

AGENDA

Lunenburg County Multi-Purpose Centre Corporation 2023 |

June 15th, 2023 5:30 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: April, 2023**
- 5. Business Arising from Minutes & Unfinished Business**
 - 5.1 YMCA proposal
- 6. Correspondence**
- 7. New Business**
 - 7.1 Emergency Repair of Capital asset Ice Plan Compressor
- 8. Information/Updates**
 - 8.1 General Manager's Monthly Report attachment
 - 8.2 Aged Receivable attachment
 - 8.3 Financial Statements attachment
- 9. In Camera**
 - 9.1 Tenancy contract negotiations
- 10. Next Meeting – Thursday, July 20th, 2023 at 5:30 pm**
- 11. Adjournment**



GM Report June

The final attendance for the South Shore Expo was 1800 visitors over the Friday, Saturday and Sunday, that was less than the attendance from the last year the event ran in Liverpool but for a first year event we are optimistic that we can greatly improve on those numbers in the coming years. Many of the exhibitors have signed on for next year already.

Craft Beer and Cider event was held June 10th We had 192 in attendance this year up from 126 last year. had an increase in the vendors in attendance this year, and notably attracted more cider and non-alcoholic options to the event, we also added a designated driver ticket option. Scott Harnish and Tyler Key provided the live entertainment for the evening.

We are planning another Family Day at the end of Summer, that announcement will be made shortly.

Summer Camps will be running for the 8 weeks of July and August with 45 spots each day and the days are almost fully booked at this point.

Outdoor pool is set to open on June 28th and we are supporting the Town Rec department with the maintenance and operation as well as the staffing. We have also more fully integrated the pool passes and memberships into the Connect2Rec platform to facilitate purchases through a variety of channels and payment methods.

We are also getting ready for another great year of providing Lifeguard services for lake Mushamush as well as swim lessons at the lake.

Ball Hockey and Basketball on Monday Nights with the YMCA are ongoing and well attended.

Circus will be June 23rd

Parkview Grad June 29th

South Shore Surf is running a 3 on 3 Basketball tournament at the LCLC on Canada Day

Run The River 5k and 10k will be September 23rd

Members By Month (excluding staff memberships)

June	1086
July	1119
August	1165
September	1270
October	1308
November	1304
December	1335
January	1373
February	1398
April	1507
June	1457

Our Joint membership with the YMCA continues to be successful, currently we have 218 joint memberships.

Solar array is completely installed and awaiting a Nova Scotia Power inspection before it can be brought online. Our dehumidifier is online and undergoing the final steps of commissioning and a few required change orders.

LCMPCC Operating

Financial Package

For the period ending Feb. 28, 2023

LCMPCC Operating Variance Report For the period ending Feb. 28, 2023

	Actual	Budget	Variance
Gross Revenues			
Municipal Operating Grants *	81,862	81,861	1
Arena	25,175	33,329	(8,154)
Aquatic Centre	14,988	10,753	4,235
Active Living / Room Rentals	7,616	8,009	(393)
Memberships	15,331	12,536	2,795
Library Rent	8,035	8,191	(156)
Concessions Rent	-	-	-
Café Rent	800	800	-
ATM and Vending	1,895	1,833	62
Advertising / Sponsorships	-	1,000	(1,000)
Miscellaneous	16,052	596	15,456
Total Revenue	171,754	158,908	12,846
Expenses			
Advertising and Promotion	120	1,073	953
Professional Fees	1,270	2,017	747
Interest and other fees	1,286	1,192	(93)
Concessions Expense	-	100	100
Facility Repairs & Maintenance	37,970	17,482	(20,488)
Housekeeping	3,051	1,243	(1,808)
IT Licensing / Fees / Support	3,346	10,156	6,811
Miscellaneous	10,250	100	(10,150)
Office	741	520	(221)
Pool Chemicals / Supplies	4,277	1,500	(2,777)
Programming	818	1,200	382
Staff Training / Courses	10	500	490
Communications	627	412	(215)
Travel	-	150	150
Uniforms	18	83	66
Utilities	35,861	34,907	(954)
Vending Expense	3,057	931	(2,125)
Wages and Benefits	98,156	97,556	(600)
Total Expenses	200,857	171,122	(29,735)
Surplus (Deficit) B4 Café & Events	(29,103)	(12,214)	(16,889)
Centre Ice Café Operations	297	1,200	(903)
Surplus (Deficit) B4 Special Events	(28,806)	(11,014)	(17,792)
Special Events Revenue	60,469	12,000	48,469
Special Events Expenses	1,592	10,000	8,408
Surplus (Deficit) Special Events	58,877	2,000	56,877
Net Operating Surplus (Deficit)	30,071	(9,014)	39,085
Transfer to Reserve	-	-	-
Special Events Subsidized Expenses	-	-	-
Capital Projects - Net	(609,433)	-	609,433
MFC Debenture Interest	-	-	-
TOB Transfer from Special Purposes T	-	-	-
Total Non-Operating Expenses	(609,433)	-	609,433
Net Surplus (Deficit)	639,504	(9,014)	648,518

