

Louisburg Recreation Commission  
Board Meeting  
October 17th, 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 September 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
  - Kaylee Smith
  - Jessica Town
5. Board reports
6. Staff reports
  - a. Enrichment Coordinator report
  - b. Sports & Facilities Coordinator report
  - c. Director's report
7. Old Business
  - a. Spooky Fest Update
8. New Business
  - a. Weather Policy
    - i. Sept. 23rd
  - b. Special meeting discussion
    - i. LRC Bylaws 4.22
  - c. Public Relations for Rec Discussion
  - d. Fishing Club sponsorships
  - e. Board Training
  - f. Short-term hiring Process Proposal
9. Announcements
  - a. 10/21 Flag Football Tournament
  - b. 10/21 Spooky Fest
  - c. 10/28 1st/2nd Grade Basketball Games Start
10. Adjourn meeting

Next Monthly Meeting  
Tuesday, November 21st, 2023  
6:00pm  
Louisburg City Hall

10:55 AM

10/06/23

Accrual Basis

**Louisburg Recreation Commission**  
**Balance Sheet**  
As of September 30, 2023

	<u>Sep 30, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
First Option Bank	116,683.44
FOB - Debit Card Acct	1,259.02
<b>Total Checking/Savings</b>	<u>117,942.46</u>
<b>Total Current Assets</b>	117,942.46
<b>Fixed Assets</b>	
Furniture and Equipment	16,810.79
<b>Total Fixed Assets</b>	<u>16,810.79</u>
<b>TOTAL ASSETS</b>	<u><u>134,753.25</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	22,400.16
<b>Total Accounts Payable</b>	<u>22,400.16</u>
<b>Total Current Liabilities</b>	<u>22,400.16</u>
<b>Total Liabilities</b>	22,400.16
<b>Equity</b>	
Unrestricted Net Assets	145,721.02
Net Income	-33,367.93
<b>Total Equity</b>	<u>112,353.09</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>134,753.25</u></u>

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

	Jul '23 - Sep 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%
Other Types of Income	3,719.00			
<b>Program Income</b>	35,160.00			
<b>Total Income</b>	39,029.97	311,743.00	-272,713.03	12.5%
<b>Gross Profit</b>	39,029.97	311,743.00	-272,713.03	12.5%
<b>Expense</b>				
Personnel	34,317.01	144,126.00	-109,808.99	23.8%
Contractual	13,516.75	73,500.00	-59,983.25	18.4%
Commodities	19,739.35	128,833.00	-109,093.65	15.3%
Capital Expenditures	11,075.40	63,000.00	-51,924.60	17.6%
<b>Total Expense</b>	78,648.51	409,459.00	-330,810.49	19.2%
<b>Net Ordinary Income</b>	-39,618.54	-97,716.00	58,097.46	40.5%
<b>Net Income</b>	<b>-39,618.54</b>	<b>-97,716.00</b>	<b>58,097.46</b>	<b>40.5%</b>

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

	Sep 23
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>Program Income</b>	
Participation Fees	5,860.00
<b>Total Program Income</b>	5,860.00
<b>Total Income</b>	5,860.00
<b>Gross Profit</b>	5,860.00
<b>Expense</b>	
<b>Personnel</b>	
Health	805.30
Dental	120.41
KPERS	822.69
Payroll Taxes	792.79
Salaries and Wages	8,724.34
Vision	52.60
Personnel - Other	49.00
<b>Total Personnel</b>	11,367.13
<b>Contractual</b>	
Accounting Fees	375.00
Enrichment Coordinator	180.00
Enrichment Instructors	300.00
Outside Contract Services	750.00
Sports Supervisor	626.50
Umpires	1,379.00
<b>Total Contractual</b>	3,610.50
<b>Commodities</b>	
Advertising and Promotion	581.00
Awards/Trophies	68.85
Bank Charges	123.14
Computer and Internet Expense	54.00
Dues and Subscriptions	244.99
Office Supplies	10.02
<b>Operations</b>	
Printing and Copying	280.00
Supplies	19.00
Telephone, Telecommunications	82.70
<b>Total Operations</b>	381.70

