

AGENDA

Lunenburg County Multi-Purpose Centre Corporation

Thursday, September 15, 2022 | 6 pm

Held in the multi-purpose room, LCLC

1. **Call to Order**
2. **Information Sharing (Questions by board members and attending members of the public)**
3. **Approval of Agenda**
4. **Approval of Minutes: July 21, 2022**
5. **Business Arising from Minutes & Unfinished Business**
6. **Correspondence**
7. **New Business**
 - 7.1 General Manager Q&A
8. **Information/Updates**
 - 8.1 General Manager’s Monthly Report attachment
 - 8.2 Aged Receivables attachment
 - 8.3 Financial Statements attachment
9. **In Camera**
 - 9.1 Lumberjacks contract negotiations – MGA, S.22(2)(e)
10. **Next Meeting – Thursday, October 20, 2022 at 6 pm**
11. **Adjournment**



GM Report September

	Initiatives	Status	Target Quarter	Actual
Marketing	Marketing Strategy	Off-Track	Q2	
	Annual Marketing Plan	Off-Track	Q2	
	Website	On-Track	Q3	
Events	Events Strategy	Complete	Q1	
Facility Use	Integrate Spin Bike Classes	On-Track	Q4	
	Evaluation criteria for fitness classes	On-track	Q4	
Regional Collaboration	Design and launch mobile app	Complete	Q1	
	Onboard new partners in Connect2Rec	On-Track	Q3	
	Alternative to traditional Rec Guide	Complete	Q4	
	Reciprocating benefits partnerships	Ongoing	Q4	
Operational	Building Naming	Ongoing	Q3	
	Generate Advertising Revenue	Off-Track	Q3	
	Energy & Dehumidification Project	On-track	Q3	
	Aquatic Systems Conversion	Complete	Q2	
	Solar PV	On-Track	Q4	
	Car Chargers	Ongoing	Q3	
	CT Para Hockey Cup	On-Track	Q3	
	Garry Wentzell Tournament	Ongoing	Q4	

Marketing Strategy and Annual Marketing Plan took a backseat to finalizing the web design since that was a project that Leah had started and would have been more difficult for someone new to pick up. With a new person in the events and marketing role I will bring the marketing documents back to the top order priority.

Kim Mitchell concert finished with 655 people in attendance, the show was approximately \$19,000 below the break even.

Registration for the running race was very low at a few weeks out so we postponed it to next year, we will get on the race calendar early next year and drive the attendance.

We have a market coming up on October 9th and Trunk or Treat in the parking lot date TBD.

The Para Hockey Cup is coming together, tickets on sale the 20th with our major marketing push beginning around the same time.

South Shore Minor is working on ensuring the Garry Wentzell tournament is a go.

Construction is winding down on the piping and pumping, ducting for dehumidification is mostly complete and aquatic lighting has a delivery of mid October.

Our current memberships are at 1241

Summer camp and the integration of Autism NS staff were a huge success we hosted 1,900 camp days averaging 48 campers per day. We employed 8 youth from the community for the summer.

All Ice activity has resumed, good turnout to the first exhibition Lumberjacks game 350+, we can taken on all ticketing services for the Lumberjacks.

We have a new Events and Marketing Coordinator who I'm very excited about starting on the 28th.

LCMPCC Operating

Financial Package

For the period ending July 31, 2022

LCMPCC Operating Variance Report For the period ending July 31, 2022

	Actual	Budget	Variance
Gross Revenues			
Municipal Operating Grants *	84,990	84,989	1
Arena	2,050	5,000	(2,950)
Aquatic Centre	9,487	15,064	(5,576)
Active Living / Room Rentals	9,650	16,274	(6,624)
Memberships	12,487	7,135	5,352
Library Rent	8,035	8,191	(156)
Concessions Rent	-	-	-
Café Rent	800	800	-
ATM and Vending	1,595	2,242	(647)
Advertising / Sponsorships	1,500	328	1,172
Miscellaneous	-	543	(543)
Total Revenue	<u>130,594</u>	<u>140,566</u>	<u>(9,973)</u>
Expenses			
Advertising and Promotion	7	1,105	1,098
Professional Fees	2,283	3,246	963
Interest and other fees	1,215	687	(528)
Concessions Expense	411	100	(311)
Facility Repairs & Maintenance	23,575	14,624	(8,952)
Housekeeping	1,387	1,156	(231)
IT Licensing / Fees / Support	6,402	2,152	(4,250)
Miscellaneous	290	186	(103)
Office	144	502	359
Pool Chemicals / Supplies	463	1,500	1,037
Programming	1,177	1,096	(81)
Staff Training / Courses	207	1,000	793
Communications	810	421	(389)
Travel	-	150	150
Uniforms	1,511	200	(1,311)
Utilities	19,525	23,424	3,899
Vending Expense	2,645	-	(2,645)
Wages and Benefits	137,685	113,490	(24,195)
Total Expenses	<u>199,734</u>	<u>165,039</u>	<u>(34,695)</u>
Surplus (Deficit) B4 Café & Events	<u>(69,141)</u>	<u>(24,473)</u>	<u>(44,668)</u>
Centre Ice Café Operations	6,535	-	6,535
Surplus (Deficit) B4 Special Events	<u>(62,606)</u>	<u>(24,473)</u>	<u>(38,133)</u>
Special Events Revenue	34,508	7,000	27,508
Special Events Expenses	56,594	5,000	(51,594)
Surplus (Deficit) Special Events	<u>-22,086</u>	<u>2,000</u>	<u>-24,086</u>
Net Operating Surplus (Deficit)	<u>(84,692)</u>	<u>(22,473)</u>	<u>(62,219)</u>
Transfer to Reserve	-	-	-
Special Events Subsidized Expenses	-	-	-
Capital Projects - Net	381,696	-	(381,696)
MFC Debenture Interest	-	-	-
TOB Transfer from Special Purposes T	-	-	-
Total Non-Operating Expenses	<u>381,696</u>	<u>-</u>	<u>(381,696)</u>
Net Surplus (Deficit)	<u>(466,388)</u>	<u>(22,473)</u>	<u>(443,915)</u>