**LCMPCC Operating
Income Statement
For the period ending Feb. 28, 2023**

	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 *	81,862	81,861	100%	60,834	135%	974,042	974,032	100%	840,626	116%
Arena	25,175	33,329	76%	29,239	86%	220,469	235,543	94%	224,863	98%
Aquatic Centre	14,988	10,753	139%	11,283	133%	212,013	225,569	94%	111,866	190%
Active Living / Room Rentals	7,616	8,009	95%	3,592	212%	106,988	112,028	96%	93,155	115%
Memberships	15,331	12,536	122%	8,602	178%	147,501	102,357	144%	83,950	176%
Library Rent	8,035	8,191	98%	7,763	103%	91,632	90,098	102%	86,266	106%
Concessions Rent	-	-	0%	250	0%	-	-	0%	250	0%
Café Rent	800	800	100%	-	0%	8,800	8,250	107%	-	0%
ATM and Vending	1,895	1,833	103%	448	423%	19,044	11,921	160%	6,087	313%
Advertising / Sponsorships	-	1,000	0%	-	0%	3,051	6,328	48%	2,079	147%
Miscellaneous	16,052	596	2693%	-	0%	24,117	9,953	242%	3,240	744%
Total Revenue	171,754	158,908	108%	122,010	141%	1,807,657	1,776,079	102%	1,452,383	124%
Expenses										
Advertising and Promotion	120	1,073	11%	985	12%	38,744	14,817	261%	9,165	423%
Professional Fees	1,270	2,017	63%	3,835	33%	25,861	22,387	116%	23,479	110%
Interest and other fees	1,286	1,192	108%	(177)	828%	16,766	9,654	174%	19,264	87%
Concessions Expense	-	100	0%	382	0%	1,949	1,100	177%	1,203	162%
Facility Repairs & Maintenance	37,970	17,482	217%	10,267	370%	295,595	181,374	163%	298,921	99%
Housekeeping	3,051	1,243	246%	155	1968%	21,353	13,831	154%	12,057	177%
IT Licensing / Fees / Support	3,346	10,156	33%	4,675	72%	69,729	48,381	144%	28,469	245%
Miscellaneous	10,250	100	10250%	(466)	2300%	13,088	1,439	910%	7,898	166%
Office	741	520	143%	350	212%	11,501	8,462	136%	10,473	110%
Pool Chemicals / Supplies	4,277	1,500	285%	3,190	134%	12,401	17,837	70%	23,141	54%
Programming	818	1,200	68%	315	259%	14,095	9,581	147%	7,805	181%
Staff Training / Courses	10	500	2%	1,350	1%	3,613	5,649	64%	6,600	55%
Communications	627	412	152%	709	88%	7,214	4,865	148%	8,584	84%
Travel	-	150	0%	-	0%	-	2,330	0%	-	0%
Uniforms	18	83	21%	-	0%	3,555	6,745	53%	4,641	77%
Utilities	35,861	34,907	103%	36,941	97%	391,449	329,625	119%	400,327	98%
Vending Expense	3,057	931	328%	642	476%	20,376	6,607	308%	4,173	488%
Wages and Benefits	98,156	97,556	101%	82,881	118%	1,165,487	1,092,196	107%	940,525	124%
Total Expenses	200,857	171,122	117%	146,034	138%	2,112,775	1,776,881	119%	1,806,726	117%
Surplus (Deficit) B4 Café & Events	(29,103)	(12,214)	238%	(24,024)	121%	(305,118)	(802)	38060%	(354,343)	86%
Centre Ice Café Operations	297	1,200	25%	-	0%	9,066	13,500	67%	-	0%
Surplus (Deficit) B4 Special Events	(28,806)	(11,014)	262%	(24,024)	120%	(296,052)	12,698	-2431%	(354,343)	84%
Special Events Revenue	60,469	12,000	504%	-	0%	228,433	151,000	151%	-	0%
Special Events Expenses	1,592	10,000	16%	-	0%	167,525	129,000	130%	21	801169%
Surplus (Deficit) Special Events	58,877	2,000	2944%	0	0%	60,908	22,000	277%	-21	113%
Net Operating Surplus (Deficit)	30,071	(9,014)	434%	(24,024)	100%	(235,144)	34,698	-778%	(354,364)	0%
Transfer to Reserve	-	-	0%	-	0%	-	30,000	0%	-	0%
Special Events Subsidized Expenses	-	-	0%	-	0%	-	30,000	0%	4,262	0%
Capital Projects - Net	(609,433)	-	0%	(101,786)	0%	641,803	-	0%	(663,705)	0%
MFC Debenture Interest	-	-	0%	-	0%	94,914	121,538	78%	104,609	0%
TOB Transfer from Special Purposes Tax	-	-	0%	-	0%	(94,914)	(121,538)	78%	(104,609)	100%
Total Non-Operating Expenses	(609,433)	-	0%	(101,786)	0%	641,803	60,000	1070%	(659,443)	100%
Net Surplus (Deficit)	639,504	(9,014)	7195%	77,762	0%	(876,946)	(25,302)	3466%	305,079	0%