10:51 AM

10/06/23

Accrual Basis

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

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	<u>Sep 23</u>
<b>Other Types of Expenses</b>	
Insurance - Liability, D and O	187.06
Other Costs	<u>52.97</u>
<b>Total Other Types of Expenses</b>	240.03
<b>Reimbursed Expenses</b>	360.73
Special Events	77.20
Uniforms	<u>41.75</u>
<b>Total Commodities</b>	2,183.41
<b>Capital Expenditures</b>	
Field Maintenance	35.00
Rent, Parking, Utilities	<u>4,999.00</u>
<b>Total Capital Expenditures</b>	<u>5,034.00</u>
<b>Total Expense</b>	<u>22,195.04</u>
<b>Net Ordinary Income</b>	<u>-16,335.04</u>
<b>Net Income</b>	<u><u>-16,335.04</u></u>

**Louisburg Recreation Commission**  
**Profit & Loss by Class**  
 October 2022 through September 2023

	Adult Kickball	Adult Softball	Adult Volleyball	Baseball/Softball	Basketball	Enrichment Program	Fishing
<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
Direct Public Support							
Corporate Contributions	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
<b>Total Direct Public Support</b>	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
<b>Total Other Types of Income</b>	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	20,590.00	8,195.00	5,980.00
<b>Total Program Income</b>	600.00	750.00	1,550.00	30,610.00	20,590.00	8,195.00	5,980.00
Rec Tax Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Income</b>	600.00	750.00	1,550.00	38,078.70	20,590.00	8,195.00	5,980.00
<b>Gross Profit</b>	600.00	750.00	1,550.00	38,078.70	20,590.00	8,195.00	5,980.00
<b>Expense</b>							
<b>Personnel</b>							
Health	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
KPERS	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
Salaries and Wages	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
Personnel - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Contractual</b>							
Accounting Fees	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
Concession worker	0.00	0.00	0.00	1,400.00	0.00	0.00	0.00
Enrichment Coordinator	0.00	0.00	0.00	0.00	0.00	8,194.50	0.00
Enrichment Instructors	0.00	0.00	0.00	0.00	0.00	4,557.50	0.00
Outside Contract Services	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	2,547.75
Umpires	100.00	0.00	0.00	4,605.00	10,330.00	0.00	0.00
<b>Total Contractual</b>	100.00	0.00	203.00	7,969.00	13,009.50	12,752.00	2,547.75
<b>Commodities</b>							
Conference, Convention, Meeting	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	0.00	0.00
Awards/Trophies	0.00	0.00	0.00	238.64	405.00	41.00	713.74
Bank Charges	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
Concessions	0.00	0.00	0.00	3,376.05	0.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dues and Subscriptions	0.00	0.00	0.00	600.00	0.00	0.00	1,059.90
Licenses and Fees	0.00	0.00	0.00	0.00	0.00	35.00	0.00
Meals and Entertainment	0.00	0.00	0.00	0.00	0.00	312.64	0.00
Office Supplies	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
Printing and Copying	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies	0.00	0.00	0.00	1,319.04	138.58	3,370.35	0.00
Telephone, Telecommunications	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operations</b>	0.00	0.00	0.00	1,319.04	138.58	3,370.35	0.00
Other Types of Expenses							
Insurance - Liability, D and O	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Types of Expenses</b>	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	321.25
Special Events	0.00	0.00	0.00	0.00	0.00	625.00	0.00
Travel and Meetings							
Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Travel and Meetings</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Louisburg Recreation Commission**  
**Profit & Loss by Class**  
**October 2022 through September 2023**

