

Louisburg Recreation Commission  
Board Meeting  
March 19th, 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 February 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. Appoint a Board Member as Treasurer
  - b. Follow up on RFP's
  - c. Financial Policy update/approval
8. New Business
  - a. Discuss process/timeline for annual performance reviews
  - b. Discuss budget planning and LRC goal setting date
  - c. Lewis-Young Re-Evaluation of Payment for LRC use
9. Announcements
  - a. Upcoming Events
    - 3/18 Soccer Practice Begins;
    - 3/30 Soccer Games Begin
    - 5/11 Soccer Tournament
    - 4/5 Adult Softball registrations close
    - Week of July 8th Challenger Soccer Camp
10. Adjourn Meeting

Next Monthly Meeting  
Tuesday, April 16th 2024  
6:00pm  
Louisburg City Hall

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

	000	Adult Softball
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>Other Types of Income</b>		
Miscellaneous Revenue	0.00	0.00
<b>Total Other Types of Income</b>	0.00	0.00
<b>Program Income</b>		
Participation Fees	-55.00	250.00
<b>Total Program Income</b>	-55.00	250.00
<b>Total Income</b>	-55.00	250.00
<b>Gross Profit</b>	-55.00	250.00
<b>Expense</b>		
<b>Personnel</b>		
Life	0.00	0.00
Health	0.00	0.00
Dental	0.00	0.00
KPERS	0.00	0.00
Payroll Taxes	0.00	0.00
Salaries and Wages	0.00	0.00
Vision	0.00	0.00
Personnel - Other	0.00	0.00
<b>Total Personnel</b>	0.00	0.00
<b>Contractual</b>		
Accounting Fees	0.00	0.00
Enrichment Instructors	0.00	0.00
Sports Supervisor	0.00	0.00
Umpires	0.00	0.00
<b>Total Contractual</b>	0.00	0.00
<b>Commodities</b>		
Advertising and Promotion	0.00	0.00
Bank Charges	0.00	0.00
Computer and Internet Expense	0.00	0.00
Dues and Subscriptions	0.00	0.00
<b>Operations</b>		
Supplies	0.00	0.00
Telephone, Telecommunications	0.00	0.00
<b>Total Operations</b>	0.00	0.00
<b>Other Types of Expenses</b>		
Insurance - Liability, D and O	0.00	0.00
<b>Total Other Types of Expenses</b>	0.00	0.00
Reimbursed Expenses	0.00	0.00
<b>Total Commodities</b>	0.00	0.00
<b>Expenditures</b>		
Rent, Parking, Utilities	0.00	0.00
<b>Total Expenditures</b>	0.00	0.00
<b>Total Expense</b>	0.00	0.00
<b>Net Ordinary Income</b>	-55.00	250.00
<b>Net Income</b>	-55.00	250.00

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

	Adult Volleyball	Baseball/Softball
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>Other Types of Income</b>		
Miscellaneous Revenue	0.00	0.00
<b>Total Other Types of Income</b>	0.00	0.00
<b>Program Income</b>		
Participation Fees	0.00	8,945.00
<b>Total Program Income</b>	0.00	8,945.00
<b>Total Income</b>	0.00	8,945.00
<b>Gross Profit</b>	0.00	8,945.00
<b>Expense</b>		
<b>Personnel</b>		
Life	0.00	0.00
Health	0.00	0.00
Dental	0.00	0.00
KPERS	0.00	0.00
Payroll Taxes	0.00	0.00
Salaries and Wages	0.00	0.00
Vision	0.00	0.00
Personnel - Other	0.00	0.00
<b>Total Personnel</b>	0.00	0.00
<b>Contractual</b>		
Accounting Fees	0.00	0.00
Enrichment Instructors	0.00	0.00
Sports Supervisor	135.00	0.00
Umpires	0.00	0.00
<b>Total Contractual</b>	135.00	0.00
<b>Commodities</b>		
Advertising and Promotion	0.00	0.00
Bank Charges	0.00	0.00
Computer and Internet Expense	0.00	0.00
Dues and Subscriptions	0.00	0.00
<b>Operations</b>		
Supplies	0.00	0.00
Telephone, Telecommunications	0.00	0.00
<b>Total Operations</b>	0.00	0.00
<b>Other Types of Expenses</b>		
Insurance - Liability, D and O	0.00	0.00
<b>Total Other Types of Expenses</b>	0.00	0.00
<b>Reimbursed Expenses</b>	0.00	0.00
<b>Total Commodities</b>	0.00	0.00
<b>Expenditures</b>		
Rent, Parking, Utilities	0.00	0.00
<b>Total Expenditures</b>	0.00	0.00
<b>Total Expense</b>	135.00	0.00
<b>Net Ordinary Income</b>	-135.00	8,945.00
<b>Net Income</b>	<b>-135.00</b>	<b>8,945.00</b>

