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**Halifax Regional Council**  
**February 11, 2003**

**TO:** Mayor Kelly and Members of Halifax Regional Council

**SUBMITTED BY:**   
S. Dale MacLennan, CA, Director, Financial Services

**DATE:** February 3, 2003

**SUBJECT:** Third Quarter 2002/2003 Financial Report

### INFORMATION REPORT

#### ORIGIN

Staff has committed to provide Council with quarterly financial reports including:

- a report detailing district capital expenditures in accordance with the Capital Fund Policy approved by Council on May 16, 2000;
- regular updates on the balance in the Capital Reserve Pool (CRESPOOL) as requested by Regional Council on October 23, 2001 and;
- a report detailing recreation area rate expenditures in accordance with the Recreation Area Report Policy approved by Council on May 14, 2002.

## DISCUSSION

### **Operating Statement:**

Current projections include an operating deficit of \$986,000 (Second quarter projected surplus \$462,000). Details by business unit are included in Attachments 1 and 2 of this report. Overall the deficit is made up of a departmental deficit of \$4,548,000 (second quarter projected deficit of \$877,000) and projected surplus in the fiscal services accounts of \$3,561,000 (second quarter projected surplus of \$1,339,000).

While there have been fluctuations in projections across all business units, the factor contributing most significantly to the increase in the projected departmental deficit is the Snow & Ice Program. Based on the number of snow events to date and those anticipated to the end of the year, a deficit of \$4.3 million is being projected for this program, however, actual weather conditions will dictate the final year end results. The Snow & Ice Reserve has a balance of \$1.2 million which could be used to partially offset this deficit, however, the intent of the reserve is that it not drop below 10% of the average of the last 5 years of actual snow and ice control costs (approximately \$1 million). Therefore, current projections do not include a transfer from this reserve. A separate report on the current year's snow & ice program will be presented to Council prior to the year-end.

Within the fiscal services accounts, the most significant change is in relation to the provision for valuation allowance. Based on a review of actual billings and collections for the year-to-date, the anticipated allowance amount was adjusted from \$5 million to \$3.6 million, primarily related to payments-in-lieu.

The projection is based on information currently available and, will change if or when additional information is available. Currently, the following items are being reviewed for adjustment in the final quarter of the fiscal year:

- The potential budget implications to HRM of the operating deficit at Sackville Sports Stadium is not known at this time and has not been included in the current projections, however, a report will be coming to Council on this prior to the end of February.
- The accounting rules for the calculation of the valuation allowance for municipalities for outstanding receivables has changed with effect for the 2002/03 fiscal year. The change will result in a reduction in the Valuation Allowance and this change is to be included in the Operating Results for the fiscal year. It has been strongly recommended by Service Nova Scotia and Municipal Relations that this amount be transferred to Operating Reserves. The actual amount to be transferred to reserves will be reviewed and reported in conjunction with the year-end report.
- There is a review of compensation and benefits currently being carried out by the Business & Systems Control Group. Preliminary indications are that there are some unaccrued benefit

amounts which will be reviewed and included in the final year-end results.

- Senior management and staff have been advised of the current projected deficit and are in the process of identifying specific actions to eliminate the projected deficit. SMT is committed to achieving a deficit free year-end.

### **Capital Fund Statements:**

A summary Capital Statement as at December 31, 2002 is included as Attachment 4 to this report. The statement shows, by business unit, the expenditures against the total budget as at December 31<sup>st</sup> and the budget still available to be spent. The total budget is made up of the balance forward from prior years, the 2002/03 approved capital budget plus approved budget adjustments in the current year-to-date. The net approved adjustment year-to-date is an addition of \$2.9 million made up primarily of an additional \$1.5 million for new sportsfield development to be funded from the Sale of Land Reserve and \$2 million for the Halifax Metro Centre scoreboard and clock which is to be funded by debt, repaid in full by the Metro Centre.

The report of expenditures from Councillors' District Capital Funds is included as Attachment 5.

### **Recreation Area Rate Accounts:**

In conjunction with the approval of the Recreation Area Rate Policy on May 14, 2002, staff committed to provide a financial report for each recreation area rate fund, on a quarterly basis, to the applicable area rate association or society and Regional Council. These reports are included as attachment #6.

### **Reserves Statement:**

The net available reserve balances at March 31, 2002 were \$68,615,200. This represents total reserve balances of \$108,829,700 net of appropriations of \$40,214,500. The reserves budget for 2002/03 anticipated the net available reserves balances to be \$38,114,700 at March 31, 2003. Based on the current projection the net balances are now projected to be \$39,696,200 at March 31, 2003.

The projected increase relates primarily to the two components of the Pollution Control Reserve: (1) Interest in the Environmental Protection Reserve is greater than budget due to greater than anticipated interest rates plus withdrawals related to the Harbour Solutions Project occurring later than anticipated. (2) The original budget included a negative balance in the Wastewater/ Stormwater Reserve, however, the current projection is based on this reserve having a zero balance at March 31, 2003. The WW/SW reserve is used primarily to fund the operations of the Technical and Underground Services (TUGS) and 80% of the Environmental Services Division. The increases in TUGS operating costs have been attributable primarily to the significantly increasing costs relative

to sewer lateral replacements. PWT, in conjunction with Financial Services, is reviewing options to contain or redistribute these costs and will be providing Council a separate report on this issue.

With regard to the Sale of Land reserve, current commitments exceed the current balance. However, most expenditure commitments have been made based on an anticipated sale of property and the expenditure will not be made until the sale has occurred. As identified in previous quarterly reports, the cash flows in this reserve are being monitored by Financial Services and Real Property Services to ensure the reserve will not be in a deficit position.

Further reserve variance explanations are included in Attachment #7 to this report.

**Capital Reserve Pool Balance:**

The balance in the Capital Reserve Pool (CRESPOOL) as of December 31, 2002 is \$576,064. At second quarter, the balance in the Capital Reserve Pool was \$309,960.

Complete details of the Amounts Transferred In and Out are included in Attachment #8 to this report.

**BUDGET IMPLICATIONS**

Any surplus (deficit) at the end of this operating year, is required to be included in the budget of the next fiscal year.

**FINANCIAL MANAGEMENT POLICIES/BUSINESS PLAN**

This report complies with the Municipality's Multi-Year Financial Strategy, the approved Operating, Capital and Reserve budgets, policies and procedures regarding withdrawals from the utilization of Capital and Operating reserves as well as any relevant legislation.

**ATTACHMENTS**

1. Halifax Regional Municipality Operating Results for the period from April 1, 2002 to December 31, 2002 with comparative data for the prior fiscal year and projections to March 31, 2003 - Net Expenditures, Gross Revenue and Gross Expenditures
2. Explanation of Projected Deficit
3. Halifax Regional Municipality Operating Fund Balance Sheet as at December 31, 2002

4. Halifax Regional Municipality Capital Statement as at December 31, 2002
5. Report of Expenditures in the Councillors' District Capital Funds to December 31, 2002
6. Report of Expenditures in the Recreation Area Rate Accounts to December 31, 2002
7. Halifax Regional Municipality Reserve Funds Projection to March 31, 2003
8. Capital Reserve Pool (CRESPOOL) - Details of Amounts Transferred In and Out.

Additional copies of this report, and information on its status, can be obtained by contacting the Office of the Municipal Clerk at 490-4210, or Fax 490-4208. Report Prepared by: Pam Caswill, CA, Manager of Accounting 490-6324

Halifax Regional Municipality  
Operating Results

For the Period from April 1, 2002 to December 31, 2002

| Net Totals                               | Budget<br>Prior Fiscal<br>Year<br>01/02 | Prior Fiscal<br>Year to date<br>Actual<br>01/02 | Budget<br>Current<br>Fiscal Year | Current Year<br>Year to date<br>Actual | Projected<br>Results<br>To March 31 | Projected<br>Surplus<br>(Deficit) \$ | Projected<br>Surplus<br>(Deficit) % |
|--|---|---|----------------------------------|--|-------------------------------------|--------------------------------------|-------------------------------------|
| <b>Departmental</b>                      |   |   |                                  |  |                                     |                                      |                                     |
| General Government                       | 4,746,215                               | 3,399,931                                       | 4,796,278                        | 3,596,883                              | 4,862,087                           | (66,000)                             | -1.37%                              |
| Administrative Services                  | 2,423,070                               | 1,781,700                                       | 2,579,900                        | 2,038,735                              | 2,634,611                           | (55,000)                             | -2.12%                              |
| Community Projects                       | 1,198,725                               | 1,068,497                                       | 1,696,409                        | 1,289,967                              | 1,696,400                           | 0                                    | 0.00%                               |
| Financial Services                       | 4,326,930                               | 2,488,058                                       | 4,777,800                        | 2,441,488                              | 4,117,108                           | 661,000                              | 13.83%                              |
| Metro Transit Services                   | 11,268,778                              | 9,088,325                                       | 11,335,600                       | 10,245,531                             | 12,317,500                          | (981,000)                            | 8.66%                               |
| Information Services                     | 7,107,165                               | 5,578,876                                       | 7,360,400                        | 5,019,892                              | 7,224,672                           | 136,000                              | 1.84%                               |
| Human Resources Services                 | 2,896,750                               | 2,002,255                                       | 3,016,100                        | 1,823,004                              | 3,138,159                           | (122,000)                            | -4.05%                              |
| Real Property Services                   | 10,220,461                              | 6,993,732                                       | 10,272,500                       | 7,727,516                              | 10,325,957                          | (53,000)                             | -0.52%                              |
| Solid Waste Services                     | 28,738,940                              | 24,606,648                                      | 29,075,500                       | 25,552,121                             | 29,020,450                          | 55,000                               | 0.19%                               |
| Shared Services                          | 3,887,964                               | 3,115,133                                       | 4,334,913                        | 3,113,458                              | 4,317,151                           | 18,000                               | 0.41%                               |
| Planning & Development Services          | 4,598,315                               | 2,592,010                                       | 4,310,600                        | 2,296,677                              | 3,898,668                           | 412,000                              | 9.56%                               |
| Public Works and Transportation Services | 25,639,866                              | 16,021,050                                      | 26,121,700                       | 18,360,633                             | 30,134,389                          | (4,013,000)                          | -15.36%                             |
| Fire And Emergency Services              | 28,236,805                              | 18,338,355                                      | 29,608,400                       | 18,982,458                             | 29,755,251                          | (147,000)                            | -0.50%                              |
| Regional Police                          | 35,439,710                              | 24,468,350                                      | 36,624,000                       | 26,658,701                             | 36,619,220                          | 5,000                                | 0.01%                               |
| Outside Police(RCMP)                     | 14,124,500                              | 10,638,225                                      | 15,070,000                       | 11,399,700                             | 15,199,600                          | (130,000)                            | -0.86%                              |
| Emergency 911 Communications             | 3,733,140                               | 2,632,266                                       | 3,907,900                        | 2,838,748                              | 3,881,555                           | 26,000                               | 0.67%                               |
| Tourism, Culture & Heritage              | 1,803,575                               | 1,915,663                                       | 2,988,700                        | 2,166,570                              | 2,987,703                           | 1,000                                | 0.03%                               |
| Parks And Recreational Services          | 16,130,075                              | 13,244,162                                      | 16,690,247                       | 13,475,667                             | 16,984,396                          | (294,000)                            | -1.76%                              |
| <b>Departmental Sub-Total</b>            | <b>206,520,984</b>                      | <b>149,973,236</b>                              | <b>214,566,947</b>               | <b>159,027,749</b>                     | <b>219,114,877</b>                  | <b>(4,547,000)</b>                   | <b>-2.12%</b>                       |
| <b>Halifax Regional Library</b>          | <b>10,559,400</b>                       | <b>7,412,827</b>                                | <b>11,128,000</b>                | <b>6,876,557</b>                       | <b>11,128,000</b>                   | <b>0</b>                             | <b>0.00%</b>                        |
| <b>Non-Departmental/Fiscal</b>           | <b>(217,080,383)</b>                    | <b>(265,896,979)</b>                            | <b>(225,694,947)</b>             | <b>(267,260,696)</b>                   | <b>(229,255,526)</b>                | <b>3,561,000</b>                     | <b>1.58%</b>                        |
| <b>NET</b>                               | <b>1</b>                                | <b>(108,510,916)</b>                            | <b>0</b>                         | <b>(101,356,390)</b>                   | <b>987,351</b>                      | <b>(986,000)</b>                     |                                     |