**LCMPCC Operating
Income Statement - Projected Forecast
For year ending March 31, 2023**

Run: 12-Sep-22
Prepared By: Lunenburg County Lifestyle Center

	Actual/Budget												Total	Original Budget	% of Org Budget	Actual 2020/2021	Actual 2019 / 2020	Actual 2018 / 2019	
	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar							
Gross Revenues																			
Municipal Operating Grants *	175,040	109,884	71,068	84,990	88,123	75,833	69,688	72,883	68,833	75,833	81,861	80,883	1,054,919	1,054,915	100%	768,823	840,000	880,000	
Arena	25,207	3,056	0	2,050	14,336	21,680	30,638	31,400	35,638	32,522	33,329	34,937	264,794	270,480	98%	225,980	320,000	303,641	
Aquatic Centre	13,049	15,114	17,076	9,487	36,500	12,890	43,030	10,918	29,748	19,286	10,753	34,235	252,087	259,804	97%	134,418	212,185	232,009	
Active Living / Room Rentals	3,372	19,869	29,958	9,650	3,274	6,009	6,009	6,009	9,745	8,009	9,745	119,658	121,773	121,773	98%	39,147	87,000	90,439	
Memberships	10,834	11,009	12,236	12,487	7,728	9,267	9,267	10,267	12,536	12,536	12,536	12,536	133,239	114,893	116%	76,908	153,000	150,696	
Library Rent	11,287	8,035	8,035	8,035	8,191	8,191	8,191	8,191	8,191	8,191	8,191	8,191	100,916	98,288	103%	93,416	89,135	90,187	
Concessions Rent	0	0	0	0	0	0	0	0	0	0	0	0	0	-	0%	-	13,200	13,200	
Café Rent	920	800	800	800	800	800	800	800	800	800	800	800	9,720	9,050					
ATM and Vending	1,618	1,498	1,439	1,595	677	1,372	745	1,297	1,090	1,002	1,833	2,731	16,899	14,652	115%	4,194	15,000	15,444	
Advertising / Sponsorships	0	633	0	1,500	0	1,000	1,000	1,000	1,000	1,000	10,000	18,133	16,328	16,328	111%	900	24,000	35,513	
Miscellaneous	0	1,994	17	0	0	6,000	2,063	0	561	596	527	11,758	10,480	112%	6,120	32,000	47,310		
Total Revenue	241,327	171,892	140,629	130,594	159,629	137,042	175,368	144,828	167,581	159,740	158,908	194,585	1,982,123	1,970,664	#REF!	1,349,907	1,785,520	1,858,439	#REF!
Expenses																			
Advertising and Promotion	426	1,189	2,697	7	1,400	1,330	1,021	1,000	2,951	1,594	1,073	3,967	18,654	18,784					
Professional Fees	1,512	2,695	2,910	2,283	1,846	1,846	1,846	2,017	2,017	2,017	2,017	3,040	26,044	25,427	73%	4,953	15,000	7,178	12,021
Bank, Interest, Credit Card and Other F	2,491	-116	1,898	1,215	687	1,222	638	696	1,259	1,687	1,192	1,350	14,218	11,004	237%	32,456	140,000	17,050	18,971
Concessions Expense	0	0	0	411	100	100	100	100	100	100	100	100	1,200	1,200	1185%	9,336	18,000	18,439	9,989
Facility Maintenance and Repairs	18,757	20,173	26,060	54,896	13,022	12,664	12,517	18,429	18,999	16,666	17,482	17,587	247,252	198,961	1%	241	1,500	3,022	911
Housekeeping	1,413	2,624	977	1,387	1,100	1,170	1,107	1,550	1,198	1,195	1,243	1,028	15,992	14,859	1664%	236,871	182,000	194,356	195,517
IT Licensing, Fees and Support	5,032	3,080	5,125	6,402	8,160	1,056	1,206	7,274	1,944	3,579	10,156	3,650	56,664	52,031	31%	15,858	20,000	20,137	12,526
Miscellaneous	0	0	36	290	100	100	122	150	188	100	100	100	1,286	1,539	3683%	26,405	40,400	27,147	39,279
Office	664	1,853	1,794	144	551	1,141	752	1,077	1,358	512	520	1,045	11,412	9,507	14%	2,829	2,000	9,418	986