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

	Basketball	Enrichment Program
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>Other Types of Income</b>		
Miscellaneous Revenue	0.00	0.00
<b>Total Other Types of Income</b>	0.00	0.00
<b>Program Income</b>		
Participation Fees	0.00	0.00
<b>Total Program Income</b>	0.00	0.00
<b>Total Income</b>	0.00	0.00
<b>Gross Profit</b>	0.00	0.00
<b>Expense</b>		
<b>Personnel</b>		
Life	0.00	0.00
Health	0.00	0.00
Dental	0.00	0.00
KPERS	0.00	0.00
Payroll Taxes	0.00	0.00
Salaries and Wages	0.00	0.00
Vision	0.00	0.00
Personnel - Other	0.00	0.00
<b>Total Personnel</b>	0.00	0.00
<b>Contractual</b>		
Accounting Fees	0.00	0.00
Enrichment Instructors	0.00	300.00
Sports Supervisor	543.50	337.50
Umpires	3,330.00	0.00
<b>Total Contractual</b>	3,873.50	637.50
<b>Commodities</b>		
Advertising and Promotion	0.00	0.00
Bank Charges	0.00	0.00
Computer and Internet Expense	0.00	0.00
Dues and Subscriptions	0.00	0.00
<b>Operations</b>		
Supplies	12.57	0.00
Telephone, Telecommunications	0.00	0.00
<b>Total Operations</b>	12.57	0.00
<b>Other Types of Expenses</b>		
Insurance - Liability, D and O	0.00	0.00
<b>Total Other Types of Expenses</b>	0.00	0.00
<b>Reimbursed Expenses</b>	0.00	0.00
<b>Total Commodities</b>	12.57	0.00
<b>Expenditures</b>		
Rent, Parking, Utilities	0.00	0.00
<b>Total Expenditures</b>	0.00	0.00
<b>Total Expense</b>	3,886.07	637.50
<b>Net Ordinary Income</b>	-3,886.07	-637.50
<b>Net Income</b>	<b>-3,886.07</b>	<b>-637.50</b>

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

	Soccer	Unclassified
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>Other Types of Income</b>		
Miscellaneous Revenue	0.00	35.00
<b>Total Other Types of Income</b>	0.00	35.00
<b>Program Income</b>		
Participation Fees	11,795.00	0.00
<b>Total Program Income</b>	11,795.00	0.00
<b>Total Income</b>	11,795.00	35.00
<b>Gross Profit</b>	11,795.00	35.00
<b>Expense</b>		
<b>Personnel</b>		
Life	0.00	8.05
Health	0.00	373.64
Dental	0.00	34.74
KPERS	0.00	473.53
Payroll Taxes	0.00	430.02
Salaries and Wages	0.00	4,615.38
Vision	0.00	18.68
Personnel - Other	0.00	85.75
<b>Total Personnel</b>	0.00	6,039.79
<b>Contractual</b>		
Accounting Fees	0.00	540.00
Enrichment Instructors	0.00	0.00
Sports Supervisor	0.00	0.00
Umpires	0.00	0.00
<b>Total Contractual</b>	0.00	540.00
<b>Commodities</b>		
Advertising and Promotion	0.00	26.00
Bank Charges	0.00	571.58
Computer and Internet Expense	0.00	185.39
Dues and Subscriptions	0.00	189.99
<b>Operations</b>		
Supplies	0.00	0.00
Telephone, Telecommunications	0.00	41.47
<b>Total Operations</b>	0.00	41.47
<b>Other Types of Expenses</b>		
Insurance - Liability, D and O	0.00	199.65
<b>Total Other Types of Expenses</b>	0.00	199.65
<b>Reimbursed Expenses</b>	0.00	208.75
<b>Total Commodities</b>	0.00	1,422.83
<b>Expenditures</b>		
Rent, Parking, Utilities	0.00	85.00
<b>Total Expenditures</b>	0.00	85.00
<b>Total Expense</b>	0.00	8,087.62
<b>Net Ordinary Income</b>	11,795.00	-8,052.62
<b>Net Income</b>	<b>11,795.00</b>	<b>-8,052.62</b>

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

	TOTAL
Ordinary Income/Expense	
Income	
Other Types of Income	
Miscellaneous Revenue	35.00
Total Other Types of Income	35.00
Program Income	
Participation Fees	20,935.00
Total Program Income	20,935.00
Total Income	20,970.00
Gross Profit	20,970.00
Expense	
Personnel	
Life	8.05
Health	373.64
Dental	34.74
KPERs	473.53
Payroll Taxes	430.02
Salaries and Wages	4,615.38
Vision	18.68
Personnel - Other	85.75
Total Personnel	6,039.79
Contractual	
Accounting Fees	540.00
Enrichment Instructors	300.00
Sports Supervisor	1,016.00
Umpires	3,330.00
Total Contractual	5,186.00
Commodities	
Advertising and Promotion	26.00
Bank Charges	571.58
Computer and Internet Expense	185.39
Dues and Subscriptions	189.99
Operations	
Supplies	12.57
Telephone, Telecommunications	41.47
Total Operations	54.04
Other Types of Expenses	
Insurance - Liability, D and O	199.65
Total Other Types of Expenses	199.65
Reimbursed Expenses	208.75
Total Commodities	1,435.40
Expenditures	
Rent, Parking, Utilities	85.00
Total Expenditures	85.00
Total Expense	12,746.19
Net Ordinary Income	8,223.81
Net Income	8,223.81

Louisburg Recreation Commission

Profit & Loss by Class

July 2023 through February 2024

	000	Adult Kickball
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Concession Income	0.00	0.00
Other Types of Income		
Miscellaneous Revenue	0.00	0.00
<b>Total Other Types of Income</b>	0.00	0.00
Program Income		
Participation Fees	-55.00	600.00
<b>Total Program Income</b>	-55.00	600.00
Rec Tax Income	0.00	0.00
<b>Total Income</b>	-55.00	600.00
<b>Gross Profit</b>	-55.00	600.00
<b>Expense</b>		
<b>Personnel</b>		
Life	0.00	0.00
Health	0.00	0.00
Dental	0.00	0.00
KPERs	0.00	0.00
Payroll Taxes	0.00	0.00
Salaries and Wages	0.00	0.00
Vision	0.00	0.00
Personnel - Other	0.00	0.00
<b>Total Personnel</b>	0.00	0.00
<b>Contractual</b>		
Accounting Fees	0.00	0.00
Concession worker	0.00	0.00
Enrichment Coordinator	0.00	0.00
Enrichment Instructors	0.00	0.00
Outside Contract Services	0.00	0.00
Sports Supervisor	0.00	0.00
Umpires	0.00	150.00
<b>Total Contractual</b>	0.00	150.00
<b>Commodities</b>		
Conference, Convention, Meeting	0.00	0.00
Advertising and Promotion	0.00	0.00
Awards/Trophies	0.00	0.00
Bank Charges	0.00	0.00
Computer and Internet Expense	0.00	0.00
Concessions	0.00	0.00
Donations	0.00	0.00
Dues and Subscriptions	0.00	0.00
Meals and Entertainment	0.00	0.00
Office Supplies	0.00	0.00
<b>Operations</b>		
Postage, Mailing Service	0.00	0.00
Printing and Copying	0.00	0.00
Supplies	0.00	0.00
Telephone, Telecommunications	0.00	0.00
<b>Total Operations</b>	0.00	0.00
<b>Other Types of Expenses</b>		
Insurance - Liability, D and O	0.00	0.00
Other Costs	0.00	0.00
<b>Total Other Types of Expenses</b>	0.00	0.00

