

**AGENDA**

Lunenburg County Multi-Purpose Centre Corporation

Thursday, November 17, 2022 | 6 pm

Held in the multi-purpose room, LCLC

1. **Call to Order**
2. **Election of Chair and Vice Chair**
3. **Information Sharing (Questions by board members and attending members of the public)**
4. **Approval of Agenda**
5. **Approval of Minutes: October, 2022**
6. **Business Arising from Minutes & Unfinished Business**
7. **Correspondence**
8. **New Business**
  - 8.1 Mid to Long term capital investment review
9. **Information/Updates**
  - 9.1 General Manager’s Monthly Report attachment
  - 9.2 Aged Receivables attachment
  - 9.3 Financial Statements attachment
10. **In Camera**
11. **Next Meeting – Thursday, October 20, 2022 at 6 pm**
12. **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		

Memberships are at 1313, Spin class attendance is picking up and we hosted two art programs one for kids one for adults that were well received and we plan to repeat.

Energy Project is nearing completion , most of the building components are back to an automated state and the first stages of commissioning the changes will wrap up in the next few weeks. The installation of the Arena lighting has begun and will be completed in January.

Para Hockey Cup preparation is fairly all encompassing at this point. We have received financial support from the local municipalities and ACOA, however the sponsorship from private business has been limited. We have a reassurance from Hockey Canada that they are committed to ensuring that we as the host organizer will not be left at a loss.

We will offer day camps over the Christmas break

**LCMPCC Operating**

**Financial Package**

**For the period ending Sept. 30, 2022**

# LCMPCC Operating Variance Report For the period ending Sept. 30, 2022

	Actual	Budget	Variance
<b>Gross Revenues</b>			
Municipal Operating Grants *	75,834	75,833	1
Arena	25,014	21,680	3,334
Aquatic Centre	40,581	12,890	27,691
Active Living / Room Rentals	3,864	6,009	(2,145)
Memberships	11,582	9,267	2,315
Library Rent	8,035	8,191	(156)
Concessions Rent	-	-	-
Café Rent	800	800	-
ATM and Vending	1,342	1,372	(31)
Advertising / Sponsorships	1,518	1,000	518
Miscellaneous	350	-	350
<b>Total Revenue</b>	<b>168,919</b>	<b>137,042</b>	<b>31,878</b>
<b>Expenses</b>			
Advertising and Promotion	1,333	1,330	(3)
Professional Fees	3,253	1,846	(1,407)
Interest and other fees	1,916	1,222	(694)
Concessions Expense	-	100	100
Facility Repairs & Maintenance	30,543	12,664	(17,879)
Housekeeping	386	1,170	784
IT Licensing / Fees / Support	16,732	1,056	(15,676)
Miscellaneous	371	100	(271)
Office	1,282	1,141	(141)
Pool Chemicals / Supplies	-	1,500	1,500
Programming	4,487	375	(4,112)
Staff Training / Courses	2,199	-	(2,199)
Communications	635	407	(227)
Travel	-	150	150
Uniforms	-	200	200
Utilities	42,549	31,437	(11,112)
Vending Expense	1,514	898	(617)
Wages and Benefits	88,348	98,436	10,088
<b>Total Expenses</b>	<b>195,549</b>	<b>154,032</b>	<b>(41,517)</b>
<b>Surplus (Deficit) B4 Café &amp; Events</b>	<b>(26,630)</b>	<b>(16,990)</b>	<b>(9,640)</b>
Centre Ice Café Operations	(1,132)	2,400	(3,532)
<b>Surplus (Deficit) B4 Special Events</b>	<b>(27,761)</b>	<b>(14,590)</b>	<b>(13,171)</b>
Special Events Revenue	-	45,000	(45,000)
Special Events Expenses	1,486	40,000	38,514
<b>Surplus (Deficit) Special Events</b>	<b>-1,486</b>	<b>5,000</b>	<b>-6,486</b>
<b>Net Operating Surplus (Deficit)</b>	<b>(29,248)</b>	<b>(9,590)</b>	<b>(19,658)</b>
Transfer to Reserve	-	-	-
Special Events Subsidized Expenses	-	-	-
Capital Projects - Net	270,281	-	(270,281)
MFC Debenture Interest	-	-	-
TOB Transfer from Special Purposes T	-	-	-
<b>Total Non-Operating Expenses</b>	<b>270,281</b>	<b>-</b>	<b>(270,281)</b>
<b>Net Surplus (Deficit)</b>	<b>(299,529)</b>	<b>(9,590)</b>	<b>(289,939)</b>