Pool Chemicals and Supplies	-335	0	1,504	463	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	13,632	19,337	59%	8,697	10,600	10,278	9,335
Programming	513	464	538	1,177	1,218	375	85	85	1,200	1,200	1,200	1,200	9,254	10,781	126%	19,573	22,000	28,403	9,132
Staff Training and Courses	385	465	0	207	0	23	500	500	500	500	500	500	3,580	6,149	150%	10,866	16,500	10,372	5,654
Telecommunications	505	1,012	402	810	424	407	421	847	360	360	412	415	6,374	5,280	68%	4,132	6,000	0	2,080
Travel - Management Conferences	0	0	0	0	150	150	830	150	150	150	150	150	1,880	2,480	257%	8,143	10,000	8,180	5,188
Uniforms	0	0	0	1,511	200	200	591	83	83	83	83	83	2,919	6,829	28%	727	1,800	0	1,430
Utilities	33,047	30,080	25,268	19,525	28,655	31,437	31,207	30,020	30,154	30,106	34,907	36,154	360,561	365,779	1%	508	2,900	1,789	2,669
Vending Expense	805	2,284	0	2,645	957	898	673	879	0	577	931	1,346	11,995	7,953	4534%	353,433	410,000	401,465	259,394
Wages and Benefits	94,525	102,222	106,137	137,685	115,465	98,436	98,063	98,195	96,285	97,550	97,556	99,269	1,241,387	1,191,465	1%	2,882	8,000	7,694	9,141
Total Expenses	159,742	168,025	175,347	231,055	175,535	154,032	152,702	164,551	160,246	159,476	171,122	172,483	2,044,315	1,949,364	105%	737,910	906,700	764,920	
Surplus (Deficit) B4 Café & Events	81,586	3,867	(34,718)	(100,461)	(15,906)	(16,990)	22,666	(19,724)	7,336	264	(12,214)	22,102	-62,193	21,300	-392%	611,997	878,820	1,093,510	594,221
Centre Ice Café Operations	-288	2,440	-941	6,535	0	2,400	1,200	1,200	3,800	1,200	1,200	1,200	19,946	14,700	136%	(16,592)	-	-	-
Surplus (Deficit) B4 Special Events	81,297	6,307	(35,659)	(93,926)	(15,906)	(14,590)	23,866	(18,524)	11,136	1,464	(11,014)	23,302	-42,247	36,000	-217%	595,405	878,820	1,093,510	
Special Events Revenue	8,450	2,050	34,508	7,000	45,000	0	0	25,000	6,000	12,000	12,000	152,008	163,000	93%	-	86,875	79,573	-	
Special Events Expenses	5,944	1,670	56,594	5,000	40,000	0	0	20,000	5,000	10,000	10,000	154,208	139,000	111%	10	60,000	52,860	-	
Surplus (Deficit) Special Events	0	2,506	380	-22,086	2,000	5,000	0	5,000	1,000	2,000	2,000	2,000	-2,200	24,000	-109%	-10	26,875	26,713	
Net Operating Surplus (Deficit)	81,297	8,813	(35,279)	(116,013)	(13,906)	(9,590)	23,866	(18,524)	16,136	2,464	(9,014)	25,302	-44,447	60,000	-174%	595,395	905,695	1,120,223	
Transfer to Reserve	0	0	0	0	0	0	0	0	0	0	0	0	30,000	0%	-	-	-	-	
Special Events Subsidized Expenses	0	0	0	0	0	0	0	0	0	0	0	0	30,000	0%	-	-	-	-	
Capital Projects - Net	-31,924	431,382	-80,110	350,375	0	0	0	0	0	0	0	0	669,724	-	0%	(678,600)	-	42,813	
MFC Debenture Interest	0	47,457	0	0	0	0	0	60,769	0	0	0	0	108,226	121,538	89%	113,497	121,538	128,670	
TOB Transfer from Special Purposes T	0	-47,457	0	0	0	0	0	-60,769	0	0	0	0	-108,226	(121,538)	89%	(56,748)	(121,538)	(128,670)	
Total Non-Operating Expenses	(31,924)	431,382	(80,110)	350,375	-	-	-	-	-	-	-	-	669,724	60,000	1116%	(621,852)	-	42,813	
Net Surplus (Deficit)	113,222	(422,569)	44,831	(466,388)	(13,906)	(9,590)	23,866	(18,524)	16,136	2,464	(9,014)	25,302	-714,171	(0)	0%	1,217,247	905,695	1,077,410	
Net Surplus (Deficit) - YTD	113,222	-309,348	-264,517	-730,905	-744,811	-754,401	-730,534	-749,058	-732,922	-730,458	-739,472	-714,171							