**Louisburg Recreation Commission**  
**Profit & Loss by Class**  
**July 2023 through February 2024**

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	<u>000</u>	<u>Adult Kickball</u>
Reimbursed Expenses	0.00	0.00
Special Events	0.00	0.00
Uniforms	0.00	0.00
<b>Total Commodities</b>	<b>0.00</b>	<b>0.00</b>
<b>Expenditures</b>		
Cleaning	0.00	0.00
Equip Rental and Maintenance	0.00	0.00
Equipment	0.00	0.00
Field Maintenance	0.00	0.00
Rent, Parking, Utilities	0.00	0.00
<b>Total Expenditures</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expense</b>	<b>0.00</b>	<b>150.00</b>
<b>Net Ordinary Income</b>	<b>-55.00</b>	<b>450.00</b>
<b>Net Income</b>	<b>-55.00</b>	<b>450.00</b>



Louisburg Recreation Commission

Profit & Loss by Class

July 2023 through February 2024

	Adult Softball	Adult Volleyball
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Concession Income	0.00	0.00
Other Types of Income		
Miscellaneous Revenue	0.00	0.00
<b>Total Other Types of Income</b>	0.00	0.00
Program Income		
Participation Fees	250.00	1,050.00
<b>Total Program Income</b>	250.00	1,050.00
Rec Tax Income	0.00	0.00
<b>Total Income</b>	250.00	1,050.00
<b>Gross Profit</b>	250.00	1,050.00
<b>Expense</b>		
<b>Personnel</b>		
Life	0.00	0.00
Health	0.00	0.00
Dental	0.00	0.00
KPERS	0.00	0.00
Payroll Taxes	0.00	0.00
Salaries and Wages	0.00	0.00
Vision	0.00	0.00
Personnel - Other	0.00	0.00
<b>Total Personnel</b>	0.00	0.00
<b>Contractual</b>		
Accounting Fees	0.00	0.00
Concession worker	0.00	0.00
Enrichment Coordinator	0.00	0.00
Enrichment Instructors	0.00	0.00
Outside Contract Services	0.00	0.00
Sports Supervisor	0.00	273.50
Umpires	0.00	0.00
<b>Total Contractual</b>	0.00	273.50
<b>Commodities</b>		
Conference, Convention, Meeting	0.00	0.00
Advertising and Promotion	0.00	0.00
Awards/Trophies	0.00	0.00
Bank Charges	0.00	0.00
Computer and Internet Expense	0.00	0.00
Concessions	0.00	0.00
Donations	0.00	0.00
Dues and Subscriptions	0.00	0.00
Meals and Entertainment	0.00	0.00
Office Supplies	0.00	0.00
<b>Operations</b>		
Postage, Mailing Service	0.00	0.00
Printing and Copying	0.00	0.00
Supplies	0.00	0.00
Telephone, Telecommunications	0.00	0.00
<b>Total Operations</b>	0.00	0.00
<b>Other Types of Expenses</b>		
Insurance - Liability, D and O	0.00	0.00
Other Costs	0.00	0.00
<b>Total Other Types of Expenses</b>	0.00	0.00

Louisburg Recreation Commission

Profit & Loss by Class

July 2023 through February 2024

	Adult Softball	Adult Volleyball
Reimbursed Expenses	0.00	0.00
Special Events	0.00	0.00
Uniforms	0.00	0.00
<b>Total Commodities</b>	<b>0.00</b>	<b>0.00</b>
<b>Expenditures</b>		
Cleaning	0.00	0.00
Equip Rental and Maintenance	0.00	0.00
Equipment	0.00	0.00
Field Maintenance	0.00	0.00
Rent, Parking, Utilities	0.00	534.60
<b>Total Expenditures</b>	<b>0.00</b>	<b>534.60</b>
<b>Total Expense</b>	<b>0.00</b>	<b>808.10</b>
<b>Net Ordinary Income</b>	<b>250.00</b>	<b>241.90</b>
<b>Net Income</b>	<b>250.00</b>	<b>241.90</b>