	Adult Kickball	Adult Softball	Adult Volleyball	Baseball/Softball	Basketball	Enrichment Program	Fishing
Uniforms	0.00	0.00	0.00	9,891.55	5,105.64	80.00	20.00
Volunteer Gifts	0.00	0.00	0.00	0.00	15.00	0.00	0.00
<b>Total Commodities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,425.28</b>	<b>5,664.22</b>	<b>4,463.99</b>	<b>2,114.89</b>
<b>Capital Expenditures</b>							
Equip Rental and Maintenance	0.00	0.00	0.00	111.80	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	155.46	0.00	0.00	0.00
Field Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rent, Parking, Utilities	0.00	0.00	486.00	11,955.00	14,904.00	1,564.00	125.00
<b>Total Capital Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>486.00</b>	<b>12,222.26</b>	<b>14,904.00</b>	<b>1,564.00</b>	<b>125.00</b>
<b>Total Expense</b>	<b>100.00</b>	<b>0.00</b>	<b>689.00</b>	<b>35,616.54</b>	<b>33,577.72</b>	<b>18,779.99</b>	<b>4,787.64</b>
<b>Net Ordinary Income</b>	<b>500.00</b>	<b>750.00</b>	<b>861.00</b>	<b>2,462.16</b>	<b>-12,987.72</b>	<b>-10,584.99</b>	<b>1,192.36</b>
<b>Net Income</b>	<b>500.00</b>	<b>750.00</b>	<b>861.00</b>	<b>2,462.16</b>	<b>-12,987.72</b>	<b>-10,584.99</b>	<b>1,192.36</b>

**Louisburg Recreation Commission**  
**Profit & Loss by Class**  
 October 2022 through September 2023

	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	0.00	0.00	0.00	7,468.70
Direct Public Support							
Corporate Contributions	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00
Individ, Business Contributions	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	3,000.00	3,000.00
Other Types of Income							
Miscellaneous Revenue	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	3,719.00	3,719.00
Program Income							
Participation Fees	11,860.00	0.00	50,020.00	6,825.00	4,255.00	0.00	141,235.00
<b>Total Program Income</b>	11,860.00	0.00	50,020.00	6,825.00	4,255.00	0.00	141,235.00
Rec Tax Income	0.00	0.00	0.00	0.00	0.00	185,673.00	185,673.00
<b>Total Income</b>	11,860.00	0.00	50,020.00	6,825.00	4,255.00	192,392.00	341,095.70
<b>Gross Profit</b>	11,860.00	0.00	50,020.00	6,825.00	4,255.00	192,392.00	341,095.70
<b>Expense</b>							
<b>Personnel</b>							
Health	0.00	0.00	0.00	0.00	0.00	9,731.04	9,731.04
Dental	0.00	0.00	0.00	0.00	0.00	1,370.50	1,370.50
KPERs	0.00	0.00	0.00	0.00	0.00	10,027.53	10,027.53
Payroll Taxes	0.00	0.00	0.00	0.00	0.00	9,798.99	9,798.99
Salaries and Wages	0.00	0.00	0.00	0.00	0.00	105,239.79	105,239.79
Vision	0.00	0.00	0.00	0.00	0.00	724.68	724.68
Personnel - Other	0.00	0.00	0.00	0.00	0.00	778.75	778.75
<b>Total Personnel</b>	0.00	0.00	0.00	0.00	0.00	137,671.28	137,671.28
<b>Contractual</b>							
Accounting Fees	0.00	0.00	0.00	0.00	0.00	5,510.00	5,510.00
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	8,194.50
Enrichment Instructors	0.00	0.00	0.00	0.00	0.00	0.00	4,557.50
Outside Contract Services	0.00	0.00	0.00	0.00	0.00	932.50	932.50
Sports Supervisor	922.75	23.00	1,112.50	40.00	482.40	210.00	10,184.90
Umpires	2,875.00	0.00	7,592.00	180.00	825.00	0.00	26,507.00
<b>Total Contractual</b>	3,797.75	23.00	8,704.50	220.00	1,307.40	11,367.50	62,001.40
<b>Commodities</b>							
Conference, Convention, Meeting	0.00	0.00	0.00	0.00	0.00	291.01	291.01
Advertising and Promotion	100.00	0.00	100.00	0.00	0.00	888.38	1,088.38
Awards/Trophies	170.00	0.00	425.49	0.00	173.85	0.00	2,167.72
Bank Charges	0.00	0.00	0.00	0.00	0.00	3,881.77	3,881.77
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
Donations	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	612.98	2,272.88
Licenses and Fees	0.00	0.00	0.00	0.00	0.00	175.00	210.00
Meals and Entertainment	0.00	0.00	60.00	0.00	0.00	135.07	507.71
Office Supplies	0.00	0.00	0.00	0.00	0.00	790.49	790.49
Operations							
Postage, Mailing Service	0.00	0.00	0.00	0.00	0.00	251.10	251.10
Printing and Copying	0.00	0.00	0.00	0.00	0.00	280.00	280.00
Supplies	0.00	76.01	204.61	0.00	0.00	133.45	5,242.04
Telephone, Telecommunications	0.00	0.00	0.00	0.00	0.00	1,040.15	1,040.15
<b>Total Operations</b>	0.00	76.01	204.61	0.00	0.00	1,704.70	6,813.29
Other Types of Expenses							
Insurance - Liability, D and O	0.00	0.00	0.00	0.00	0.00	2,679.12	2,679.12
Other Costs	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	2,732.09	2,732.09
Reimbursed Expenses	0.00	0.00	0.00	0.00	0.00	6,968.00	7,289.25
Special Events	0.00	0.00	0.00	0.00	0.00	77.20	702.20
Travel and Meetings							
Travel	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	255.20	255.20



