

AGENDA

Lunenburg County Multi-Purpose Centre Corporation 2023 |

September 21st, 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: July, 2023**
- 5. Business Arising from Minutes & Unfinished Business**
 - 5.1 Emergency Repair of Capital asset Ice Plan Compressor, Insurance claim and preventative facility improvements update
- 6. Correspondence**
- 7. New Business**
 - 7.1 Accounting Services and Migration to Quick Books
- 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 update
 - 9.2 LCLC Staff HR Update
 - 9.3 Contract proposal Matt Moore
- 10. Next Meeting – Thursday October 19th, 2023 at 5:30 pm**
- 11. Adjournment**



GM Report

Summer Camps were a success again this year, we ran 45 spots per day for 8 weeks with waitlists for most everyday. We had two very strong coordinators leading the camp this year over seeing the 7 leaders each day. Although there may be more demand having three groups of 15 feels like as many campers as our spaces can handle. It feels like the continuity in camp staff and some of the year over year learnings has resulted in a smooth operation that families are happy with.

Staffing for MODL lake guarding and lessons went very well from our perspective with no significant incidence or feedback. TOB Outdoor pool staffing went similarly smoothly, we had a meeting with Town Rec staff last week to debrief the season and look for improvement opportunities with the facility components and staffing compliments.

With our ongoing struggles in securing consistent accounting services we have entered into an agreement with BookCo virtual accounting to provide the reconciliation of our monthly reporting, etc. BookCo will also be supporting our migration from Sage to Quick Books. The benefits to this move to Quick Books are that it is a cloud based software which allows for virtual accounting and greatly reduces our involvement in providing reporting to the auditors at year end. Quick Books will allow much greater visibility to real time reporting, and allows for the integration of applications to automate invoicing, accounts payable etc. We started working towards this handover in August and we are targeting the end of September for the migration to Quick Books. Staff for BookCo are located in Chester, Dublin Shore and Halifax.

September marked the second year of Connect2Rec, in that time we have offered 4526 programs and received 14,205 online registrations. Town of Lunenburg has increased their offerings through the platform and MODL has recently spearheaded a survey to gather user feedback which we will be meeting about this month.

Arena Sponsorship sales have been going well and with a plan in place to remove the ice and update all the under ice advertising this will be a good stream of revenue for the facility. We have supported the Jr B. Ownership with local contacts and their sponsorship campaign seems to be going very well.

The Jr B. Lumberjacks played a preseason game which was well attended given that it was over the long weekend and they play their first of 16 home games here on the 23rd. We have a full ice schedule including a Para Tournament, and High School Provincial, Minor Hockey has indicated that they will be running the Glen Murray tournament again over the march break.

We hosted a summer edition of the Family Fun Day on September 10th which made more use of the outdoor space around the facility with bouncy castles, TOB try-it activities and stage behind the building; Autism NS hosted a sensory friendly play space in the active living studio and we had Mermaids in the pool. Attendance was lower than the February event at around 650 but there was a lot of excitement from the families in attendance.

We have been happy to host Music on the Riverbank 4 times over the summer as the rain location

Upcoming Events:

We are hosting the SKILLS Canada job fair in the arena in October, this is great exposure for youth in the area to Trade and Tech careers through a highly interactive expo. There will be 600 participants at the one day event.

We are working on a food truck event and trunk or treat also for October.

November 24th we will be hosting a concert event with Alabama and Zac Brown Tribute band.

Our memberships:

| | |
|---------------|------|
| September '22 | 1270 |
| October '22 | 1308 |
| November '22 | 1304 |
| December '22 | 1335 |
| January '23 | 1373 |
| February '23 | 1398 |
| April '23 | 1507 |
| June '23 | 1457 |
| July '23 | 1401 |
| September '23 | 1468 |

