

**AGENDA**  
**Lunenburg County Multi-Purpose Centre Corporation**  
**Thursday, February 20, 2020 5:00 p.m.**  
**Multi-Purpose Room, LCLC, Bridgewater**

1. **CALL TO ORDER**
2. **APPROVAL OF AGENDA**
3. **APPROVAL OF MINUTES**
  - January 17<sup>th</sup>, 2020 (as circulated)
4. **BUSINESS ARISING FROM MINUTES & UNFINISHED BUSINESS**
  - 4.1 Sponsorship Presentation – Gregg Sauter, DCG Philanthropic Services
5. **CORRESPONDENCE**

None
6. **NEW BUSINESS**
  - 6.1 2020/2021 LCLC Budget Discussion – Operating & Capital ..... 2-4
  - 6.2 Lifecycle Plan
  - 6.3 Request for update on payments to LCLC under Lumberjacks contract (Cllr. Ernst)
7. **INFORMATION / UPDATES**
  - 7.1 General Manager’s Monthly Report ..... 5
  - 7.2 Financial Statements ..... 6-15
  - 7.3 United Way Report – LCLC Swim & Skate Pass Usage for January 2020 ..... 16
8. **IN CAMERA**
  - 8.1 Contract Negotiations re Food & Beverage Concessions under Section 22(2)(e) of the MGA
  - 8.2 Contract Negotiations re Nustadia Contract post March 2020 under Section 22 (2)(e) of the MGA
9. **NEXT MEETING – Thursday, March 19, 2020 at 5:00 p.m.**
10. **ADJOURNMENT**

## Lunenburg County Lifestyle Centre 2020 / 2021 Budget



**Revenues**

- 1 - Municipal Operating Grants - Remain per the budget numbers provided
- 2 - Arena Revenues - Total Arena revenue has been relatively flat over the past three years. The opportunity for growth is in summer ice rentals, predicting a 15% growth in revenue with summer ice and raising the ice rates 3%
- 3 - Aquatic Centre - Total Aquatic revenues have shown growth in the past three years, followed trend with 2.5% increase
- 4 - Active Living, Room, and Equipment Rentals - Total revenues had a jump in revenues from 2017 / 2018 to 2018 / 2019. They have remained flat since that jump.
- 5 - Memberships - Total Membership revenues had a jump in revenues from 2016 / 2017 to 2017 / 2018. They have remained flat since that jump.
- 6 - Library Rent - Remain per the budget numbers provided
- 7 - Concessions Rent - Remain per the budget numbers provided
- 8 - ATM and Vending - Remain per the budget numbers provided  
 Advertising and Sponsorship - Remain per the budget numbers provided
- 9 - Miscellaneous - Remain per the budget numbers provided
- 10 - Total Revenues will reflect a growth of;

Year	Revenues	\$ Diff			
		2019 / 2020 Budget	2018 / 2019	2017 / 2018	2016 / 2017
Proforma	1,771,370	-14,150	-87,069	14,457	11,005
2019 / 2020 Budget	1,785,520				
2018 / 2019	1,858,439				
2017 / 2018	1,756,913				
2016 / 2017	1,760,365				

The decrease in municiple contribution is \$102,000, which accounts for the decrease in revenue. Adjusted numbers would show an increase of \$87,850 over 2019/2020

**Expenses**

- 11 - Removed the professional fees being paid to NRI in 2020 / 2021 budget.
- 11 - Utilities - increase for summer ice

Year	Totals	\$ Diff			
		2019 / 2020 Budget	2018 / 2019	2017 / 2018	2016 / 2017
Proforma	435,422	25,422	33,956	41,465	41,246
2019 / 2020 Budget	410,000				
2018 / 2019	401,465				
2017 / 2018	393,957				
2016 / 2017	394,176				

- 12 - Wages and Benefits

Year	Totals	\$ Diff			
		2019 / 2020 Budget	2018 / 2019	2017 / 2018	2016 / 2017
Proforma	925,834	20,139	-61,876	-32,867	-86,249
2019 / 2020 Budget	905,695				
2018 / 2019	987,710				
2017 / 2018	958,702				
2016 / 2017	1,012,083				

- 13- Two staff positions have been added to delivery programin within the Active Living studio, this cost will be offset with growth in program revenues and membership increases
- 14- Repair and maintenance staffing compliment has been added to avoid employing contractors for those services



1. **Womens World cup Pre-competition** March 22-28
2. **Hypnotist show** April 18
3. **Home show** April 25-26
4. **Helmet requirement** Recommendation is to have a blanket policy of everyone participating in public skates to wear a helmet; looking to source helmets and storage solutions
5. **Smoking area** cost included in budget proposal.
6. Kerri Himmelman has been contacted regarding setting up a display in one of the display cases.
7. **Summer Ice** The Skating Club will be using the ice this summer 10-15 hours/week, we have reached out to minor hockey to let them know the ice will be in, we have some 55+ bookings already, working with the Lumberjacks on running summer camps, 4 team league on Monday nights, 3 on 3 program.
8. **Programing for Active Living** currently 5 hours a week, goal is 42 hours a week with a balance of programing that will find something for everyone with times that make sense
9. **Marketing** changes to Rec guide, moving to 3 publications per year, focus on improving user experience on website and increased social media impact.

