

Louisburg Recreation Commission
Board Meeting
September 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 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. Evening Pickleball
 - b. Lewis-Young Concession Stand
 - c. Review Proposed New Fee Structure at Lewis-Young before sending it to The Parks and Tree Board
 - d. Update on Miami County Rec. Alignment
 - e. Review Bylaws
9. Announcements
 - a. Upcoming Events
 - 9/16 Anglers Shore Derby
 - 107 Cyder Run
 - 10/10 1st & 2nd Grade Basketball Begins
 - 10/9 & 10/11 Volleyball Tournament
 - 10/16 Anglers Shore Derby
 - 10/21 Flag Football Tournament
 - 10/21 Spooky Fest
10. Adjourn meeting

Next Monthly Meeting
Tuesday, October 17th, 2023
6:00pm @ City Hall

Louisburg Recreation Commission
Balance Sheet
As of August 31, 2023

	<u>Aug 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
First Option Bank	133,617.52
FOB - Debit Card Acct	1,786.12
Total Checking/Savings	<u>135,403.64</u>
Total Current Assets	135,403.64
Fixed Assets	
Furniture and Equipment	16,810.79
Total Fixed Assets	<u>16,810.79</u>
TOTAL ASSETS	<u>152,214.43</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	19,080.55
Total Accounts Payable	<u>19,080.55</u>
Total Current Liabilities	<u>19,080.55</u>
Total Liabilities	19,080.55
Equity	
Unrestricted Net Assets	145,776.52
Net Income	-12,642.64
Total Equity	<u>133,133.88</u>
TOTAL LIABILITIES & EQUITY	<u>152,214.43</u>

Louisburg Recreation Commission

Profit & Loss

August 2023

	<u>Aug 23</u>
Ordinary Income/Expense	
Income	
Program Income	
Participation Fees	2,555.00
Total Program Income	<u>2,555.00</u>
Total Income	2,555.00
Expense	
Personnel	
Health	805.30
Dental	120.41
KPERs	820.34
Payroll Taxes	790.50
Salaries and Wages	8,699.34
Vision	52.60
Personnel - Other	14.00
Total Personnel	<u>11,302.49</u>
Contractual	
Accounting Fees	645.00
Enrichment Coordinator	320.00
Enrichment Instructors	1,409.50
Sports Supervisor	90.00
Umpires	60.00
Total Contractual	<u>2,524.50</u>
Commodities	
Conference, Convention, Meeting	33.01
Advertising and Promotion	94.76
Bank Charges	807.01
Computer and Internet Expense	54.00
Donations	50.00
Dues and Subscriptions	374.99
Operations	
Supplies	909.78
Telephone, Telecommunications	82.70
Total Operations	<u>992.48</u>
Other Types of Expenses	
Insurance - Liability, D and O	187.07
Total Other Types of Expenses	<u>187.07</u>
Reimbursed Expenses	1,259.28
Uniforms	3,760.82
Total Commodities	<u>7,613.42</u>
Capital Expenditures	
Equipment	250.60
Rent, Parking, Utilities	1,488.00
Total Capital Expenditures	<u>1,738.60</u>
Total Expense	<u>23,179.01</u>
Net Ordinary Income	<u>-20,624.01</u>
Net Income	<u><u>-20,624.01</u></u>