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

Run: 13-Jun-23
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	88,124	75,834	69,688	72,884	68,834	75,834	81,862	80,883	1,054,925	1,054,915	100%	768,823	840,000	880,000		
Arena	25,207	3,056	0	2,050	7,170	25,014	35,668	30,215	24,891	42,022	25,175	34,937	255,406	270,480	94%	225,980	320,000	303,641		
Aquatic Centre	13,049	15,114	17,076	9,487	34,647	40,581	7,230	8,314	39,162	12,366	14,988	34,235	246,248	259,804	95%	134,418	212,185	232,009		
Active Living / Room Rentals	3,372	19,869	29,958	9,650	3,560	3,864	8,400	7,974	8,593	4,130	7,616	9,745	116,733	121,773	96%	39,147	87,000	90,439		
Memberships	10,834	11,009	12,236	12,487	12,935	11,582	15,271	13,846	15,932	16,037	15,331	12,536	160,037	114,893	139%	76,908	153,000	150,696		
Library Rent	11,287	8,035	8,035	8,035	8,035	8,035	8,035	8,035	8,035	8,035	8,035	8,191	98,283	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	1,643	1,079	3,789	2,206	1,895	2,731	21,775	14,652	149%	4,194	15,000	15,444		
Advertising / Sponsorships	0	633	0	1,500	-1,500	1,518	0	900	0	0	0	10,000	13,051	16,328	80%	900	24,000	35,513		
Miscellaneous	0	1,994	17	0	796	350	-159	9	-700	5,759	16,052	527	24,644	10,480	235%	6,120	32,000	47,310		
Total Revenue	241,207	171,892	140,629	130,594	155,506	168,919	146,575	144,055	169,336	167,189	171,754	194,585	2,002,242	1,970,664	#REF!	1,349,907	1,785,520	1,858,439		#REF!
Expenses																				
Advertising and Promotion	426	1,189	2,697	7	31,074	1,333	19	263	1,185	430	120	3,967	42,711	18,784						
Professional Fees	1,512	2,695	2,910	2,283	1,270	3,253	1,270	2,315	5,330	1,754	1,270	3,040	28,901	25,427	168%	4,953	15,000	7,178		38,193
Bank, Interest, Credit Card and Other F	2,491	-116	1,898	1,215	1,189	1,916	1,688	1,719	1,954	1,526	1,286	1,350	18,116	11,004	263%	32,456	140,000	17,050		22,837
Concessions Expense	0	0	0	411	0	0	300	795	443	0	0	100	2,049	1,200	1510%	9,336	18,000	18,439		13,954
Facility Maintenance and Repairs	18,757	20,173	26,060	54,896	32,653	30,543	24,512	24,722	20,214	35,211	37,970	17,587	343,299	198,961	1%	241	1,500	3,022		1,949
Housekeeping	1,413	2,624	977	1,387	5,859	386	3,953	2,665	574	2,464	3,051	1,028	26,381	14,859	2310%	236,871	182,000	194,356		252,531
IT Licensing, Fees and Support	5,032	3,080	5,125	6,402	4,113	16,732	8,868	7,207	3,699	6,124	3,346	3,650	73,378	52,031	51%	15,858	20,000	20,137		19,838
Miscellaneous	0	0	36	290	50	371	128	0	1,735	227	10,250	100	13,188	1,539	4769%	26,405	40,400	27,147		60,259
Office	664	1,853	1,794	144	469	1,282	1,203	541	2,386	423	741	1,045	12,546	9,507	139%	2,829	2,000	9,418		2,611
Pool Chemicals and Supplies	-335	0	1,504	463	0	0	1,562	1,101	1,339	3,693	4,277	1,500	15,105	19,337	65%	8,697	10,600	10,278		10,336
Programming	513	464	538	1,177	1,804	4,487	439	843	616	2,396	818	1,200	15,295	10,781	140%	19,573	22,000	28,403		5,634
Staff Training and Courses	385	465	0	207	0	2,199	278	69	0	0	10	500	4,113	6,149	249%	10,866	16,500	10,372		10,881