Louisburg Recreation Commission

Profit & Loss by Class

July 2023 through February 2024

	Baseball/Softball	Basketball
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Concession Income	150.97	0.00
Other Types of Income		
Miscellaneous Revenue	0.00	0.00
<b>Total Other Types of Income</b>	0.00	0.00
<b>Program Income</b>		
Participation Fees	9,000.00	20,425.00
<b>Total Program Income</b>	9,000.00	20,425.00
<b>Rec Tax Income</b>	0.00	0.00
<b>Total Income</b>	9,150.97	20,425.00
<b>Gross Profit</b>	9,150.97	20,425.00
<b>Expense</b>		
<b>Personnel</b>		
Life	0.00	0.00
Health	0.00	0.00
Dental	0.00	0.00
KPERs	0.00	0.00
Payroll Taxes	0.00	0.00
Salaries and Wages	0.00	0.00
Vision	0.00	0.00
Personnel - Other	0.00	0.00
<b>Total Personnel</b>	0.00	0.00
<b>Contractual</b>		
Accounting Fees	0.00	0.00
Concession worker	280.00	0.00
Enrichment Coordinator	0.00	0.00
Enrichment Instructors	0.00	0.00
Outside Contract Services	0.00	0.00
Sports Supervisor	248.00	1,350.50
Umpires	855.00	7,525.00
<b>Total Contractual</b>	1,383.00	8,875.50
<b>Commodities</b>		
Conference, Convention, Meeting	0.00	0.00
Advertising and Promotion	0.00	0.00
Awards/Trophies	10.64	385.00
Bank Charges	0.00	0.00
Computer and Internet Expense	0.00	0.00
Concessions	147.46	0.00
Donations	0.00	0.00
Dues and Subscriptions	0.00	0.00
Meals and Entertainment	0.00	0.00
Office Supplies	0.00	0.00
<b>Operations</b>		
Postage, Mailing Service	0.00	0.00
Printing and Copying	0.00	0.00
Supplies	931.00	12.57
Telephone, Telecommunications	0.00	0.00
<b>Total Operations</b>	931.00	12.57
<b>Other Types of Expenses</b>		
Insurance - Liability, D and O	0.00	0.00
Other Costs	0.00	0.00
<b>Total Other Types of Expenses</b>	0.00	0.00

Louisburg Recreation Commission

Profit & Loss by Class

July 2023 through February 2024

	Baseball/Softball	Basketball
Reimbursed Expenses	0.00	0.00
Special Events	0.00	0.00
Uniforms	303.40	4,972.05
<b>Total Commodities</b>	<b>1,392.50</b>	<b>5,369.62</b>
<b>Expenditures</b>		
Cleaning	0.00	0.00
Equip Rental and Maintenance	111.80	0.00
Equipment	0.00	0.00
Field Maintenance	0.00	0.00
Rent, Parking, Utilities	0.00	8,222.00
<b>Total Expenditures</b>	<b>111.80</b>	<b>8,222.00</b>
<b>Total Expense</b>	<b>2,887.30</b>	<b>22,467.12</b>
<b>Net Ordinary Income</b>	<b>6,263.67</b>	<b>-2,042.12</b>
<b>Net Income</b>	<b>6,263.67</b>	<b>-2,042.12</b>

Louisburg Recreation Commission

Profit & Loss by Class

July 2023 through February 2024

	Enrichment Program	Fishing
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Concession Income	0.00	0.00
Other Types of Income		
Miscellaneous Revenue	0.00	0.00
<b>Total Other Types of Income</b>	0.00	0.00
<b>Program Income</b>		
Participation Fees	730.00	3,585.00
<b>Total Program Income</b>	730.00	3,585.00
Rec Tax Income	0.00	0.00
<b>Total Income</b>	730.00	3,585.00
<b>Gross Profit</b>	730.00	3,585.00
<b>Expense</b>		
<b>Personnel</b>		
Life	0.00	0.00
Health	0.00	0.00
Dental	0.00	0.00
KPERs	0.00	0.00
Payroll Taxes	0.00	0.00
Salaries and Wages	0.00	0.00
Vision	0.00	0.00
Personnel - Other	0.00	0.00
<b>Total Personnel</b>	0.00	0.00
<b>Contractual</b>		
Accounting Fees	0.00	0.00
Concession worker	0.00	0.00
Enrichment Coordinator	1,230.00	0.00
Enrichment Instructors	2,692.00	0.00
Outside Contract Services	0.00	0.00
Sports Supervisor	442.50	750.00
Umpires	0.00	0.00
<b>Total Contractual</b>	4,364.50	750.00
<b>Commodities</b>		
Conference, Convention, Meeting	0.00	0.00
Advertising and Promotion	0.00	0.00
Awards/Trophies	16.37	785.24
Bank Charges	0.00	0.00
Computer and Internet Expense	0.00	0.00
Concessions	0.00	0.00
Donations	0.00	0.00
Dues and Subscriptions	0.00	374.99
Meals and Entertainment	7.16	0.00
Office Supplies	0.00	0.00
<b>Operations</b>		
Postage, Mailing Service	0.00	0.00
Printing and Copying	0.00	0.00
Supplies	1,087.47	0.00
Telephone, Telecommunications	0.00	0.00
<b>Total Operations</b>	1,087.47	0.00
<b>Other Types of Expenses</b>		
Insurance - Liability, D and O	0.00	0.00
Other Costs	0.00	0.00
<b>Total Other Types of Expenses</b>	0.00	0.00

**Louisburg Recreation Commission**  
**Profit & Loss by Class**  
**July 2023 through February 2024**

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	Enrichment Program	Fishing
Reimbursed Expenses	0.00	0.00
Special Events	150.00	0.00
Uniforms	80.00	0.00
<b>Total Commodities</b>	<b>1,341.00</b>	<b>1,160.23</b>
<b>Expenditures</b>		
Cleaning	0.00	0.00
Equip Rental and Maintenance	0.00	0.00
Equipment	0.00	0.00
Field Maintenance	0.00	0.00
Rent, Parking, Utilities	604.00	0.00
<b>Total Expenditures</b>	<b>604.00</b>	<b>0.00</b>
<b>Total Expense</b>	<b>6,309.50</b>	<b>1,910.23</b>
<b>Net Ordinary Income</b>	<b>-5,579.50</b>	<b>1,674.77</b>
<b>Net Income</b>	<b>-5,579.50</b>	<b>1,674.77</b>

