

AGENDA

Lunenburg County Multi-Purpose Centre Corporation

Tuesday, March 22, 2022 6:00 p.m.

Held in 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 – February 17, 2022**
- 5. Business Arising from Minutes & Unfinished Business**
 - 5.1 MODL Motions re LCLC 2022-23 Capital & Operating Budgets 2
 - 5.2 TOB Motions re LCLC 2022-23 Capital & Operating Budgets..... 3-4
 - 5.3 Letter to Province re Covid relief funding
 - 5.4 Strategic Plan Review
 - 5.5 Gym Sub-Committee (Deputy Mayor Tanner)
- 6. Correspondence**
- 7. New Business**
 - 7.1 General Manager Q&A
- 8. Information/Updates**
 - 8.1 General Manager’s Monthly Report.....To Follow
 - 8.2 Aged Receivables 5-7
 - 8.3 Financial Statements 8-12
- 9. In Camera**
 - 9.1 Contract Negotiations under Section 22(2)(e) of the MGA – Lumberjacks Update
 - 9.2 Contract Negotiations under Section 22(2)(e) of the MGA – Facility Sponsorship
- 10. Next Meeting – Thursday, April 21, 2022 at 6:00 p.m.**
- 11. Adjournment**



Memorandum

To: LCMPPC Board Members

Cc: Elana Wentzell, Director of Finance
Angela Veinot, Accounting Manager

From: Tom MacEwan, Chief Administrative Officer

Date: February 22, 2022

Re: 2022-018 2022-2023 LCLC Capital & Operating Budgets

Please be advised that Municipal Council, in session on Tuesday, February 22, 2022, made the following motion:

- (1) "that Municipal Council approve the LCMPPC 2022-2023 Capital Budget in the amount of \$272,472.12, with each Council's contribution being \$136,236.06".
- (2) "that Municipal Council approve the LCMPPC 2022-2023 Operating Budget in the amount of \$1,054,916, with each Council's contribution being \$527,458".

A handwritten signature in blue ink, consisting of a large, stylized 'T' followed by a loop and a tail stroke.

Tom MacEwan
Chief Administrative Officer

/trb

**COUNCIL MEETING
RESOLUTION
Council**

LCMPCC Agenda
March 22, 2022
Item No. 5.2
Authorization: T. MacEwan

Agenda Number: 9.1

Resolution Number 22-047

Title: Lunenburg County Multi-Purpose Centre Corporation (LCMPCC) - 2022/23
Capital and Operating Budgets

Date: February 28, 2022

Moved by Councillor McDonald

Seconded by Deputy Mayor Tanner

that Council for the Town of Bridgewater approve the LCMPCC Capital Budget for 2022/23, as presented in Document 22-028, in the amount of \$272,472.12, with each Council's contribution being \$136,236.06.

Motion Carried.

**COUNCIL MEETING
RESOLUTION
Council**

Agenda Number: 9.1

Resolution Number 22-048

Title: Lunenburg County Multi-Purpose Centre Corporation (LCMPCC) - 2022/23
Capital and Operating Budgets

Date: February 28, 2022

Moved by Councillor McDonald

Seconded by Councillor Colwell

that Council for the Town of Bridgewater approve the LCMPCC Operating Budget for 2022/23, as presented in Document 22-028, with each municipal unit's contribution being \$527,458.

Motion Carried.