Telecommunications	505	1,012	402	810	650	635	642	666	641	626	627	415	7,629	5,280	78%	4,132	6,000	0		3,603
Travel - Management Conferences	0	0	0	0	0	0	0	0	0	0	0	150	150	2,480	308%	8,143	10,000	8,180		5,962
Uniforms	0	0	0	1,511	0	0	0	868	1,159	0	18	83	3,639	6,829	2%	727	1,800	0		-
Utilities	33,047	30,080	25,268	19,525	38,608	42,549	40,735	41,940	43,320	40,515	35,861	36,154	427,603	365,779	1%	508	2,900	1,789		3,538
Vending Expense	805	2,284	0	2,645	518	1,514	2,632	3,758	1,067	2,095	3,057	1,346	21,721	7,953	5377%	353,433	410,000	401,465		315,072
Wages and Benefits	94,525	102,222	106,137	137,685	120,134	88,802	100,673	105,263	103,564	108,326	98,156	99,269	1,264,756	1,191,465	2%	2,882	8,000	7,694		15,223
Total Expenses	159,742	168,025	175,347	231,055	238,391	196,004	188,902	194,735	189,227	205,811	200,857	172,483	2,320,579	1,949,364	119%	737,910	906,700	764,920		
Surplus (Deficit) B4 Café & Events	81,466	3,867	(34,718)	(100,461)	(82,884)	(27,084)	(42,327)	(50,680)	(19,891)	(38,622)	(29,103)	22,102	-318,337	21,300	-1595%	611,997	878,820	1,093,519		782,423
Centre Ice Café Operations	-288	2,440	-941	6,535	-6,362	-1,132	170	4,849	2,674	823	297	1,200	10,266	14,700	70%	(16,592)				
Surplus (Deficit) B4 Special Events	81,177	6,307	(35,659)	(93,926)	(89,246)	(28,216)	(42,157)	(45,831)	(17,217)	(37,799)	(28,806)	23,302	-308,072	36,000	-956%	595,405	878,820	1,093,510		
Special Events Revenue		8,450	2,050	34,508	4,427	0	23,978	25,253	59,108	10,191	60,469	12,000	240,433	163,000	148%	-	86,875	79,573		
Special Events Expenses		5,944	1,670	56,594	-1,005	1,486	5,847	53,401	29,136	12,858	1,592	10,000	177,524	139,000	128%	10	60,000	52,860		
Surplus (Deficit) Special Events	0	2,506	380	-22,086	5,431	-1,486	18,131	-28,148	29,972	-2,668	58,877	2,000	62,909	24,000	262%	-10	26,875	26,713		
Net Operating Surplus (Deficit)	81,177	8,813	(35,279)	(116,013)	(83,815)	(29,702)	(24,026)	(73,979)	12,755	(40,467)	30,071	25,302	-245,163	60,000	-509%	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	-31,924	431,382	-80,110	350,375	14,179	210,594	-537,655	119,876	612,181	127,017	-609,433	0	606,482	-	0%	(678,600)	-	42,813		
MFC Debenture Interest	0	47,457	0	0	0	0	0	47,457	0	0	0	0	94,914	121,538	78%	113,497	121,538	128,670		
TOB Transfer from Special Purposes T	0	-47,457	0	0	0	0	0	-47,457	0	0	0	0	-94,914	(121,538)	78%	(56,748)	(121,538)	(128,670)		
Total Non-Operating Expenses	(31,924)	431,382	(80,110)	350,375	14,179	210,594	(537,655)	119,876	612,181	127,017	(609,433)	-	606,482	60,000	1011%	(621,852)	-	42,813		
Net Surplus (Deficit)	113,102	(422,569)	44,831	(466,388)	(97,993)	(240,296)	513,629	(193,855)	(599,427)	(167,484)	639,504	25,302	-851,645	(0)	0%	1,217,247	905,695	1,077,410		
Net Surplus (Deficit) - YTD	113,102	-309,468	-264,637	-731,025	-829,018	-1,069,314	-555,685	-749,540	-1,348,966	-1,516,451	-876,947	-851,645								