Louisburg Recreation Commission

Profit & Loss by Class

July 2023 through February 2024

	Flag Football	Pickleball
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Concession Income	0.00	0.00
Other Types of Income		
Miscellaneous Revenue	0.00	0.00
<b>Total Other Types of Income</b>	0.00	0.00
Program Income		
Participation Fees	6,845.00	0.00
<b>Total Program Income</b>	6,845.00	0.00
Rec Tax Income	0.00	0.00
<b>Total Income</b>	6,845.00	0.00
<b>Gross Profit</b>	6,845.00	0.00
<b>Expense</b>		
<b>Personnel</b>		
Life	0.00	0.00
Health	0.00	0.00
Dental	0.00	0.00
KPERs	0.00	0.00
Payroll Taxes	0.00	0.00
Salaries and Wages	0.00	0.00
Vision	0.00	0.00
Personnel - Other	0.00	0.00
<b>Total Personnel</b>	0.00	0.00
<b>Contractual</b>		
Accounting Fees	0.00	0.00
Concession worker	0.00	0.00
Enrichment Coordinator	0.00	0.00
Enrichment Instructors	0.00	0.00
Outside Contract Services	0.00	0.00
Sports Supervisor	660.50	0.00
Umpires	2,730.00	0.00
<b>Total Contractual</b>	3,390.50	0.00
<b>Commodities</b>		
Conference, Convention, Meeting	0.00	0.00
Advertising and Promotion	0.00	0.00
Awards/Trophies	141.29	0.00
Bank Charges	0.00	0.00
Computer and Internet Expense	0.00	0.00
Concessions	0.00	0.00
Donations	0.00	0.00
Dues and Subscriptions	0.00	0.00
Meals and Entertainment	0.00	0.00
Office Supplies	0.00	0.00
<b>Operations</b>		
Postage, Mailing Service	0.00	0.00
Printing and Copying	0.00	0.00
Supplies	0.00	167.22
Telephone, Telecommunications	0.00	0.00
<b>Total Operations</b>	0.00	167.22
<b>Other Types of Expenses</b>		
Insurance - Liability, D and O	0.00	0.00
Other Costs	0.00	0.00
<b>Total Other Types of Expenses</b>	0.00	0.00

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Accrual Basis

# Louisburg Recreation Commission

## Profit & Loss by Class

July 2023 through February 2024

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	<u>Flag Football</u>	<u>Pickleball</u>
Reimbursed Expenses	0.00	0.00
Special Events	0.00	0.00
Uniforms	3,288.29	0.00
<b>Total Commodities</b>	<b>3,429.58</b>	<b>167.22</b>
<b>Expenditures</b>		
Cleaning	0.00	0.00
Equip Rental and Maintenance	0.00	0.00
Equipment	32.37	0.00
Field Maintenance	17.50	0.00
Rent, Parking, Utilities	2,900.00	855.00
<b>Total Expenditures</b>	<b>2,949.87</b>	<b>855.00</b>
<b>Total Expense</b>	<b>9,769.95</b>	<b>1,022.22</b>
<b>Net Ordinary Income</b>	<b>-2,924.95</b>	<b>-1,022.22</b>
<b>Net Income</b>	<b><u>-2,924.95</u></b>	<b><u>-1,022.22</u></b>



Louisburg Recreation Commission

Profit & Loss by Class

July 2023 through February 2024

	Soccer	Tackle Football
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Concession Income	0.00	0.00
Other Types of Income		
Miscellaneous Revenue	0.00	0.00
<b>Total Other Types of Income</b>	0.00	0.00
Program Income		
Participation Fees	37,205.00	2,250.00
<b>Total Program Income</b>	37,205.00	2,250.00
Rec Tax Income	0.00	0.00
<b>Total Income</b>	37,205.00	2,250.00
<b>Gross Profit</b>	37,205.00	2,250.00
<b>Expense</b>		
<b>Personnel</b>		
Life	0.00	0.00
Health	0.00	0.00
Dental	0.00	0.00
KPERs	0.00	0.00
Payroll Taxes	0.00	0.00
Salaries and Wages	0.00	0.00
Vision	0.00	0.00
Personnel - Other	0.00	0.00
<b>Total Personnel</b>	0.00	0.00
<b>Contractual</b>		
Accounting Fees	0.00	0.00
Concession worker	0.00	0.00
Enrichment Coordinator	0.00	0.00
Enrichment Instructors	0.00	0.00
Outside Contract Services	0.00	0.00
Sports Supervisor	410.00	131.00
Umpires	2,154.00	565.00
<b>Total Contractual</b>	2,564.00	696.00
<b>Commodities</b>		
Conference, Convention, Meeting	0.00	0.00
Advertising and Promotion	0.00	0.00
Awards/Trophies	0.00	0.00
Bank Charges	0.00	0.00
Computer and Internet Expense	0.00	0.00
Concessions	0.00	0.00
Donations	0.00	0.00
Dues and Subscriptions	0.00	0.00
Meals and Entertainment	60.00	0.00
Office Supplies	0.00	0.00
<b>Operations</b>		
Postage, Mailing Service	0.00	0.00
Printing and Copying	0.00	0.00
Supplies	47.58	0.00
Telephone, Telecommunications	0.00	0.00
<b>Total Operations</b>	47.58	0.00
<b>Other Types of Expenses</b>		
Insurance - Liability, D and O	0.00	0.00
Other Costs	0.00	0.00
<b>Total Other Types of Expenses</b>	0.00	0.00