Halifax Regional Municipality  
Operating Results  
For the Period from April 1, 2002 to December 31, 2002

| Revenues                                 | Budget<br>Prior Fiscal<br>Year<br>01/02 | Prior Fiscal<br>Year to date<br>Actual<br>01/02 | Budget<br>Current<br>Fiscal Year | Current Year<br>Year to date<br>Actual | Projected<br>Revenue<br>to March 31 | Projected<br>Surplus<br>(Deficit) \$ | Projected<br>Surplus<br>(Deficit) % |
|--|---|---|----------------------------------|--|-------------------------------------|--------------------------------------|-------------------------------------|
| <b>Departmental</b>                      |   |   |                                  |  |                                     |                                      |                                     |
| General Government                       | 23,000                                  | 52,849  | 21,000                           | 20,566                                 | 21,000                              | 0                                    | 0.00%                               |
| Administrative Services                  | 24,000                                  | 17,624  | 24,000                           | 19,535                                 | 24,000                              | 0                                    | 0.00%                               |
| Community Projects                       | 1,103,850                               | 626,591   | 1,092,000                        | 683,869                                | 920,500                             | (172,000)                            | -15.71%                             |
| Financial Services                       | 3,743,150                               | 2,848,102                                       | 3,544,000                        | 3,362,115                              | 4,071,100                           | 527,000                              | 14.87%                              |
| Metro Transit Services                   | 21,037,600                              | 15,817,446                                      | 21,243,900                       | 16,233,204                             | 21,567,400                          | 324,000                              | 1.52%                               |
| Information Services                     | 710                                     | 19,240  | 8,000                            | 49,601                                 | 99,000                              | 91,000                               | 1137.50%                            |
| Human Resources Services                 | 42,000                                  | 48,220  | 53,000                           | 30,176                                 | 29,895                              | (23,000)                             | -43.59%                             |
| Real Property Services                   | 2,322,000                               | 1,726,178                                       | 2,285,000                        | 1,647,274                              | 2,545,000                           | 260,000                              | 11.38%                              |
| Solid Waste Services                     | 14,337,350                              | 11,439,343                                      | 15,055,000                       | 9,943,658                              | 15,134,700                          | 80,000                               | 0.53%                               |
| Shared Services                          | 440,500                                 | 344,214   | 426,000                          | 386,692                                | 510,700                             | 85,000                               | 19.88%                              |
| Planning & Development Services          | 3,531,700                               | 3,165,399                                       | 3,125,000                        | 2,923,298                              | 3,450,000                           | 325,000                              | 10.40%                              |
| Public Works and Transportation Services | 17,282,496                              | 13,480,636                                      | 19,111,007                       | 14,393,172                             | 19,195,823                          | 85,000                               | 0.44%                               |
| Fire And Emergency Services              | 6,548,800                               | 6,608,391                                       | 7,407,200                        | 7,553,091                              | 7,475,565                           | 68,000                               | 0.92%                               |
| Regional Police                          | 1,556,870                               | 1,380,489                                       | 1,557,000                        | 1,576,573                              | 2,173,110                           | 616,000                              | 39.57%                              |
| Outside Police(RCMP)                     | 0                                       | 0   | 0                                | 0                                      | 0                                   | 0                                    | -                                   |
| Emergency 911 Communications             | 0                                       | 34,510  | 6,000                            | 89,875                                 | 89,875                              | 84,000                               | 1397.92%                            |
| Tourism, Culture & Heritage              | 1,466,830                               | 342,886   | 2,645,358                        | 1,905,324                              | 2,197,056                           | (448,000)                            | -16.95%                             |
| Parks And Recreational Services          | 4,919,899                               | 3,930,803                                       | 5,189,319                        | 4,418,668                              | 5,545,903                           | 357,000                              | 6.87%                               |
| <b>Departmental Sub-Total</b>            | <b>78,380,755</b>                       | <b>61,882,921</b>                               | <b>82,792,784</b>                | <b>65,236,691</b>                      | <b>85,050,627</b>                   | <b>2,259,000</b>                     | <b>2.73%</b>                        |
| <b>Halifax Regional Library</b>          | <b>3,474,500</b>                        | <b>2,731,124</b>                                | <b>3,594,000</b>                 | <b>3,626,366</b>                       | <b>3,486,900</b>                    | <b>(107,000)</b>                     | <b>-2.98%</b>                       |
| <b>Non-Departmental/Fiscal</b>           |   |   |                                  |  |                                     |                                      |                                     |
| Property Taxes                           | 302,348,200                             | 308,507,501                                     | 320,792,100                      | 323,984,978                            | 322,862,875                         | 2,071,000                            | 0.65%                               |
| Tax Agreements                           | 8,477,000                               | 7,042,722                                       | 8,169,600                        | 8,349,130                              | 8,102,800                           | (67,000)                             | -0.82%                              |
| Deed Transfer Taxes                      | 16,406,800                              | 17,345,430                                      | 19,500,000                       | 16,599,541                             | 21,000,000                          | 1,500,000                            | 7.69%                               |
| Local Improvement Charges                | 1,530,000                               | 1,316,602                                       | 1,825,100                        | 1,617,725                              | 1,839,000                           | 14,000                               | 0.76%                               |
| Payments in Lieu of Taxes                | 23,520,700                              | 21,511,156                                      | 23,362,100                       | 21,429,538                             | 21,437,400                          | (1,925,000)                          | -8.24%                              |
| Own Source Revenue                       | 15,898,270                              | 6,412,203                                       | 12,239,200                       | 7,400,773                              | 13,603,200                          | 1,364,000                            | 11.14%                              |
| Supplementary Education                  | 20,142,100                              | 20,507,658                                      | 20,846,200                       | 21,106,182                             | 21,051,200                          | 205,000                              | 0.98%                               |
| Unconditional Transfers                  | 3,447,000                               | 2,894,424                                       | 2,936,000                        | 3,189,521                              | 3,192,500                           | 257,000                              | 8.74%                               |
| Conditional Transfers                    | 104,000                                 | 0   | 0                                | 0                                      | 103,600                             | 104,000                              | -                                   |
| Transfers From Reserves                  | 1,091,600                               | 0   | 0                                | 0                                      | 0                                   | 0                                    | -                                   |
| <b>Fiscal Sub-Total</b>                  | <b>392,965,670</b>                      | <b>385,537,696</b>                              | <b>409,670,300</b>               | <b>403,677,388</b>                     | <b>413,192,575</b>                  | <b>3,523,000</b>                     | <b>0.86%</b>                        |
| <b>TOTAL REVENUES</b>                    | <b>474,820,925</b>                      | <b>450,151,741</b>                              | <b>496,057,084</b>               | <b>472,540,445</b>                     | <b>501,730,102</b>                  | <b>5,675,000</b>                     | <b>1.14%</b>                        |

| Expenditures                                | Budget<br>Prior Fiscal<br>Year<br>01/02 | Prior Fiscal<br>Year to date<br>Actual<br>01/02 | Budget<br>Current<br>Fiscal Year | Current Year<br>Year to date<br>Actual | Projected<br>Expenditure<br>to March 31 | Projected<br>Surplus<br>(Deficit) \$ | Projected<br>Surplus<br>(Deficit) % |
|---|---|---|----------------------------------|--|---|--------------------------------------|-------------------------------------|
| <b>Departmental</b>                         |   |   |                                  |  |   |                                      |                                     |
| General Government                          | 4,769,215                               | 3,452,780                                       | 4,817,278                        | 3,617,449                              | 4,883,087                               | (66,000)                             | -1.37%                              |
| Administrative Services                     | 2,447,070                               | 1,799,324                                       | 2,603,900                        | 2,058,270                              | 2,658,611                               | (55,000)                             | -2.10%                              |
| Community Projects                          | 2,302,575                               | 1,695,088                                       | 2,788,409                        | 1,973,836                              | 2,616,900                               | 172,000                              | 6.15%                               |
| Financial Services                          | 8,070,080                               | 5,336,160                                       | 8,321,800                        | 5,803,603                              | 8,188,208                               | 134,000                              | 1.61%                               |
| Metro Transit Services                      | 32,306,378                              | 24,905,771                                      | 32,579,500                       | 26,478,735                             | 33,884,900                              | (1,305,000)                          | -4.01%                              |
| Information Services                        | 7,107,875                               | 5,598,116                                       | 7,368,400                        | 5,069,493                              | 7,323,672                               | 45,000                               | 0.61%                               |
| Human Resources Services                    | 2,938,750                               | 2,050,475                                       | 3,069,100                        | 1,853,180                              | 3,168,054                               | (99,000)                             | -3.22%                              |
| Real Property Services                      | 12,542,461                              | 8,719,910                                       | 12,557,500                       | 9,374,790                              | 12,870,957                              | (313,000)                            | -2.50%                              |
| Solid Waste Services                        | 43,076,290                              | 36,045,991                                      | 44,130,500                       | 35,495,779                             | 44,155,150                              | (25,000)                             | -0.06%                              |
| Shared Services                             | 4,328,464                               | 3,459,347                                       | 4,760,913                        | 3,500,150                              | 4,827,851                               | (67,000)                             | -1.41%                              |
| Planning & Development Services             | 8,130,015                               | 5,757,409                                       | 7,435,600                        | 5,219,975                              | 7,348,668                               | 87,000                               | 1.17%                               |
| Public Works and Transportation Services    | 42,922,362                              | 29,501,686                                      | 45,232,707                       | 32,753,805                             | 49,330,212                              | (4,098,000)                          | -9.06%                              |
| Fire And Emergency Services                 | 34,785,605                              | 24,946,746                                      | 37,015,600                       | 26,535,549                             | 37,230,816                              | (215,000)                            | -0.58%                              |
| Regional Police                             | 36,996,580                              | 25,848,839                                      | 38,181,000                       | 28,235,274                             | 38,792,330                              | (611,000)                            | -1.60%                              |
| Outside Police(RCMP)                        | 14,124,500                              | 10,638,225                                      | 15,070,000                       | 11,399,700                             | 15,199,600                              | (130,000)                            | -0.86%                              |
| Emergency 911 Communications                | 3,733,140                               | 2,666,776                                       | 3,913,900                        | 2,928,623                              | 3,971,430                               | (58,000)                             | -1.47%                              |
| Tourism, Culture & Heritage                 | 3,270,405                               | 2,258,549                                       | 5,634,058                        | 4,071,894                              | 5,184,759                               | 449,000                              | 7.97%                               |
| Parks And Recreational Services             | 21,049,974                              | 17,174,965                                      | 21,879,566                       | 17,894,335                             | 22,530,299                              | (651,000)                            | -2.97%                              |
| <b>Departmental Sub-Total</b>               | <b>284,901,739</b>                      | <b>211,856,157</b>                              | <b>297,359,731</b>               | <b>224,264,440</b>                     | <b>304,165,504</b>                      | <b>(6,806,000)</b>                   | <b>-2.29%</b>                       |
| <b>Halifax Regional Library</b>             | <b>14,033,900</b>                       | <b>10,143,951</b>                               | <b>14,722,000</b>                | <b>10,502,923</b>                      | <b>14,614,900</b>                       | <b>107,000</b>                       | <b>0.73%</b>                        |
| <b>Non-Departmental/Fiscal</b>              |   |   |                                  |  |   |                                      |                                     |
| Halifax Regional School Board-Mandatory     | 59,601,000                              | 44,257,420                                      | 60,624,000                       | 47,794,428                             | 63,725,884                              | (3,102,000)                          | -5.12%                              |
| Halifax Regional School Board-Supplementary | 20,142,100                              | 15,549,904                                      | 20,846,200                       | 15,634,650                             | 20,846,200                              | 0                                    | 0.00%                               |
| Debt Charges                                | 35,281,600                              | 33,261,107                                      | 34,821,200                       | 33,714,309                             | 34,713,900                              | 107,000                              | 0.31%                               |
| Reserves                                    | 4,059,970                               | 2,870,206                                       | 3,763,300                        | 3,557,130                              | 3,577,200                               | 186,000                              | 4.95%                               |
| Interest on Reserves                        | 3,875,000                               | 3,291,406                                       | 3,105,000                        | 2,215,037                              | 3,065,000                               | 40,000                               | 1.29%                               |
| Transfers to Outside Agencies               | 13,051,900                              | 3,146,848                                       | 13,232,600                       | 3,284,206                              | 13,454,412                              | (222,000)                            | -1.68%                              |
| Grants & Tax Concessions                    | 3,769,090                               | 3,539,662                                       | 3,793,000                        | 3,601,916                              | 4,005,800                               | (213,000)                            | -5.61%                              |
| Surplus Prior Year                          | (2,353,000)                             | (2,054,113)                                     | (764,000)                        |  | (740,000)                               | (24,000)                             | -3.14%                              |
| Fire Protection(Hydrants)                   | 7,000,000                               | 7,091,310                                       | 7,102,000                        | 7,101,726                              | 7,109,400                               | (7,000)                              | -0.10%                              |
| Social Assistance(Net)                      | 3,300,000                               | 2,200,000                                       | 22,089,000                       | 18,881,964                             | 22,089,000                              | 0                                    | 0.00%                               |
| Capital from Operating                      | 16,176,000                              | 6,000,000                                       | 10,363,053                       | 631,326                                | 8,490,253                               | 1,873,000                            | 18.07%                              |
| Other                                       | 5,547,627                               | 486,967   | 5,000,000                        |  | 3,600,000                               | 1,400,000                            | 28.00%                              |
| Provision for Valuation Allowance           | 6,434,000                               |   | 183,975,353                      | 136,416,692                            | 183,937,049                             | 38,000                               | 0.02%                               |
| <b>Fiscal Sub-Total</b>                     | <b>175,885,287</b>                      | <b>119,640,717</b>                              | <b>496,057,084</b>               | <b>371,184,055</b>                     | <b>502,717,453</b>                      | <b>(6,661,000)</b>                   | <b>-1.34%</b>                       |
| <b>TOTAL EXPENDITURES</b>                   | <b>474,820,926</b>                      | <b>341,640,825</b>                              | <b>496,057,084</b>               | <b>371,184,055</b>                     | <b>502,717,453</b>                      | <b>(6,661,000)</b>                   | <b>-1.34%</b>                       |