	Feb '19	Feb '20		Feb '19	Feb '20		
<b>Family</b>				<b>Senior</b>			
All inclusive	488	294	-66%	All inclusive	200	133	-50%
Swim only	37	10	-270%	Swim only	139	116	-20%
Skate only				Skate only	1	3	67%
Monthly	10	4	-150%	Monthly	3	5	40%
Gold	2	25	92%	Gold		1	
Bronze	6	52	88%	Bronze		2	
Silver				Silver			
<b>Couple</b>				<b>Student</b>			
All inclusive	48	30	-60%	All inclusive	4	5	20%
Swim only	24	19	-26%	Swim only	8	5	-60%
Skate only				Skate only			
Monthly	2	2		Monthly			
Gold	6	6					
Bronze	8	8		<b>Youth</b>			
Silver				All inclusive	35	19	-84%
<b>Adult</b>				Swim only	11	5	-120%
All inclusive	103	65	-58%	Skate only		1	
Swim only	65	49	-33%	Monthly		1	
Skate only	2			<b>LCHS</b>		99	
Monthly	5	6	17%				
Gold	8	6	-33%	Total	1215	971	-25%
Bronze							
Silver							

**LCMPCC Operating  
Financial Package  
For the period ending Nov. 30, 2019**

**LCMPCC Operating  
Variance Report  
For the period ending Nov. 30, 2019**

	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	
<b>Gross Revenues</b>				
Municipal Operating Grants	40,000	40,000	-	
Arena	40,281	40,118	163	
Aquatic Centre	10,918	10,100	818	
Active Living / Room Rentals	4,575	5,357	(782)	
Memberships	10,926	12,818	(1,892)	
Library Rent	7,598	7,340	258	
Concessions Rent	1,200	1,200	-	
ATM and Vending	2,490	1,297	1,193	
Advertising / Sponsorships	-	-	-	
Miscellaneous	15,050	2,063	12,987	Community Access Grant
<b>Total Revenue</b>	<b>133,038</b>	<b>120,293</b>	<b>12,745</b>	
<b>Expenses</b>				
Advertising and Promotion	1,418	-	(1,418)	
Professional Fees	19,046	19,047	1	
Interest and other fees	841	696	(145)	
Concessions Expense	(1,267)	29	1,296	
Facility Repairs & Maintenance	23,648	21,428	(2,220)	
Housekeeping	65	1,500	1,435	
IT Licensing / Fees / Support	1,813	2,509	696	
Miscellaneous	(0)	5	5	
Office	598	1,017	419	
Pool Chemicals / Supplies	1,378	1,780	402	
Programming	679	628	(51)	
Staff Training / Courses	79	500	421	
Communications	701	831	130	
Travel	-	150	150	
Uniforms	-	83	83	
Utilities	35,881	38,075	2,194	
Vending Expense	935	879	(56)	
Wages and Benefits	71,706	77,899	6,193	
<b>Total Expenses</b>	<b>157,522</b>	<b>167,056</b>	<b>9,534</b>	
<b>Surplus (Deficit) B4 Special Events</b>	<b>(24,485)</b>	<b>(46,763)</b>	<b>22,278</b>	
Special Events Revenue	250	63,281	(63,031)	
Special Events Expenses	616	57,619	57,003	
<b>Surplus (Deficit) Special Events</b>	<b>(366)</b>	<b>5,662</b>	<b>(6,028)</b>	
<b>Net Operating Surplus (Deficit)</b>	<b>(24,851)</b>	<b>(41,101)</b>	<b>16,250</b>	
Transfer to Reserve	-	-	-	
Capital Projects - Net	(21,000)	-	21,000	
MFC Debenture Interest	(60,769)	(60,769)	(0)	
TOB Transfer from Special Purposes Tax	60,769	60,769	0	
<b>Total Non-Operating Expenses</b>	<b>(21,000)</b>	<b>-</b>	<b>21,000</b>	
<b>Net Surplus (Deficit)</b>	<b>(3,851)</b>	<b>(41,101)</b>	<b>37,250</b>	