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Accrual Basis

**Louisburg Recreation Commission**  
**Profit & Loss by Class**  
**July 2023 through February 2024**

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	<u>Soccer</u>	<u>Tackle Football</u>
Reimbursed Expenses	0.00	0.00
Special Events	0.00	0.00
Uniforms	996.45	1,375.32
<b>Total Commodities</b>	<b>1,104.03</b>	<b>1,375.32</b>
<b>Expenditures</b>		
Cleaning	0.00	22.74
Equip Rental and Maintenance	0.00	0.00
Equipment	0.00	218.23
Field Maintenance	17.50	0.00
Rent, Parking, Utilities	15,580.00	1,750.00
<b>Total Expenditures</b>	<b>15,597.50</b>	<b>1,990.97</b>
<b>Total Expense</b>	<b>19,265.53</b>	<b>4,062.29</b>
<b>Net Ordinary Income</b>	<b>17,939.47</b>	<b>-1,812.29</b>
<b>Net Income</b>	<b><u>17,939.47</u></b>	<b><u>-1,812.29</u></b>

Louisburg Recreation Commission

Profit & Loss by Class

July 2023 through February 2024

	Volleyball	Walking Program
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Concession Income	0.00	0.00
Other Types of Income		
Miscellaneous Revenue	0.00	0.00
<b>Total Other Types of Income</b>	0.00	0.00
Program Income		
Participation Fees	2,645.00	0.00
<b>Total Program Income</b>	2,645.00	0.00
Rec Tax Income	0.00	0.00
<b>Total Income</b>	2,645.00	0.00
<b>Gross Profit</b>	2,645.00	0.00
<b>Expense</b>		
<b>Personnel</b>		
Life	0.00	0.00
Health	0.00	0.00
Dental	0.00	0.00
KPERs	0.00	0.00
Payroll Taxes	0.00	0.00
Salaries and Wages	0.00	0.00
Vision	0.00	0.00
Personnel - Other	0.00	0.00
<b>Total Personnel</b>	0.00	0.00
<b>Contractual</b>		
Accounting Fees	0.00	0.00
Concession worker	0.00	0.00
Enrichment Coordinator	0.00	0.00
Enrichment Instructors	0.00	0.00
Outside Contract Services	0.00	0.00
Sports Supervisor	247.25	0.00
Umpires	690.00	0.00
<b>Total Contractual</b>	937.25	0.00
<b>Commodities</b>		
Conference, Convention, Meeting	0.00	0.00
Advertising and Promotion	0.00	0.00
Awards/Trophies	38.85	0.00
Bank Charges	0.00	0.00
Computer and Internet Expense	0.00	0.00
Concessions	0.00	0.00
Donations	0.00	0.00
Dues and Subscriptions	0.00	0.00
Meals and Entertainment	0.00	0.00
Office Supplies	0.00	0.00
<b>Operations</b>		
Postage, Mailing Service	0.00	0.00
Printing and Copying	0.00	0.00
Supplies	0.00	0.00
Telephone, Telecommunications	0.00	0.00
<b>Total Operations</b>	0.00	0.00
<b>Other Types of Expenses</b>		
Insurance - Liability, D and O	0.00	0.00
Other Costs	0.00	0.00
<b>Total Other Types of Expenses</b>	0.00	0.00

**Louisburg Recreation Commission**  
**Profit & Loss by Class**  
 July 2023 through February 2024

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	Volleyball	Walking Program
Reimbursed Expenses	0.00	0.00
Special Events	0.00	0.00
Uniforms	0.00	0.00
<b>Total Commodities</b>	<b>38.85</b>	<b>0.00</b>
<b>Expenditures</b>		
Cleaning	0.00	0.00
Equip Rental and Maintenance	0.00	0.00
Equipment	0.00	0.00
Field Maintenance	0.00	0.00
Rent, Parking, Utilities	1,254.00	2,760.00
<b>Total Expenditures</b>	<b>1,254.00</b>	<b>2,760.00</b>
<b>Total Expense</b>	<b>2,230.10</b>	<b>2,760.00</b>
<b>Net Ordinary Income</b>	<b>414.90</b>	<b>-2,760.00</b>
<b>Net Income</b>	<b>414.90</b>	<b>-2,760.00</b>

## Louisburg Recreation Commission

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## Profit &amp; Loss by Class

Accrual Basis

July 2023 through February 2024

	Unclassified	TOTAL
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Concession Income	0.00	150.97
Other Types of Income		
Miscellaneous Revenue	3,754.00	3,754.00
<b>Total Other Types of Income</b>	3,754.00	3,754.00
Program Income		
Participation Fees	0.00	84,530.00
<b>Total Program Income</b>	0.00	84,530.00
Rec Tax Income	145,763.28	145,763.28
<b>Total Income</b>	149,517.28	234,198.25
<b>Gross Profit</b>	149,517.28	234,198.25
<b>Expense</b>		
<b>Personnel</b>		
Life	16.10	16.10
Health	4,715.76	4,715.76
Dental	619.36	619.36
KPERs	5,157.72	5,157.72
Payroll Taxes	5,323.49	5,323.49
Salaries and Wages	57,935.83	57,935.83
Vision	285.12	285.12
Personnel - Other	469.00	469.00
<b>Total Personnel</b>	74,522.38	74,522.38
<b>Contractual</b>		
Accounting Fees	4,650.00	4,650.00
Concession worker	0.00	280.00
Enrichment Coordinator	282.50	1,512.50
Enrichment Instructors	300.00	2,992.00
Outside Contract Services	888.49	888.49
Sports Supervisor	910.00	5,423.25
Umpires	0.00	14,669.00
<b>Total Contractual</b>	7,030.99	30,415.24
<b>Commodities</b>		
Conference, Convention, Meeting	133.01	133.01
Advertising and Promotion	1,686.98	1,686.98
Awards/Trophies	0.00	1,377.39
Bank Charges	2,664.33	2,664.33
Computer and Internet Expense	563.39	563.39
Concessions	0.00	147.46
Donations	50.00	50.00
Dues and Subscriptions	5,003.93	5,378.92
Meals and Entertainment	0.00	67.16
Office Supplies	18.78	18.78
<b>Operations</b>		
Postage, Mailing Service	204.40	204.40
Printing and Copying	280.00	280.00
Supplies	220.65	2,466.49
Telephone, Telecommunications	455.36	455.36
<b>Total Operations</b>	1,160.41	3,406.25
<b>Other Types of Expenses</b>		
Insurance - Liability, D and O	1,977.06	1,977.06
Other Costs	52.97	52.97
<b>Total Other Types of Expenses</b>	2,030.03	2,030.03