**LCMPCC Operating
Income Statement
For the period ending July 31, 2022**

	Current Month					Year to Date				
	Actual	Budget	% of Budget	Prior Yr	% of Prior Yr	Actual	Budget	% of Budget	Prior Yr	% of Prior Yr
Gross Revenues										
Municipal Operating Grants *	84,990	84,989	100%	70,000	121%	440,982	440,978	100%	379,488	116%
Arena	2,050	5,000	41%	10,103	20%	30,313	36,000	84%	34,627	88%
Aquatic Centre	9,487	15,064	63%	12,105	78%	54,726	62,444	88%	651	8401%
Active Living / Room Rentals	9,650	16,274	59%	17,829	54%	62,849	64,964	97%	62,799	100%
Memberships	12,487	7,135	175%	5,319	235%	46,566	28,220	165%	25,062	186%
Library Rent	8,035	8,191	98%	7,763	103%	35,390	32,763	108%	31,923	111%
Concessions Rent	-	-	0%	-	0%	-	-	0%	-	0%
Café Rent	800	800	100%	-	0%	3,320	2,650	125%	-	0%
ATM and Vending	1,595	2,242	71%	74	2148%	6,151	3,904	158%	1,518	405%
Advertising / Sponsorships	1,500	328	457%	-	0%	2,133	328	650%	981	217%
Miscellaneous	-	543	0%	-	0%	2,011	733	275%	-	0%
Total Revenue	130,594	140,566	93%	123,194	106%	684,442	672,983	102%	537,049	127%
Expenses										
Advertising and Promotion	7	1,105	1%	363	2%	4,319	4,448	97%	2,078	208%
Professional Fees	2,283	3,246	70%	1,651	138%	9,400	8,783	107%	5,689	165%
Interest and other fees	1,215	687	177%	1,257	97%	5,488	2,274	241%	3,881	141%
Concessions Expense	411	100	411%	-	0%	411	400	103%	445	92%
Facility Repairs & Maintenance	23,575	14,624	161%	36,564	64%	88,566	71,596	124%	111,747	79%
Housekeeping	1,387	1,156	120%	(253)	648%	6,402	5,268	122%	1,893	338%
IT Licensing / Fees / Support	6,402	2,152	297%	6,563	98%	19,639	15,006	131%	19,294	102%
Miscellaneous	290	186	155%	1,260	23%	326	578	56%	1,467	22%
Office	144	502	29%	1,423	10%	4,456	2,551	175%	3,456	129%
Pool Chemicals / Supplies	463	1,500	31%	1,916	24%	1,632	7,337	22%	6,602	25%
Programming	1,177	1,096	107%	972	121%	2,692	4,218	64%	2,748	98%
Staff Training / Courses	207	1,000	21%	385	54%	1,057	3,626	29%	1,401	75%
Communications	810	421	192%	724	112%	2,729	1,634	167%	3,541	77%
Travel	-	150	0%	-	0%	-	600	0%	-	0%
Uniforms	1,511	200	755%	-	0%	1,511	5,421	28%	217	695%
Utilities	19,525	23,424	83%	36,432	54%	107,921	113,139	95%	127,877	84%
Vending Expense	2,645	-	0%	-	0%	5,733	1,691	339%	312	1836%
Wages and Benefits	137,685	113,490	121%	116,030	119%	440,568	390,646	113%	289,550	152%
Total Expenses	199,734	165,039	121%	205,285	97%	702,848	639,217	110%	582,199	121%
Surplus (Deficit) B4 Café & Events	(69,141)	(24,473)	283%	(82,091)	84%	(18,406)	33,766	-155%	(45,150)	41%
Centre Ice Café Operations	6,535	-	0%	-	0%	7,745	2,500	310%	-	0%
Surplus (Deficit) B4 Special Events	(62,606)	(24,473)	256%	(82,091)	76%	(10,660)	36,266	-129%	(45,150)	24%
Special Events Revenue	34,508	7,000	493%	-	0%	45,008	56,000	80%	-	0%
Special Events Expenses	56,594	5,000	1132%	-	0%	64,208	49,000	131%	-	0%
Surplus (Deficit) Special Events	-22,086	2,000	-1204%	0	0%	-19,200	7,000	-374%	0	0%
Net Operating Surplus (Deficit)	(84,692)	(22,473)	377%	(82,091)	100%	(29,861)	43,266	-169%	(45,150)	0%
Transfer to Reserve	-	-	0%	-	0%	-	30,000	0%	-	0%
Special Events Subsidized Expenses	-	-	0%	4,262	0%	-	30,000	0%	4,262	0%
Capital Projects - Net	381,696	-	0%	(74,622)	0%	701,044	-	0%	(336,172)	0%
MFC Debenture Interest	-	-	0%	-	0%	47,457	60,769	78%	52,305	0%
TOB Transfer from Special Purposes Tax	-	-	0%	-	0%	(47,457)	(60,769)	78%	(52,305)	100%
Total Non-Operating Expenses	381,696	-	0%	(70,360)	0%	701,044	60,000	1168%	(331,910)	100%
Net Surplus (Deficit)	(466,388)	(22,473)	2075%	(11,731)	100%	(730,905)	(16,734)	4368%	286,760	0%