**LCMPCC Operating
Financial Package
For the period ending Jan. 31, 2022**

LCMPCC Operating Variance Report For the period ending Jan. 31, 2022

	Actual	Budget	Variance
Gross Revenues			
Municipal Operating Grants *	60,834	60,833	1
Arena	19,174	36,522	(17,349)
Aquatic Centre	10,149	19,286	(9,138)
Active Living / Room Rentals	7,149	6,839	310
Memberships	13,316	16,490	(3,174)
Library Rent	7,763	7,859	(96)
Concessions Rent	-	-	-
ATM and Vending	638	1,002	(364)
Advertising / Sponsorships	-	47	(47)
Miscellaneous	842	561	282
Total Revenue	<u>119,865</u>	<u>149,439</u>	<u>(29,574)</u>
Expenses			
Advertising and Promotion	116	1,594	1,478
Professional Fees	1,270	1,767	497
Interest and other fees	217	1,687	1,469
Concessions Expense	-	231	231
Facility Repairs & Maintenance	23,494	16,666	(6,828)
Housekeeping	2,137	1,392	(745)
IT Licensing / Fees / Support	1,845	4,346	2,501
Miscellaneous	3,564	(21)	(3,585)
Office	605	512	(93)
Pool Chemicals / Supplies	3,389	1,937	(1,452)
Programming	1,045	1,734	689
Staff Training / Courses	-	500	500
Communications	625	482	(142)
Travel	-	150	150
Uniforms	-	83	83
Utilities	43,586	36,102	(7,484)
Vending Expense	-	577	577
Wages and Benefits	90,314	82,346	(7,968)
Total Expenses	<u>172,206</u>	<u>152,084</u>	<u>(20,122)</u>
Surplus (Deficit) B4 Café & Events	<u>(52,341)</u>	<u>(2,645)</u>	<u>(49,696)</u>
Centre Ice Café Operations	(1,614)	1,200	(2,814)
Surplus (Deficit) B4 Special Events	<u>(53,955)</u>	<u>(1,445)</u>	<u>(52,510)</u>
Special Events Revenue	-	-	-
Special Events Expenses	21	-	(21)
Surplus (Deficit) Special Events	<u>-21</u>	<u>0</u>	<u>-21</u>
Net Operating Surplus (Deficit)	<u>(53,976)</u>	<u>(1,445)</u>	<u>(52,531)</u>
Transfer to Reserve	-	-	-
Special Events Subsidized Expenses	-	-	-
Capital Projects - Net	11,044	-	(11,044)
MFC Debenture Interest	-	-	-
TOB Transfer from Special Purposes Tax	-	-	-
Total Non-Operating Expenses	<u>11,044</u>	<u>-</u>	<u>(11,044)</u>
Net Surplus (Deficit)	<u>(65,020)</u>	<u>(1,445)</u>	<u>(63,575)</u>