LCMPCC Operating

Financial Package

For the period ending June 30, 2023

LCMPCC Operating Variance Report For the period ending June 30, 2023

| | Actual | Budget | Variance |
|---|-----------------|----------------|-----------------|
| Gross Revenues | | | |
| Municipal Operating Grants * | 122,672 | 122,672 | - |
| Arena | 8,238 | 12,400 | (4,162) |
| Aquatic Centre | 16,015 | 24,335 | (8,320) |
| Active Living / Room Rentals | 21,829 | 9,650 | 12,179 |
| Memberships | 18,749 | 13,200 | 5,549 |
| Library Rent | 8,443 | 8,543 | (101) |
| Concessions Rent | - | - | - |
| Café Rent | 825 | 800 | 25 |
| ATM and Vending | 652 | 1,439 | (787) |
| Advertising / Sponsorships | 636 | - | 636 |
| Miscellaneous | - | 2 | (2) |
| Outdoor Pool and Lakes | - | - | - |
| Total Revenue | 198,059 | 193,041 | 5,018 |
| Expenses | | | |
| Advertising and Promotion | 1,474 | 1,000 | (474) |
| Professional Fees | 2,787 | 2,100 | (687) |
| Interest and other fees | 3,032 | 1,287 | (1,745) |
| Concessions Expense | - | 100 | 100 |
| Facility Repairs & Maintenance | 23,451 | 15,793 | (7,658) |
| Insurance | 7,877 | 7,877 | - |
| Housekeeping | 1,698 | 1,124 | (574) |
| IT Licensing / Fees / Support | 3,913 | 5,280 | 1,367 |
| Miscellaneous | 234 | 100 | (134) |
| Office | 1,280 | 1,035 | (245) |
| Pool Chemicals / Supplies | 804 | 1,500 | 696 |
| Programming | 647 | 1,188 | 541 |
| Staff Training / Courses | 545 | 297 | (248) |
| Communications | 658 | 651 | (7) |
| Travel | - | 1,200 | 1,200 |
| Uniforms | 4,066 | 1,500 | (2,566) |
| Utilities | 40,348 | 29,268 | (11,080) |
| Vending Expense | - | - | - |
| Wages and Benefits | 123,504 | 117,326 | (6,178) |
| Outdoor Pool and Lakes | - | - | - |
| Total Expenses | 216,317 | 188,626 | (27,690) |
| Surplus (Deficit) B4 Café & Events | (18,257) | 4,415 | (22,672) |
| Centre Ice Café Operations | (99) | - | (99) |
| Surplus (Deficit) B4 Special Events | (18,356) | 4,415 | (22,771) |
| Special Events Revenue | 7,060 | 7,000 | 60 |
| Special Events Expenses | 10,261 | 5,000 | (5,261) |
| Surplus (Deficit) Special Events | -3,201 | 2,000 | -5,201 |
| Net Operating Surplus (Deficit) | (21,557) | 6,415 | (27,973) |
| Transfer to Reserve | - | - | - |
| Special Events Subsidized Expenses | - | - | - |
| Capital Projects - Net | 8,022 | - | (8,022) |
| MFC Debenture Interest | - | - | - |
| TOB Transfer from Special Purposes T: | - | - | - |
| Total Non-Operating Expenses | 8,022 | - | (8,022) |
| Net Surplus (Deficit) | (29,579) | 6,415 | (35,994) |