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Accrual Basis

**Louisburg Recreation Commission**  
**Profit & Loss by Class**  
**July 2023 through February 2024**

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	<u>Unclassified</u>	<u>TOTAL</u>
Reimbursed Expenses	4,335.01	4,335.01
Special Events	102.20	252.20
Uniforms	5,061.08	16,076.59
<b>Total Commodities</b>	<b>22,809.15</b>	<b>38,187.50</b>
<b>Expenditures</b>		
Cleaning	0.00	22.74
Equip Rental and Maintenance	748.00	859.80
Equipment	3,706.00	3,956.60
Field Maintenance	0.00	35.00
Rent, Parking, Utilities	805.00	35,264.60
<b>Total Expenditures</b>	<b>5,259.00</b>	<b>40,138.74</b>
<b>Total Expense</b>	<b>109,621.52</b>	<b>183,263.86</b>
<b>Net Ordinary Income</b>	<b>39,895.76</b>	<b>50,934.39</b>
<b>Net Income</b>	<b><u>39,895.76</u></b>	<b><u>50,934.39</u></b>

## Louisburg Recreation Commission

03/15/24

## Profit &amp; Loss

Accrual Basis

February 2024

	Feb 24	Jul '23 - Feb 24
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Concession Income	0.00	150.97
Other Types of Income		
Miscellaneous Revenue	35.00	3,754.00
<b>Total Other Types of Income</b>	35.00	3,754.00
Program Income		
Participation Fees	20,935.00	84,530.00
<b>Total Program Income</b>	20,935.00	84,530.00
Rec Tax Income	0.00	145,763.28
<b>Total Income</b>	20,970.00	234,198.25
<b>Gross Profit</b>	20,970.00	234,198.25
<b>Expense</b>		
<b>Personnel</b>		
Life	8.05	16.10
Health	373.64	4,715.76
Dental	34.74	619.36
KPERs	473.53	5,157.72
Payroll Taxes	430.02	5,323.49
Salaries and Wages	4,615.38	57,935.83
Vision	18.68	285.12
Personnel - Other	85.75	469.00
<b>Total Personnel</b>	6,039.79	74,522.38
<b>Contractual</b>		
Accounting Fees	540.00	4,650.00
Concession worker	0.00	280.00
Enrichment Coordinator	0.00	1,512.50
Enrichment Instructors	300.00	2,992.00
Outside Contract Services	0.00	888.49
Sports Supervisor	1,016.00	5,423.25
Umpires	3,330.00	14,669.00
<b>Total Contractual</b>	5,186.00	30,415.24
<b>Commodities</b>		
Conference, Convention, Meeting	0.00	133.01
Advertising and Promotion	26.00	1,686.98
Awards/Trophies	0.00	1,377.39
Bank Charges	571.58	2,664.33
Computer and Internet Expense	185.39	563.39
Concessions	0.00	147.46
Donations	0.00	50.00
Dues and Subscriptions	189.99	5,378.92
Meals and Entertainment	0.00	67.16
Office Supplies	0.00	18.78
<b>Operations</b>		
Postage, Mailing Service	0.00	204.40
Printing and Copying	0.00	280.00
Supplies	12.57	2,466.49
Telephone, Telecommunications	41.47	455.36
<b>Total Operations</b>	54.04	3,406.25
<b>Other Types of Expenses</b>		
Insurance - Liability, D and O	199.65	1,977.06
Other Costs	0.00	52.97
<b>Total Other Types of Expenses</b>	199.65	2,030.03

**Louisburg Recreation Commission**  
**Profit & Loss**  
**February 2024**

	<u>Feb 24</u>	<u>Jul '23 - Feb 24</u>
Reimbursed Expenses	208.75	4,335.01
Special Events	0.00	252.20
Uniforms	0.00	16,076.59
<b>Total Commodities</b>	<b>1,435.40</b>	<b>38,187.50</b>
<b>Expenditures</b>		
Cleaning	0.00	22.74
Equip Rental and Maintenance	0.00	859.80
Equipment	0.00	3,956.60
Field Maintenance	0.00	35.00
Rent, Parking, Utilities	85.00	35,264.60
<b>Total Expenditures</b>	<b>85.00</b>	<b>40,138.74</b>
<b>Total Expense</b>	<b>12,746.19</b>	<b>183,263.86</b>
<b>Net Ordinary Income</b>	<b>8,223.81</b>	<b>50,934.39</b>
<b>Net Income</b>	<b>8,223.81</b>	<b>50,934.39</b>



**Louisburg Recreation Commission**  
**Balance Sheet**  
As of February 29, 2024

	Feb 29, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
First Option Bank	186,118.41
FOB - Debit Card Acct	65.47
<b>Total Checking/Savings</b>	186,183.88
<b>Total Current Assets</b>	186,183.88
<b>Fixed Assets</b>	
Furniture and Equipment	16,810.79
<b>Total Fixed Assets</b>	16,810.79
<b>TOTAL ASSETS</b>	<b>202,994.67</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	6,339.26
<b>Total Accounts Payable</b>	6,339.26
<b>Total Current Liabilities</b>	6,339.26
<b>Total Liabilities</b>	6,339.26
<b>Equity</b>	
Unrestricted Net Assets	145,721.02
Net Income	50,934.39
<b>Total Equity</b>	196,655.41
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>202,994.67</b>