**LCMPCC Operating
Income Statement - Projected Forecast
For year ending March 31, 2022**

Run: 15-Mar-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 *	109,330	110,824	89,334	70,000	71,134	70,834	70,834	65,834	60,834	60,834	60,833	56,883	897,508	897,510	100%	768,823	840,000	880,000	
Arena	23,754	-	770	10,103	16,984	19,709	23,716	30,221	51,194	19,174	38,329	39,337	273,290	319,399	86%	225,980	320,000	303,641	
Aquatic Centre	9,352	(30,036)	9,230	12,105	6,201	38,630	4,595	6,863	33,494	10,149	10,753	30,235	141,571	214,586	66%	134,418	212,185	232,009	
Active Living, Room, and Equipment R	2,610	25	42,335	17,829	2,527	2,883	4,574	4,194	5,437	7,149	8,624	13,464	111,651	137,748	81%	39,147	87,000	90,439	
Memberships	14,119	6,057	(432)	5,319	7,769	7,745	3,278	9,329	8,850	13,316	13,382	16,315	105,045	126,893	83%	76,908	153,000	150,696	
Library Rent	8,633	7,763	7,763	7,763	7,763	7,763	7,763	7,763	7,763	7,763	7,859	7,859	94,221	94,308	100%	93,416	89,135	90,187	
Concessions Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	13,200	13,200	
ATM and Vending	684	75	685	74	429	60	1,011	932	1,050	638	1,833	2,731	10,204	14,652	70%	4,194	15,000	15,444	
Advertising and Sponsorship	900	81	-	-	96	102	-	900	-	-	338	2,400	4,817	7,142	67%	900	24,000	35,513	
Miscellaneous	-	-	-	-	-	12,500	(11,986)	1,875	9	842	596	527	4,364	10,514	42%	6,120	32,000	47,310	
Total Revenue	169,381	94,789	149,685	123,194	112,905	160,226	103,786	127,011	169,531	119,865	142,547	169,751	1,642,671	1,822,751	90%	1,349,907	1,785,520	1,858,439	1,210,508
Expenses																			
Advertising and Promotion	327	980	408	363	1,760	100	-	40	4,085	116	1,073	3,967	13,219	22,789	58%	4,953	15,000	7,178	8,063
Professional Fees	1,469	1,276	1,294	1,651	900	1,434	2,019	900	7,432	1,270	1,767	2,790	24,200	22,427	108%	32,456	140,000	17,050	18,374
Bank, Interest, Credit Card and Other F	473	389	1,762	1,257	1,205	2,537	3,052	4,152	4,396	217	1,192	2,364	22,998	15,411	149%	9,336	18,000	18,439	19,224
Concessions Expense	-	-	445	-	-	-	-	376	-	-	-	955	167	955	25%	241	1,500	3,022	821
Facility Maintenance and Repairs	20,688	18,381	36,114	36,564	29,497	46,673	22,707	22,012	32,524	23,494	17,482	17,587	323,722	193,772	167%	236,871	182,000	194,356	265,160
Housekeeping	1,874	(1,536)	1,809	(253)	2,460	1,900	815	2,648	50	2,137	1,650	543	13,095	15,563	91%	15,858	20,000	20,137	9,765
IT Licensing, Fees and Support	7,160	1,960	3,611	6,563	4,809	11,553	(267)	(17,830)	4,391	1,845	5,073	4,416	33,283	37,751	88%	26,405	40,400	27,147	21,950
Miscellaneous	159	10	39	1,260	714	405	185	16	2,012	3,564	-	-	8,364	337	2482%	2,829	2,000	9,418	4,800
Office	722	447	864	1,423	929	1,846	1,501	733	1,053	605	520	1,045	11,688	8,726	134%	8,697	10,600	10,278	9,518
Pool Chemicals and Supplies	1,659	1,425	1,601	1,916	2,883	1,344	3,138	1,975	621	3,389	1,771	1,746	23,468	20,690	113%	19,573	22,000	28,403	16,563
Programming	1,146	4	626	972	2,147	66	496	438	699	1,045	-	5,015	12,655	15,905	80%	10,866	16,500	10,372	6,595