**LCMPCC Operating  
Income Statement  
For the period ending Nov. 30, 2019**

**Current Month**

**Year to Date**

	Current Month					Year to Date				
	Actual	Budget	% of Budget	Prior Yr	% of Prior Yr	Actual	Budget	% of Budget	Prior Yr	% of Prior Yr
<b>Gross Revenues</b>										
Municipal Operating Grants	40,000	40,000	100%	40,000	100%	727,421	680,000	107%	720,000	101%
Arena	40,281	40,118	100%	38,067	106%	141,026	161,704	87%	153,437	92%
Aquatic Centre	10,918	10,100	108%	11,043	99%	143,627	120,438	119%	131,691	109%
Active Living / Room Rentals	4,575	5,357	85%	5,569	82%	61,285	66,071	93%	68,682	89%
Memberships	10,926	12,818	85%	12,625	87%	101,175	96,624	105%	95,168	106%
Library Rent	7,598	7,340	104%	7,428	102%	61,818	59,435	104%	60,135	103%
Concessions Rent	1,200	1,200	100%	1,200	100%	8,400	8,400	100%	8,400	100%
ATM and Vending	2,490	1,297	192%	1,335	186%	9,189	8,345	110%	8,590	107%
Advertising / Sponsorships	-	-	0%	-	0%	4,357	14,028	31%	20,757	21%
Miscellaneous	15,050	2,063	730%	3,050	493%	30,531	30,316	101%	44,821	68%
<b>Total Revenue</b>	<b>133,038</b>	<b>120,293</b>	<b>111%</b>	<b>120,317</b>	<b>111%</b>	<b>1,288,830</b>	<b>1,245,361</b>	<b>103%</b>	<b>1,311,681</b>	<b>98%</b>
<b>Expenses</b>										
Advertising and Promotion	1,418	-	0%	-	0%	5,601	8,416	67%	4,027	139%
Professional Fees	19,046	19,047	100%	5,878	324%	92,711	81,896	113%	13,530	685%
Interest and other fees	841	696	121%	713	118%	9,640	11,499	84%	11,780	82%
Concessions Expense	(1,267)	29	-4468%	57	-2323%	6,930	148	4682%	297	2333%
Facility Repairs & Maintenance	23,648	21,428	110%	22,883	103%	122,685	98,138	125%	104,800	117%
Housekeeping	65	1,500	4%	1,510	4%	11,080	12,128	91%	12,213	91%
IT Licensing / Fees / Support	1,813	2,509	72%	1,686	108%	21,335	24,752	86%	16,632	128%
Miscellaneous	(0)	5	-109%	25	-102%	189	1,806	10%	8,505	2%
Office	598	1,017	59%	987	61%	5,065	7,276	70%	7,058	72%
Pool Chemicals / Supplies	1,378	1,780	77%	2,298	60%	17,319	13,389	129%	17,285	100%
Programming	679	628	108%	395	172%	6,574	10,120	65%	6,362	103%
Staff Training / Courses	79	500	16%	-	0%	1,958	4,000	49%	-	0%
Communications	701	831	84%	680	103%	5,350	7,178	75%	5,873	91%
Travel	-	150	0%	-	0%	-	1,200	0%	-	0%
Uniforms	-	83	0%	-	0%	1,015	1,064	95%	81	1253%
Utilities	35,881	38,075	94%	37,282	96%	256,806	268,527	96%	262,937	98%
Vending Expense	935	879	106%	845	111%	5,155	5,146	100%	4,948	104%
Wages and Benefits	71,706	77,899	92%	84,954	84%	634,401	604,619	105%	659,371	96%
<b>Total Expenses</b>	<b>157,522</b>	<b>167,056</b>	<b>94%</b>	<b>160,193</b>	<b>98%</b>	<b>1,203,814</b>	<b>1,161,302</b>	<b>104%</b>	<b>1,135,699</b>	<b>106%</b>
<b>Surplus (Deficit) B4 Special Events</b>	<b>(24,485)</b>	<b>(46,763)</b>	<b>52%</b>	<b>(39,876)</b>	<b>61%</b>	<b>85,016</b>	<b>84,059</b>	<b>101%</b>	<b>175,982</b>	<b>48%</b>
Special Events Revenue	250	63,281	0%	57,962	0%	124,086	84,146	147%	77,073	161%
Special Events Expenses	616	57,619	1%	50,761	1%	136,923	58,880	233%	51,872	264%
<b>Surplus (Deficit) Special Events</b>	<b>(366)</b>	<b>5,662</b>	<b>-106%</b>	<b>7,201</b>	<b>-100%</b>	<b>(12,837)</b>	<b>25,266</b>	<b>-151%</b>	<b>25,201</b>	<b>-100%</b>
<b>Net Operating Surplus (Deficit)</b>	<b>(24,851)</b>	<b>(41,101)</b>	<b>60%</b>	<b>(32,675)</b>	<b>100%</b>	<b>72,179</b>	<b>109,325</b>	<b>66%</b>	<b>201,183</b>	<b>0%</b>
Transfer to Reserve	-	-	0%	-	0%	-	-	0%	-	0%
Capital Projects - Net	(21,000)	-	0%	-	0%	(37,997)	-	0%	-	0%
MFC Debenture Interest	60,769	60,769	100%	64,335	0%	121,538	121,538	100%	128,670	0%
TOB Transfer from Special Purpose:	(60,769)	(60,769)	100%	(64,335)	100%	(121,538)	(121,538)	100%	(128,670)	100%
<b>Total Non-Operating Expenses</b>	<b>(21,000)</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>(37,997)</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>
<b>Net Surplus (Deficit)</b>	<b>(3,851)</b>	<b>(41,101)</b>	<b>9%</b>	<b>(32,675)</b>	<b>100%</b>	<b>110,175</b>	<b>109,325</b>	<b>101%</b>	<b>201,183</b>	<b>0%</b>



**LCMPCC Operating  
Income Statement - Projected Forecast  
For year ending March 31, 2020**

Run: 17-Feb-20  
Prepared By: Nustadia Recreation inc.