**LCMPCC Operating
Income Statement - Projected Forecast
For year ending March 31, 2024**

Run: 20-Sep-23
Prepared By: Lunenburg County Lifestyle Center

| | Actual/Budget | | | | | | | | | | | | Total | Original Budget | % of Org Budget | Actual 2022/2023 | 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 * | 121,040 | 120,884 | 122,672 | 117,680 | 118,123 | 105,833 | 103,733 | 105,833 | 108,833 | 105,833 | 101,870 | 110,883 | 1,343,217 | 1,343,215 | 100% | 1,054,926 | 768,823 | 840,000 | 880,000 |
| Arena | 23,419 | 23,147 | 8,238 | 12,900 | 14,100 | 29,014 | 35,668 | 36,400 | 37,638 | 36,522 | 37,329 | 36,937 | 331,313 | 327,316 | 101% | 287,832 | 225,980 | 320,000 | 303,641 |
| Aquatic Centre | 25,432 | 17,263 | 16,015 | 13,064 | 14,487 | 25,890 | 10,030 | 10,918 | 28,748 | 19,286 | 10,753 | 28,235 | 220,122 | 208,791 | 105% | 270,402 | 134,418 | 212,185 | 232,009 |
| Active Living / Room Rentals | 3,148 | 39,926 | 21,829 | 19,650 | 13,560 | 3,864 | 8,400 | 6,009 | 9,745 | 8,009 | 8,009 | 9,745 | 151,895 | 119,883 | 127% | 98,591 | 39,147 | 87,000 | 90,439 |
| Memberships | 10,216 | 10,005 | 18,749 | 13,787 | 13,007 | 13,250 | 13,500 | 13,500 | 13,025 | 13,500 | 13,500 | 13,500 | 159,539 | 159,891 | 100% | 160,624 | 76,908 | 153,000 | 150,696 |
| Library Rent | 11,980 | 8,140 | 8,443 | 8,543 | 8,543 | 8,543 | 8,543 | 8,543 | 8,543 | 8,543 | 8,543 | 8,543 | 105,451 | 108,623 | 97% | 99,667 | 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 | 850 | 825 | 825 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 9,700 | 9,600 | 101% | 9,600 | 1 | - | - |
| ATM and Vending | 2,939 | 1,784 | 652 | 1,595 | 940 | 1,342 | 1,643 | 1,297 | 1,090 | 1,002 | 1,833 | 2,731 | 18,848 | 18,029 | 105% | 22,213 | 4,194 | 15,000 | 15,444 |
| Advertising / Sponsorships | 630 | - | 636 | 0 | 0 | 0 | 0 | 0 | 0 | 2,000 | 0 | 3,500 | 6,766 | 5,500 | 123% | 9,639 | 900 | 24,000 | 35,513 |
| Miscellaneous | 9 | 9 | 0 | 543 | 0 | 0 | 6,000 | 0 | 0 | 561 | 596 | 527 | 8,245 | 8,417 | 98% | 27,979 | 6,120 | 32,000 | 47,310 |
| Outdoor Pool and Lakes | | | | 28,615 | 41,174 | | | | | | | | 69,789 | 69,789 | | | | | |
| Total Revenue | 199,663 | 221,984 | 198,059 | 217,178 | 224,735 | 188,536 | 188,317 | 183,300 | 208,422 | 196,057 | 183,233 | 215,401 | 2,424,886 | 2,379,054 | 102% | 2,041,473 | 1,349,908 | 1,785,520 | 1,858,439 |
| Expenses | | | | | | | | | | | | | | | | | | | |
| Advertising and Promotion | 508 | 2,856 | 1,474 | 2,105 | 1,400 | 1,330 | 1,021 | 1,000 | 2,951 | 1,594 | 1,073 | 2,967 | 20,278 | 18,784 | 140% | 40,112 | 4,953 | 15,000 | 7,178 |
| Professional Fees | 1,748 | 1,270 | 2,787 | 2,100 | 2,100 | 2,100 | 2,100 | 2,271 | 2,271 | 2,271 | 2,271 | 2,971 | 26,259 | 26,754 | 83% | 28,121 | 32,456 | 140,000 | 17,050 |
| Bank, Interest, Credit Card and Other F | 2,447 | 3,413 | 3,032 | 1,345 | 1,129 | 1,445 | 1,326 | 1,391 | 1,717 | 2,004 | 1,531 | 1,350 | 22,131 | 17,349 | 5% | 17,351 | 9,336 | 18,000 | 18,439 |
| Concessions Expense | - | - | - | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 900 | 1,200 | 12520% | 1,949 | 241 | 1,500 | 3,022 |
| Facility Maintenance and Repairs | (21,078) | 16,127 | 23,451 | 14,624 | 13,022 | 12,664 | 12,517 | 14,996 | 15,594 | 16,666 | 16,262 | 15,401 | 150,245 | 178,692 | 57% | 344,292 | 236,871 | 182,000 | 194,356 |
| Insurance | 7,877 | 7,877 | 7,877 | 7,877 | 7,877 | 9,058 | 9,058 | 9,058 | 9,058 | 9,058 | 9,058 | 9,058 | 101,610 | 101,610 | | | | | |
| Housekeeping | 2,242 | 4,023 | 1,698 | 1,156 | 1,100 | 1,170 | 1,107 | 1,550 | 1,198 | 1,195 | 1,243 | 1,028 | 18,710 | 14,859 | 366% | 29,434 | 15,588 | 20,000 | 20,137 |
| IT Licensing, Fees and Support | 8,764 | 1,585 | 3,913 | 6,152 | 4,160 | 4,056 | 4,206 | 3,274 | 3,944 | 3,579 | 5,156 | 5,650 | 54,440 | 55,031 | 4% | 77,058 | 26,405 | 40,400 | 27,147 |
| Miscellaneous | - | 619 | 234 | 220 | 100 | 100 | 122 | 150 | 220 | 100 | 100 | 100 | 2,064 | 1,824 | 671% | 15,119 | 2,829 | 2,000 | 9,418 |
| Office | 610 | 1,124 | 1,280 | 829 | 829 | 1,141 | 952 | 1,177 | 1,413 | 1,020 | 729 | 1,145 | 12,249 | 12,111 | 144% | 12,305 | 8,697 | 10,600 | 10,278 |
| Pool Chemicals and Supplies | 9,151 | (5,991) | 804 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 17,464 | 18,537 | 56% | 16,197 | 19,573 | 22,000 | 28,403 |