**LCMPCC Operating
Balance Sheet
As at Feb. 28, 2023**

	<u>Feb 23</u>	<u>Jan 23</u>
Assets		
Current Assets		
Cash	567,414	89,273
Accounts Receivable	107,479	79,434
Prepaid Expenses	79,534	84,645
Concessions Inventory	3,754	4,256
Total Current Assets	<u>758,181</u>	<u>257,608</u>
Capital Assets	-	-
Total Assets	<u>758,181</u>	<u>257,608</u>
Liabilities		
Current Liabilities		
Accounts Payable	127,589	263,778
Due to / from Capital Reserve	1,407,681	1,407,681
Deferred Revenue-Memberships/Passes	100,029	102,772
Deferred Revenue-Grants	-	-
Total Liabilities	<u>1,635,299</u>	<u>1,774,231</u>
Equity		
Retained Earnings	(172)	(172)
Current Year Earnings	<u>(876,946)</u>	<u>(1,516,451)</u>
Total Equity	<u>(877,119)</u>	<u>(1,516,623)</u>
Total Liability and Equity	<u>758,181</u>	<u>257,608</u>
	-	-

LCMPCC Operating

Financial Package

For the period ending Mar. 31, 2023

LCMPCC Operating Variance Report For the period ending Mar. 31, 2023

	Actual	Budget	Variance
Gross Revenues			
Municipal Operating Grants *	80,884	80,883	1
Arena	67,363	34,937	32,426
Aquatic Centre	58,389	34,235	24,154
Active Living / Room Rentals	(555)	9,745	(10,300)
Memberships	13,124	12,536	588
Library Rent	8,035	8,191	(156)
Concessions Rent	-	-	-
Café Rent	800	800	-
ATM and Vending	3,169	2,731	438
Advertising / Sponsorships	6,588	10,000	(3,412)
Miscellaneous	3,862	527	3,335
Total Revenue	241,659	194,585	47,074
Expenses			
Advertising and Promotion	1,368	3,967	2,599
Professional Fees	2,260	3,040	780
Interest and other fees	585	1,350	765
Concessions Expense	-	100	100
Facility Repairs & Maintenance	18,581	17,587	(994)
Housekeeping	4,081	1,028	(3,053)
IT Licensing / Fees / Support	7,329	3,650	(3,680)
Miscellaneous	2,031	100	(1,931)
Office	805	1,045	241
Pool Chemicals / Supplies	2,592	1,500	(1,092)
Programming	508	1,200	692
Staff Training / Courses	-	500	500
Communications	622	415	(207)
Travel	-	150	150
Uniforms	-	83	83
Utilities	46,040	36,154	(9,886)
Vending Expense	1,951	1,346	(605)
Wages and Benefits	114,810	99,269	(15,541)
Total Expenses	203,564	172,483	(31,081)
Surplus (Deficit) B4 Café & Events	38,095	22,102	15,993
Centre Ice Café Operations	1,505	1,200	305
Surplus (Deficit) B4 Special Events	39,599	23,302	16,298
Special Events Revenue	10,193	12,000	(1,807)
Special Events Expenses	-	10,000	10,000
Surplus (Deficit) Special Events	10,193	2,000	8,193
Net Operating Surplus (Deficit)	49,793	25,302	24,491
Transfer to Reserve	-	-	-
Special Events Subsidized Expenses	-	-	-
Capital Projects - Net	109,699	-	(109,699)
MFC Debenture Interest	-	-	-
TOB Transfer from Special Purposes T	-	-	-
Total Non-Operating Expenses	109,699	-	(109,699)
Net Surplus (Deficit)	(59,907)	25,302	(85,208)