	Actual								Budget				Total	Original Budget	% of Org Budget	Actuals 2019
	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar				
<b>Gross Revenues</b>																
Municipal Operating Grants	60,000	60,000	60,000	120,000	120,000	167,421	100,000	40,000	40,000	40,000	40,000	40,000	887,421	840,000	106%	880,000
Arena	21,165	7,334	2,358	3,276	6,748	24,660	35,707	40,281	39,446	43,439	37,243	38,168	299,825	320,000	94%	303,641
Aquatic Centre	14,057	10,394	22,355	21,216	33,751	20,906	10,030	10,918	23,900	14,813	8,919	44,115	235,374	212,185	111%	232,009
Active Living / Room Rentals	2,705	14,116	14,434	11,914	6,345	2,511	4,685	4,575	2,424	3,991	6,372	8,142	82,214	87,000	94%	90,439
Memberships	12,461	14,342	12,324	13,788	13,098	14,012	10,223	10,926	14,434	14,531	12,352	15,059	157,550	153,000	103%	150,696
Library Rent	7,513	7,513	7,513	7,513	7,513	9,058	7,598	7,598	7,425	7,425	7,425	7,425	91,519	89,135	103%	90,187
Concessions Rent	1,200	1,200	1,200	-	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	13,200	13,200	100%	13,200
ATM and Vending	299	1,277	86	2,242	677	1,372	745	2,490	1,090	1,002	1,833	2,730	15,842	15,000	106%	15,444
Advertising / Sponsorships	-	-	-	328	-	3,165	864	-	-	47	338	9,587	14,329	24,000	60%	35,513
Miscellaneous	100	87	2	543	-	11,493	3,256	15,050	-	561	596	527	32,215	32,000	101%	47,310
<b>Total Revenue</b>	<b>119,499</b>	<b>116,263</b>	<b>120,272</b>	<b>180,820</b>	<b>189,332</b>	<b>255,798</b>	<b>174,308</b>	<b>133,038</b>	<b>129,919</b>	<b>127,009</b>	<b>116,278</b>	<b>166,953</b>	<b>1,829,489</b>	<b>1,785,520</b>	<b>102%</b>	<b>1,858,439</b>
<b>Expenses</b>																
Advertising and Promotion	335	2,009	-	105	1,404	330	-	1,418	2,951	594	73	2,966	12,185	15,000	81%	7,178
Professional Fees	896	896	6,934	2,296	24,762	18,941	18,941	19,046	14,526	14,526	14,526	14,526	150,815	140,000	108%	17,046
Interest and other fees	1,166	311	1,844	1,214	1,808	1,222	638	841	1,259	1,687	1,192	2,363	15,545	18,000	86%	18,439
Concessions Expense	1,637	116	785	1,529	2,519	768	842	(1,267)	-	231	167	954	8,282	1,500	552%	3,022
Facility Repairs & Maintenance	15,373	13,598	16,115	12,576	15,923	15,250	10,784	23,648	18,700	17,666	20,885	26,611	207,129	182,000	114%	20,138
Housekeeping	2,082	1,759	1,618	1,571	1,121	1,682	1,181	65	2,269	2,249	2,706	648	18,951	20,000	95%	194,356
IT Licensing / Fees / Support	2,073	1,910	3,925	2,908	3,065	3,679	1,961	1,813	3,037	4,227	4,513	3,871	36,983	40,400	92%	27,147
Miscellaneous	212	(231)	-	186	-	-	22	(0)	172	(19)	-	41	383	2,000	19%	9,418
Office	371	757	922	172	351	1,141	752	598	1,211	452	551	1,110	8,389	10,600	79%	10,280
Pool Chemicals / Supplies	2,827	1,297	5,113	2,291	1,673	1,042	1,697	1,378	2,364	2,730	1,771	1,746	25,929	22,000	118%	28,402
Programming	475	1,459	1,188	1,096	1,218	375	85	679	1,685	1,236	-	3,459	12,955	16,500	79%	10,373
Staff Training / Courses	815	768	297	-	-	-	-	79	500	500	500	500	3,959	6,000	66%	-
Communications	647	741	659	653	654	641	654	701	712	704	705	701	8,172	10,000	82%	8,182
Travel	-	-	-	-	-	-	-	-	150	150	150	150	600	1,800	33%	-
Uniforms	-	-	-	-	-	-	1,015	-	83	83	83	1,587	2,851	2,900	98%	1,789
Utilities	33,491	30,861	21,709	22,906	33,741	44,774	33,473	35,881	36,528	37,898	38,154	28,893	398,309	410,000	97%	401,465
Vending Expense	1,086	606	-	-	957	898	673	935	-	577	931	1,346	8,009	8,000	100%	7,693
Wages and Benefits	78,475	81,394	76,755	92,763	92,353	67,691	73,263	71,706	68,795	72,852	68,853	90,576	935,477	905,695	103%	987,710
<b>Total Expenses</b>	<b>141,962</b>	<b>138,252</b>	<b>137,864</b>	<b>142,266</b>	<b>181,548</b>	<b>158,434</b>	<b>145,981</b>	<b>157,522</b>	<b>154,942</b>	<b>158,343</b>	<b>155,760</b>	<b>182,048</b>	<b>1,854,922</b>	<b>1,812,395</b>	<b>102%</b>	<b>1,752,638</b>
<b>Surplus (Deficit) B4 Special Events</b>	<b>(22,463)</b>	<b>(21,989)</b>	<b>(17,592)</b>	<b>38,554</b>	<b>7,784</b>	<b>97,364</b>	<b>28,327</b>	<b>(24,485)</b>	<b>(25,023)</b>	<b>(31,334)</b>	<b>(39,482)</b>	<b>(15,095)</b>	<b>(25,434)</b>	<b>(26,875)</b>	<b>95%</b>	<b>105,801</b>
Special Events Revenue	8,000	92,836	1,920	-	1,500	-	19,080	250	-	-	2,729	-	126,315	86,875	1	79,573
Special Events Expenses	-	91,092	901	-	-	-	44,299	616	-	-	1,103	17	138,028	60,000	2	52,859
<b>Surplus (Deficit) Special Events</b>	<b>8,000</b>	<b>1,744</b>	<b>1,019</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>(25,219)</b>	<b>(366)</b>	<b>0</b>	<b>0</b>	<b>1,626</b>	<b>(17)</b>	<b>(11,713)</b>	<b>26,875</b>	<b>(1)</b>	<b>26,714</b>
<b>Net Operating Surplus (Deficit)</b>	<b>(14,463)</b>	<b>(20,245)</b>	<b>(16,573)</b>	<b>38,554</b>	<b>9,284</b>	<b>97,364</b>	<b>3,108</b>	<b>(24,851)</b>	<b>(25,023)</b>	<b>(31,334)</b>	<b>(37,856)</b>	<b>(15,112)</b>	<b>(37,147)</b>	<b>-</b>	<b>-</b>	<b>132,515</b>
Transfer to Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects - Net	3,340	14,735	17,155	17,774	(30,000)	(20,000)	(20,000)	(21,000)	-	-	-	-	(37,997)	-	-	42,813
MFC Debenture Interest	-	60,769	-	-	-	-	-	60,769	-	-	-	-	121,538	121,538	-	128,670
TOB Transfer from Special Purposes	-	(60,769)	-	-	-	-	-	(60,769)	-	-	-	-	(121,538)	(121,538)	-	(128,670)
<b>Total Non-Operating Expenses</b>	<b>3,340</b>	<b>14,735</b>	<b>17,155</b>	<b>17,774</b>	<b>(30,000)</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(21,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(37,997)</b>	<b>-</b>	<b>-</b>	<b>42,813</b>
<b>Net Surplus (Deficit)</b>	<b>(17,803)</b>	<b>(34,979)</b>	<b>(33,728)</b>	<b>20,780</b>	<b>39,284</b>	<b>117,364</b>	<b>23,108</b>	<b>(3,851)</b>	<b>(25,023)</b>	<b>(31,334)</b>	<b>(37,856)</b>	<b>(15,112)</b>	<b>850</b>	<b>-</b>	<b>-</b>	<b>89,702</b>
<b>Net Surplus (Deficit) - YTD</b>	<b>(17,803)</b>	<b>(52,783)</b>	<b>(86,511)</b>	<b>(65,731)</b>	<b>(26,446)</b>	<b>90,917</b>	<b>114,025</b>	<b>110,175</b>	<b>85,152</b>	<b>53,818</b>	<b>15,962</b>	<b>850</b>				