**LCMPCC Operating
Balance Sheet
As at July 31, 2022**

	<u>July 22</u>	<u>June 22</u>
Assets		
Current Assets		
Cash	823,159	886,276
Accounts Receivable	403,068	573,293
Prepaid Expenses	65,034	72,379
Concessions Inventory	4,069	2,050
Total Current Assets	<u>1,295,331</u>	<u>1,533,999</u>
Capital Assets	-	-
Total Assets	<u>1,295,331</u>	<u>1,533,999</u>
Liabilities		
Current Liabilities		
Accounts Payable	333,368	102,058
Due to / from Capital Reserve	1,437,681	1,437,681
Deferred Revenue-Memberships/Passes	105,359	108,950
Deferred Revenue-Grants	150,000	150,000
Total Liabilities	<u>2,026,408</u>	<u>1,798,688</u>
Equity		
Retained Earnings	(172)	(172)
Current Year Earnings	(730,905)	(264,517)
Total Equity	<u>(731,078)</u>	<u>(264,690)</u>
Total Liability and Equity	<u>1,295,331</u>	<u>1,533,999</u>
	-	-

LCMPCC Operating

Financial Package

For the period ending June 30, 2022

LCMPCC Operating Variance Report For the period ending June 30, 2022

	Actual	Budget	Variance
Gross Revenues			
Municipal Operating Grants *	71,068	71,067	1
Arena	-	5,000	(5,000)
Aquatic Centre	17,076	24,335	(7,259)
Active Living / Room Rentals	29,958	39,274	(9,316)
Memberships	12,236	7,271	4,964
Library Rent	8,035	8,191	(156)
Concessions Rent	-	-	-
Café Rent	800	800	-
ATM and Vending	1,439	86	1,353
Advertising / Sponsorships	-	-	-
Miscellaneous	17	2	15
Total Revenue	140,629	156,026	(15,398)
Expenses			
Advertising and Promotion	2,697	1,000	(1,697)
Professional Fees	2,910	1,846	(1,064)
Interest and other fees	1,850	638	(1,212)
Concessions Expense	-	100	100
Facility Repairs & Maintenance	26,060	21,073	(4,987)
Housekeeping	977	1,124	147
IT Licensing / Fees / Support	5,125	1,280	(3,845)
Miscellaneous	36	100	64
Office	1,877	922	(955)
Pool Chemicals / Supplies	1,504	1,500	(4)
Programming	538	1,188	650
Staff Training / Courses	-	297	297
Communications	402	424	22
Travel	-	150	150
Uniforms	-	1,700	1,700
Utilities	25,268	23,424	(1,844)
Vending Expense	-	-	-
Wages and Benefits	106,137	92,327	(13,810)
Total Expenses	175,381	149,094	(26,288)
Surplus (Deficit) B4 Café & Events	(34,753)	6,933	(41,685)
Centre Ice Café Operations	(941)	-	(941)
Surplus (Deficit) B4 Special Events	(35,694)	6,933	(42,627)
Special Events Revenue	2,050	7,000	(4,950)
Special Events Expenses	1,670	5,000	3,330
Surplus (Deficit) Special Events	380	2,000	-1,620
Net Operating Surplus (Deficit)	(35,314)	8,933	(44,246)
Transfer to Reserve	-	-	-
Special Events Subsidized Expenses	-	-	-
Capital Projects - Net	(80,110)	-	80,110
MFC Debenture Interest	-	-	-
TOB Transfer from Special Purposes T	-	-	-
Total Non-Operating Expenses	(80,110)	-	80,110
Net Surplus (Deficit)	44,796	8,933	35,863