## **Attachment #2**

### **Explanation of Projected Deficit**

# Halifax Regional Municipality

## Explanation of Projected Deficit For the Year ended March 31, 2003 as of December 31, 2002

|   | Surplus (Deficit)   |
|---|---------------------|
| <b>REVENUE</b>  |                     |
| Significant factors contributing to the <b>Departmental Revenue</b> surplus are:  |                     |
| <ul style="list-style-type: none"> <li>• <b>Community Projects</b> - There will be no additional federal funding for the current year. The number of participants in the program was kept low pending final funding approval and the business unit will be able to operate within the available funding through a reduction of expenditures</li> </ul>  | \$ (172,000)        |
| <ul style="list-style-type: none"> <li>• <b>Financial Services</b> - the projected revenue surplus relates primarily to parking tickets and the agreement with the Registry of Motor Vehicles requiring payment of outstanding tickets before license and permit renewals. The ticketing related to the winter parking ban is also expected to contribute previously unexpected revenues. (Second quarter projected surplus \$488,000)</li> </ul> | 527,000             |
| <ul style="list-style-type: none"> <li>• <b>Metro Transit Services</b> - Revenues are projected to be greater than budgeted as a result of extra bus service required to address overload situations where the scheduled buses couldn't handle the ridership demand. Projection unchanged from second quarter.</li> </ul>   | 324,000             |
| <ul style="list-style-type: none"> <li>• <b>Real Property Services</b> - As identified at first quarter, the projected revenue surplus relates primarily to parking rental revenue for Spring Garden Road parking lot, not included in the budget, plus a projected revenue surplus related to property sales for the remainder of the year. (Second quarter projected surplus \$125,000)</li> </ul>  | 260,000             |
| <ul style="list-style-type: none"> <li>• <b>Planning &amp; Development Services</b> - All permit fees and fees for signs &amp; encroachment and grade alterations are projected to be greater than budget this year based on activity year-to-date.</li> </ul>  | 325,000             |
| <ul style="list-style-type: none"> <li>• <b>Regional Police Services</b> - All permit fees and fees for signs &amp; encroachment and grade alterations are projected to be greater than budget this year based on activity year-to-date.</li> </ul>   | 616,000             |
| <ul style="list-style-type: none"> <li>• <b>Regional Police Services</b> - As identified at first and second quarter, the projected surplus is related to extra duty and Ports policing revenue as well as miscellaneous revenue for personal records checks. (Second quarter projected surplus \$471,000)</li> </ul>   | (448,000)           |
| <ul style="list-style-type: none"> <li>• <b>Tourism, Culture and Heritage</b> - projected revenue deficit relates primarily to a change in the accounting processes for the marketing levy. There is an offsetting expenditure surplus. (Second quarter projected deficit \$523,000)</li> </ul>   | 357,000             |
| <ul style="list-style-type: none"> <li>• <b>Parks &amp; Recreational Services</b> - The bulk of the increase is in recreation programming revenue and the increase in recreation revenue is offset by an increase in expenditures.</li> </ul>   | 470,000             |
| <ul style="list-style-type: none"> <li>• <b>Other Departmental Revenue</b> where business unit projection is within \$100,000 of budget.</li> </ul>   |                     |
| <b>TOTAL DEPARTMENTAL REVENUE SURPLUS</b>   | <b>\$ 2,259,000</b> |

|  |                     |
|--|---------------------|
| <b>HALIFAX REGIONAL LIBRARY PROJECTED REVENUE DEFICIT</b> - revenue deficit reflects reduction in Provincial grant. Expense budgets have been reduced accordingly to reflect this lost revenue.  | <b>\$ (107,000)</b> |
| <p>The factors contributing to the <b>Fiscal Services</b> revenue surplus are:</p> <ul style="list-style-type: none"> <li data-bbox="147 365 1159 491">• <b>Property Taxes</b> - The projected surplus is based on actual billings less an allowance for adjustments during the remainder of the year. In addition, CNR which previously paid payments in lieu of taxes now pays full property taxes. (Second quarter projected surplus \$2,016,000) <span style="float: right;">\$ 2,071,000</span></li> <li data-bbox="147 527 1182 590">• <b>Deed Transfer Taxes</b> - Projected revenue surplus based on a review of actual activity year-to-date. (Second quarter projected surplus \$1,100,000) <span style="float: right;">1,500,000</span></li> <li data-bbox="147 625 1118 751">• <b>Payments in Lieu of Taxes</b> - In addition to a decrease in payments in lieu from the province due to adjustments in the accounts to be billed, CNR which previously paid payments in lieu is included in property tax amount above. (Second quarter projected deficit \$2,046,000) <span style="float: right;">(1,925,000)</span></li> <li data-bbox="147 787 1154 871">• <b>Own Source Revenue</b> - Interest income from investments is projected to be greater than budget based on both higher than budgeted interest rates and higher than anticipated cash balances. (Second quarter projected surplus \$1,303,000) <span style="float: right;">1,364,000</span></li> <li data-bbox="147 907 1162 970">• <b>Supplementary Education</b> - Projected surplus based on actual billings. Unchanged from second quarter projection. <span style="float: right;">205,000</span></li> <li data-bbox="147 1005 1192 1089">• <b>Unconditional Transfers</b> - Projected surplus is based primarily on the actual amount received in relation to the HST offset program being greater than budgeted. (Second quarter projected surplus \$249,000) <span style="float: right;">257,000</span></li> <li data-bbox="147 1125 1078 1230">• <b>Conditional Transfers</b> - Projected recovery relates to amortization adjustment on municipal share of Public Housing Loss paid to Metropolitan Regional Housing. (Unchanged from second quarter) <span style="float: right;">104,000</span></li> <li data-bbox="147 1255 1122 1318">• Total of other categories of fiscal revenues where the projection is within \$100,000 of budget. <span style="float: right;">(53,000)</span></li> </ul> |                     |
| <b>TOTAL FISCAL SERVICES REVENUE SURPLUS</b>   | <b>\$ 3,523,000</b> |
| <b>Total Projected Revenue Surplus</b>   | <b>\$ 5,675,000</b> |

# Halifax Regional Municipality

## Explanation of Projected Deficit For the Year Ended March 31, 2003 as of December 31, 2002

| EXPENDITURES  | Surplus (Deficit) |
|---|-------------------|
| Significant factors contributing to the <b>Departmental Expenditure</b> deficit include:  |                   |
| <ul style="list-style-type: none"> <li>• <b>Community Projects</b> - As previously noted, there will be no additional federal funding for the current year and the business unit has reduced expenditures to operate within the available funding, <span style="float: right;">\$ 172,000</span></li> <li>• <b>Financial Services</b> - Expenditure surplus is primarily as a result of vacancies which are currently in the process of being filled. <span style="float: right;">134,000</span></li> <li>• <b>Metro Transit Services</b> - Expenditures are projected to increase to cover the costs of providing additional buses to cover increased ridership demands plus increased cost of fuel and increased WCB premium costs. (Second quarter projected deficit \$1,240,000) <span style="float: right;">(1,305,000)</span></li> <li>• <b>Real Property Services</b> - The projected expenditure deficit relates primarily to increases in external services, including refuse collection, security and clean-up costs required to maintain surplus properties and to maintain service levels. (Second quarter projected deficit \$124,000) <span style="float: right;">(313,000)</span></li> <li>• <b>Public Works &amp; Transportation Services</b> - The Snow &amp; Ice program is projecting a deficit of \$4.3 million based on the number of snow events to date and those anticipated to the end of the year, however, actual weather conditions will dictate the final year end results. There is a balance of \$1.2 million in the Snow &amp; Ice Reserve which may be used to partially offset this deficit. <span style="float: right;">(4,098,000)</span></li> <li>• <b>Fire &amp; Emergency Services</b> - Additional staff costs in Herring Cove, unchanged from second quarter. <span style="float: right;">(215,000)</span></li> <li>• <b>Regional Police</b> - projected increase in expenditures relates to an increase in overtime, court time, extra duty and holiday pay and an increase in benefits expense to bring the percentage into line with actual prior year costs. (Second quarter projected deficit \$479,000) <span style="float: right;">(611,000)</span></li> <li>• <b>Outside Police Services</b> - there was an increase in the cost per RCMP officer, and the increase over budget is shown in this business unit. A budget contingency for the increase was included in fiscal services and therefore, this is fully covered by an expenditure surplus in the fiscal services accounts. Unchanged from prior quarters. <span style="float: right;">(130,000)</span></li> <li>• <b>Tourism, Culture and Heritage</b> - the projected expenditure surplus relates primarily to a change in accounting processes for the marketing levy. (Second quarter projected surplus \$527,000) <span style="float: right;">449,000</span></li> </ul> |                   |

|  |                       |
|--|-----------------------|
| <ul style="list-style-type: none"> <li>• <b>Parks and Recreational Services</b> - The projected deficit is related to recreation programming expenditures greater than budget which is offset by additional revenue and the following Parks expenditure items: increased requests for maintenance work at Spectacle Lake, Shubie Park trail system maintenance, security costs, costs associated with the fall ice storm and beetle problem at Cornwallis Park. (Second quarter projected deficit \$162,000)</li> </ul>  | (651,000)             |
| <ul style="list-style-type: none"> <li>• <b>Other Departmental Expenditures</b> where business unit projection is within \$100,000 of budget</li> </ul>  | (215,000)             |
| <b>TOTAL DEPARTMENTAL EXPENDITURE DEFICIT</b>  | <b>\$ (6,806,000)</b> |
| <b>HALIFAX REGIONAL LIBRARY PROJECTED EXPENDITURE SURPLUS</b> - Expense budgets have been reduced accordingly to reflect loss of Provincial grant revenue.   | <b>107,000</b>        |
| Significant factors contributing to the <b>Fiscal Services</b> expenditure surplus are:  |                       |
| <ul style="list-style-type: none"> <li>• <b>Mandatory Education costs</b> - Provincial budget increase in the mandatory formula to include insurance, special education and French language costs not known at the time of the final approval of HRM budget - unchanged from first and second quarter.</li> </ul>  | \$ (3,102,000)        |
| <ul style="list-style-type: none"> <li>• <b>Debt Charges</b> - Interest on debentures adjusted to now known actual payments for the remainder of the year.</li> </ul>  | 107,000               |
| <ul style="list-style-type: none"> <li>• <b>Reserves</b> - The projected surplus is based on a review of additional insurance costs and anticipated recoveries for the balance of the year.</li> </ul>   | 186,000               |
| <ul style="list-style-type: none"> <li>• <b>Transfers to Outside Agencies</b> - The actual amount owing with regard to Municipal Corrections Contribution is greater than the amount anticipated in the budget. First quarter included additional deficit regarding assessment costs, however, based on additional information received, this deficit will not occur. Projected deficit of \$372,000 from second quarter adjusted based on preliminary deficit estimates from the Metropolitan Regional Housing Authority and therefore, HRM's share of that deficit.</li> </ul> | (222,000)             |
| <ul style="list-style-type: none"> <li>• <b>Grants &amp; Tax Concessions</b> - The deficit relates primarily to the grant agreement for Purdy's wharf which is based on a percent of assessed taxes and the property assessment has increased as well as an increase in tax exemptions.</li> </ul>   | (213,000)             |
| <ul style="list-style-type: none"> <li>• <b>Other</b> - The major components of this surplus represent offsets to deficits recorded elsewhere. In anticipation of some increase in Education and Outside policing costs, the budget for other fiscal expenditures included \$220,000 for education and \$755,000 for RCMP. The surpluses here partially offset the deficits recorded above. Other projected savings here relate to salary costs budgeted in fiscal services. (Second quarter projected surplus \$1,342,000)</li> </ul>   | 1,873,000             |
| <ul style="list-style-type: none"> <li>• <b>Provision for Valuation Allowance</b> - The projected allowance amount has been adjusted based on a review of billings and collections to date, primarily as it relates to grants-in-lieu.</li> </ul>  | 1,400,000             |
| <ul style="list-style-type: none"> <li>• Total of other categories of fiscal expenditures where the projection is within \$100,000 of budget</li> </ul>  | 9,000                 |
| <b>TOTAL FISCAL SERVICES EXPENDITURE SURPLUS</b>   | <b>\$ 38,000</b>      |

|  |                       |
|--|-----------------------|
| <b>Total Projected Expenditure Deficit</b> | <b>\$ (6,661,000)</b> |
| <b>Net Projected Deficit</b>               | <b>\$ 986,000</b>     |

with comparative figures for Prior Quarter End and Year End March 31, 2002

|  | December 31, 2002  | December 31, 2001  | March 31, 2002     |
|--|--------------------|--------------------|--------------------|
| <b>Assets</b>                          |                    |                    |                    |
| Cash & short -term deposits            | 189,462,657        | 152,768,074        | 88,279,443         |
| Receivables:                           |                    |                    |                    |
| Taxes                                  | 27,887,313         | 36,240,384         | 28,109,610         |
| Local improvement charges              | 4,583,506          | 4,104,670          | 4,902,118          |
| Federal government and its agencies    | 20,151,142         | 20,700,218         | 20,156,931         |
| Provincial government and its agencies | 625,528            | 1,392,851          | 4,574,669          |
| Other local governments                | 70,822             | 2,065,130          | 2,029,719          |
| Own funds and agencies                 | 59,782,040         | 63,448,117         | 67,536,858         |
| Other receivables                      | 9,442,531          | 6,547,296          | 11,020,278         |
|  | <b>122,542,882</b> | <b>134,498,666</b> | <b>138,330,183</b> |
| Loans and advances                     | 4,431,290          | 4,458,495          | 4,030,367          |
| Tangible assets:                       |                    |                    |                    |
| Inventories                            | 4,095,029          | 3,540,932          | 3,481,834          |
| Properties acquired at tax sale        | 178,524            | 178,524            | 178,524            |
|  | <b>4,273,553</b>   | <b>3,719,456</b>   | <b>3,660,358</b>   |
| Other assets:                          |                    |                    |                    |
| Deferred transition costs              | 12,394,169         | 14,754,963         | 14,164,764         |
| Prepaid expenses                       | 712,579            | 993,640            | 1,787,106          |
| Deferred debt discount                 | 1,464,855          | 1,384,792          | 1,305,268          |
|  | <b>14,571,603</b>  | <b>17,133,395</b>  | <b>17,257,138</b>  |
| <b>Total Assets</b>                    | <b>335,281,985</b> | <b>312,578,086</b> | <b>251,557,489</b> |