**LCMPCC Operating  
Balance Sheet  
As at Nov. 30, 2019**

	<u>Nov 19</u>	<u>Oct 19</u>
<b>Assets</b>		
Current Assets		
Cash	364,717	324,086
Accounts Receivable	117,434	135,732
Prepaid Expenses	59,868	68,738
<b>Total Current Assets</b>	<u>542,020</u>	<u>528,557</u>
<b>Total Assets</b>	<u>542,020</u>	<u>528,557</u>
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable	259,629	241,926
Due to / from Capital Reserve	54,026	54,026
Deferred Revenue	118,189	118,578
<b>Total Liabilities</b>	<u>431,843</u>	<u>414,530</u>
<b>Equity</b>		
Retained Earnings	1	1
Current Earnings	110,175	114,026
<b>Total Equity</b>	<u>110,176</u>	<u>114,027</u>
<b>Total Liability and Equity</b>	<u>542,020</u>	<u>528,557</u>

**LCMPCC Operating  
Financial Package  
For the period ending Dec. 31, 2019**

# LCMPCC Operating Variance Report For the period ending Dec. 31, 2019

	Actual	Budget	Variance	
<b>Gross Revenues</b>				
Municipal Operating Grants	40,000	40,000	-	
Arena	34,667	39,446	(4,779)	
Aquatic Centre	25,754	23,900	1,854	
Active Living / Room Rentals	2,762	2,424	338	
Memberships	10,712	14,434	(3,722)	
Library Rent	7,598	7,425	173	
Concessions Rent	1,200	1,200	-	
ATM and Vending	265	1,090	(826)	
Advertising / Sponsorships	1,301	-	1,301	
Miscellaneous	50	-	50	
<b>Total Revenue</b>	<b>124,309</b>	<b>129,919</b>	<b>(5,610)</b>	
<b>Expenses</b>				
Advertising and Promotion	330	2,951	2,621	
Professional Fees	22,694	14,526	(8,168)	Transition legal fees and T. Payne time (3,753)
Interest and other fees	(301)	1,259	1,560	
Concessions Expense	-	-	-	
Facility Repairs & Maintenance	19,033	18,700	(333)	
Housekeeping	2,489	2,269	(220)	
IT Licensing / Fees / Support	1,791	3,037	1,246	
Miscellaneous	0	172	172	
Office	907	1,211	304	
Pool Chemicals / Supplies	3,737	2,364	(1,373)	
Programming	2,222	1,685	(537)	
Staff Training / Courses	15	500	485	
Communications	1,018	712	(306)	
Travel	-	150	150	
Uniforms	-	83	83	
Utilities	34,387	36,528	2,141	
Vending Expense	475	-	(475)	
Wages and Benefits	69,627	68,795	(832)	
<b>Total Expenses</b>	<b>158,423</b>	<b>154,942</b>	<b>(3,481)</b>	
<b>Surplus (Deficit) B4 Special Events</b>	<b>(34,114)</b>	<b>(25,023)</b>	<b>(9,091)</b>	
Special Events Revenue	-	-	-	
Special Events Expenses	-	-	-	
<b>Surplus (Deficit) Special Events</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Operating Surplus (Deficit)</b>	<b>(34,114)</b>	<b>(25,023)</b>	<b>(9,091)</b>	
Transfer to Reserve	-	-	-	
Capital Projects - Net	(21,000)	-	21,000	
MFC Debenture Interest	-	-	-	
TOB Transfer from Special Purposes T:	-	-	-	
<b>Total Non-Operating Expenses</b>	<b>(21,000)</b>	<b>-</b>	<b>21,000</b>	
<b>Net Surplus (Deficit)</b>	<b>(13,114)</b>	<b>(25,023)</b>	<b>11,909</b>	