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

Run: 15-Nov-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							
<b>Gross Revenues</b>																			
Municipal Operating Grants *	175,040	109,884	71,068	84,990	88,124	75,834	69,688	72,883	68,833	75,833	81,861	80,883	1,054,921	1,054,915	100%	768,823	840,000	880,000	
Arena	25,207	3,056	0	2,050	7,170	25,014	30,638	31,400	35,638	32,522	33,329	34,937	260,962	270,480	96%	225,980	320,000	303,641	
Aquatic Centre	13,049	15,114	17,076	9,487	34,647	40,581	43,030	10,918	29,748	19,286	10,753	34,235	277,924	259,804	107%	134,418	212,185	232,009	
Active Living / Room Rentals	3,372	19,869	29,958	9,650	3,560	3,864	6,009	6,009	9,745	8,009	8,009	9,745	117,799	121,773	97%	39,147	87,000	90,439	
Memberships	10,834	11,009	12,236	12,487	12,935	11,582	9,267	10,267	12,536	12,536	12,536	12,536	140,761	114,893	123%	76,908	153,000	150,696	
Library Rent	11,287	8,035	8,035	8,035	8,035	8,035	8,191	8,191	8,191	8,191	8,191	8,191	100,604	98,288	102%	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	800	800	800	800	800	800	800	800	800	800	800	800	9,600	9,050					
ATM and Vending	1,618	1,498	1,439	1,595	940	1,342	745	1,297	1,090	1,002	1,833	2,731	17,131	14,652	117%	4,194	15,000	15,444	
Advertising / Sponsorships	0	633	0	1,500	-1,500	1,518	1,000	1,000	1,000	1,000	10,000	10,000	17,151	16,328	105%	900	24,000	35,513	
Miscellaneous	0	1,994	17	0	200	350	6,000	2,063	0	561	596	527	12,308	10,480	117%	6,120	32,000	47,310	
<b>Total Revenue</b>	<b>241,207</b>	<b>171,892</b>	<b>140,629</b>	<b>130,594</b>	<b>154,911</b>	<b>168,919</b>	<b>175,368</b>	<b>144,828</b>	<b>167,581</b>	<b>159,740</b>	<b>158,908</b>	<b>194,585</b>	<b>2,009,162</b>	<b>1,970,664</b>	<b>#REF!</b>	<b>1,349,907</b>	<b>1,785,520</b>	<b>1,858,439</b>	<b>#REF!</b>
<b>Expenses</b>																			
Advertising and Promotion	426	1,189	2,697	7	31,074	1,333	1,021	1,000	2,951	1,594	1,073	3,967	48,331	18,784	257%				
Professional Fees	1,512	2,695	2,910	2,283	1,270	3,253	1,846	2,017	2,017	2,017	2,017	3,040	26,875	25,427	106%	4,953	15,000	7,178	41,697
Bank, Interest, Credit Card and Other F	2,491	-116	1,898	1,215	1,189	1,916	638	696	1,259	1,687	1,192	1,350	15,415	11,004	140%	32,456	140,000	17,050	19,802
Concessions Expense	0	0	0	411	0	0	100	100	100	100	100	100	1,011	1,200	84%	9,336	18,000	18,439	11,186
Facility Maintenance and Repairs	18,757	20,173	26,060	54,896	32,653	30,543	12,517	18,429	18,999	16,666	17,482	17,587	284,762	198,961	143%	241	1,500	3,022	711
Housekeeping	1,413	2,624	977	1,387	5,859	386	1,107	1,550	1,198	1,195	1,243	1,028	19,967	14,859	134%	236,871	182,000	194,356	233,028
IT Licensing, Fees and Support	5,032	3,080	5,125	6,402	4,113	16,732	1,206	7,274	1,944	3,579	10,156	3,650	68,292	52,031	131%	15,858	20,000	20,137	16,501
Miscellaneous	0	0	36	290	50	371	122	150	188	100	100	100	1,508	1,539	98%	26,405	40,400	27,147	50,907
Office	664	1,853	1,794	144	469	1,282	752	1,077	1,358	512	520	1,045	11,471	9,507	121%	2,829	2,000	9,418	1,208
Pool Chemicals and Supplies	-335	0	1,504	463	0	1,500	1,500	1,500	1,500	1,500	1,500	1,500	10,632	19,337	55%	8,697	10,600	10,278	9,394
Programming	513	464	538	1,177	1,804	4,487	85	85	1,200	1,200	1,200	1,200	13,953	10,781	129%	19,573	22,000	28,403	6,132
Staff Training and Courses	385	465	0	207	0	2,199	23	500	500	500	500	500	5,779	6,149	94%	10,866	16,500	10,372	10,353
Telecommunications	505	1,012	402	810	650	635	421	847	360	360	412	415	6,827	5,280	129%	4,132	6,000	0	4,279