Staff Training and Courses	32	984	-	385	-	1,999	-	1,850	-	-	500	500	6,250	3,149	198%	4,132	6,000	0	5,250
Telecommunications	1,352	739	727	724	742	742	745	740	740	625	525	524	8,924	7,510	119%	8,143	10,000	8,180	7,251
Travel - Management Conferences	-	-	-	-	-	-	-	-	-	-	150	150	300	1,580	19%	727	1,800	0	-
Uniforms	-	-	217	-	2,577	100	1,486	261	-	-	83	1,583	6,308	6,829	92%	508	2,900	1,789	4,641
Utilities	33,334	36,161	21,950	36,432	36,508	40,801	43,035	33,934	37,646	43,586	36,907	30,154	430,447	394,696	109%	353,433	410,000	401,465	319,801
Vending Expense	312	-	-	-	612	385	877	1,131	214	-	931	1,346	5,809	7,953	73%	2,882	8,000	7,694	3,532
Wages and Benefits	73,119	19,878	80,523	116,030	89,609	95,450	98,126	97,411	97,184	90,314	77,447	92,190	1,027,280	998,435	103%	754,583	905,695	987,710	767,330
Total Expenses	143,825	81,097	151,991	205,285	177,353	207,335	178,292	150,411	193,046	172,206	147,237	166,875	1,974,954	1,781,151	111%	1,492,493	1,812,395	1,752,638	1,488,636
Surplus (Deficit) B4 Café & Events	25,556	13,692	(2,307)	(82,091)	(64,448)	(47,109)	(74,506)	(23,400)	(23,516)	(52,341)	(4,691)	2,876	(332,284)	41,600	-899%	(142,587)	(26,875)	105,801	
Centre Ice Café Operations	(2,561)	(232)	(152)	(3,936)	(1,168)	(2,906)	(2,112)	(1,136)	(1,205)	(1,614)	1,200	1,200	(14,623)	8,400	-274%	(16,592)	-	-	-
Surplus (Deficit) B4 Special Events	22,995	13,460	(2,459)	(86,028)	(65,616)	(50,015)	(76,617)	(24,536)	(24,721)	(53,955)	(3,491)	4,076	(346,906)	50,000	-794%	(159,178)	(26,875)	105,801	
Special Events Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	86,875	79,573	
Special Events Expenses	-	-	-	-	-	-	-	-	-	21	-	-	21	-	0%	10	60,000	52,860	
Surplus (Deficit) Special Events	0	0	0	0	0	0	0	0	0	-21	0	0	-21	0	0%	-10	26,875	26,713	
Net Operating Surplus (Deficit)	22,995	13,460	(2,459)	(86,028)	(65,616)	(50,015)	(76,617)	(24,536)	(24,721)	(53,976)	(3,491)	4,076	(346,927)	50,000	-794%	(159,188)	-	132,514	
Transfer to Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	
Special Events Subsidized Expenses	-	-	-	4,262	-	-	-	-	-	-	-	-	4,262	50,000	9%	-	-	-	
Capital Projects - Net	(104,450)	(84,750)	(79,850)	(74,622)	(102,980)	(87,452)	(100,950)	8,700	45,891	11,044	-	-	(569,419)	-	0%	(678,600)	-	-	42,813
MFC Debenture Interest	-	52,305	-	-	-	-	-	52,305	-	-	-	-	104,609	121,538	86%	113,497	121,538	128,670	
TOB Transfer from Special Purposes T	-	(52,305)	-	-	-	-	-	(52,305)	-	-	-	-	(104,609)	(121,538)	86%	(56,748)	(121,538)	(128,670)	
Total Non-Operating Expenses	(104,450)	(84,750)	(79,850)	(70,360)	(102,980)	(87,452)	(100,950)	8,700	45,891	11,044	-	-	(565,157)	50,000	-1230%	(621,852)	-	42,813	
Net Surplus (Deficit)	127,445	98,210	77,391	(15,667)	37,364	37,437	24,333	(33,236)	(70,612)	(65,020)	(3,491)	4,076	218,230	0	0%	462,664	-	89,701	
Net Surplus (Deficit) - YTD	127,445	225,655	303,046	287,379	324,743	362,180	386,513	353,277	282,665	217,645	214,154	218,230							