with comparative figures for Prior Quarter End and Year End March 31, 2002

|  | December 31, 2002  | December 31, 2001  | March 31, 2002     |
|--|--------------------|--------------------|--------------------|
| <b>Liabilities and Accumulated Surplus</b>   |                    |                    |                    |
| Payables:                                    |                    |                    |                    |
| Federal government and its agencies          | 2,021,992          | 3,466,639          | 2,027,066          |
| Provincial government and its agencies       | 388,001            | 4,049,605          | 11,830,029         |
| Own funds and agencies                       | 150,290,626        | 120,277,974        | 128,890,874        |
| Trade accounts                               | 8,397,577          | 2,350,448          | 5,974,894          |
| Accrued liabilities                          | 27,551,100         | 25,134,565         | 32,614,789         |
| Other  | 4,528,060          | 2,433,214          | 2,996,415          |
|  | <b>193,177,356</b> | <b>157,712,445</b> | <b>184,334,067</b> |
| Other liabilities:                           |                    |                    |                    |
| Prepayment of taxes                          | 8,197,455          | 9,086,378          | 12,140,546         |
| Deferred revenue                             | <b>8,197,455</b>   | <b>9,086,378</b>   | <b>23,089,723</b>  |
| Asset valuation allowances:                  |                    |                    |                    |
| For uncollectible taxes and rates            | 10,082,954         | 14,397,712         | 13,491,899         |
| For other doubtful receivables               | 19,524,105         | 21,171,298         | 26,054,990         |
| For unresolved assessment appeals            | 1,256,510          | 452,168            | 2,312,434          |
|  | <b>30,863,569</b>  | <b>36,021,178</b>  | <b>41,859,323</b>  |
| Accumulated Surplus(Deficits)                |                    |                    |                    |
| Area Rated                                   | 946,423            | 562,398            | 1,533,388          |
| Unrestricted                                 | 740,792            | 684,704            |                    |
| Current Year                                 | 101,356,390        | 108,510,983        | 740,792            |
| <b>Total Liabilities and Surplus/Deficit</b> | <b>335,281,985</b> | <b>312,578,086</b> | <b>251,557,489</b> |



|                                     | Brought Frwd.<br>Prior Years<br>(\$) | 2002/03<br>Capital Budget<br>(\$) | Approved<br>Additions<br>& Reductions<br>(\$) | Total<br>Capital Budget<br>as at Dec 31, 2002<br>(\$) | Expenditures &<br>Commitments<br>(\$) | Total<br>Available<br>(\$) | Available<br>% |
|-------------------------------------|--------------------------------------|-----------------------------------|---|---|---------------------------------------|----------------------------|----------------|
| Parks & Recreation                  | 16,759,581                           | 5,366,000                         | 1,650,211                                     | 23,775,792  | 21,620,943                            | 2,154,849                  | 9.1%           |
| Shared Services                     | 9,628,546                            | 7,465,000                         | 265,031                                       | 17,358,577  | 15,687,286                            | 1,671,291                  | 9.6%           |
| Tourism, Culture & Heritage         | 778,649                              | 1,141,000                         | 51,000  | 1,970,649   | 1,043,708                             | 926,941                    | 47.0%          |
| Solid Waste Resources               | 70,625,000                           | 511,000                           | 13,653  | 71,149,653  | 68,947,477                            | 2,202,176                  | 3.1%           |
| Fire & Emergency Services           | 10,882,832                           | 2,157,400                         | 44,448  | 13,084,680  | 10,240,967                            | 2,843,713                  | 21.7%          |
| Regional Police                     | 4,447,000                            | 6,257,000                         | 2,963   | 10,706,963  | 3,335,091                             | 7,371,872                  | 68.9%          |
| Financial Services                  | 12,282,000                           |                                   | 3,695,362                                     | 15,977,362  | 15,796,273                            | 181,089                    | 1.1%           |
| Human Resources                     | 145,000                              | 50,000                            |   | 195,000   | 20,220                                | 174,780                    | 89.6%          |
| Information Services                | 675,000                              | 995,000                           |   | 1,670,000   | 1,102,454                             | 567,546                    | 34.0%          |
| Real Property Services              | 38,435,251                           | 19,649,000                        | (2,290,681)                                   | 55,793,570  | 37,768,713                            | 18,024,857                 | 32.3%          |
| Planning & Development Services     | 3,935,000                            | 1,525,000                         |   | 5,460,000   | 3,232,838                             | 2,227,162                  | 40.8%          |
| Transit Services                    | 200,000                              | 250,000                           |   | 450,000   | 199,254                               | 250,746                    | 55.7%          |
| Public Works & Transportation       | 98,765,279                           | 24,624,000                        | 1,021,946                                     | 124,411,225   | 100,110,111                           | 24,301,114                 | 19.5%          |
| CAO                                 | 32,396,604                           | 47,960,000                        | 155,481                                       | 80,512,085  | 11,360,707                            | 69,151,378                 | 85.9%          |
| Library Services                    | 7,107,000                            | 70,000                            |   | 7,177,000   | 7,040,023                             | 136,977                    | 1.9%           |
| Integrated Communications Committee | 491,927                              | 3,300,000                         | (3,695,362)                                   | 96,565  | 96,565                                | 0                          | 0.0%           |
| Major Facilities                    | 321,500                              | 780,000                           | 2,000,000                                     | 3,101,500   | 2,284,735                             | 816,765                    | 26.3%          |
| <b>Total All</b>                    | <b>307,876,169</b>                   | <b>122,100,400</b>                | <b>2,914,052</b>                              | <b>432,890,621</b>                                    | <b>299,887,365</b>                    | <b>133,003,256</b>         | <b>30.7%</b>   |

## **Attachment #5**

**Report of Expenditures in the Councillors' District Capital Funds  
to December 31, 2002**

HALIFAX REGIONAL MUNICIPALITY  
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS  
 To: December 31, 2002

| District/Councillor Requested Date | Cheque Date | Payable To   | Description   | Budget    | Cost Sharing | Gross Budget | Actual Y-T-D | Commitment | Total Expenditures & Commitments To Date | Available |
|------------------------------------|-------------|--|---|-----------|--------------|--------------|--------------|------------|--|-----------|
| <b>CCV00176</b>                    |             |  |   |           |              |              |              |            |  |           |
| <b>Dist. 1/Streatch</b>            |             |  |   |           |              |              |              |            |  |           |
| 03/31/02                           |             | Balance Fwd Excluding Commitments: Prior Years Up to March 31/02 |   | 40,000.00 |              | 40,000.00    | 37,692.45    |            | 37,692.45                                |           |
| 09/30/02                           |             | 02/03 Budget & Balance Fwd Up to Sept 30/02                      |   | 40,000.00 |              | 40,000.00    | 34,875.00    |            | 34,875.00                                |           |
| 11/01/02                           | 11/05/02    | Enterpriser's Seniors Club                                       | Clubhouse Improvements                                  |           |              | 1,000.00     |              |            | 1,000.00                                 |           |
| 11/19/02                           |             | Conrad Brothers Ltd.   | Peace Park - Musquodoboit Harbour - Playground Upgrades |           |              |              |              | 2,000.01   | 2,000.01                                 |           |
|                                    |             | Total  |   | 80,000.00 |              | 80,000.00    | 73,567.45    | 2,000.01   | 75,567.46                                | 4,432.54  |
| <b>CCV00177</b>                    |             |  |   |           |              |              |              |            |  |           |
| <b>Dist. 2/Hines</b>               |             |  |   |           |              |              |              |            |  |           |
| 03/31/02                           |             | Balance Fwd Excluding Commitments: Prior Years Up to March 31/02 |   | 40,000.00 |              | 40,000.00    | 30,108.37    |            | 30,108.37                                |           |
| 09/30/02                           |             | 02/03 Budget & Balance Fwd Up to Sept 30/02                      |   | 40,000.00 |              | 40,000.00    | 25,000.00    |            | 25,000.00                                |           |
| 03/31/02                           | 11/05/02    | Richard Brothers Ltd.  | Siding for Lions Club                                   |           |              |              |              | 1,391.63   | 1,391.63                                 |           |
| 09/13/02                           |             | Elmsdale Landscaping Ltd.  | Richard Street Park Playground                          |           |              |              |              | 9,877.72   | 9,877.72                                 |           |
|                                    |             | Total  |   | 80,000.00 |              | 80,000.00    | 55,108.37    | 11,369.35  | 66,477.72                                | 13,522.28 |
| <b>CCV00178</b>                    |             |  |   |           |              |              |              |            |  |           |
| <b>Dist. 3/Cotwell</b>             |             |  |   |           |              |              |              |            |  |           |
| 03/31/02                           |             | Balance Fwd Excluding Commitments: Prior Years Up to March 31/02 |   | 40,000.00 |              | 40,000.00    | 34,066.10    |            | 34,066.10                                |           |
| 09/30/02                           |             | 02/03 Budget & Balance Fwd Up to Sept 30/02                      |   | 40,000.00 |              | 40,000.00    | 8,000.00     |            | 8,000.00                                 |           |
| 03/31/02                           |             |  | Lawrencetown Rails to Trails                            |           |              |              |              | 5,933.90   | 5,933.90                                 |           |
| 10/07/02                           |             |  | North Preston Pocket Park                               |           |              |              |              | 1,000.00   | 1,000.00                                 |           |
| 10/07/02                           |             |  | Ross Road School Kid Builder Unit                       |           |              |              |              | 200.00     | 200.00                                   |           |
| 10/07/02                           |             | Little Tikes Commercial Play Systems                             | Natham Smith Park Ballfield Improvements                |           |              |              | 2,000.00     |            | 2,000.00                                 |           |
| 10/21/02                           | 12/05/02    | Chazetcook Recreation Society                                    | Door Lock Assembly                                      |           |              |              | 645.29       |            | 645.29                                   |           |
| 11/21/02                           |             | East Preston Senior Citizens Club                                |   |           |              |              |              | 7,133.90   | 51,845.29                                | 28,154.71 |
|                                    |             | Total  |   | 80,000.00 |              | 80,000.00    | 44,711.39    | 7,133.90   | 51,845.29                                | 28,154.71 |

HALIFAX REGIONAL MUNICIPALITY  
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS  
 To: December 31, 2002

| District/Councillor | Cheque Requested Date | Payable To                           | Description  | Budget     | Cost Sharing | Gross Budget | Actual Y-T-D | Commitment To Date | Available |
|---------------------|-----------------------|--------------------------------------|--|------------|--------------|--------------|--------------|--------------------|-----------|
| <b>CCV00179</b>     |                       |                                      |  |            |              |              |              |                    |           |
| Dist. 4/Cooper      |                       |                                      |  |            |              |              |              |                    |           |
|                     | 03/31/02              |                                      | Balance Fwd Excluding Commitments: Prior Years Up to March 31/02 | 45,301.00  |              | 45,301.00    |              |                    | 22,553.33 |
|                     | 09/30/02              |                                      | 02/03 Budget & Balance Fwd Up to Sept 30/02                      | 40,000.00  | 6,320.00     | 46,320.00    | 22,553.33    | 5,524.66           | 5,524.66  |
|                     | 03/31/02              |                                      |  |            |              |              |              | 1,301.59           | 1,301.59  |
|                     | 03/31/02              |                                      | Cole Harbour High Grounds Upgrade                                |            |              |              |              | 3,000.00           | 3,000.00  |
|                     | 03/31/02              |                                      | Pocket Parks Forest Hills Parkway                                |            |              |              |              | 7,000.00           | 7,000.00  |
|                     | 03/31/02              |                                      | Parkland Grounds Grubbing  |            |              |              |              | 3,000.00           | 3,000.00  |
|                     | 03/31/02              |                                      | Westphal Trailer Park Playground                                 |            |              |              |              | 7,000.00           | 7,000.00  |
|                     | 03/31/02              |                                      | Crambery Co-op Playground  |            |              |              |              | 3,000.00           | 3,000.00  |
|                     | 03/31/02              |                                      | Madeira Crescent Playground                                      |            |              |              |              | 7,000.00           | 7,000.00  |
|                     | 03/31/02              |                                      | Inglewood Drive Play Area  |            |              |              |              | 2,000.00           | 2,000.00  |
|                     | 03/31/02              |                                      | Community Signage  |            |              |              |              | 5,000.00           | 5,000.00  |
|                     | 03/31/02              |                                      | Heritage Farm Walkway  |            |              |              |              | 3,000.00           | 3,000.00  |
|                     | 03/31/02              |                                      | George Bissett School Playground                                 |            |              |              |              | 1,238.88           | 1,238.88  |
|                     | 07/11/02              | Conrad Brothers Ltd.                 | George Bissett School Playground Improvements                    |            |              |              | 2,532.27     | 500.00             | 2,532.27  |
|                     | 09/05/02              | Little Tikes Commercial Play Systems | Ross Road School Kid Buidler Unit                                |            |              |              |              | 1,000.00           | 1,000.00  |
|                     | 09/17/02              |                                      | Start-Up Equipment for the Creighton Community Centre            |            |              |              | 2,960.85     | 2,960.85           | 2,960.85  |
|                     | 11/05/02              | Eastern Fence Erectors Ltd.          | Cole Harbour High - Arklow to Chemeau Crescent Fence             |            |              |              |              | 1,529.40           | 1,529.40  |
|                     | 11/22/02              | Eastern Fence Erectors Ltd.          | 81 Havelock Crescent Pathway Fence                               |            |              |              |              |                    |           |
|                     |                       |                                      | Total  | 85,301.00  | 6,320.00     | 91,621.00    | 29,575.85    | 39,565.13          | 69,140.98 |
| <b>CCV00180</b>     |                       |                                      |  |            |              |              |              |                    |           |
| Dist. 5/McInroy     |                       |                                      |  |            |              |              |              |                    |           |
|                     | 03/31/02              |                                      | Balance Fwd Excluding Commitments: Prior Years Up to March 31/02 | 78,484.00  |              | 78,484.00    |              |                    | 9,000.00  |
|                     | 09/30/02              |                                      | 02/03 Budget & Balance Fwd Up to Sept 30/02                      | 40,000.00  |              | 40,000.00    | 9,000.00     | 4,292.10           | 4,292.10  |
|                     | 03/31/02              |                                      |  |            |              |              |              | 4,999.99           | 4,999.99  |
|                     | 03/31/02              |                                      | Colby South Passive Park Project                                 |            |              |              |              | 27,606.41          | 27,606.41 |
|                     | 03/31/02              |                                      | Tallahassee Community School Playground                          |            |              |              |              | 20,000.00          | 20,000.00 |
|                     | 03/31/02              |                                      | Heritage Hills Park-Tot Lot (A) Development                      |            |              |              |              | 12,586.24          | 12,586.24 |
|                     | 03/31/02              |                                      | Heritage Hills Park-Tot Lot (B) Development                      |            |              |              |              | 69,484.74          | 78,484.74 |
|                     | 03/31/02              |                                      | Bissett Park - Tot Lot Development                               | 118,484.00 |              | 118,484.00   | 9,000.00     |                    | 39,999.26 |
|                     |                       |                                      | Total  | 118,484.00 |              | 118,484.00   | 9,000.00     | 69,484.74          | 78,484.74 |
| <b>CCV00181</b>     |                       |                                      |  |            |              |              |              |                    |           |
| Dist. 6/Warshick    |                       |                                      |  |            |              |              |              |                    |           |
|                     | 03/31/02              |                                      | Balance Fwd Excluding Commitments: Prior Years Up to March 31/02 | 47,471.00  |              | 47,471.00    | 2,207.23     |                    | 2,207.23  |
|                     | 09/30/02              |                                      | 02/03 Budget & Balance Fwd Up to Sept 30/02                      | 40,000.00  |              | 40,000.00    |              | 32,654.36          | 32,654.36 |
|                     | 03/31/02              |                                      |  |            |              |              |              | 1,240.96           | 1,240.96  |
|                     | 12/23/02              |                                      | New Skateboard Facility at Mary Lawson School                    |            |              |              |              | 10,409.80          | 10,409.80 |
|                     | 12/31/02              |                                      | Digital Camera and Printer                                       |            |              |              |              | 44,305.12          | 46,512.35 |
|                     |                       |                                      | Montebello Park Playground Improvements                          | 87,471.00  |              | 87,471.00    | 2,207.23     | 44,305.12          | 40,958.65 |
|                     |                       |                                      | Future Shop  |            |              |              |              |                    |           |
|                     |                       |                                      | Little Tikes Commercial Play Systems                             |            |              |              |              |                    |           |
|                     |                       |                                      | Total  | 87,471.00  |              | 87,471.00    | 2,207.23     | 44,305.12          | 40,958.65 |