**LCMPCC Operating
Income Statement
For the period ending June 30, 2022**

	Current Month					Year to Date				
	Actual	Budget	% of Budget	Prior Yr	% of Prior Yr	Actual	Budget	% of Budget	Prior Yr	% of Prior Yr
Gross Revenues										
Municipal Operating Grants *	71,068	71,067	100%	89,334	80%	355,992	355,989	100%	309,488	115%
Arena	-	5,000	0%	770	0%	28,263	31,000	91%	24,523	115%
Aquatic Centre	17,076	24,335	70%	9,230	185%	45,239	47,380	95%	(11,454)	495%
Active Living / Room Rentals	29,958	39,274	76%	42,335	71%	53,199	48,690	109%	44,970	118%
Memberships	12,236	7,271	168%	(432)	2930%	34,079	21,085	162%	19,743	173%
Library Rent	8,035	8,191	98%	7,763	103%	27,356	24,572	111%	24,159	113%
Concessions Rent	-	-	0%	-	0%	-	-	0%	-	0%
Café Rent	800	800	100%	-	0%	2,520	1,850	136%	-	0%
ATM and Vending	1,439	86	1669%	685	210%	4,556	1,662	274%	1,444	315%
Advertising / Sponsorships	-	-	0%	-	0%	633	-	0%	981	65%
Miscellaneous	17	2	802%	-	0%	2,011	189	1063%	-	0%
Total Revenue	140,629	156,026	90%	149,685	94%	553,849	532,417	104%	413,855	134%
Expenses										
Advertising and Promotion	2,697	1,000	270%	408	660%	4,312	3,344	129%	1,715	251%
Professional Fees	2,910	1,846	158%	1,294	225%	7,117	5,537	129%	4,039	176%
Interest and other fees	1,850	638	290%	1,762	105%	4,632	1,587	292%	2,624	177%
Concessions Expense	-	100	0%	445	0%	-	300	0%	445	0%
Facility Repairs & Maintenance	26,060	21,073	124%	36,114	72%	65,423	56,972	115%	75,183	87%
Housekeeping	977	1,124	87%	1,809	54%	5,014	4,112	122%	2,147	234%
IT Licensing / Fees / Support	5,125	1,280	400%	3,611	142%	15,741	12,854	122%	12,731	124%
Miscellaneous	36	100	36%	39	93%	36	392	9%	207	18%
Office	1,877	922	204%	864	217%	4,455	2,049	217%	2,033	219%
Pool Chemicals / Supplies	1,504	1,500	100%	1,601	94%	1,169	5,837	20%	4,686	25%
Programming	538	1,188	45%	626	86%	1,515	3,122	49%	1,776	85%
Staff Training / Courses	-	297	0%	-	0%	850	2,626	32%	1,016	84%
Communications	402	424	95%	727	55%	1,919	1,213	158%	2,817	68%
Travel	-	150	0%	-	0%	-	450	0%	-	0%
Uniforms	-	1,700	0%	217	0%	-	5,221	0%	217	0%
Utilities	25,268	23,424	108%	21,950	115%	88,396	89,715	99%	91,445	97%
Vending Expense	-	-	0%	-	0%	3,089	1,691	183%	312	989%
Wages and Benefits	106,137	92,327	115%	80,523	132%	302,883	277,156	109%	173,520	175%
Total Expenses	175,381	149,094	118%	151,991	115%	506,552	474,178	107%	376,914	134%
Surplus (Deficit) B4 Café & Events	(34,753)	6,933	-601%	(2,307)	1507%	47,296	58,239	81%	36,941	128%
Centre Ice Café Operations	(941)	-	0%	-	0%	969	2,500	39%	-	0%
Surplus (Deficit) B4 Special Events	(35,694)	6,933	-615%	(2,307)	1547%	48,265	60,739	79%	36,941	131%
Special Events Revenue	2,050	7,000	29%	-	0%	10,500	49,000	21%	-	0%
Special Events Expenses	1,670	5,000	33%	-	0%	7,748	44,000	18%	-	0%
Surplus (Deficit) Special Events	380	2,000	19%	0	0%	2,752	5,000	55%	0	0%
Net Operating Surplus (Deficit)	(35,314)	8,933	-495%	(2,307)	0%	51,018	65,739	78%	36,941	0%
Transfer to Reserve	-	-	0%	-	0%	-	30,000	0%	-	0%
Special Events Subsidized Expenses	-	-	0%	-	0%	-	30,000	0%	-	0%
Capital Projects - Net	(80,110)	-	0%	(72,350)	0%	319,521	-	0%	(261,550)	0%
MFC Debenture Interest	-	-	0%	-	0%	47,457	60,769	78%	52,305	0%
TOB Transfer from Special Purposes Tax	-	-	0%	-	0%	(47,457)	(60,769)	78%	(52,305)	100%
Total Non-Operating Expenses	(80,110)	-	0%	(72,350)	0%	319,521	60,000	533%	(261,550)	100%
Net Surplus (Deficit)	44,796	8,933	501%	70,043	0%	(268,503)	5,739	-4779%	298,491	-100%