* 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
Income Statement
For the period ending Jan. 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 *	60,834	60,833	100%	55,325	110%	779,792	779,794	100%	732,676	106%
Arena	19,174	36,522	52%	36,985	52%	195,624	241,733	81%	151,569	129%
Aquatic Centre	10,149	19,286	53%	16,464	62%	100,583	173,598	58%	78,062	129%
Active Living / Room Rentals	7,149	6,839	105%	2,033	352%	89,563	115,661	77%	28,890	310%
Memberships	13,316	16,490	81%	5,661	235%	75,348	97,196	78%	67,028	112%
Library Rent	7,763	7,859	99%	7,691	101%	78,503	78,590	100%	78,033	101%
Concessions Rent	-	-	0%	-	0%	-	-	0%	-	0%
ATM and Vending	45?? 638	1,002	64%	1,651	39%	5,640	10,088	56%	1,929	292%
Advertising / Sponsorships	4045 -	47	0%	-	0%	2,079	4,404	47%	900	231%
Miscellaneous	842	561	150%	50	1685%	3,240	9,390	35%	6,069	53%
Total Revenue	119,865	149,439	80%	125,860	95%	1,330,373	1,510,453	88%	1,145,155	116%
Expenses										
Advertising and Promotion	116	1,594	7%	327	36%	8,179	17,749	46%	3,753	218%
Professional Fees	1,270	1,767	72%	2,811	45%	19,644	17,871	110%	28,614	69%
Interest and other fees	5410 217	1,687	13%	2,297	9%	19,571	11,854	165%	8,100	242%
Concessions Expense	-	231	0%	-	0%	821	6,506	13%	241	341%
Facility Repairs & Maintenance	23,494	16,666	141%	19,836	118%	285,527	158,704	180%	192,482	148%
Housekeeping	5,420 2,137	1,392	154%	2,573	83%	11,902	13,371	89%	12,397	96%
IT Licensing / Fees / Support	5,430 1,845	4,346	42%	5,306	35%	23,665	28,262	84%	31,642	75%
Miscellaneous	55?? 3,564	(21)	17372%	696	512%	8,364	337	2482%	2,373	352%
Office	605	512	118%	511	118%	10,123	7,161	141%	6,579	154%
Pool Chemicals / Supplies	3,389	1,937	175%	2,425	140%	19,951	17,174	116%	15,844	126%
Programming	1,045	1,734	60%	2,364	44%	7,640	10,889	70%	7,012	109%
Staff Training / Courses	-	500	0%	-	0%	5,250	2,149	244%	3,132	168%
Communications	625	482	129%	949	66%	7,875	6,461	122%	6,749	117%
Travel	-	150	0%	-	0%	-	1,280	0%	727	0%
Uniforms	-	83	0%	-	0%	4,641	5,162	90%	-	0%
Utilities	43,586	36,102	121%	34,117	128%	363,386	327,636	111%	268,219	135%
Vending Expense	-	577	0%	296	0%	3,532	5,676	62%	1,967	180%
Wages and Benefits	90,314	82,346	110%	77,747	116%	857,644	828,799	103%	600,297	143%
Total Expenses	172,206	152,084	113%	152,257	113%	1,657,716	1,467,039	113%	1,190,129	139%
Surplus (Deficit) B4 Café & Events	(52,341)	(2,645)	1979%	(26,397)	198%	(327,343)	43,415	-854%	(44,974)	728%
Centre Ice Café Operations	(1,614)	1,200	-235%	-	0%	(17,023)	6,000	-384%	-	0%
Surplus (Deficit) B4 Special Events	(53,955)	(1,445)	3735%	(26,397)	204%	(344,366)	49,415	-797%	(44,974)	766%
Special Events Revenue	-	-	0%	-	0%	-	-	0%	-	0%
Special Events Expenses	21	-	0%	-	0%	21	-	0%	10	209%
Surplus (Deficit) Special Events	-21	0	0%	0	0%	-21	0	0%	-10	0%
Net Operating Surplus (Deficit)	(53,976)	(1,445)	3736%	(26,397)	100%	(344,386)	49,415	-797%	(44,984)	0%
Transfer to Reserve	-	-	0%	-	0%	-	-	0%	-	0%
Special Events Subsidized Expenses	-	-	0%	-	0%	4,262	50,000	9%	-	0%
Capital Projects - Net	11,044	-	0%	(22,933)	0%	(566,293)	-	0%	(527,162)	0%
MFC Debenture Interest	-	-	0%	-	0%	104,609	121,538	86%	113,497	0%
TOB Transfer from Special Purposes Tax	-	-	0%	-	0%	(104,609)	(121,538)	86%	(56,748)	100%
Total Non-Operating Expenses	11,044	-	0%	(22,933)	0%	(562,031)	50,000	-1224%	(470,413)	0%
Net Surplus (Deficit)	(65,020)	(1,445)	4501%	(3,464)	101%	217,644	(585)	37288%	425,430	0%

**LCMPCC Operating
Balance Sheet
As at Jan. 31, 2022**

	<u>Jan 22</u>	<u>Dec 21</u>
Assets		
Current Assets		
Cash	1,270,429	1,438,058
Accounts Receivable	82,361	85,025
Prepaid Expenses	89,889	88,031
Concessions Inventory	6,420	6,433
Total Current Assets	<u>1,449,099</u>	<u>1,617,547</u>
Capital Assets	-	-
Total Assets	<u>1,449,099</u>	<u>1,617,547</u>
Liabilities		
Current Liabilities		
Accounts Payable	206,102	305,946
Due to / from Capital Reserve	791,000	791,000
Deferred Revenue-Memberships/Passes	84,351	87,936
Deferred Revenue-Grants	150,000	150,000
Total Liabilities	1,231,453	1,334,882
Equity		
Retained Earnings	1	1
Current Year Earnings	217,644	282,664
Total Equity	217,645	282,665
Total Liability and Equity	<u>1,449,099</u>	<u>1,617,547</u>
	-	-