**LCMPCC Operating  
Income Statement  
For the period ending Dec. 31, 2019**

**Current Month**

**Year to Date**

	Current Month					Year to Date				
	Actual	Budget	% of Budget	Prior Yr	% of Prior Yr	Actual	Budget	% of Budget	Prior Yr	% of Prior Yr
<b>Gross Revenues</b>										
Municipal Operating Grants	40,000	40,000	100%	40,000	100%	767,421	720,000	107%	760,000	101%
Arena	34,667	39,446	88%	37,429	93%	175,693	201,150	87%	190,866	92%
Aquatic Centre	25,754	23,900	108%	26,133	99%	169,381	144,338	117%	157,824	107%
Active Living / Room Rentals	2,762	2,424	114%	2,520	110%	64,047	68,495	94%	71,202	90%
Memberships	10,712	14,434	74%	14,217	75%	111,887	111,058	101%	109,385	102%
Library Rent	7,598	7,425	102%	7,513	101%	69,416	66,860	104%	67,648	103%
Concessions Rent	1,200	1,200	100%	1,200	100%	9,600	9,600	100%	9,600	100%
ATM and Vending	265	1,090	24%	1,123	24%	9,453	9,435	100%	9,713	97%
Advertising / Sponsorships	1,301	-	0%	-	0%	5,658	14,028	40%	20,757	27%
Miscellaneous	50	-	0%	-	0%	30,581	30,316	101%	44,821	68%
<b>Total Revenue</b>	<b>124,309</b>	<b>129,919</b>	<b>96%</b>	<b>130,135</b>	<b>96%</b>	<b>1,413,138</b>	<b>1,375,280</b>	<b>103%</b>	<b>1,441,816</b>	<b>98%</b>
<b>Expenses</b>										
Advertising and Promotion	330	2,951	11%	1,412	23%	5,931	11,367	52%	5,439	109%
Professional Fees	22,694	14,526	156%	879	2582%	115,405	96,422	120%	14,409	801%
Interest and other fees	(301)	1,259	-124%	1,289	-123%	9,339	12,758	73%	13,069	71%
Concessions Expense	-	-	0%	-	0%	6,930	148	4682%	297	2333%
Facility Repairs & Maintenance	19,033	18,700	102%	19,969	95%	141,718	116,838	121%	124,769	114%
Housekeeping	2,489	2,269	110%	2,284	109%	13,569	14,397	94%	14,497	94%
IT Licensing / Fees / Support	1,791	3,037	59%	2,041	88%	23,126	27,789	83%	18,673	124%
Miscellaneous	0	172	0%	812	0%	189	1,978	10%	9,317	2%
Office	907	1,211	75%	1,174	77%	5,971	8,487	70%	8,232	73%
Pool Chemicals / Supplies	3,737	2,364	158%	3,052	122%	21,055	15,753	134%	20,337	104%
Programming	2,222	1,685	132%	1,059	210%	8,796	11,805	75%	7,421	119%
Staff Training / Courses	15	500	3%	-	0%	1,973	4,500	44%	-	0%
Communications	1,018	712	143%	583	175%	6,368	7,890	81%	6,456	99%
Travel	-	150	0%	-	0%	-	1,350	0%	-	0%
Uniforms	-	83	0%	-	0%	1,015	1,147	88%	81	1253%
Utilities	34,387	36,528	94%	35,768	96%	291,192	305,055	95%	298,705	97%
Vending Expense	475	-	0%	-	0%	5,630	5,146	109%	4,948	114%
Wages and Benefits	69,627	68,795	101%	75,025	93%	704,028	673,414	105%	734,396	96%
<b>Total Expenses</b>	<b>158,423</b>	<b>154,942</b>	<b>102%</b>	<b>145,347</b>	<b>109%</b>	<b>1,362,236</b>	<b>1,316,244</b>	<b>103%</b>	<b>1,281,046</b>	<b>106%</b>
<b>Surplus (Deficit) B4 Special Events</b>	<b>(34,114)</b>	<b>(25,023)</b>	<b>136%</b>	<b>(15,212)</b>	<b>224%</b>	<b>50,902</b>	<b>59,036</b>	<b>86%</b>	<b>160,770</b>	<b>32%</b>
Special Events Revenue	-	-	0%	-	0%	124,086	84,146	147%	77,073	161%
Special Events Expenses	-	-	0%	-	0%	136,923	58,880	233%	51,872	264%
<b>Surplus (Deficit) Special Events</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>(12,837)</b>	<b>25,266</b>	<b>-151%</b>	<b>25,201</b>	<b>-100%</b>
<b>Net Operating Surplus (Deficit)</b>	<b>(34,114)</b>	<b>(25,023)</b>	<b>136%</b>	<b>(15,212)</b>	<b>100%</b>	<b>38,065</b>	<b>84,302</b>	<b>45%</b>	<b>185,971</b>	<b>0%</b>
Transfer to Reserve	-	-	0%	-	0%	-	-	0%	-	0%
Capital Projects - Net	(21,000)	-	0%	-	0%	(58,997)	-	0%	-	0%
MFC Debenture Interest	-	-	0%	-	0%	121,538	121,538	100%	128,670	0%
TOB Transfer from Special Purpose:	-	-	0%	-	0%	(121,538)	(121,538)	100%	(128,670)	100%
<b>Total Non-Operating Expenses</b>	<b>(21,000)</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>(58,997)</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>
<b>Net Surplus (Deficit)</b>	<b>(13,114)</b>	<b>(25,023)</b>	<b>52%</b>	<b>(15,212)</b>	<b>100%</b>	<b>97,061</b>	<b>84,302</b>	<b>115%</b>	<b>185,971</b>	<b>0%</b>

**LCMPCC Operating  
Income Statement - Projected Forecast  
For year ending March 31, 2020**

Run: 17-Feb-20  
Prepared By: Nustadia Recreation inc.