**Louisburg Recreation Commission**  
**Profit & Loss by Class**  
 October 2022 through September 2023

	Flag Football	Pickleball	Soccer	Tackle Football	Volleyball	Unclassified	TOTAL
Uniforms	3,534.25	0.00	6,530.71	2,573.64	0.00	4,447.75	32,183.54
Volunteer Gifts	0.00	0.00	0.00	0.00	0.00	0.00	15.00
<b>Total Commodities</b>	<b>3,804.25</b>	<b>76.01</b>	<b>7,320.81</b>	<b>2,573.64</b>	<b>173.85</b>	<b>23,801.37</b>	<b>65,418.31</b>
<b>Capital Expenditures</b>							
Equip Rental and Maintenance	209.00	0.00	1,272.00	0.00	0.00	0.00	1,592.80
Equipment	32.37	0.00	4,700.00	2,304.11	0.00	3,706.00	10,897.94
Field Maintenance	17.50	0.00	17.50	0.00	0.00	0.00	35.00
Rent, Parking, Utilities	0.00	360.00	374.00	0.00	1,134.00	295.00	31,197.00
<b>Total Capital Expenditures</b>	<b>258.87</b>	<b>360.00</b>	<b>6,363.50</b>	<b>2,304.11</b>	<b>1,134.00</b>	<b>4,001.00</b>	<b>43,722.74</b>
<b>Total Expense</b>	<b>7,860.87</b>	<b>459.01</b>	<b>22,388.81</b>	<b>5,097.75</b>	<b>2,615.25</b>	<b>176,841.15</b>	<b>308,813.73</b>
<b>Net Ordinary Income</b>	<b>3,999.13</b>	<b>-459.01</b>	<b>27,631.19</b>	<b>1,727.25</b>	<b>1,639.75</b>	<b>15,550.85</b>	<b>32,281.97</b>
<b>Net Income</b>	<b>3,999.13</b>	<b>-459.01</b>	<b>27,631.19</b>	<b>1,727.25</b>	<b>1,639.75</b>	<b>15,550.85</b>	<b>32,281.97</b>