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

	Adult Kickball	Adult Softball	Adult Volleyball	Baseball/Softball	Basketball
Ordinary Income/Expense					
Income					
Concession Income	0.00	0.00	0.00	7,468.70	0.00
Direct Public Support					
Corporate Contributions	0.00	0.00	0.00	0.00	0.00
Individ, Business Contributions	0.00	0.00	0.00	0.00	0.00
Total Direct Public Support	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
Total Other Types of Income	0.00	0.00	0.00	0.00	0.00
Program Income					
Participation Fees	600.00	750.00	1,550.00	30,610.00	19,030.00
Total Program Income	600.00	750.00	1,550.00	30,610.00	19,030.00
Rec Tax Income	0.00	0.00	0.00	0.00	0.00
Total Income	600.00	750.00	1,550.00	38,078.70	19,030.00
Expense					
Personnel					
Health	0.00	0.00	0.00	0.00	0.00
Dental	0.00	0.00	0.00	0.00	0.00
KPERS	0.00	0.00	0.00	0.00	0.00
Payroll Taxes	0.00	0.00	0.00	0.00	0.00
Salaries and Wages	0.00	0.00	0.00	0.00	0.00
Vision	0.00	0.00	0.00	0.00	0.00
Personnel - Other	0.00	0.00	0.00	0.00	0.00
Total Personnel	0.00	0.00	0.00	0.00	0.00
Contractual					
Accounting Fees	0.00	0.00	0.00	0.00	0.00
Audit Fees	0.00	0.00	0.00	0.00	0.00
Concession worker	0.00	0.00	0.00	1,400.00	0.00
Enrichment Coordinator	0.00	0.00	0.00	0.00	0.00
Enrichment Instructors	0.00	0.00	0.00	0.00	0.00
Outside Contract Services	0.00	0.00	0.00	0.00	0.00
Sports Supervisor	0.00	0.00	203.00	1,964.00	2,679.50
Umpires	150.00	0.00	0.00	4,605.00	10,330.00
Total Contractual	150.00	0.00	203.00	7,969.00	13,009.50

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

	Adult Kickball	Adult Softball	Adult Volleyball	Baseball/Softball	Basketball
Commodities					
Conference, Convention, Meeting	0.00	0.00	0.00	0.00	0.00
Advertising and Promotion	0.00	0.00	0.00	0.00	0.00
Awards/Trophies	0.00	0.00	0.00	238.64	405.00
Bank Charges	0.00	0.00	0.00	0.00	0.00
Computer and Internet Expense	0.00	0.00	0.00	0.00	0.00
Concessions	0.00	0.00	0.00	3,376.05	0.00
Donations	0.00	0.00	0.00	0.00	0.00
Dues and Subscriptions	0.00	0.00	0.00	600.00	0.00
Licenses and Fees	0.00	0.00	0.00	0.00	0.00
Meals and Entertainment	0.00	0.00	0.00	0.00	0.00
Office Supplies	0.00	0.00	0.00	0.00	0.00
Operations					
Postage, Mailing Service	0.00	0.00	0.00	0.00	0.00
Supplies	0.00	0.00	0.00	1,319.04	138.58
Telephone, Telecommunications	0.00	0.00	0.00	0.00	0.00
Total Operations	0.00	0.00	0.00	1,319.04	138.58
Other Types of Expenses					
Insurance - Liability, D and O	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
Reimbursed Expenses					
Special Events	0.00	0.00	0.00	0.00	0.00
Travel and Meetings					
Travel	0.00	0.00	0.00	0.00	0.00
Total Travel and Meetings	0.00	0.00	0.00	0.00	0.00
Uniforms	0.00	0.00	0.00	9,891.55	5,105.64
Volunteer Gifts	0.00	0.00	0.00	0.00	15.00
Total Commodities	0.00	0.00	0.00	15,425.28	5,664.22
Capital Expenditures					
Equip Rental and Maintenance	0.00	0.00	0.00	111.80	0.00
Equipment	0.00	0.00	0.00	155.46	0.00
Rent, Parking, Utilities	0.00	0.00	486.00	11,955.00	9,990.00
Total Capital Expenditures	0.00	0.00	486.00	12,222.26	9,990.00
Total Expense	150.00	0.00	689.00	35,616.54	28,663.72
Net Ordinary Income	450.00	750.00	861.00	2,462.16	-9,633.72
Other Income/Expense					
Other Expense					
Ask My Accountant	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00	0.00	0.00
Net Income	450.00	750.00	861.00	2,462.16	-9,633.72