	Actual									Budget			Total	Original Budget	% of Org Budget	Actuals 2019
	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar				
<b>Gross Revenues</b>																
Municipal Operating Grants	60,000	60,000	60,000	120,000	120,000	167,421	100,000	40,000	40,000	40,000	40,000	40,000	887,421	840,000	106%	880,000
Arena	21,165	7,334	2,358	3,276	6,748	24,660	35,707	40,281	34,667	43,439	37,243	38,168	295,045	320,000	92%	303,641
Aquatic Centre	14,057	10,394	22,355	21,216	33,751	20,906	10,030	10,918	25,754	14,813	8,919	44,115	237,228	212,185	112%	232,009
Active Living / Room Rentals	2,705	14,116	14,434	11,914	6,345	2,511	4,685	4,575	2,762	3,991	6,372	8,142	82,552	87,000	95%	90,439
Memberships	12,461	14,342	12,324	13,788	13,098	14,012	10,223	10,926	10,712	14,531	12,352	15,059	153,828	153,000	101%	150,696
Library Rent	7,513	7,513	7,513	7,513	7,513	9,058	7,598	7,598	7,598	7,425	7,425	7,425	91,693	89,135	103%	90,187
Concessions Rent	1,200	1,200	1,200	-	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	13,200	13,200	100%	13,200
ATM and Vending	299	1,277	86	2,242	677	1,372	745	2,490	265	1,002	1,833	2,730	15,017	15,000	100%	15,444
Advertising / Sponsorships	-	-	-	328	-	3,165	864	-	1,301	47	338	9,587	15,630	24,000	65%	35,513
Miscellaneous	100	87	2	543	-	11,493	3,256	15,050	50	561	596	527	32,265	32,000	101%	47,310
<b>Total Revenue</b>	<b>119,499</b>	<b>116,263</b>	<b>120,272</b>	<b>180,820</b>	<b>189,332</b>	<b>255,798</b>	<b>174,308</b>	<b>133,038</b>	<b>124,309</b>	<b>127,009</b>	<b>116,278</b>	<b>166,953</b>	<b>1,823,878</b>	<b>1,785,520</b>	<b>102%</b>	<b>1,858,439</b>
<b>Expenses</b>																
Advertising and Promotion	335	2,009	-	105	1,404	330	-	1,418	330	594	73	2,966	9,564	15,000	64%	7,178
Professional Fees	896	896	6,934	2,296	24,762	18,941	18,941	19,046	22,694	14,526	14,526	14,526	158,983	140,000	114%	17,046
Interest and other fees	1,166	311	1,844	1,214	1,808	1,222	638	841	(301)	1,687	1,192	2,363	13,984	18,000	78%	18,439
Concessions Expense	1,637	116	785	1,529	2,519	768	842	(1,267)	-	231	167	954	8,282	1,500	552%	3,022
Facility Repairs & Maintenance	15,373	13,598	16,115	12,576	15,923	15,250	10,784	23,648	19,033	17,666	20,885	26,611	207,463	182,000	114%	20,138
Housekeeping	2,082	1,759	1,618	1,571	1,121	1,682	1,181	65	2,489	2,249	2,706	648	19,171	20,000	96%	19,356
IT Licensing / Fees / Support	2,073	1,910	3,925	2,908	3,065	3,679	1,961	1,813	1,791	4,227	4,513	3,871	35,737	40,400	88%	27,147
Miscellaneous	212	(231)	-	186	-	-	22	(0)	0	(19)	-	41	211	2,000	11%	9,418
Office	371	757	922	172	351	1,141	752	598	907	452	551	1,110	8,084	10,600	76%	10,280
Pool Chemicals / Supplies	2,827	1,297	5,113	2,291	1,673	1,042	1,697	1,378	3,737	2,730	1,771	1,746	27,302	22,000	124%	28,402
Programming	475	1,459	1,188	1,096	1,218	375	85	679	2,222	1,236	-	3,459	13,492	16,500	82%	10,373
Staff Training / Courses	815	768	297	-	-	-	-	79	15	500	500	500	3,474	6,000	58%	-
Communications	647	741	659	653	654	641	654	701	1,018	704	705	701	8,477	10,000	85%	8,182
Travel	-	-	-	-	-	-	-	-	-	150	150	150	450	1,800	25%	-
Uniforms	-	-	-	-	-	-	1,015	-	-	83	83	1,587	2,768	2,900	95%	1,789
Utilities	33,491	30,861	21,709	22,906	33,741	44,774	33,473	35,881	34,387	37,898	38,154	28,893	396,167	410,000	97%	401,465
Vending Expense	1,086	606	-	-	957	898	673	935	475	577	931	1,346	8,484	8,000	106%	7,693
Wages and Benefits	78,475	81,394	76,755	92,763	92,353	67,691	73,263	71,706	69,627	72,852	68,853	90,576	936,309	905,695	103%	987,710
<b>Total Expenses</b>	<b>141,962</b>	<b>138,252</b>	<b>137,864</b>	<b>142,266</b>	<b>181,548</b>	<b>158,434</b>	<b>145,981</b>	<b>157,522</b>	<b>158,423</b>	<b>158,343</b>	<b>155,760</b>	<b>182,048</b>	<b>1,858,403</b>	<b>1,812,395</b>	<b>103%</b>	<b>1,752,638</b>
<b>Surplus (Deficit) B4 Special Events</b>	<b>(22,463)</b>	<b>(21,989)</b>	<b>(17,592)</b>	<b>38,554</b>	<b>7,784</b>	<b>97,364</b>	<b>28,327</b>	<b>(24,485)</b>	<b>(34,114)</b>	<b>(31,334)</b>	<b>(39,482)</b>	<b>(15,095)</b>	<b>(34,525)</b>	<b>(26,875)</b>	<b>128%</b>	<b>105,801</b>
Special Events Revenue	8,000	92,836	1,920	-	1,500	-	19,080	250	-	-	2,729	-	126,315	86,875	1	79,573
Special Events Expenses	-	91,092	901	-	-	-	44,299	616	-	-	1,103	17	138,028	60,000	2	52,859
<b>Surplus (Deficit) Special Events</b>	<b>8,000</b>	<b>1,744</b>	<b>1,019</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>(25,219)</b>	<b>(366)</b>	<b>0</b>	<b>0</b>	<b>1,626</b>	<b>(17)</b>	<b>(11,713)</b>	<b>26,875</b>	<b>(1)</b>	<b>26,714</b>
<b>Net Operating Surplus (Deficit)</b>	<b>(14,463)</b>	<b>(20,245)</b>	<b>(16,573)</b>	<b>38,554</b>	<b>9,284</b>	<b>97,364</b>	<b>3,108</b>	<b>(24,851)</b>	<b>(34,114)</b>	<b>(31,334)</b>	<b>(37,856)</b>	<b>(15,112)</b>	<b>(46,238)</b>	<b>-</b>	<b>-</b>	<b>132,515</b>
Transfer to Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects - Net	3,340	14,735	17,155	17,774	(30,000)	(20,000)	(20,000)	(21,000)	(21,000)	-	-	-	(58,997)	-	-	42,813
MFC Debenture Interest	-	60,769	-	-	-	-	-	60,769	-	-	-	-	121,538	121,538	-	128,670
TOB Transfer from Special Purposes Ta	-	(60,769)	-	-	-	-	-	(60,769)	-	-	-	-	(121,538)	(121,538)	-	(128,670)
<b>Total Non-Operating Expenses</b>	<b>3,340</b>	<b>14,735</b>	<b>17,155</b>	<b>17,774</b>	<b>(30,000)</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(21,000)</b>	<b>(21,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(58,997)</b>	<b>-</b>	<b>-</b>	<b>42,813</b>
<b>Net Surplus (Deficit)</b>	<b>(17,803)</b>	<b>(34,979)</b>	<b>(33,728)</b>	<b>20,780</b>	<b>39,284</b>	<b>117,364</b>	<b>23,108</b>	<b>(3,851)</b>	<b>(13,114)</b>	<b>(31,334)</b>	<b>(37,856)</b>	<b>(15,112)</b>	<b>12,759</b>	<b>-</b>	<b>-</b>	<b>89,702</b>
<b>Net Surplus (Deficit) - YTD</b>	<b>(17,803)</b>	<b>(52,783)</b>	<b>(86,511)</b>	<b>(65,731)</b>	<b>(26,446)</b>	<b>90,917</b>	<b>114,025</b>	<b>110,175</b>	<b>97,061</b>	<b>65,727</b>	<b>27,871</b>	<b>12,759</b>				