Travel - Management Conferences	0	0	0	0	0	0	830	150	150	150	150	150	1,580	2,480	64%	8,143	10,000	8,180	5,641
Uniforms	0	0	0	1,511	0	0	591	83	83	83	83	83	2,519	6,829	37%	727	1,800	0	1,130
Utilities	33,047	30,080	25,268	19,525	38,608	42,549	31,207	30,020	30,154	30,106	34,907	36,154	381,626	365,779	104%	508	2,900	1,789	2,269
Vending Expense	805	2,284	0	2,645	518	1,514	673	879	0	577	931	1,346	12,173	7,953	153%	353,433	410,000	401,465	280,459
Wages and Benefits	94,525	102,222	106,137	137,685	120,589	88,348	98,063	98,195	96,285	97,550	97,556	99,269	1,236,422	1,191,465	104%	2,882	8,000	7,694	9,319
<b>Total Expenses</b>	<b>159,742</b>	<b>168,025</b>	<b>175,347</b>	<b>231,055</b>	<b>238,846</b>	<b>195,549</b>	<b>152,702</b>	<b>164,551</b>	<b>160,246</b>	<b>159,476</b>	<b>171,122</b>	<b>172,483</b>	<b>2,149,143</b>	<b>1,949,364</b>	<b>110%</b>	<b>737,910</b>	<b>906,700</b>	<b>764,929</b>	
<b>Surplus (Deficit) B4 Café &amp; Events</b>	<b>81,466</b>	<b>3,867</b>	<b>(34,718)</b>	<b>(100,461)</b>	<b>(83,935)</b>	<b>(26,630)</b>	<b>22,666</b>	<b>(19,724)</b>	<b>7,336</b>	<b>264</b>	<b>(12,214)</b>	<b>22,102</b>	<b>-139,981</b>	<b>21,300</b>	<b>-757%</b>	<b>611,997</b>	<b>878,820</b>	<b>1,093,510</b>	<b>704,014</b>
Centre Ice Café Operations	-288	2,440	-941	6,535	-6,362	-1,132	1,200	1,200	3,800	1,200	1,200	1,200	10,052	14,700	68%	(16,592)	-	-	-
<b>Surplus (Deficit) B4 Special Events</b>	<b>81,177</b>	<b>6,307</b>	<b>(35,659)</b>	<b>(93,926)</b>	<b>(90,297)</b>	<b>(27,761)</b>	<b>23,866</b>	<b>(18,524)</b>	<b>11,136</b>	<b>1,464</b>	<b>(11,014)</b>	<b>23,302</b>	<b>-129,929</b>	<b>36,000</b>	<b>-461%</b>	<b>595,405</b>	<b>878,820</b>	<b>1,093,510</b>	
Special Events Revenue	0	8,450	2,050	34,508	4,427	0	0	0	25,000	6,000	12,000	12,000	104,435	163,000	64%	-	86,875	79,573	
Special Events Expenses	0	5,944	1,670	56,594	-1,005	1,486	0	0	20,000	5,000	10,000	10,000	109,689	139,000	79%	10	60,000	52,860	
<b>Surplus (Deficit) Special Events</b>	<b>0</b>	<b>2,506</b>	<b>380</b>	<b>-22,086</b>	<b>5,431</b>	<b>-1,486</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>1,000</b>	<b>2,000</b>	<b>2,000</b>	<b>-5,255</b>	<b>24,000</b>	<b>-122%</b>	<b>-10</b>	<b>26,875</b>	<b>26,713</b>	
<b>Net Operating Surplus (Deficit)</b>	<b>81,177</b>	<b>8,813</b>	<b>(35,279)</b>	<b>(116,013)</b>	<b>(84,865)</b>	<b>(29,248)</b>	<b>23,866</b>	<b>(18,524)</b>	<b>16,136</b>	<b>2,464</b>	<b>(9,014)</b>	<b>25,302</b>	<b>-135,184</b>	<b>60,000</b>	<b>-325%</b>	<b>595,395</b>	<b>905,695</b>	<b>1,120,223</b>	
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	-31,924	431,382	-80,110	350,375	14,179	270,281	0	0	0	0	0	0	954,183	-	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)	
<b>Total Non-Operating Expenses</b>	<b>(31,924)</b>	<b>431,382</b>	<b>(80,110)</b>	<b>350,375</b>	<b>14,179</b>	<b>270,281</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>954,183</b>	<b>60,000</b>	<b>1590%</b>	<b>(621,852)</b>	<b>-</b>	<b>42,813</b>	
<b>Net Surplus (Deficit)</b>	<b>113,102</b>	<b>(422,569)</b>	<b>44,831</b>	<b>(466,388)</b>	<b>(99,044)</b>	<b>(299,529)</b>	<b>23,866</b>	<b>(18,524)</b>	<b>16,136</b>	<b>2,464</b>	<b>(9,014)</b>	<b>25,302</b>	<b>-1,089,367</b>	<b>(0)</b>	<b>0%</b>	<b>1,217,247</b>	<b>905,695</b>	<b>1,077,410</b>	
<b>Net Surplus (Deficit) - YTD</b>	<b>113,102</b>	<b>-309,468</b>	<b>-264,637</b>	<b>-731,025</b>	<b>-830,068</b>	<b>-1,129,597</b>	<b>-1,105,731</b>	<b>-1,124,255</b>	<b>-1,108,119</b>	<b>-1,105,655</b>	<b>-1,114,669</b>	<b>-1,089,367</b>							