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

	Enrichment Program	Fishing	Flag Football	Pickleball	Soccer
Ordinary Income/Expense					
Income					
Concession Income	0.00	0.00	0.00	0.00	0.00
Direct Public Support					
Corporate Contributions	0.00	0.00	0.00	0.00	0.00
Individ, Business Contributions	0.00	0.00	0.00	0.00	0.00
Total Direct Public Support	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
Total Other Types of Income	0.00	0.00	0.00	0.00	0.00
Program Income					
Participation Fees	8,230.00	5,980.00	11,860.00	0.00	49,985.00
Total Program Income	8,230.00	5,980.00	11,860.00	0.00	49,985.00
Rec Tax Income	0.00	0.00	0.00	0.00	0.00
Total Income	8,230.00	5,980.00	11,860.00	0.00	49,985.00
Expense					
Personnel					
Health	0.00	0.00	0.00	0.00	0.00
Dental	0.00	0.00	0.00	0.00	0.00
KPERS	0.00	0.00	0.00	0.00	0.00
Payroll Taxes	0.00	0.00	0.00	0.00	0.00
Salaries and Wages	0.00	0.00	0.00	0.00	0.00
Vision	0.00	0.00	0.00	0.00	0.00
Personnel - Other	0.00	0.00	0.00	0.00	0.00
Total Personnel	0.00	0.00	0.00	0.00	0.00
Contractual					
Accounting Fees	0.00	0.00	0.00	0.00	0.00
Audit Fees	0.00	0.00	0.00	0.00	0.00
Concession worker	0.00	0.00	0.00	0.00	0.00
Enrichment Coordinator	8,643.50	0.00	0.00	0.00	0.00
Enrichment Instructors	4,557.50	0.00	0.00	0.00	0.00
Outside Contract Services	0.00	0.00	0.00	0.00	0.00
Sports Supervisor	0.00	2,547.75	933.75	23.00	1,122.50
Umpires	0.00	0.00	2,960.00	0.00	7,869.00
Total Contractual	13,201.00	2,547.75	3,893.75	23.00	8,991.50

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

	Enrichment Program	Fishing	Flag Football	Pickleball	Soccer
Commodities					
Conference, Convention, Meeting	0.00	0.00	0.00	0.00	0.00
Advertising and Promotion	90.00	0.00	100.00	0.00	100.00
Awards/Trophies	41.00	683.74	170.00	0.00	425.49
Bank Charges	0.00	0.00	0.00	0.00	0.00
Computer and Internet Expense	0.00	0.00	0.00	0.00	0.00
Concessions	0.00	0.00	0.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00	0.00
Dues and Subscriptions	0.00	1,074.89	0.00	0.00	0.00
Licenses and Fees	35.00	0.00	0.00	0.00	0.00
Meals and Entertainment	312.64	0.00	0.00	0.00	60.00
Office Supplies	0.00	0.00	0.00	0.00	0.00
Operations					
Postage, Mailing Service	0.00	0.00	0.00	0.00	0.00
Supplies	3,415.77	0.00	3.27	76.01	245.09
Telephone, Telecommunications	0.00	0.00	0.00	0.00	0.00
Total Operations	3,415.77	0.00	3.27	76.01	245.09
Other Types of Expenses					
Insurance - Liability, D and O	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
Reimbursed Expenses	0.00	321.25	0.00	0.00	0.00
Special Events	625.00	0.00	0.00	0.00	0.00
Travel and Meetings					
Travel	0.00	0.00	0.00	0.00	0.00
Total Travel and Meetings	0.00	0.00	0.00	0.00	0.00
Uniforms	80.00	20.00	3,534.25	0.00	6,488.96
Volunteer Gifts	0.00	0.00	0.00	0.00	0.00
Total Commodities	4,599.41	2,099.88	3,807.52	76.01	7,319.54
Capital Expenditures					
Equip Rental and Maintenance	0.00	0.00	209.00	0.00	1,646.00
Equipment	0.00	0.00	194.44	0.00	4,700.00
Rent, Parking, Utilities	1,564.00	125.00	0.00	360.00	374.00
Total Capital Expenditures	1,564.00	125.00	403.44	360.00	6,720.00
Total Expense	19,364.41	4,772.63	8,104.71	459.01	23,031.04
Net Ordinary Income	-11,134.41	1,207.37	3,755.29	-459.01	26,953.96
Other Income/Expense					
Other Expense					
Ask My Accountant	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00	0.00	0.00
Net Income	-11,134.41	1,207.37	3,755.29	-459.01	26,953.96