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| District/Councillor Requested Date | Cheque Date | Payable To   | Description  | Budget    | Cost Sharing | Gross Budget | Actual Y-T-D | Commitment | Total Expenditures & Commitments |           |
|------------------------------------|-------------|--|--|-----------|--------------|--------------|--------------|------------|----------------------------------|-----------|
|                                    |             |  |  |           |              |              |              |            | To Date                          | Available |
| <b>CCV00182</b>                    |             |  |  |           |              |              |              |            |                                  |           |
| Dist. 7/Sarto                      |             |  |  |           |              |              |              |            |                                  |           |
| 03/31/02                           |             | Balance Fwd Excluding Commitments: Prior Years Up to March 31/02 |  | 40,000.00 |              | 40,000.00    | 13,775.11    |            | 13,775.11                        |           |
| 09/30/02                           |             | 02/03 Budget & Balance Fwd Up to Sept 30/02                      |  | 40,000.00 |              | 40,000.00    | 22,477.22    |            | 22,477.22                        |           |
| 03/31/02                           |             | Mount Edward School Community Group                              | Mount Edward Elementary School Playground Equipment            |           |              |              |              | 3,000.00   |                                  | 3,000.00  |
| 03/31/02                           |             |  | Roblea Drive Playground  |           |              |              |              | 3,959.70   |                                  | 3,959.70  |
| 06/28/02                           |             |  | Landrace Street Playground                                     |           |              |              |              | 3,959.69   |                                  | 3,959.69  |
| 11/12/02                           |             | Eastern Fence Erectors Ltd.                                      | Irving Cross Walkway Fence Improvements                        |           |              |              | 702.43       | 707.23     |                                  | 702.43    |
| 10/17/02                           |             | Eastern Fence Erectors Ltd.                                      | 25 Anderson Street Walkway Fence                               |           |              |              | 966.38       |            |                                  | 966.38    |
| 11/22/02                           |             | Eastern Fence Erectors Ltd.                                      | Mount Edward School Playground Fence                           |           |              |              |              |            |                                  |           |
| 11/23/02                           |             | Humphreys Landscape And Construction Ltd.                        | Collins Grove Playground                                       |           |              |              |              | 5,000.00   |                                  | 5,000.00  |
|                                    |             | Total  |  | 80,000.00 |              | 80,000.00    | 37,921.14    | 16,626.62  | 54,547.76                        | 25,452.24 |
| <b>CCV00183</b>                    |             |  |  |           |              |              |              |            |                                  |           |
| Dist. 8/Hetherington               |             |  |  |           |              |              |              |            |                                  |           |
| 03/31/02                           |             | Balance Fwd Excluding Commitments: Prior Years Up to March 31/02 |  | 40,000.00 |              | 40,000.00    | 22,763.66    |            | 22,763.66                        |           |
| 09/30/02                           |             | 02/03 Budget & Balance Fwd Up to Sept 30/02                      |  | 40,000.00 |              | 40,000.00    | 16,539.02    |            | 16,539.02                        |           |
| 04/01/02                           |             |  | North Woodside Community Centre-Building Improvements          |           |              |              |              | 6,400.94   |                                  | 6,400.94  |
| 04/01/02                           |             |  | Portland Estate - Trails                                       |           |              |              |              | 5,000.00   |                                  | 5,000.00  |
| 04/01/02                           |             |  | North Woodside Community-Mens Washroom Upgrades                |           |              |              |              | 3,000.00   |                                  | 3,000.00  |
| 04/01/02                           |             |  | North Woodside Community-Painting Gym Ceiling                  |           |              |              |              | 3,000.00   |                                  | 3,000.00  |
| 09/20/02                           |             | Pierceys   | North Woodside Community-Windows Replacement                   |           |              |              |              | 9,635.24   |                                  | 9,635.24  |
| 10/08/02                           |             | James F Lahey Glass Ltd.   | Immaculate Conception School ( Lions Club) Windows Replacement |           |              |              |              | 2,280.84   |                                  | 2,280.84  |
| 10/15/02                           |             | Westburne Woiseley Atlantic                                      | Visa Purchase Re N. Woodside Community Centre Heating Upgrd.   |           |              |              | 69.82        |            |                                  | 69.82     |
| 10/25/02                           |             | Allocation/Work Done Internally                                  | North Woodside Community Centre - Insiall Air Conditioner      |           |              |              | 522.00       |            |                                  | 522.00    |
| 11/06/02                           |             | Kerr Controls Ltd.   | North Woodside Community Centre - Heating Upgrades             |           |              |              | 3,760.67     |            |                                  | 3,760.67  |
| 11/06/02                           |             | Allocation/Work Done Internally                                  | North Woodside Community Centre - Heating Upgrades             |           |              |              | 282.00       |            |                                  | 282.00    |
|                                    |             | Total  |  | 80,000.00 |              | 80,000.00    | 43,937.17    | 29,317.02  | 73,254.19                        | 6,745.81  |

HALIFAX REGIONAL MUNICIPALITY  
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| District/Councillor<br>Requested Date | Cheque<br>Date | Payable To   | Description                                      | Budget    | Cost<br>Sharing | Gross<br>Budget | Actual<br>Y-T-D | Commitment | Total Expenditures<br>& Commitments |           |           |
|---------------------------------------|----------------|--|--|-----------|-----------------|-----------------|-----------------|------------|-------------------------------------|-----------|-----------|
|                                       |                |  |  |           |                 |                 |                 |            | To Date                             | Available |           |
| <b>CCV00184</b>                       |                |  |  |           |                 |                 |                 |            |                                     |           |           |
| Dist.9/Smith                          |                |  |  |           |                 |                 |                 |            |                                     |           |           |
| 03/31/02                              |                | Balance Fwd Excluding Commitments: Prior Years Up to March 31/02 |  | 49,420.00 |                 | 49,420.00       |                 |            |                                     |           |           |
| 09/30/02                              |                | 02/03 Budget & Balance Fwd Up to Sept 30/02                      |  | 40,000.00 |                 | 40,000.00       |                 |            |                                     |           |           |
| 03/31/02                              |                |  | Tree Planting-Various Locations                  |           |                 |                 |                 | 1,329.61   |                                     | 1,329.61  |           |
| 03/31/02                              |                |  | Dartmouth North Community Centre-Air Conditioner |           |                 |                 |                 | 5,933.58   |                                     | 5,933.58  |           |
| 03/31/02                              |                |  | Yetter Park Playground Improvements              |           |                 |                 |                 | 31,441.76  |                                     | 31,441.76 |           |
| 10/10/02                              | 01/03/03       | Humphrey Landscape and Construction Ltd.                         | Little Pinehill Park Improvements                |           |                 |                 | 1,149.43        |            |                                     | 1,149.43  |           |
| 10/10/02                              | 01/03/03       | Humphrey Landscape and Construction Ltd.                         | Yetter Park Playground Improvements              |           |                 |                 | 4,947.48        |            |                                     | 4,947.48  |           |
| 10/31/02                              | 11/05/02       | Bevo Products Inc.   | Yetter Park Playground Fencing                   |           |                 |                 |                 | 1,239.90   |                                     | 1,239.90  |           |
| 10/31/02                              | 11/05/02       | Pottier, Dave  | Doug Knickle Multi-Purpose Court - Sign          |           |                 |                 | 451.58          |            |                                     | 451.58    |           |
| 11/21/02                              | 01/02/03       | Turt Masters Landscaping Ltd.                                    | Little Pinehill Park Improvements                |           |                 |                 | 9,578.61        |            |                                     | 9,578.61  |           |
| 11/21/02                              | 01/02/03       | Timbertec Inc.   | Little Pinehill Park Playstructure               |           |                 |                 |                 | 4,235.87   |                                     | 4,235.87  |           |
| 12/03/02                              |                | Humphrey Landscape and Construction Ltd.                         | Big Pinehill Park Improvements                   |           |                 |                 |                 | 6,807.53   |                                     | 6,807.53  |           |
| 12/03/02                              |                |  | General Park Improvement                         |           |                 |                 |                 | 10,000.00  |                                     | 10,000.00 |           |
| 12/03/02                              |                |  | Harbourview Landscaping                          |           |                 |                 |                 | 5,000.00   |                                     | 5,000.00  |           |
| 12/03/02                              |                |  | Farell Walkway Fence                             |           |                 |                 |                 | 72,745.43  |                                     | 88,872.53 | 547.47    |
| Total                                 |                |  |  | 89,420.00 |                 | 89,420.00       | 16,127.10       |            |                                     |           |           |
| <b>CCV00185</b>                       |                |  |  |           |                 |                 |                 |            |                                     |           |           |
| Dist.10/Cunningham                    |                |  |  |           |                 |                 |                 |            |                                     |           |           |
| 03/31/02                              |                | Balance Fwd Excluding Commitments: Prior Years Up to March 31/02 |  | 43,768.00 |                 | 43,768.00       | 1,117.71        |            |                                     | 1,117.71  |           |
| 09/30/02                              |                | 02/03 Budget & Balance Fwd Up to Sept 30/02                      |  | 40,000.00 |                 | 40,000.00       | 5,715.24        |            |                                     | 5,715.24  |           |
| 03/31/02                              |                |  | Victoria Park Playground Expansion               |           |                 |                 |                 | 708.30     |                                     | 708.30    |           |
| 03/31/02                              |                |  | Findlay Park Playground Upgrades                 |           |                 |                 |                 | 10,000.00  |                                     | 10,000.00 |           |
| 07/31/02                              |                | Gordon Ratcliffe Landscape Architects                            | Downtown Dartmouth Streetscape-Poster Kiosk      |           |                 |                 |                 | 11,000.00  |                                     | 11,000.00 |           |
| 09/05/02                              |                | Eastern Fence Erectors Ltd.                                      | Brownlow Park Playground Equipment               |           |                 |                 |                 | 53,082.26  |                                     | 53,082.26 |           |
| Total                                 |                |  |  | 83,768.00 |                 | 83,768.00       | 6,832.95        |            |                                     | 81,623.51 | 2,144.49  |
| <b>CCV00186</b>                       |                |  |  |           |                 |                 |                 |            |                                     |           |           |
| Dist.11/Blumenthal                    |                |  |  |           |                 |                 |                 |            |                                     |           |           |
| 03/31/02                              |                | Balance Fwd Excluding Commitments: Prior Years Up to March 31/02 |  | 40,000.00 |                 | 40,000.00       | 6,776.55        |            |                                     | 6,776.55  |           |
| 09/30/02                              |                | 02/03 Budget & Balance Fwd Up to Sept 30/02                      |  | 40,000.00 |                 | 40,000.00       | 16,588.53       |            |                                     | 16,588.53 |           |
| 03/31/02                              |                |  | Hydrostone Heritage Park Improvements            |           |                 |                 |                 | 10,000.00  |                                     | 10,000.00 |           |
| 09/21/02                              |                | Little Tikas Commercial Play Systems                             | Isleville Street School Playground               |           |                 |                 |                 | 24,481.82  |                                     | 24,481.82 |           |
| 10/22/02                              | 12/10/02       | Little Tikas Commercial Play Systems                             | Isleville Street School Playground               |           |                 |                 | 5,518.18        |            |                                     | 5,518.18  |           |
| Total                                 |                |  |  | 80,000.00 |                 | 80,000.00       | 28,883.26       |            |                                     | 34,481.82 | 16,634.92 |
| <b>CCV00187</b>                       |                |  |  |           |                 |                 |                 |            |                                     |           |           |
| Dist.12/Sloane                        |                |  |  |           |                 |                 |                 |            |                                     |           |           |
| 03/31/02                              |                | Balance Fwd Excluding Commitments: Prior Years Up to March 31/02 |  | 49,788.00 |                 | 49,788.00       | 904.00          |            |                                     | 904.00    |           |
| 09/30/02                              |                | 02/03 Budget & Balance Fwd Up to Sept 30/02                      |  | 40,000.00 |                 | 40,000.00       | 62,041.61       |            |                                     | 62,041.61 |           |
| 03/31/02                              |                | Uptown Gottingen Street Merchants Association                    |  |           |                 |                 |                 | 3,000.00   |                                     | 3,000.00  |           |
| 03/31/02                              |                | Uptown Gottingen Street Business Association                     |  |           |                 |                 |                 | 2,000.00   |                                     | 2,000.00  |           |
| 10/08/02                              | 10/29/02       | The Sony Store   | Digital Video Camcorder                          |           |                 |                 | 2,080.62        |            |                                     | 2,080.62  |           |
| Total                                 |                |  |  | 89,788.00 |                 | 89,788.00       | 65,026.23       |            |                                     | 5,000.00  | 70,026.23 |
| Total                                 |                |  |  | 89,788.00 |                 | 89,788.00       | 65,026.23       |            |                                     | 5,000.00  | 70,026.23 |