| Programming | 713 | 901 | 647 | 1,096 | 1,218 | 775 | 85 | 85 | 1,200 | 1,200 | 1,200 | 1,200 | 10,319 | 11,581 | 75% | 14,603 | 10,866 | 16,500 | 10,372 |
| Staff Training and Courses | 650 | - | 545 | 1,000 | 4,000 | - | 23 | 500 | 500 | 500 | 500 | 500 | 8,718 | 14,149 | 63% | 3,613 | 4,132 | 6,000 | 0 |
| Telecommunications | 634 | 1,644 | 658 | 651 | 655 | 635 | 651 | 855 | 610 | 610 | 632 | 632 | 8,865 | 7,829 | 34% | 7,837 | 8,143 | 10,000 | 8,180 |
| Travel - Management Conferences | - | - | - | 150 | 150 | 150 | 830 | 150 | 150 | 150 | 150 | 800 | 2,680 | 4,180 | 148% | - | 727 | 1,800 | 0 |
| Uniforms | 937 | - | 4,066 | 200 | - | 200 | - | 400 | - | 200 | - | 200 | 6,203 | 5,500 | 8187% | 3,555 | 508 | 2,900 | 1,789 |
| Utilities | 36,909 | 48,251 | 40,348 | 34,525 | 38,608 | 40,549 | 40,735 | 35,020 | 32,154 | 32,106 | 34,907 | 36,154 | 450,266 | 417,154 | 3% | 437,489 | 353,433 | 410,000 | 401,465 |
| Vending Expense | 1,434 | 1,395 | - | 2,645 | 518 | 1,514 | 2,632 | 1,079 | - | 977 | 931 | 1,346 | 14,473 | 14,732 | 9409% | 22,327 | 2,882 | 8,000 | 7,694 |
| Wages and Benefits | 118,377 | 127,900 | 123,504 | 129,700 | 125,198 | 108,605 | 111,425 | 108,749 | 106,686 | 108,052 | 108,059 | 109,908 | 1,386,163 | 1,351,592 | 4% | 1,280,297 | 754,583 | 905,695 | 987,710 |
| Outdoor Pool and Lakes | | | | 21,461 | 32,137 | | | | | | | | 53,598 | 53,598 | | | | | |
| Total Expenses | 171,925 | 212,994 | 216,317 | 229,436 | 235,801 | 185,912 | 190,390 | 183,304 | 181,265 | 182,882 | 185,402 | 192,009 | 2,367,635 | 2,327,065 | 2% | 2,351,660 | 1,492,493 | 1,812,395 | 1,752,638 |
| Surplus (Deficit) B4 Café & Events | 27,739 | 8,990 | (18,257) | (12,258) | (11,066) | 2,624 | (2,073) | (4) | 27,158 | 13,175 | (2,169) | 23,392 | 57,251 | 51,989 | 4% | (310,187) | (142,586) | (26,875) | 105,801 |
| Centre Ice Café Operations | (1,253) | (515) | (99) | - | - | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 2,332 | 4,700 | 1268% | 10,570 | (16,592) | - | - |
| Surplus (Deficit) B4 Special Events | 26,486 | 8,475 | (18,356) | (12,258) | (11,066) | 3,224 | (1,473) | 596 | 27,758 | 13,775 | (1,569) | 23,992 | 59,583 | 56,689 | 124% | (299,617) | (159,177) | (26,875) | 105,801 |
| Special Events Revenue | 7,824 | 300 | 7,060 | 7,000 | - | 25,000 | - | - | 6,000 | 12,000 | 5,000 | 5,000 | 70,184 | 63,500 | 92% | 199,426 | - | 86,875 | 79,573 |
| Special Events Expenses | 1,145 | 2,105 | 10,261 | 5,000 | - | 22,000 | - | - | 5,000 | 10,000 | 3,000 | 3,000 | 58,511 | 50,400 | 23% | 167,524 | 10 | 60,000 | 52,860 |
| Surplus (Deficit) Special Events | 6,679 | -1,805 | -3,201 | 2,000 | 0 | 3,000 | 0 | 0 | 1,000 | 2,000 | 2,000 | 2,000 | 11,673 | 13,100 | 544% | 31,902 | -10 | 26,875 | 26,713 |
| Net Operating Surplus (Deficit) | 33,164 | 6,670 | (21,557) | (10,258) | (11,066) | 6,224 | (1,473) | 596 | 27,758 | 14,775 | 431 | 25,992 | 71,256 | 69,789 | 0% | (267,715) | (159,187) | - | 132,514 |
| Transfer to Reserve | - | - | - | - | - | - | - | - | - | - | - | - | 0 | - | 0% | - | - | - | - |
| Special Events Subsidized Expenses | - | - | - | - | - | - | - | - | - | - | - | - | 0 | - | 0% | - | - | - | - |
| Capital Projects - Net | 81,547 | 11,852 | 8,022 | - | - | - | - | - | - | - | - | - | 101,421 | - | 0% | 716,181 | (678,600) | - | 42,813 |
| MFC Debenture Interest | - | 42,256 | - | - | - | - | - | 60,769 | - | - | - | - | 103,025 | 121,538 | -185% | 94,914 | 113,497 | 121,538 | 128,670 |
| TOB Transfer from Special Purposes T | - | (42,256) | - | - | - | - | - | (60,769) | - | - | - | - | -103,025 | (121,538) | 183% | (94,914) | (56,748) | (121,538) | (128,670) |
| Total Non-Operating Expenses | 81,547 | 11,852 | 8,022 | - | - | - | - | - | - | - | - | - | 101,421 | - | 0% | 716,181 | (621,852) | - | 42,813 |
| Net Surplus (Deficit) | (48,382) | (5,183) | (29,579) | (10,258) | (11,066) | 6,224 | (1,473) | 596 | 27,758 | 14,775 | 431 | 25,992 | -30,164 | 69,789 | 0% | (983,896) | 462,665 | - | 89,701 |
| Net Surplus (Deficit) - YTD | -48,382 | -53,565 | -83,144 | -93,402 | -104,468 | -98,244 | -99,716 | -99,121 | -71,363 | -56,588 | -56,157 | -30,164 | | | | | | | |