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

	Tackle Football	Volleyball	Unclassified	TOTAL
Ordinary Income/Expense				
Income				
Concession Income	0.00	0.00	0.00	7,468.70
Direct Public Support				
Corporate Contributions	0.00	0.00	2,250.00	2,250.00
Individ, Business Contributions	0.00	0.00	1,000.00	1,000.00
Total Direct Public Support	0.00	0.00	3,250.00	3,250.00
Other Types of Income				
Miscellaneous Revenue	0.00	0.00	3,719.00	3,719.00
Total Other Types of Income	0.00	0.00	3,719.00	3,719.00
Program Income				
Participation Fees	6,825.00	4,255.00	0.00	139,675.00
Total Program Income	6,825.00	4,255.00	0.00	139,675.00
Rec Tax Income	0.00	0.00	185,673.00	185,673.00
Total Income	6,825.00	4,255.00	192,642.00	339,785.70
Expense				
Personnel				
Health	0.00	0.00	10,155.09	10,155.09
Dental	0.00	0.00	1,333.29	1,333.29
KPERs	0.00	0.00	9,574.80	9,574.80
Payroll Taxes	0.00	0.00	9,366.07	9,366.07
Salaries and Wages	0.00	0.00	100,252.45	100,252.45
Vision	0.00	0.00	771.43	771.43
Personnel - Other	0.00	0.00	810.25	810.25
Total Personnel	0.00	0.00	132,263.38	132,263.38
Contractual				
Accounting Fees	0.00	0.00	6,350.00	6,350.00
Audit Fees	0.00	0.00	4,715.00	4,715.00
Concession worker	0.00	0.00	0.00	1,400.00
Enrichment Coordinator	0.00	0.00	0.00	8,643.50
Enrichment Instructors	0.00	0.00	0.00	4,557.50
Outside Contract Services	0.00	0.00	1,395.00	1,395.00
Sports Supervisor	165.00	609.90	0.00	10,248.40
Umpires	60.00	900.00	0.00	26,874.00
Total Contractual	225.00	1,509.90	12,460.00	64,183.40

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

	Tackle Football	Volleyball	Unclassified	TOTAL
Commodities				
Conference, Convention, Meeting	0.00	0.00	291.01	291.01
Advertising and Promotion	0.00	0.00	809.41	1,099.41
Awards/Trophies	0.00	135.00	0.00	2,098.87
Bank Charges	0.00	0.00	3,869.93	3,869.93
Computer and Internet Expense	0.00	0.00	791.73	791.73
Concessions	0.00	0.00	0.00	3,376.05
Donations	0.00	0.00	50.00	50.00
Dues and Subscriptions	0.00	0.00	367.99	2,042.88
Licenses and Fees	0.00	0.00	175.00	210.00
Meals and Entertainment	0.00	0.00	135.07	507.71
Office Supplies	0.00	0.00	780.47	780.47
Operations				
Postage, Mailing Service	0.00	0.00	251.10	251.10
Supplies	0.00	0.00	114.45	5,312.21
Telephone, Telecommunications	0.00	0.00	998.90	998.90
Total Operations	0.00	0.00	1,364.45	6,562.21
Other Types of Expenses				
Insurance - Liability, D and O	0.00	0.00	2,670.62	2,670.62
Total Other Types of Expenses	0.00	0.00	2,670.62	2,670.62
Reimbursed Expenses	0.00	0.00	6,851.34	7,172.59
Special Events	0.00	0.00	0.00	625.00
Travel and Meetings				
Travel	0.00	0.00	255.20	255.20
Total Travel and Meetings	0.00	0.00	255.20	255.20
Uniforms	2,573.64	0.00	76.00	27,770.04
Volunteer Gifts	0.00	0.00	0.00	15.00
Total Commodities	2,573.64	135.00	18,488.22	60,188.72
Capital Expenditures				
Equip Rental and Maintenance	0.00	0.00	0.00	1,966.80
Equipment	2,338.61	0.00	3,706.00	11,094.51
Rent, Parking, Utilities	0.00	1,134.00	210.00	26,198.00
Total Capital Expenditures	2,338.61	1,134.00	3,916.00	39,259.31
Total Expense	5,137.25	2,778.90	167,127.60	295,894.81
Net Ordinary Income	1,687.75	1,476.10	25,514.40	43,890.89
Other Income/Expense				
Other Expense				
Ask My Accountant	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00	0.00
Net Income	1,687.75	1,476.10	25,514.40	43,890.89