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| District/Councillor Requested Date | Cheque Date | Payable To   | Description   | Budget     | Cost Sharing | Gross Budget | Actual Y-T-D | Commitment | Total Expenditures & Commitments To Date | Available |
|------------------------------------|-------------|--|---|------------|--------------|--------------|--------------|------------|--|-----------|
| <b>CCV00188</b>                    |             |  |   |            |              |              |              |            |  |           |
| <b>Dist. 13/Uleck</b>              |             |  |   |            |              |              |              |            |  |           |
|                                    | 03/31/02    | Balance Fwd Excluding Commitments: Prior Years Up to March 31/02 |   | 83,669.00  |              | 83,669.00    |              |            |  |           |
|                                    | 09/30/02    | 02/03 Budget & Balance Fwd Up to Sept 30/02                      |   | 40,000.00  |              | 40,000.00    | 18,754.78    |            | 18,754.78                                |           |
|                                    | 03/31/02    |  | Tree Planting on Young Ave. & Connaught Ave.                  |            |              |              |              | 8,000.00   | 8,000.00                                 |           |
|                                    | 03/31/02    |  | Point Pleasant Park Management Plan                           |            |              |              |              | 10,000.00  | 10,000.00                                |           |
|                                    | 03/31/02    |  | Sir Charles Tupper School Playground Revitalization           |            |              |              |              | 6,060.24   | 6,060.24                                 |           |
|                                    | 09/10/02    | Roma Welding Maintenance Ltd.                                    | Dingle Park to Oakwood Rd-Ferry Landing Site Improvements     |            |              |              | 512.35       |            | 512.35                                   |           |
|                                    | 09/11/02    | Little Tikes Commercial Play                                     | Inglis Street School Play Structure                           |            |              |              |              | 15,000.00  | 15,000.00                                |           |
|                                    | 09/12/02    | Roma Welding Maintenance Ltd.                                    | Point Pleasant Park Water Fountain Ornamental Fence           |            |              |              | 5,174.05     |            | 5,174.05                                 |           |
|                                    | 09/17/02    |  | Webster Terrace Fence   |            |              |              |              | 1,200.00   | 1,200.00                                 |           |
|                                    | 09/17/02    | Turf Masters Landscaping Ltd.                                    | District 13 Tree Planting - Various Locations                 |            |              |              | 942.85       |            | 942.85                                   |           |
|                                    | 09/18/02    | Roma Welding Maintenance Ltd.                                    | Dingle Park to Oakwood Rd-Ferry Landing Site Improvements     |            |              |              | 372.50       |            | 372.50                                   |           |
|                                    | 09/26/02    | Some Site s 2 Sea Eco Tours and Charters                         | Dingle Park to Oakwood Rd-Ferry Landing Site Improvements     |            |              |              | 39,310.85    |            | 39,310.85                                |           |
|                                    | 09/27/02    | Dexter Construction Co., Ltd.                                    | Sir Charles Tupper School Playground - Asphalt Replacement    |            |              |              |              | 1,543.22   | 1,543.22                                 |           |
|                                    | 10/01/02    | Bevio Products Inc.  | Sir Charles Tupper School Playground Fence                    |            |              |              | 101.16       |            | 101.16                                   |           |
|                                    | 10/09/02    | Visa Purchases   | Dingle Park to Oakwood Rd-Ferry Landing Site Improvements     |            |              |              | 252.84       |            | 252.84                                   |           |
|                                    | 10/09/02    | Irving Equipment   | Visa Purchase Re Hoist Wharf at Jubilees Road, Halifax        |            |              |              |              |            |  |           |
|                                    |             | Total  |   | 123,669.00 |              | 123,669.00   | 65,421.38    | 46,832.23  | 112,253.61                               | 11,415.39 |
| <b>CCV00189</b>                    |             |  |   |            |              |              |              |            |  |           |
| <b>Dist. 14/Fougere</b>            |             |  |   |            |              |              |              |            |  |           |
|                                    | 03/31/02    | Balance Fwd Excluding Commitments: Prior Years Up to March 31/02 |   | 75,990.00  |              | 75,990.00    |              |            |  |           |
|                                    | 09/30/02    | 02/03 Budget & Balance Fwd Up to Sept 30/02                      |   | 40,000.00  |              | 40,000.00    | 3,897.21     |            | 3,897.21                                 |           |
|                                    | 03/31/02    |  | Flinn Park Improvements                                       |            |              |              |              | 15,516.32  | 15,516.32                                |           |
|                                    | 03/31/02    |  | Larry O'Connell Field House & Grounds Improvements            |            |              |              |              | 20,000.00  | 20,000.00                                |           |
|                                    | 03/31/02    |  | Ardmore Park Improvements                                     |            |              |              |              | 10,474.46  | 10,474.46                                |           |
|                                    | 03/31/02    |  | Westmount Elementary School Playground Improvements           |            |              |              |              | 1,199.69   | 1,199.69                                 |           |
|                                    | 05/30/02    | Little Tikes Commercial Play Systems                             | Westmount Elementary School Playground Improvements           |            |              |              | 13,293.56    |            | 14,903.09                                |           |
|                                    | 09/06/02    | Little Tikes Commercial Play Systems                             | Oxford Playground Improvements                                |            |              |              |              | 3,000.00   | 3,000.00                                 |           |
|                                    | 10/24/02    | Little Tikes Commercial Play Systems                             | Oxford Playground Improvements                                |            |              |              | 10,000.00    |            | 10,000.00                                |           |
|                                    | 11/28/02    | Maglin Furniture Systems Ltd.                                    | Quinpool Road Pocket Park Benches                             |            |              |              | 3,671.80     |            | 3,671.80                                 |           |
|                                    |             | Total  |   | 115,990.00 |              | 115,990.00   | 27,190.77    | 55,471.80  | 82,662.57                                | 33,327.43 |
| <b>CCV00190</b>                    |             |  |   |            |              |              |              |            |  |           |
| <b>Dist. 15/Walker</b>             |             |  |   |            |              |              |              |            |  |           |
|                                    | 03/31/02    | Balance Fwd Excluding Commitments: Prior Years Up to March 31/02 |   | 46,228.00  |              | 46,228.00    | 1,286.98     |            | 1,286.98                                 |           |
|                                    | 09/30/02    | 02/03 Budget & Balance Fwd Up to Sept 30/02                      |   | 40,000.00  |              | 40,000.00    | 20,919.02    |            | 20,919.02                                |           |
|                                    | 03/31/02    |  | Glenforest Drive Walkway Steps (Steps at 41 & 45 Gebhardt St) |            |              |              |              | 6,366.87   | 6,366.87                                 |           |
|                                    | 03/31/02    |  | Fairview Heights Playground                                   |            |              |              |              | 5,000.00   | 5,000.00                                 |           |
|                                    | 09/30/02    | Doug Richard Backhoe And Trucking Ltd.                           | Fairview Junior High Track Field Improvements                 |            |              |              | 12,792.77    |            | 12,792.77                                |           |
|                                    | 11/18/02    | Timbertec Inc.   | Titus Smith Park Play Structure                               |            |              |              | 15,406.73    |            | 15,406.73                                |           |
|                                    |             | Total  |   | 86,228.00  |              | 86,228.00    | 22,206.00    | 39,566.37  | 61,772.37                                | 24,455.63 |

HALIFAX REGIONAL MUNICIPALITY  
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS  
 To: December 31, 2002

| District/Councillor | Cheque Date | Payable To | Description  | Budget     | Cost Sharing | Gross Budget | Actual Y-T-D | Commitment To Date | Total Expenditures & Commitments Available |
|---------------------|-------------|------------|--|------------|--------------|--------------|--------------|--------------------|--|
| <b>CCV00181</b>     |             |            |  |            |              |              |              |                    |  |
| Dist. 16/Whalen     |             |            |  |            |              |              |              |                    |  |
|                     | 03/31/02    |            | Balance Fwd Excluding Commitments: Prior Years Up to March 31/02 | 90,552.00  | 29,500.00    | 120,052.00   |              |                    | 78,608.72                                  |
|                     | 09/30/02    |            | 02/03 Budget & Balance Fwd Up to Sept 30/02                      | 40,000.00  | 10,855.00    | 50,855.00    | 78,608.72    | 3,500.00           | 3,500.00                                   |
|                     | 03/31/02    |            | Lincoln Cross Playground Upgrades                                |            |              |              |              | 1,750.00           | 1,750.00                                   |
|                     | 03/31/02    |            | Hemlock Ravine Management Plan                                   |            |              |              |              | 8,000.00           | 8,000.00                                   |
|                     | 03/31/02    |            | Stratford Way Park Improvements                                  |            |              |              |              | 4,257.16           | 4,257.16                                   |
|                     | 03/31/02    |            | Thurmill Drive Pathway   |            |              |              |              | 8,635.80           | 8,635.80                                   |
|                     | 03/31/02    |            | Walkway Improvements-Torrington Dr. to Rockingham School         |            |              |              |              | 8,000.00           | 8,000.00                                   |
|                     | 03/31/02    |            | Rockingham Grounds Committee                                     |            |              |              |              | 2,500.00           | 2,500.00                                   |
|                     | 03/31/02    |            | Birch Cove Community Garden                                      |            |              |              |              | 5,000.00           | 5,000.00                                   |
|                     | 03/31/02    |            | Community Sign-Langbrae Drive                                    |            |              |              |              | 6,909.43           | 6,909.43                                   |
|                     | 03/31/02    |            | Sheridan Place Playground Project                                |            |              |              |              | 361.83             | 361.83                                     |
|                     | 07/19/02    |            | Rockingham Community Centre Kitchen Upgrades - Freezer           |            |              |              |              | 3,316.22           | 3,316.22                                   |
|                     | 07/29/02    |            | Rockingham School Play Area Improvements                         |            |              |              |              | 481.23             | 481.23                                     |
|                     | 08/30/02    |            | Daeco Contracting Ltd.   |            |              |              |              | 5,002.16           | 5,002.16                                   |
|                     | 11/14/02    |            | McKenna Electrical   |            |              |              |              | 826.21             | 826.21                                     |
|                     | 09/20/02    |            | Daytech Mfg. Ltd.  |            |              |              |              | 95.79              | 95.79                                      |
|                     | 09/11/02    |            | Carverys Painting Ltd.   |            |              |              |              | 808.86             | 808.86                                     |
|                     | 09/21/02    |            | R Hines Maintenance 2000 Ltd.                                    |            |              |              |              | 1,511.29           | 1,511.29                                   |
|                     | 10/09/02    |            | Blomidon Nurseries   |            |              |              |              | 89,841.62          | 89,841.62                                  |
|                     | 11/14/02    |            | Elmsdale Landscaping Ltd.  |            |              |              |              | 49,723.08          | 49,723.08                                  |
|                     | 10/21/02    |            | Planting Rose Bushes On The Linear Park                          | 130,552.00 | 40,355.00    | 170,907.00   |              |                    | 139,564.70                                 |
|                     |             |            | <b>Total</b>   |            |              |              |              |                    | 31,342.30                                  |
| <b>CCV00192</b>     |             |            |  |            |              |              |              |                    |  |
| Dist. 17/Mosher     |             |            |  |            |              |              |              |                    |  |
|                     | 03/31/02    |            | Balance Fwd Excluding Commitments: Prior Years Up to March 31/02 | 64,270.00  |              | 64,270.00    |              |                    | 12,988.25                                  |
|                     | 09/30/02    |            | 02/03 Budget & Balance Fwd Up to Sept 30/02                      | 40,000.00  |              | 40,000.00    | 12,988.25    | 10,000.00          | 10,000.00                                  |
|                     | 03/31/02    |            | Olivet Street Walkway  |            |              |              |              | 10,000.00          | 10,000.00                                  |
|                     | 04/01/02    |            | Sir Sandford Fleming Park-Parkland Improvements                  |            |              |              |              | 5,000.00           | 5,000.00                                   |
|                     | 04/01/02    |            | Armdale Rotary - Community Signs                                 |            |              |              |              | 6,123.04           | 6,123.04                                   |
|                     | 07/09/02    |            | Mabou Avenue Playground Upgrades                                 |            |              |              |              | 4,000.00           | 4,000.00                                   |
|                     | 07/24/02    |            | Old Dalhousie School Playground Equipment                        |            |              |              |              | 851.43             | 851.43                                     |
|                     | 08/14/02    |            | Deadman's Island Public Access Pathway Project                   |            |              |              |              | 5,002.17           | 5,002.17                                   |
|                     | 09/20/02    |            | Bus Shelter - Battery Drive & Purcell's Cove Road                |            |              |              |              | 24,830.57          | 24,830.57                                  |
|                     | 09/27/02    |            | Springvale Park Playground Equipment                             |            |              |              |              | 18,876.96          | 18,876.96                                  |
|                     | 11/14/02    |            | Mabou Avenue Playground Upgrades                                 |            |              |              |              | 1,405.32           | 1,405.32                                   |
|                     | 10/26/02    |            | Community Sign - Fleming Heights                                 |            |              |              |              | 54,851.43          | 54,851.43                                  |
|                     | 11/13/02    |            | <b>Total</b>   | 104,270.00 |              | 104,270.00   | 44,226.31    | 54,851.43          | 99,077.74                                  |
|                     |             |            |  |            |              |              |              |                    | 5,192.26                                   |