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

	Jul '23 - Feb 24	Budget
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Concession Income	150.97	
Income	0.00	311,743.00
<b>Other Types of Income</b>		
Miscellaneous Revenue	3,754.00	
<b>Total Other Types of Income</b>	3,754.00	
<b>Program Income</b>		
Participation Fees	84,530.00	
<b>Total Program Income</b>	84,530.00	
Rec Tax Income	145,763.28	
<b>Total Income</b>	234,198.25	311,743.00
<b>Gross Profit</b>	234,198.25	311,743.00
<b>Expense</b>		
<b>Personnel</b>		
Life	16.10	
Health	4,715.76	
Dental	619.36	
KPERs	5,157.72	
Payroll Taxes	5,323.49	
Salaries and Wages	57,935.83	
Vision	285.12	
Personnel - Other	469.00	144,126.00
<b>Total Personnel</b>	74,522.38	144,126.00
<b>Contractual</b>		
Accounting Fees	4,650.00	
Concession worker	280.00	
Enrichment Coordinator	1,512.50	
Enrichment Instructors	2,992.00	
Outside Contract Services	888.49	
Sports Supervisor	5,423.25	
Umpires	14,669.00	
Contractual - Other	0.00	73,500.00
<b>Total Contractual</b>	30,415.24	73,500.00
<b>Commodities</b>		
Conference, Convention, Meeting	133.01	
Advertising and Promotion	1,686.98	
Awards/Trophies	1,377.39	
Bank Charges	2,664.33	
Computer and Internet Expense	563.39	
Concessions	147.46	
Donations	50.00	
Dues and Subscriptions	5,378.92	
Meals and Entertainment	67.16	
Office Supplies	18.78	
<b>Operations</b>		
Postage, Mailing Service	204.40	
Printing and Copying	280.00	
Supplies	2,466.49	
Telephone, Telecommunications	455.36	
<b>Total Operations</b>	3,406.25	
<b>Other Types of Expenses</b>		
Insurance - Liability, D and O	1,977.06	
Other Costs	52.97	
<b>Total Other Types of Expenses</b>	2,030.03	

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Accrual Basis

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

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	Jul '23 - Feb 24	Budget
Reimbursed Expenses	4,335.01	
Special Events	252.20	
Uniforms	16,076.59	
Commodities - Other	0.00	128,833.00
<b>Total Commodities</b>	<b>38,187.50</b>	<b>128,833.00</b>
<b>Expenditures</b>		
Cleaning	22.74	
Equip Rental and Maintenance	859.80	
Equipment	3,956.60	
Field Maintenance	35.00	
Rent, Parking, Utilities	35,264.60	
Expenditures - Other	0.00	63,000.00
<b>Total Expenditures</b>	<b>40,138.74</b>	<b>63,000.00</b>
<b>Total Expense</b>	<b>183,263.86</b>	<b>409,459.00</b>
<b>Net Ordinary Income</b>	<b>50,934.39</b>	<b>-97,716.00</b>
<b>Net Income</b>	<b>50,934.39</b>	<b>-97,716.00</b>

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

	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Concession Income		
Income	-311,743.00	0.0%
Other Types of Income		
Miscellaneous Revenue		
Total Other Types of Income		
Program Income		
Participation Fees		
Total Program Income		
Rec Tax Income		
<b>Total Income</b>	-77,544.75	75.1%
<b>Gross Profit</b>	-77,544.75	75.1%
<b>Expense</b>		
<b>Personnel</b>		
Life		
Health		
Dental		
KPERs		
Payroll Taxes		
Salaries and Wages		
Vision		
Personnel - Other	-143,657.00	0.3%
<b>Total Personnel</b>	-69,603.62	51.7%
<b>Contractual</b>		
Accounting Fees		
Concession worker		
Enrichment Coordinator		
Enrichment Instructors		
Outside Contract Services		
Sports Supervisor		
Umpires		
Contractual - Other	-73,500.00	0.0%
<b>Total Contractual</b>	-43,084.76	41.4%
<b>Commodities</b>		
Conference, Convention, Meeting		
Advertising and Promotion		
Awards/Trophies		
Bank Charges		
Computer and Internet Expense		
Concessions		
Donations		
Dues and Subscriptions		
Meals and Entertainment		
Office Supplies		
Operations		
Postage, Mailing Service		
Printing and Copying		
Supplies		
Telephone, Telecommunications		
<b>Total Operations</b>		
<b>Other Types of Expenses</b>		
Insurance - Liability, D and O		
Other Costs		
<b>Total Other Types of Expenses</b>		

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Accrual Basis

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

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	<u>\$ Over Budget</u>	<u>% of Budget</u>
Reimbursed Expenses		
Special Events		
Uniforms		
Commodities - Other	-128,833.00	0.0%
<b>Total Commodities</b>	<b>-90,645.50</b>	<b>29.6%</b>
Expenditures		
Cleaning		
Equip Rental and Maintenance		
Equipment		
Field Maintenance		
Rent, Parking, Utilities		
Expenditures - Other	-63,000.00	0.0%
<b>Total Expenditures</b>	<b>-22,861.26</b>	<b>63.7%</b>
<b>Total Expense</b>	<b>-226,195.14</b>	<b>44.8%</b>
<b>Net Ordinary Income</b>	<b>148,650.39</b>	<b>-52.1%</b>
<b>Net Income</b>	<b><u>148,650.39</u></b>	<b><u>-52.1%</u></b>