**LCMPCC Operating
Income Statement - Projected Forecast
For year ending March 31, 2023**

Run: 12-Sep-22
Prepared By: Lunenburg County Lifestyle Center

	Actual/Budget												Total	Original Budget	% of Org Budget	Actual 2020/2021	Actual 2019 / 2020	Actual 2018 / 2019	
	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar							
Gross Revenues																			
Municipal Operating Grants *	175,040	109,884	71,068	84,999	88,123	75,833	69,688	72,883	68,833	75,833	81,861	80,883	1,054,918	1,054,915	100%	768,823	840,000	880,000	
Arena	25,207	3,056	0	5,000	14,336	21,680	30,638	31,400	35,638	32,522	33,329	34,937	267,744	270,480	99%	225,980	320,000	303,641	
Aquatic Centre	13,049	15,114	17,076	15,064	36,500	12,890	43,030	10,918	29,748	19,286	10,753	34,235	257,663	259,804	99%	134,418	212,185	232,009	
Active Living / Room Rentals	3,372	19,869	29,958	16,274	3,274	6,009	6,009	6,009	9,745	8,009	8,009	9,745	126,282	121,773	104%	39,147	87,000	90,439	
Memberships	10,834	11,009	12,236	7,135	7,728	9,267	9,267	10,267	12,536	12,536	12,536	12,536	127,887	114,893	111%	76,908	153,000	150,696	
Library Rent	11,287	8,035	8,035	8,191	8,191	8,191	8,191	8,191	8,191	8,191	8,191	8,191	101,072	98,288	103%	93,416	89,135	90,187	
Concessions Rent	0	0	0	0	0	0	0	0	0	0	0	0	0	-	0%	-	13,200	13,200	
Café Rent	920	800	800	800	800	800	800	800	800	800	800	800	9,720	9,050					
ATM and Vending	1,618	1,498	1,439	2,242	677	1,372	745	1,297	1,090	1,002	1,833	2,731	17,546	14,652	120%	4,194	15,000	15,444	
Advertising / Sponsorships	0	633	0	328	0	1,000	1,000	1,000	1,000	1,000	10,000	10,000	16,961	16,328	104%	900	24,000	35,513	
Miscellaneous	0	1,994	17	543	0	6,000	2,063	0	561	596	527	12,302	10,480	117%	6,120	32,000	47,310		
Total Revenue	241,327	171,892	140,629	140,566	159,629	137,042	175,368	144,828	167,581	159,740	158,908	194,585	1,992,095	1,970,664	#REF!	1,349,907	1,785,520	1,858,439	#REF!
Expenses																			
Advertising and Promotion	426	1,189	2,697	1,105	1,400	1,330	1,021	1,000	2,951	1,594	1,073	3,967	19,752	18,784					
Professional Fees	1,512	2,695	2,910	3,246	1,846	1,846	1,846	2,017	2,017	2,017	2,017	3,040	27,007	25,427	78%	4,953	15,000	7,178	13,118
Bank, Interest, Credit Card and Other F	2,899	-116	1,850	687	687	1,222	638	696	1,259	1,687	1,192	1,350	14,049	11,004	245%	32,456	140,000	17,050	19,934
Concessions Expense	0	0	0	100	100	100	100	100	100	100	100	100	900	1,200	1171%	9,336	18,000	18,439	9,820
Facility Maintenance and Repairs	19,190	20,173	26,060	14,624	13,022	12,664	12,517	18,429	18,999	16,666	17,482	17,587	207,412	198,961	0%	241	1,500	3,022	600
Housekeeping	1,413	2,624	977	1,156	1,100	1,170	1,107	1,550	1,198	1,195	1,243	1,028	15,761	14,859	1396%	236,871	182,000	194,356	155,677
IT Licensing, Fees and Support	7,536	3,080	5,125	2,152	8,160	1,056	1,206	7,274	1,944	3,579	10,156	3,650	54,918	52,031	30%	15,858	20,000	20,137	12,295
Miscellaneous	0	0	36	186	100	100	122	150	188	100	100	100	1,183	1,539	3569%	26,405	40,400	27,147	37,533
Office	724	1,853	1,877	502	551	1,141	752	1,077	1,358	512	520	1,045	11,913	9,507	12%	2,829	2,000	9,418	883
Pool Chemicals and Supplies	-335	0	1,504	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	14,669	19,337	62%	8,697	10,600	10,278	9,836
Programming	513	464	538	1,096	1,218	375	85	85	1,200	1,200	1,200	1,200	9,173	10,781	136%	19,573	22,000	28,403	10,169
Staff Training and Courses	385	465	0	1,000	0	0	23	500	500	500	500	500	4,373	6,149	149%	10,866	16,500	10,372	5,573
Telecommunications	505	1,012	402	421	424	407	421	847	360	360	412	415	5,985	5,280	83%	4,132	6,000	0	2,873
Travel - Management Conferences	0	0	0	150	150	150	830	150	150	150	150	150	2,030	2,480	241%	8,143	10,000	8,180	4,799
