0.00	0.00	0.00	0.00	10,098.86	10,098.86
Salaries and Wages	0.00	0.00	0.00	0.00	0.00	106,312.42	106,312.42
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	798.00	798.00
Total Personnel	0.00	0.00	0.00	0.00	0.00	138,731.37	138,731.37
Contractual							
Accounting Fees	0.00	0.00	0.00	0.00	0.00	5,885.00	5,885.00
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	1,658.50
Enrichment Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	8,889.85
Enrichment Instructors	0.00	0.00	0.00	0.00	0.00	-798.08	4,221.08
Outside Contract Services	0.00	0.00	220.00	0.00	0.00	1,654.00	1,874.00
Sports Supervisor	23.00	1,137.50	195.00	609.90	0.00	0.00	10,019.15
Umpires	0.00	7,232.00	0.00	900.00	0.00	0.00	26,117.00
Total Contractual	23.00	8,369.50	415.00	1,509.90	0.00	11,455.92	63,379.58
Commodities							
Conference, Convention, Meeting	0.00	0.00	0.00	0.00	0.00	258.00	258.00
Advertising and Promotion	0.00	0.00	0.00	0.00	0.00	1,597.00	1,687.00
Awards/Trophies	0.00	425.49	0.00	135.00	0.00	0.00	1,419.49
Bank Charges	0.00	0.00	0.00	0.00	0.00	3,799.88	3,799.88
Computer and Internet Expense	0.00	0.00	0.00	0.00	0.00	765.73	765.73
Concessions	0.00	0.00	0.00	0.00	0.00	0.00	3,299.32
Dues and Subscriptions	0.00	0.00	0.00	0.00	0.00	4,753.00	6,082.88
League Fees	0.00	0.00	0.00	0.00	0.00	0.00	1,050.00
Licenses and Fees	0.00	0.00	0.00	0.00	0.00	175.00	266.00
Meals and Entertainment	0.00	0.00	0.00	0.00	0.00	548.16	985.64
Office Supplies	0.00	0.00	0.00	0.00	0.00	1,327.76	1,327.76
Operations							
Postage, Mailing Service	0.00	0.00	0.00	0.00	0.00	232.50	232.50
Printing and Copying	0.00	50.00	0.00	0.00	0.00	0.00	211.10
Supplies	76.01	254.27	0.00	14.22	0.00	19.63	5,314.37
Telephone, Telecommunications	0.00	0.00	0.00	0.00	0.00	792.37	792.37
Total Operations	76.01	304.27	0.00	14.22	0.00	1,044.50	6,550.34
Other Types of Expenses							
Insurance - Liability, D and O	0.00	0.00	0.00	0.00	0.00	2,645.14	2,645.14
Total Other Types of Expenses	0.00	0.00	0.00	0.00	0.00	2,645.14	2,645.14
Reimbursed Expenses	0.00	0.00	0.00	0.00	0.00	6,461.37	8,857.59
Special Events	0.00	0.00	0.00	0.00	0.00	57.54	682.54
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	482.60	29,546.22
Volunteer Gifts	0.00	0.00	0.00	0.00	0.00	98.18	113.18
Total Commodities	76.01	11,321.87	1,198.32	815.72	0.00	24,269.06	69,591.91

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

June 2022 through May 2023

Accrual Basis

	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	2,078.60
Equipment	0.00	4,700.00	2,120.38	0.00	0.00	0.00	7,112.05
Field Maintenance	0.00	1,399.00	0.00	0.00	0.00	0.00	1,585.30
Rent, Parking, Utilities	1,584.00	10,980.00	0.00	1,053.00	2,160.00	0.00	50,863.00
Total Capital Expenditures	1,584.00	18,725.00	2,120.38	1,053.00	2,160.00	0.00	61,638.95
Total Expense	1,683.01	38,416.37	3,733.70	3,378.62	2,160.00	174,456.35	333,341.81
Net Ordinary Income	-1,683.01	11,673.63	2,276.30	1,101.38	-2,160.00	15,093.84	-623.44
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	11,673.63	2,276.30	1,101.38	-2,160.00	15,093.84	-623.44

Louisburg Recreation Commission

Profit & Loss

06/19/23

May 2023

Accrual Basis

	<u>May 23</u>
Ordinary Income/Expense	
Income	
Concession Income	1,552.19
Program Income	
Participation Fees	1,295.00
Total Program Income	<u>1,295.00</u>
Rec Tax Income	129,432.30
Total Income	<u>132,279.49</u>
Expense	
Personnel	
Health	805.30
Dental	120.41
KPERs	1,229.34
Payroll Taxes	1,187.97
Salaries and Wages	13,036.51
Vision	52.60
Personnel - Other	49.00
Total Personnel	<u>16,481.13</u>
Contractual	
Enrichment Coordinator	250.00
Enrichment Instructors	315.00
Sports Supervisor	480.00
Umpires	2,803.00
Total Contractual	<u>3,848.00</u>
Commodities	
Advertising and Promotion	52.00
Awards/Trophies	425.49
Bank Charges	103.46
Computer and Internet Expense	54.00
Concessions	1,261.71
Dues and Subscriptions	614.99
Meals and Entertainment	55.07
Office Supplies	60.00
Operations	
Supplies	252.77
Telephone, Telecommunications	82.68
Total Operations	<u>335.45</u>
Other Types of Expenses	
Insurance - Liability, D and O	187.09
Total Other Types of Expenses	<u>187.09</u>
Reimbursed Expenses	508.53
Travel and Meetings	
Travel	255.20
Total Travel and Meetings	<u>255.20</u>
Uniforms	9,781.55
Total Commodities	<u>13,694.54</u>

Louisburg Recreation Commission

Profit & Loss

May 2023

	<u>May 23</u>
Capital Expenditures	
Equipment	2,085.88
Rent, Parking, Utilities	<u>11,955.00</u>
Total Capital Expenditures	<u>14,040.88</u>
Total Expense	<u>48,064.55</u>
Net Ordinary Income	<u>84,214.94</u>
Net Income	<u><u>84,214.94</u></u>