**LCMPCC Operating
Income Statement
For the period ending Mar. 31, 2023**

	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 *	80,884	80,883	100%	56,884	142%	1,054,926	1,054,915	100%	897,510	118%
Arena	67,363	34,937	193%	34,658	194%	287,832	270,480	106%	259,521	111%
Aquatic Centre	58,389	34,235	171%	53,178	110%	270,402	259,804	104%	165,044	164%
Active Living / Room Rentals	(555)	9,745	-106%	1,157	-148%	103,233	121,773	85%	94,311	109%
Memberships	13,124	12,536	105%	10,264	128%	160,624	114,893	140%	94,214	170%
Library Rent	8,035	8,191	98%	7,763	103%	99,667	98,288	101%	94,029	106%
Concessions Rent	-	-	0%	250	0%	-	-	0%	500	0%
Café Rent	800	800	100%	-	0%	9,600	9,050	106%	-	0%
ATM and Vending	3,169	2,731	116%	587	540%	22,213	14,652	152%	6,674	333%
Advertising / Sponsorships	6,588	10,000	66%	3,500	188%	9,639	16,328	59%	5,579	173%
Miscellaneous	3,862	527	733%	-	0%	27,979	10,480	267%	3,240	863%
Total Revenue	241,659	194,585	124%	168,240	144%	2,046,116	1,970,664	104%	1,620,623	126%
Expenses										
Advertising and Promotion	1,368	3,967	34%	1,433	95%	40,112	18,784	214%	10,598	378%
Professional Fees	2,260	3,040	74%	4,263	53%	28,121	25,427	111%	27,741	101%
Interest and other fees	585	1,350	43%	1,094	53%	17,351	11,004	158%	20,358	85%
Concessions Expense	-	100	0%	-	0%	1,949	1,200	162%	1,203	162%
Facility Repairs & Maintenance	18,581	17,587	106%	16,147	115%	314,176	198,961	158%	315,067	100%
Housekeeping	4,081	1,028	397%	2,934	139%	25,434	14,859	171%	14,992	170%
IT Licensing / Fees / Support	7,329	3,650	201%	1,208	607%	77,058	52,031	148%	29,678	260%
Miscellaneous	2,031	100	2031%	374	543%	15,119	1,539	983%	8,272	183%
Office	805	1,045	77%	2,428	33%	12,305	9,507	129%	12,900	95%
Pool Chemicals / Supplies	2,592	1,500	173%	4,566	57%	14,993	19,337	78%	27,707	54%
Programming	508	1,200	42%	1,680	30%	14,603	10,781	135%	9,485	154%
Staff Training / Courses	-	500	0%	124	0%	3,613	6,149	59%	6,724	54%
Communications	622	415	150%	829	75%	7,837	5,280	148%	9,413	83%
Travel	-	150	0%	-	0%	-	2,480	0%	-	0%
Uniforms	-	83	0%	-	0%	3,555	6,829	52%	4,641	77%
Utilities	46,040	36,154	127%	39,591	116%	437,489	365,779	120%	439,919	99%
Vending Expense	1,951	1,346	145%	1,394	140%	22,327	7,953	281%	5,567	401%
Wages and Benefits	114,810	99,269	116%	94,012	122%	1,280,297	1,191,465	107%	1,034,537	124%
Total Expenses	203,564	172,483	118%	172,077	118%	2,316,339	1,949,364	119%	1,978,802	117%
Surplus (Deficit) B4 Café & Events	38,095	22,102	172%	(3,837)	1093%	(270,224)	21,300	-1369%	(358,179)	75%
Centre Ice Café Operations	1,505	1,200	125%	(2,758)	155%	10,571	14,700	72%	(2,758)	483%
Surplus (Deficit) B4 Special Events	39,599	23,302	170%	(6,595)	700%	(259,653)	36,000	-821%	(360,937)	72%
Special Events Revenue	10,193	12,000	85%	-	0%	199,426	163,000	122%	-	0%
Special Events Expenses	-	10,000	0%	-	0%	167,525	139,000	121%	21	801169%
Surplus (Deficit) Special Events	10,193	2,000	510%	0	0%	31,902	24,000	133%	-21	106%
Net Operating Surplus (Deficit)	49,793	25,302	197%	(6,595)	100%	(227,751)	60,000	-480%	(360,958)	0%
Transfer to Reserve	-	-	0%	-	0%	-	30,000	0%	-	0%
Special Events Subsidized Expenses	-	-	0%	-	0%	-	30,000	0%	4,262	0%
Capital Projects - Net	109,699	-	0%	23,896	0%	751,502	-	0%	(639,809)	0%
MFC Debenture Interest	-	-	0%	-	0%	94,914	121,538	78%	104,609	0%
TOB Transfer from Special Purposes Tax	-	-	0%	-	0%	(94,914)	(121,538)	78%	(104,609)	100%
Total Non-Operating Expenses	109,699	-	0%	23,896	0%	751,502	60,000	1253%	(635,547)	100%
Net Surplus (Deficit)	(59,907)	25,302	-337%	(30,490)	0%	(979,253)	(0)	0%	274,589	0%