Uniforms	0	0	0	200	200	200	591	83	83	83	83	83	1,608	6,829	30%	727	1,800	0	1,580
Utilities	33,047	30,080	25,268	23,424	28,655	31,437	31,207	30,020	30,154	30,106	34,907	36,154	364,460	365,779	0%	508	2,900	1,789	1,358
Vending Expense	805	2,284	0	0	957	898	673	879	0	577	931	1,346	9,351	7,953	4583%	353,433	410,000	401,465	263,293
Wages and Benefits	94,525	102,222	106,137	113,490	115,465	98,436	98,063	98,195	96,285	97,550	97,556	99,269	1,217,192	1,191,465	1%	2,882	8,000	7,694	6,496
Total Expenses	163,145	168,025	175,381	165,039	175,535	154,032	152,702	164,551	160,246	159,476	171,122	172,483	1,981,738	1,949,364	102%	737,910	906,700	764,929	
Surplus (Deficit) B4 Café & Events	78,182	3,867	(34,752)	(24,473)	(15,906)	(16,990)	22,666	(19,724)	7,336	264	(12,214)	22,102	10,358	21,300	49%	611,997	878,820	1,093,510	555,839
Centre Ice Café Operations	-530	2,440	-941	0	2,400	1,200	1,200	1,200	3,800	1,200	1,200	1,200	13,169	14,700	90%	(16,592)	-	-	-
Surplus (Deficit) B4 Special Events	77,652	6,307	(35,693)	(24,473)	(15,906)	(14,590)	23,866	(18,524)	11,136	1,464	(11,014)	23,302	23,527	36,000	65%	595,405	878,820	1,093,510	
Special Events Revenue	8,450	2,050	7,000	7,000	45,000	0	0	25,000	6,000	12,000	12,000	12,000	124,500	163,000	76%	-	86,875	79,573	-
Special Events Expenses	6,078	1,670	5,000	5,000	40,000	0	0	20,000	5,000	10,000	10,000	10,000	102,748	139,000	74%	-10	60,000	52,860	-
Surplus (Deficit) Special Events	0	2,372	380	2,000	2,000	5,000	0	5,000	1,000	2,000	2,000	2,000	21,752	24,000	91%	-10	26,875	26,713	
Net Operating Surplus (Deficit)	77,652	8,679	(35,313)	(22,473)	(13,906)	(9,590)	23,866	(18,524)	16,136	2,464	(9,014)	25,302	45,279	60,000	75%	595,395	905,695	1,120,223	
Transfer to Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	30,000	0%	-	-	-	-
Special Events Subsidized Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	30,000	0%	-	-	-	-
Capital Projects - Net	-31,751	431,382	-80,110	0	0	0	0	0	0	0	0	0	319,521	-	0%	(678,600)	-	42,813	-
MFC Debenture Interest	0	47,457	0	0	0	0	0	60,769	0	0	0	0	108,226	121,538	89%	113,497	121,538	128,670	-
TOB Transfer from Special Purposes T	0	-47,457	0	0	0	0	0	-60,769	0	0	0	0	-108,226	(121,538)	89%	(56,748)	(121,538)	(128,670)	-
Total Non-Operating Expenses	(31,751)	431,382	(80,110)	-	-	-	-	-	-	-	-	-	319,521	60,000	533%	(621,852)	-	42,813	-
Net Surplus (Deficit)	109,404	(422,703)	44,796	(22,473)	(13,906)	(9,590)	23,866	(18,524)	16,136	2,464	(9,014)	25,302	-274,242	(0)	0%	1,217,247	905,695	1,077,410	
Net Surplus (Deficit) - YTD	109,404	-313,300	-268,503	-290,976	-304,882	-314,472	-290,606	-309,129	-292,994	-290,530	-299,544	-274,242							

* Municipal Operating Grants - Operating Grants for 2021/22 include \$50,000 of discretionary funds to subsidize board approved Special Events on an as needed basis

**LCMPCC Operating
Balance Sheet
As at June 30, 2022**

	<u>June 22</u>	<u>May 22</u>
Assets		
Current Assets		
Cash	886,331	1,516,362
Accounts Receivable	175,958	90,319
Prepaid Expenses	72,379	63,951
Concessions Inventory	2,050	2,714
Total Current Assets	<u>1,136,718</u>	<u>1,673,346</u>
Capital Assets	-	-
Total Assets	<u>1,136,718</u>	<u>1,673,346</u>
Liabilities		
Current Liabilities		
Accounts Payable	102,281	686,309
Due to / from Capital Reserve	791,000	791,000
Deferred Revenue-Memberships/Passes	108,950	106,346
Deferred Revenue-Grants	150,000	150,000
Total Liabilities	1,152,231	1,733,655
Equity		
Retained Earnings	252,991	252,991
Current Year Earnings	<u>(268,503)</u>	<u>(313,300)</u>
Total Equity	(15,512)	(60,308)
Total Liability and Equity	<u>1,136,718</u>	<u>1,673,346</u>
	-	-