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HALIFAX REGIONAL MUNICIPALITY  
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS  
 To: December 31, 2002

| District/Councillor    | Cheque Date | Payable To             | Description  | Budget    | Cost Sharing | Gross Budget | Actual Y-T-D | Commitment | Total Expenditures & Commitments To Date | Available |
|------------------------|-------------|------------------------|--|-----------|--------------|--------------|--------------|------------|--|-----------|
| <b>CCV00193</b>        |             |                        |  |           |              |              |              |            |  |           |
| <b>Dist. 18/Adams</b>  |             |                        |  |           |              |              |              |            |  |           |
|                        | 03/31/02    |                        | Balance Fwd Excluding Commitments: Prior Years Up to March 31/02 | 42,998.00 |              | 42,998.00    | 21,393.35    |            | 21,393.35                                |           |
|                        | 09/30/02    |                        | 02/03 Budget & Balance Fwd Up to Sept 30/02                      | 40,000.00 |              | 40,000.00    | 16,923.94    |            | 16,923.94                                |           |
|                        | 03/31/02    |                        |  |           |              |              | 1,265.90     | 1,265.90   |  |           |
|                        | 03/31/02    | Nova Scotia Power Inc. | Hartlen Field Portable Washrooms and Fencing                     |           |              |              |              | 1,064.29   | 1,064.29                                 |           |
|                        | 03/31/02    |                        | Heather Lane & Lancaster Dr. Pathway Street Light Standard       |           |              |              |              | 1,500.00   | 1,500.00                                 |           |
|                        | 05/08/02    |                        | Harnetsfield Community Centre - Kitchen Renovations              |           |              |              |              | 9,808.24   | 9,808.24                                 |           |
|                        | 07/19/02    |                        | William King Playground Equipment                                |           |              |              |              | 3,000.00   | 3,000.00                                 |           |
|                        | 09/30/02    |                        | New Sidewalk on Heberdeen Drive in Herring Cove                  |           |              |              |              | 1,500.00   | 1,500.00                                 |           |
|                        | 10/04/02    |                        | School Ground Beautification                                     |           |              |              |              | 159.64     | 159.64                                   |           |
|                        | 10/08/02    |                        | William King Playground Equipment-Supply Boom Truck              |           |              |              |              | 3,943.19   | 3,943.19                                 |           |
|                        | 10/08/02    |                        | The Teak Tree Enterprises Ltd.                                   |           |              |              |              | 3,600.00   | 3,600.00                                 |           |
|                        | 10/08/02    |                        | Elizabeth Sutherland School PTA                                  |           |              |              |              | 2,000.00   | 2,000.00                                 |           |
|                        | 10/08/02    |                        | Elizabeth Sutherland School PTA                                  |           |              |              |              | 744.91     | 744.91                                   |           |
|                        | 10/16/02    |                        | Harnetsfield, Williamswood Community Centre                      |           |              |              |              | 16,638.43  | 16,638.43                                |           |
|                        |             |                        | Total  | 82,998.00 |              | 82,998.00    | 50,265.03    |            | 66,903.46                                | 16,094.54 |
| <b>CCV00194</b>        |             |                        |  |           |              |              |              |            |  |           |
| <b>Dist. 19/Johns</b>  |             |                        |  |           |              |              |              |            |  |           |
|                        | 03/31/02    |                        | Balance Fwd Excluding Commitments: Prior Years Up to March 31/02 | 44,000.00 |              | 44,000.00    | 27,287.68    |            | 27,287.68                                |           |
|                        | 09/30/02    |                        | 02/03 Budget & Balance Fwd Up to Sept 30/02                      | 40,000.00 |              | 40,000.00    | 6,362.51     |            | 6,362.51                                 |           |
|                        | 03/31/02    |                        |  |           |              |              | 5,000.00     | 5,000.00   |  |           |
|                        | 03/31/02    |                        | Barry Hill Playground  |           |              |              |              | 2,000.00   | 2,000.00                                 |           |
|                        | 07/17/02    |                        | Springfield Lake Recreation Centre - Building Upgrades           |           |              |              |              | 2,849.81   | 2,849.81                                 |           |
|                        | 07/29/02    |                        | Gloria Avenue Playground   |           |              |              |              | 1,256.93   | 1,256.93                                 |           |
|                        | 07/31/02    |                        | Basketball Standards   |           |              |              |              | 862.07     | 862.07                                   |           |
|                        | 10/15/02    |                        | Gloria Avenue Park Benches                                       |           |              |              |              | 3,074.15   | 3,074.15                                 |           |
|                        | 10/02/02    |                        | Millwood Elementary School Playground                            |           |              |              |              | 5,997.28   | 5,997.28                                 |           |
|                        | 11/14/02    |                        | Beaver Bank/Kinsac Soccer Field Improvements                     |           |              |              |              | 4,523.23   | 4,523.23                                 |           |
|                        | 12/19/02    |                        | Portable Mobile Sign   |           |              |              |              | 5,853.59   | 5,853.59                                 |           |
|                        | 12/10/02    |                        | Trailer for Ballfield  |           |              |              |              | 2,000.00   | 2,000.00                                 |           |
|                        | 12/03/02    |                        | Community Sign   |           |              |              |              | 84,000.00  | 84,000.00                                |           |
|                        | 12/05/02    |                        | Beaver Bank Monarch Drive Elementary School                      |           |              |              |              | 57,217.44  | 9,849.81                                 | 16,932.75 |
|                        |             |                        | Total  | 84,000.00 |              | 84,000.00    | 57,217.44    |            | 67,067.25                                | 16,932.75 |
| <b>CCV00195</b>        |             |                        |  |           |              |              |              |            |  |           |
| <b>Dist. 20/Harvey</b> |             |                        |  |           |              |              |              |            |  |           |
|                        | 03/31/02    |                        | Balance Fwd Excluding Commitments: Prior Years Up to March 31/02 | 42,500.00 |              | 42,500.00    | 19,719.35    |            | 19,719.35                                |           |
|                        | 09/30/02    |                        | 02/03 Budget & Balance Fwd Up to Sept 30/02                      | 40,000.00 |              | 40,000.00    | 3,967.71     |            | 3,967.71                                 |           |
|                        | 10/15/02    |                        | The Teak Tree Enterprises Ltd.                                   |           |              |              |              | 4,246.52   | 4,246.52                                 |           |
|                        | 10/31/02    |                        | Timbertec Inc.   |           |              |              |              | 753.47     | 753.47                                   |           |
|                        | 11/13/02    |                        | Sackville Volunteer Firefighters Organization                    |           |              |              |              | 3,000.00   | 3,000.00                                 |           |
|                        | 11/26/02    |                        | Sackville Volunteer Firefighters Park - Signage                  |           |              |              |              | 14,358.10  | 14,358.10                                |           |
|                        | 11/21/02    |                        | Big Daddy  |           |              |              |              |            |  |           |
|                        |             |                        | Total  | 82,500.00 |              | 82,500.00    | 31,687.05    |            | 46,045.15                                | 36,454.85 |

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HALIFAX REGIONAL MUNICIPALITY  
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS  
 To: December 31, 2002

| District/Councillor Requested Date | Cheque Date | Payable To                               | Description  | Budget    | Cost Sharing | Gross Budget | Actual Y-T-D | Total Expenditures & Commitments |                   |
|------------------------------------|-------------|--|--|-----------|--------------|--------------|--------------|----------------------------------|-------------------|
|                                    |             |  |  |           |              |              |              | Commitment                       | To Date Available |
| <b>Dist. 21/Goucher</b>            |             |  |  |           |              |              |              |                                  |                   |
| 03/31/02                           |             |  | Balance Fwd Excluding Commitments: Prior Years Up to March 31/02 | 40,000.00 |              | 40,000.00    | 24,890.27    |                                  | 24,890.27         |
| 09/30/02                           |             |  | 02/03 Budget & Balance Fwd Up to Sept 30/02                      | 40,000.00 | 17,000.00    | 57,000.00    | 15,344.52    |                                  | 15,344.52         |
| 03/31/02                           |             |  | Sandy Lake Park Development                                      |           |              |              |              | 2,271.34                         | 2,271.34          |
| 10/31/02                           |             |  | Amin Playground  |           |              |              |              | 2,532.22                         | 2,532.22          |
| 11/19/02                           | 12/17/02    | Turf Masters Landscaping Ltd.            | Torrington Sub. Centre Blvd. - Tree Planting                     |           |              |              | 18,377.52    | 2,128.58                         | 2,128.58          |
| 11/19/02                           |             | Timbertec Inc.                           | Basinview School Playstructure                                   |           |              |              | 2,041.95     |                                  | 2,041.95          |
| 12/05/02                           | 12/19/02    | Timbertec Inc.                           | Holdback Re Basinview School Playstructure                       |           |              |              | 1,643.00     |                                  | 1,643.00          |
| 12/10/02                           | 12/19/02    | Sunnyside Elementary Schools             | Community Sign   |           |              |              | 2,000.00     |                                  | 2,000.00          |
|                                    |             | Bedford Youth Development Association    | Skateboard Ramp/Camping Equipment                                |           |              |              |              |                                  |                   |
|                                    |             | Total                                    |  | 80,000.00 | 17,000.00    | 97,000.00    | 64,297.26    | 6,932.14                         | 71,229.40         |
| <b>CCV00196</b>                    |             |  |  |           |              |              |              |                                  |                   |
| <b>Dist. 22/Rankin</b>             |             |  |  |           |              |              |              |                                  |                   |
| 03/31/02                           |             |  | Balance Fwd Excluding Commitments: Prior Years Up to March 31/02 | 54,000.00 |              | 54,000.00    | 12,852.46    |                                  | 12,852.46         |
| 09/30/02                           |             |  | 02/03 Budget & Balance Fwd Up to Sept 30/02                      | 40,000.00 |              | 40,000.00    | 15,500.00    |                                  | 15,500.00         |
| 03/31/02                           |             |  | Conceptual Planning for Otter Lake Park                          |           |              |              |              | 3,000.00                         | 3,000.00          |
| 03/31/02                           |             |  | Joshua Stocum Dr. - Clearing Recreational Land                   |           |              |              |              | 3,500.00                         | 3,500.00          |
| 03/31/02                           |             |  | Public Trails Improvement  |           |              |              |              | 2,373.13                         | 2,373.13          |
| 03/31/02                           |             |  | Clearing Recreational Land                                       |           |              |              |              | 2,500.00                         | 2,500.00          |
| 03/31/02                           |             |  | Land Purchase for the Park and Ride                              |           |              |              |              | 12,000.00                        | 12,000.00         |
| 03/31/02                           |             |  | BLT Rails & Trails Signages                                      |           |              |              |              | 1,000.00                         | 1,000.00          |
| 09/26/02                           | 10/24/02    | Timbertec Inc.                           | Lake of the Woods Play Structure                                 |           |              |              | 6,939.17     |                                  | 6,939.17          |
| 10/21/02                           | 12/10/02    | Bevio Products Inc.                      | Parkdale Drive ( Lakeside ) Fence                                |           |              |              | 1,835.90     |                                  | 1,835.90          |
| 11/26/02                           | 11/28/02    | BLT Community Network Committee          | Purchase of TV and DVD Player for BLT Youth Drop in Centre       |           |              |              | 1,055.36     |                                  | 1,055.36          |
| 11/29/02                           |             | Westburne Waiseley Atlantic              | BLT Trails Improvement - Culvert                                 |           |              |              | 626.87       |                                  | 626.87            |
| 12/02/02                           |             | A.W. Dean Contracting & Landscaping Ltd. | Maplewood Drive Walkway Fence                                    |           |              |              | 900.00       |                                  | 900.00            |
| 12/17/02                           |             | Big Daddy                                | Greenwood Heights Park Upgrades                                  |           |              |              | 12,186.12    |                                  | 12,186.12         |
|                                    |             | Total                                    |  | 94,000.00 |              | 94,000.00    | 38,182.89    | 38,086.12                        | 76,269.01         |
|                                    |             |  |  |           |              |              |              |                                  | 17,730.99         |

HALIFAX REGIONAL MUNICIPALITY  
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS  
 To: December 31, 2002

| District/Councillor Requested Date               | Cheque Date | Payable To   | Description                                   | Budget              | Cost Sharing     | Gross Budget        | Actual Y-T-D      | Total Expenditures & Commitments |                     |                   |
|--|-------------|--|---|---------------------|------------------|---------------------|-------------------|----------------------------------|---------------------|-------------------|
|  |             |  |   |                     |                  |                     |                   | Commitment                       | To Date Available   |                   |
| <b>CCV00198</b>                                  |             |  |   |                     |                  |                     |                   |                                  |                     |                   |
| <b>Dist. 23/Meade</b>                            |             |  |   |                     |                  |                     |                   |                                  |                     |                   |
| 03/31/02   |             | Balance Fwd Excluding Commitments: Prior Years Up to March 31/02 |   | 40,000.00           |                  | 40,000.00           | 26,909.53         | 26,909.53                        |                     |                   |
| 09/30/02   |             | 02/03 Budget & Balance Fwd Up to Sept 30/02                      |   | 40,000.00           | 1,381.00         | 41,381.00           | 24,112.23         | 24,112.23                        |                     |                   |
| 03/31/02   |             |  | Civic Addressing Project-Street Signs         |                     |                  |                     |                   | 6,090.47                         |                     |                   |
| 10/16/02   | 10/22/02    | Prospect Road & District Fire Department                         | Citizen On Patrol Building - Wheel Chair Ramp |                     |                  |                     | 1,301.31          | 1,301.31                         |                     |                   |
| 10/30/02   | 12/10/02    | Timbertec Inc.   | Seaview Park (Prospect Road) Playstructure    |                     |                  |                     | 1,696.35          | 1,696.35                         |                     |                   |
| 11/28/02   | 12/10/02    | Hubbards Yacht Club  | New Boat                                      |                     |                  |                     | 5,000.00          | 5,000.00                         |                     |                   |
| 12/19/02   | 01/07/03    | St. Margaret Sailing club  | New Boat                                      |                     |                  |                     | 5,000.00          | 5,000.00                         |                     |                   |
|  |             | <b>Total</b>   |   | <b>80,000.00</b>    | <b>1,381.00</b>  | <b>81,381.00</b>    | <b>64,019.42</b>  | <b>6,090.47</b>                  | <b>70,109.89</b>    |                   |
| <b>Total Councillors' District Capital Funds</b> |             |  |   | <b>2,098,439.00</b> | <b>65,056.00</b> | <b>2,163,495.00</b> | <b>967,453.31</b> | <b>745,219.68</b>                | <b>1,712,672.99</b> | <b>450,822.01</b> |