**LCMPCC Operating  
Balance Sheet  
As at Dec. 31, 2019**

	<u>Dec 19</u>	<u>Nov 19</u>
<b>Assets</b>		
Current Assets		
Cash	263,558	364,717
Accounts Receivable	123,211	117,434
Prepaid Expenses	57,962	59,868
<b>Total Current Assets</b>	<u>444,731</u>	<u>542,020</u>
 <b>Total Assets</b>	 <u>444,731</u>	 <u>542,020</u>
 <b>Liabilities</b>		
Current Liabilities		
Accounts Payable	176,479	259,629
Due to / from Capital Reserve	54,026	54,026
Deferred Revenue	117,164	118,189
<b>Total Liabilities</b>	<u>347,668</u>	<u>431,843</u>
 <b>Equity</b>		
Retained Earnings	1	1
Current Earnings	97,061	110,175
<b>Total Equity</b>	<u>97,062</u>	<u>110,176</u>
 <b>Total Liability and Equity</b>	 <u>444,731</u>	 <u>542,020</u>



## LCLC Swim Skate Pass Usage for January 2020

### Redeemed passes by activity

Swimming Passes	37
Skate Passes	44
Total	81

### Redeemed passes by community group or school

	Swim	Skate		Swim	Skate
Schools Plus		2	Better Together	1	
Schools Plus		2	Bayview School	2	
Big Brothers Big Sisters	1		Support Services Group	1	1
Bluenose Academy		1	Schools Plus	1	
Early Child Intervention	1		Big Brothers Big Sisters	1	
Bayview School	3		Freeman House	2	
Petite Elementary		5	Support Services Group		7
Newcombville		2	Hopes Landing		4
Bridgewater Elementary	2		Schools Plus	3	3
Schools Plus	1	1	YMCA Youth Centre		1
Newcombville		1	Freeman House	6	2
Bridgewater Elementary		5	Petite Elementary	3	
Bridgewater High	1		Bridgewater Elementary		4
Big Brothers Big Sisters	1		Harbour House	6	
Early Child Intervention	1		The ARK		3

### LCLC Free Pass Usage

2019/2020 Totals

Month	Swim	Skate	Month	Swim	Skate	Month	Swim	Skate	Total Passes Distributed
April	50	8	August	77		December	48	16	584
May	39	0	September	39		January	37	44	
June	47	0	October	25	18	February			
July	78	0	November	50	8	March			
Totals	214	8		191	26		85	60	

Michael Graves  
 Coordinator