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

Run: 13-Jun-23
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	88,124	75,834	69,688	72,884	68,834	75,834	81,862	80,884	1,054,926	1,054,915	100%	768,823	840,000	880,000		
Arena	25,207	3,056	0	2,050	7,170	25,014	35,668	30,215	24,891	42,022	25,175	67,363	287,832	270,480	106%	225,980	320,000	303,641		
Aquatic Centre	13,049	15,114	17,076	9,487	34,647	40,581	7,230	8,314	39,162	12,366	14,988	58,389	270,402	259,804	104%	134,418	212,185	232,009		
Active Living / Room Rentals	3,372	19,869	29,958	9,650	3,560	3,864	8,400	7,974	5,393	4,130	7,616	-555	103,233	121,773	85%	39,147	87,000	90,439		
Memberships	10,834	11,009	12,236	12,487	12,935	11,582	15,271	13,846	15,932	16,037	15,331	13,124	160,624	114,893	140%	76,908	153,000	150,696		
Library Rent	11,287	8,035	8,035	8,035	8,035	8,035	8,035	8,035	8,035	8,035	8,035	8,035	99,667	98,288	101%	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	1,643	1,079	3,789	2,206	1,895	3,169	22,213	14,652	152%	4,194	15,000	15,444		
Advertising / Sponsorships	0	633	0	1,500	-1,500	1,518	0	900	0	0	0	6,588	9,639	16,328	59%	900	24,000	35,513		
Miscellaneous	0	1,994	17	0	796	350	-159	9	-700	5,759	16,052	3,862	27,979	10,480	267%	6,120	32,000	47,310		
Total Revenue	241,207	171,892	140,629	130,594	155,506	168,919	146,575	144,055	166,136	167,189	171,754	241,659	2,046,116	1,970,664	#REF!	1,349,907	1,785,520	1,858,439		#REF!
Expenses																				
Advertising and Promotion	426	1,189	2,697	7	31,074	1,333	19	263	1,185	430	120	1,368	40,112	18,784						
Professional Fees	1,512	2,695	2,910	2,283	1,270	3,253	1,270	2,315	5,330	1,754	1,270	2,260	28,121	25,427	158%	4,953	15,000	7,178		38,193
Bank, Interest, Credit Card and Other F	2,491	-116	1,898	1,215	1,189	1,916	1,688	1,719	1,954	1,526	1,286	585	17,351	11,004	256%	32,456	140,000	17,050		22,837
Concessions Expense	0	0	0	411	0	0	300	795	443	0	0	0	1,949	1,200	1446%	9,336	18,000	18,439		13,954
Facility Maintenance and Repairs	18,757	20,173	26,060	54,896	32,653	30,543	24,512	24,722	20,214	35,211	37,970	18,581	344,292	198,961	1%	241	1,500	3,022		1,949
Housekeeping	1,413	2,624	977	1,387	5,859	386	3,953	2,665	574	2,464	3,051	4,081	29,434	14,859	2317%	236,871	182,000	194,356		252,531
IT Licensing, Fees and Support	5,032	3,080	5,125	6,402	4,113	16,732	8,868	7,207	3,699	6,124	3,346	7,329	77,058	52,031	57%	15,858	20,000	20,137		19,838
Miscellaneous	0	0	36	290	50	371	128	0	1,735	227	10,250	2,031	15,119	1,539	5008%	26,405	40,400	27,147		60,259
Office	664	1,853	1,794	144	469	1,282	1,203	541	2,386	423	741	805	12,305	9,507	159%	2,829	2,000	9,418		2,611
Pool Chemicals and Supplies	-335	0	1,504	463	0	0	1,562	1,101	1,339	3,693	4,277	2,592	16,197	19,337	64%	8,697	10,600	10,278		10,336
Programming	513	464	538	1,177	1,804	4,487	439	843	616	2,396	818	508	14,603	10,781	150%	19,573	22,000	28,403		5,634
Staff Training and Courses	385	465	0	207	0	2,199	278	69	0	0	10	0	3,613	6,149	237%	10,866	16,500	10,372		10,881
Telecommunications	505	1,012	402	810	650	635	642	666	641	626	627	622	7,837	5,280	68%	4,132	6,000	0		3,603
Travel - Management Conferences	0	0	0	0	0	0	0	0	0	0	0	0	2,480	316%	8,143	10,000	8,180		5,962	
Uniforms	0	0	0	1,511	0	0	0	868	1,159	0	18	0	3,555	6,829	0%	727	1,800	0		-
Utilities	33,047	30,080	25,268	19,525	38,608	42,549	40,735	41,940	43,320	40,515	35,861	46,040	437,489	365,779	1%	508	2,900	1,789		3,538