**LCMPCC Operating  
Income Statement  
For the period ending Sept. 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
<b>Gross Revenues</b>										
Municipal Operating Grants *	75,834	75,833	100%	70,834	107%	604,940	604,934	100%	521,456	116%
Arena	25,014	21,680	115%	19,709	127%	62,498	72,016	87%	71,320	88%
Aquatic Centre	40,581	12,890	315%	38,630	105%	129,954	111,834	116%	45,483	286%
Active Living / Room Rentals	3,864	6,009	64%	2,883	134%	70,273	74,247	95%	68,209	103%
Memberships	11,582	9,267	125%	7,745	150%	71,083	45,215	157%	40,576	175%
Library Rent	8,035	8,191	98%	7,763	103%	51,459	49,144	105%	47,449	108%
Concessions Rent	-	-	0%	-	0%	-	-	0%	-	0%
Café Rent	800	800	100%	-	0%	4,800	4,250	113%	-	0%
ATM and Vending	1,342	1,372	98%	60	2245%	8,433	5,953	142%	2,008	420%
Advertising / Sponsorships	1,518	1,000	152%	102	1488%	2,151	1,328	162%	1,179	182%
Miscellaneous	350	-	0%	12,500	3%	2,561	733	350%	12,500	20%
<b>Total Revenue</b>	<b>168,919</b>	<b>137,042</b>	<b>123%</b>	<b>160,226</b>	<b>105%</b>	<b>1,008,152</b>	<b>969,654</b>	<b>104%</b>	<b>810,180</b>	<b>124%</b>
<b>Expenses</b>										
Advertising and Promotion	1,333	1,330	100%	100	1333%	36,726	7,178	512%	3,938	932%
Professional Fees	3,253	1,846	176%	1,434	227%	13,923	12,475	112%	8,023	174%
Interest and other fees	1,916	1,222	157%	2,537	76%	8,593	4,182	205%	7,623	113%
Concessions Expense	-	100	0%	-	0%	411	600	68%	445	92%
Facility Repairs & Maintenance	30,543	12,664	241%	46,673	65%	151,762	97,282	156%	187,917	81%
Housekeeping	386	1,170	33%	1,900	20%	12,647	7,538	168%	6,253	202%
IT Licensing / Fees / Support	16,732	1,056	1584%	11,553	145%	40,484	24,223	167%	35,656	114%
Miscellaneous	371	100	371%	405	92%	748	778	96%	2,587	29%
Office	1,282	1,141	112%	1,846	69%	6,207	4,243	146%	6,230	100%
Pool Chemicals / Supplies	-	1,500	0%	1,344	0%	1,632	10,337	16%	10,828	15%
Programming	4,487	375	1197%	66	6761%	8,983	5,811	155%	4,962	181%
Staff Training / Courses	2,199	-	0%	1,999	110%	3,256	3,626	90%	3,400	96%
Communications	635	407	156%	742	86%	4,014	2,466	163%	5,025	80%
Travel	-	150	0%	-	0%	-	900	0%	-	0%
Uniforms	-	200	0%	100	0%	1,511	5,821	26%	2,894	52%
Utilities	42,549	31,437	135%	40,801	104%	189,078	173,231	109%	205,185	92%
Vending Expense	1,514	898	169%	385	393%	7,766	3,546	219%	1,310	593%
Wages and Benefits	88,348	98,436	90%	95,450	93%	649,505	604,547	107%	474,609	137%
<b>Total Expenses</b>	<b>195,549</b>	<b>154,032</b>	<b>127%</b>	<b>207,335</b>	<b>94%</b>	<b>1,137,243</b>	<b>968,784</b>	<b>117%</b>	<b>966,887</b>	<b>118%</b>