**LCMPCC Operating
Balance Sheet
As at June 30, 2023**

| | <u>Jun 23</u> | <u>Mar 23</u> |
|-------------------------------------|--------------------|------------------|
| Assets | | |
| Current Assets | | |
| Cash | 541,812 | 863,499 |
| Accounts Receivable | 25,086 | 74,590 |
| Prepaid Expenses | 50,732 | 67,524 |
| Concessions Inventory | 3,835 | 3,754 |
| Total Current Assets | <u>621,466</u> | <u>1,009,366</u> |
| Capital Assets | - | - |
| Total Assets | <u>621,466</u> | <u>1,009,366</u> |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | 226,152 | 470,258 |
| Due to / from Capital Reserve | 1,407,681 | 1,407,681 |
| Deferred Revenue-Memberships/Passes | 92,957 | 110,853 |
| Deferred Revenue-Grants | - | - |
| Total Liabilities | <u>1,726,789</u> | <u>1,988,792</u> |
| Equity | | |
| Retained Earnings | (979,386) | (172) |
| Current Year Earnings | (125,938) | (979,253) |
| Total Equity | <u>(1,105,324)</u> | <u>(979,426)</u> |
| Total Liability and Equity | <u>621,466</u> | <u>1,009,366</u> |
| | - | - |