Vending Expense	805	2,284	0	2,645	518	1,514	2,632	3,758	1,067	2,095	3,057	1,951	22,327	7,953	5501%	353,433	410,000	401,465		315,072
Wages and Benefits	94,525	102,222	106,137	137,685	120,134	88,802	100,673	105,263	103,564	108,326	98,156	114,810	1,280,297	1,191,465	2%	2,882	8,000	7,694		15,223
Total Expenses	159,742	168,025	175,347	231,055	238,391	196,004	188,902	194,735	189,227	205,811	200,857	203,564	2,351,660	1,949,364	121%	737,910	906,700	764,929		
Surplus (Deficit) B4 Café & Events	81,466	3,867	(34,718)	(100,461)	(82,884)	(27,084)	(42,327)	(50,680)	(23,091)	(38,622)	(29,103)	38,095	-305,544	21,300	-1534%	611,997	878,820	1,093,510		782,423
Centre Ice Café Operations	-288	2,440	-941	6,535	-6,362	-1,132	170	4,849	2,674	823	297	1,505	10,570	14,700	72%	(16,592)	-	-		-
Surplus (Deficit) B4 Special Events	81,177	6,307	(35,659)	(93,926)	(89,246)	(28,216)	(42,157)	(45,831)	(20,417)	(37,799)	(28,806)	39,599	-294,974	36,000	-919%	595,405	878,820	1,093,510		
Special Events Revenue	0	8,450	2,050	34,508	4,427	0	23,978	25,253	19,908	10,191	60,469	10,193	199,426	163,000	122%	-	86,875	79,573		
Special Events Expenses	0	5,944	1,670	56,594	-1,005	1,486	5,847	53,401	29,136	12,858	1,592	0	167,524	139,000	121%	10	60,000	52,860		
Surplus (Deficit) Special Events	0	2,506	380	-22,086	5,431	-1,486	18,131	-28,148	-9,228	-2,668	58,877	10,193	31,902	24,000	133%	-10	26,875	26,713		
Net Operating Surplus (Deficit)	81,177	8,813	(35,279)	(116,013)	(83,815)	(29,702)	(24,026)	(73,979)	(29,645)	(40,467)	30,071	49,793	-263,072	60,000	-538%	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	-31,924	431,382	-80,110	350,375	14,179	210,594	-537,655	119,876	612,181	127,017	-609,433	109,699	716,181	-	0%	(678,600)	-	-		42,813
MFC Debenture Interest	0	47,457	0	0	0	0	0	47,457	0	0	0	0	94,914	121,538	78%	113,497	121,538	128,670		
TOB Transfer from Special Purposes T	0	-47,457	0	0	0	0	0	-47,457	0	0	0	0	-94,914	(121,538)	78%	(56,748)	(121,538)	(128,670)		
Total Non-Operating Expenses	(31,924)	431,382	(80,110)	350,375	14,179	210,594	(537,655)	119,876	612,181	127,017	(609,433)	109,699	716,181	60,000	1194%	(621,852)	-	42,813		
Net Surplus (Deficit)	113,102	(422,569)	44,831	(466,388)	(97,993)	(240,296)	513,629	(193,855)	(641,827)	(167,484)	639,504	(59,907)	-979,253	(0)	0%	1,217,247	905,695	1,077,410		
Net Surplus (Deficit) - YTD	113,102	-309,468	-264,637	-731,025	-829,018	-1,069,314	-555,685	-749,540	-1,391,366	-1,558,851	-919,347	-979,253								

**LCMPCC Operating
Balance Sheet
As at Mar. 31, 2023**

	<u>Mar 23</u>	<u>Feb 23</u>
Assets		
Current Assets		
Cash	863,499	567,414
Accounts Receivable	74,590	65,079
Prepaid Expenses	67,524	79,534
Concessions Inventory	3,754	3,754
Total Current Assets	<u>1,009,366</u>	<u>715,781</u>
Capital Assets	-	-
Total Assets	<u>1,009,366</u>	<u>715,781</u>
Liabilities		
Current Liabilities		
Accounts Payable	470,258	127,589
Due to / from Capital Reserve	1,407,681	1,407,681
Deferred Revenue-Memberships/Passes	110,853	100,029
Deferred Revenue-Grants	-	-
Total Liabilities	<u>1,988,792</u>	<u>1,635,299</u>
Equity		
Retained Earnings	(172)	(172)
Current Year Earnings	<u>(979,253)</u>	<u>(919,347)</u>
Total Equity	<u>(979,426)</u>	<u>(919,519)</u>
Total Liability and Equity	<u>1,009,366</u>	<u>715,781</u>
	-	0