<b>Surplus (Deficit) B4 Café &amp; Events</b>	<b>(26,630)</b>	<b>(16,990)</b>	<b>157%</b>	<b>(47,109)</b>	<b>57%</b>	<b>(129,091)</b>	<b>870</b>	<b>-14941%</b>	<b>(156,707)</b>	<b>82%</b>
Centre Ice Café Operations	(1,132)	2,400	-147%	-	0%	252	4,900	5%	-	0%
<b>Surplus (Deficit) B4 Special Events</b>	<b>(27,761)</b>	<b>(14,590)</b>	<b>190%</b>	<b>(47,109)</b>	<b>59%</b>	<b>(128,839)</b>	<b>5,770</b>	<b>-2333%</b>	<b>(156,707)</b>	<b>82%</b>
Special Events Revenue	-	45,000	0%	-	0%	49,435	108,000	46%	-	0%
Special Events Expenses	1,486	40,000	4%	-	0%	64,690	94,000	69%	-	0%
<b>Surplus (Deficit) Special Events</b>	<b>-1,486</b>	<b>5,000</b>	<b>-130%</b>	<b>0</b>	<b>0%</b>	<b>-15,255</b>	<b>14,000</b>	<b>-209%</b>	<b>0</b>	<b>0%</b>
<b>Net Operating Surplus (Deficit)</b>	<b>(29,248)</b>	<b>(9,590)</b>	<b>305%</b>	<b>(47,109)</b>	<b>100%</b>	<b>(144,094)</b>	<b>19,770</b>	<b>-829%</b>	<b>(156,707)</b>	<b>0%</b>
Transfer to Reserve	-	-	0%	-	0%	-	30,000	0%	-	0%
Special Events Subsidized Expenses	-	-	0%	-	0%	-	30,000	0%	4,262	0%
Capital Projects - Net	270,281	-	0%	(87,452)	0%	985,504	-	0%	(526,604)	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%
<b>Total Non-Operating Expenses</b>	<b>270,281</b>	<b>-</b>	<b>0%</b>	<b>(87,452)</b>	<b>0%</b>	<b>985,504</b>	<b>60,000</b>	<b>1643%</b>	<b>(522,342)</b>	<b>100%</b>
<b>Net Surplus (Deficit)</b>	<b>(299,529)</b>	<b>(9,590)</b>	<b>3123%</b>	<b>40,343</b>	<b>0%</b>	<b>(1,129,598)</b>	<b>(40,230)</b>	<b>2808%</b>	<b>365,635</b>	<b>0%</b>

**LCMPCC Operating  
Balance Sheet  
As at Sept. 30, 2022**

	<u>Sept 22</u>	<u>Aug 22</u>
<b>Assets</b>		
Current Assets		
Cash	969,618	1,000,710
Accounts Receivable	24,484	(5,575)
Prepaid Expenses	20,733	24,778
Concessions Inventory	3,996	4,069
<b>Total Current Assets</b>	<u>1,018,831</u>	<u>1,023,982</u>
Capital Assets	-	-
<b>Total Assets</b>	<u>1,018,831</u>	<u>1,023,982</u>
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable	465,792	147,514
Due to / from Capital Reserve	1,407,681	1,437,681
Deferred Revenue-Memberships/Passes	125,129	119,029
Deferred Revenue-Grants	150,000	150,000
<b>Total Liabilities</b>	<u>2,148,601</u>	<u>1,854,224</u>
<b>Equity</b>		
Retained Earnings	(172)	(172)
Current Year Earnings	<u>(1,129,598)</u>	<u>(830,069)</u>
<b>Total Equity</b>	<u>(1,129,770)</u>	<u>(830,241)</u>
<b>Total Liability and Equity</b>	<u>1,018,831</u>	<u>1,023,982</u>
	-	-