# Attachment #6

## Recreation Area Rate Accounts

**East Preston Recreation Centre**

Cost Center C110

Fiscal Year: 2002/03

| GL#  | GL Description                                | Amount            | Vendor            | Description                                  |
|------|---|-------------------|-------------------|--|
| 4200 | Area Rate Revenue                             | (12,945.00)       |                   |  |
| 5803 | Transfer General Rate                         | (1,700.00)        |                   | ANNUAL BILL<br>TRANSFER GENERAL RATE 2002/03 |
| 6201 | Telephone                                     | 857.71            | MTT               |  |
| 6606 | Heating Fuel                                  | 2,203.53          | EMERA FUELS       |  |
| 6607 | Electricity                                   | 4,656.18          | NOVA SCOTIA POWER |  |
|      | Balance of Activity to December 31, 2002      | (6,927.58)        |                   |  |
| 9000 | Prior Yr. (Surplus)/Deficit                   | 471.00            |                   |  |
|      | <b>(Surplus)/Deficit at December 31, 2002</b> | <b>(6,456.58)</b> |                   |  |

**Mineville Community Association**

Cost Center C115

Fiscal Year: 2002/03

| GL#  | GL Description                                | Amount            | Vendor | Description                |
|------|---|-------------------|--------|----------------------------|
| 4200 | Area Rate Revenue                             | (8,800.00)        |        |                            |
| 4200 | Area Rate Revenue                             | 20.00             |        | ANNUAL BILL<br>ADJUSTMENTS |
|      | Balance of Activity to December 31, 2002      | (8,780.00)        |        |                            |
|      | <b>(Surplus)/Deficit at December 31, 2002</b> | <b>(8,780.00)</b> |        |                            |

**Haliburton Highbury Homeowners**

Cost Center C120

Fiscal Year: 2002/03

| GL#  | GL Description                           | Amount      | Vendor                         | Description                         |
|------|--|-------------|--------------------------------|-------------------------------------|
| 4200 | Area Rate Revenue                        | (22,400.47) |                                | ANNUAL BILL                         |
| 6202 | Courier/Postage                          | 344.19      | HALIBURTON HIGHBURY HOMEOWNERS | EXPENSE REIMBURSEMENT               |
| 6207 | Office Supplies                          | 106.44      | HALIBURTON HIGHBURY HOMEOWNERS | EXPENSE REIMBURSEMENT               |
| 6603 | Grnds & Landscaping                      | 1,170.71    | JOHN DURLING TRUCKING          | FLOAT EXCAVATOR                     |
| 6701 | Equipment Purchase                       | 18,781.53   | TIMBERTEC INC                  |                                     |
| 6999 | Other Goods/Services                     | 106.43      | LOOKSIGNS                      | MOBILE SIGN RENTAL AUG 30-SEPT 9/02 |
| 6999 | Other Goods/Services                     | 683.56      | HALIBURTON HIGHBURY HOMEOWNERS | EXPENSE REIMBURSEMENT               |
|      | Balance of Activity to December 31, 2002 | (1,207.61)  |                                |                                     |

9000 Prior Yr. (Surplus)/Deficit (22,367.85)  
**(Surplus)/Deficit at December 31, 2002 (23,575.46)**

**Beaver Bank Community Centre**

Cost Center C125

Fiscal Year: 2002/03

| GL#  | GL Description                           | Amount       | Vendor | Description                          |
|------|--|--------------|--------|--------------------------------------|
| 4200 | Area Rate Revenue                        | (27,057.38)  |        | RECORD 2ND TAX BILLING               |
| 4200 | Area Rate Revenue                        | 7.00         |        | SUPPLEMENTARY                        |
| 5803 | Transfer General Rate                    | (1,100.00)   |        | TRANSFER GENERAL RATE 2002/03        |
| 5804 | Transfer Urban Rate                      | (73,800.00)  |        | TRANSFER URBAN RATE                  |
| 5600 | Miscellaneous Revenue                    | (200.00)     |        | G MAJOR DONATION BEAVER BANK REC CTR |
|      | Balance of Activity to December 31, 2002 | (102,150.38) |        |                                      |

**(Surplus)/Deficit at December 31, 2002 (102,150.38)**

**Highland Park Recreation Association**  
**Cost Center C130**  
**Fiscal Year: 2002/03**

| GL#  | GL Description                                | Amount             | Vendor                   | Description                   |
|------|---|--------------------|--------------------------|-------------------------------|
| 4200 | Area Rate Revenue                             | (3,590.67)         |                          | ANNUAL BILL                   |
| 4200 | Area Rate Revenue                             | 0.09               |                          | SUPPLEMENTARY BILL            |
| 5803 | Transfer General Rate                         | (100.00)           |                          | TRANSFER GENERAL RATE 2002/03 |
| 6202 | Courier/Postage                               | 55.02              | HIGHLAND PARK RATEPAYERS | EXPENSE REIMBURSEMENT         |
| 6205 | Printing & Reproduction                       | 81.00              | HIGHLAND PARK RATEPAYERS | EXPENSE REIMBURSEMENT         |
| 6603 | Grnds & Landscaping                           | 1,707.96           | A.W. DEAN CONTRACTING    | PLANTING                      |
| 6699 | Other Goods/Services                          | 34.01              | HIGHLAND PARK RATEPAYERS | EXPENSE REIMBURSEMENT         |
| 6910 | Signage                                       | 204.34             | HIGHLAND PARK RATEPAYERS | EXPENSE REIMBURSEMENT         |
| 6999 | Other Goods/Services                          | 786.36             | HIGHLAND PARK RATEPAYERS | EXPENSE REIMBURSEMENT         |
|      | Balance of Activity to December 31, 2002      | (821.89)           |                          |                               |
| 9000 | Prior Yr. (Surplus)/Deficit                   | (18,862.19)        |                          |                               |
|      | <b>(Surplus)/Deficit at December 31, 2002</b> | <b>(19,684.08)</b> |                          |                               |

**Kingswood Ratepayers Area Rate**  
**Cost Center C135**  
**Fiscal Year: 2002/03**

| GL#  | GL Description                                | Amount             | Vendor Description | Description |
|------|---|--------------------|--------------------|-------------|
| 4200 | Area Rate Revenue                             | (52,350.00)        |                    | ANNUAL BILL |
| 4200 | Area Rate Revenue                             | 50.00              |                    | ADJUSTMENTS |
| 4200 | Area Rate Revenue                             | 350.00             |                    | ADJUSTMENTS |
|      | Balance of Activity to December 31, 2002      | (51,950.00)        |                    |             |
|      | <b>(Surplus)/Deficit at December 31, 2002</b> | <b>(51,950.00)</b> |                    |             |

**Prospect Road Recreation Area Rate**

**Cost Center C140**

**Fiscal Year: 2002/03**

| GL#  | GL Description                           | Amount      | Vendor Description               | Description                                  |
|------|--|-------------|----------------------------------|--|
| 4200 | Area Rate Revenue                        | (74,504.23) |                                  | ANNUAL BILL                                  |
| 4200 | Area Rate Revenue                        | 1.38        |                                  | SUPPLEMENTARY                                |
| 5508 | Recov External Parti                     | (200.00)    | REVENUE REC'D                    | MINOR BASEBALL LIGHTING                      |
| 5508 | Recov External Parti                     | (1,000.00)  | REVENUE REC'D                    | TERENCE BAY BOAT CLUB                        |
| 5508 | Recov External Parti                     | (4,000.00)  | REVENUE REC'D                    | DONATION SEAVIEW PLAYGROUND                  |
| 5508 | Recov External Parti                     | (200.00)    | REVENUE REC'D                    | DARTMOUTH METRO LADIES FASTBALL FIELD LIGHTS |
| 5508 | Recov External Parti                     | (22,170.00) | REVENUE REC'D                    | PARTNERSHIP AGREEMENT                        |
| 5508 | Recov External Parti                     | (7,300.00)  | JOURNAL ENTRY                    | TRANSFER GENERAL RATE 2002/03                |
| 5803 | Transfer General Rate                    | 1,346.33    | JOURNAL ENTRY                    | TSF MARITIME TESTING PMNT INV02-5-3234 PROSP |
| 6399 | Contract Services                        | 1,277.15    | JOHNNY ON THE SPOTTOILET RENTAL  | BALLFIELDS WEST DOVER                        |
| 6399 | Contract Services                        | 106.43      | JOHNNY ON THE SPOTTOILET RENTAL  | PROSPECT BAY GREEN                           |
| 6399 | Contract Services                        | 106.43      | JOHNNY ON THE SPOTTOILET RENTAL  | EAST DOVER GREEN                             |
| 6399 | Contract Services                        | 1,277.15    | JOHNNY ON THE SPOTTOILET RENTAL  | POTABLES PROSPECT                            |
| 6399 | Contract Services                        | 665.60      | JOURNAL ENTRY                    | SARAH GREG EARNINGS BAYSIDE BAPTIST          |
| 6399 | Contract Services                        | 106.43      | JOHNNY ON THE SPOTTOILET RENTAL  | BROOKSIDE JR HIGH                            |
| 6399 | Contract Services                        | 12,000.00   | TIMBERTEC INC                    | SEAVIEW PARK EQUIPMENT                       |
| 6399 | Contract Services                        | 6,999.99    | EASTERN FENCE ERECTORS           | GALVANIZED STEEL FENCE                       |
| 6399 | Contract Services                        | 324.61      | M C R ROLL OFF                   | GOVERNMENT WHARF                             |
| 6399 | Contract Services                        | 170.25      | CONRAD BROTHERS LTD              | 3/8 INCH PEA GRAVEL (OCT 2001)               |
| 6504 | Hardware                                 | 891.15      | TERENCE BAY & AREA CAP SITE      | HORSESHOE PITS                               |
| 6603 | Grnds & Landscaping                      | 2,500.00    | THERIAULT, MIKE                  | *34% PARTNERSHIP AGREEMNT                    |
| 6603 | Grnds & Landscaping                      | 400.00      | PAT HARDIMAN                     | GRASS CUTTING PROSPECT VILLAGE 2002          |
| 6603 | Grnds & Landscaping                      | 19,670.00   | KEITH RITCHIE                    | 33% PARTNERSHIP AGREEMENT                    |
| 6603 | Grnds & Landscaping                      | 541.72      | RAINBOW NET & RIGGING            | BARRIER NET                                  |
| 6603 | Grnds & Landscaping                      | 225.00      | CHRIS CARLTON                    | THREE LOADS OF FIELD MIX                     |
| 6603 | Grnds & Landscaping                      | 12,178.08   | DEAL EXCAVATING SERVICES LIMITED | EAST DOVER PLAYGROUND                        |
| 6603 | Grnds & Landscaping                      | 466.46      | NOVA SCOTIA POWER                | 557079-1 AREA RATE-2239 PROSPECT RD BALL     |
| 6607 | Electricity                              | 11,228.26   | ATLANTIC WHARF BUILDERS INC.     | *TERENCE BAY PROJECT                         |
| 6699 | Other Bldg Mitce                         | 506.46      | TIM WALKER                       | REIMBURSEMENT BUMPERS TERENCE BAY BOAT CLU   |
| 6699 | Other Bldg Mitce                         | 425.72      | ATLANTIC WHARF BUILDERS          | RAMP & FLOAT TERENCE BAY                     |
| 6999 | Other Goods/Services                     | 2,474.47    | A MOBILE RENT A SIGN             | SIGN   |
| 6999 | Other Goods/Services                     | 3,725.02    | TIMBERTEC INC                    | SUPPLY & INSTALL BASKETBALL STANDARDS        |
| 6999 | Other Goods/Services                     | 15,251.97   | DEXTER CONSTRUCTION              | BASKETBALL COURT RECONSTRUCTION              |
| 6999 | Other Goods/Services                     | (14,508.17) |                                  |  |
|      | Balance of Activity to December 31, 2002 |             |                                  |  |

|      |   |                    |
|------|---|--------------------|
| 9000 | Prior Yr. (Surplus)/Deficit                   | (2,700.00)         |
|      | <b>(Surplus)/Deficit at December 31, 2002</b> | <b>(17,208.17)</b> |



**Upper Hammonds Plains Community Centre**

Cost Center C150

Fiscal Year: 2002/03

| GL#  | GL Description                                | Amount          | Vendor                         | Description                              |
|------|---|-----------------|--------------------------------|--|
| 4200 | Area Rate Revenue                             | (10,261.18)     |                                | ANNUAL BILL                              |
| 5803 | Transfer General Rate                         | (800.00)        |                                | TRANSFER GENERAL RATE 2002/03            |
| 6606 | Heating Fuel                                  | 1,845.60        | EMERA FUELS                    | 3260/L-711 POCKWOCK RD                   |
| 6607 | Electricity                                   | 3,732.96        | NOVA SCOTIA POWER              | 205716-4 AREA RATE-UPPER HAMMONDS PLAINS |
| 6608 | Water   | 348.07          | HALIFAX REGIONAL WATER COMMISS | ACCT#20725-56100-003-711 POCKWOCK RD     |
| 8010 | Other Interest                                | 515.69          |                                | RECORD INTEREST PAYMENT UHP COM CTR      |
| 8013 | Loan Principal Repayment                      | 3,000.00        |                                | RECORD PRINCIPAL UHP PAYMENT COM CTR     |
|      | Balance of Activity to December 31, 2002      | (1,618.86)      |                                |  |
| 9000 | Prior Yr. (Surplus)/Deficit                   | 1,451.00        |                                |  |
|      | <b>(Surplus)/Deficit at December 31, 2002</b> | <b>(167.86)</b> |                                |  |

**Harrietsfield Recreation Centre**

Cost Center C155

Fiscal Year: 2002/03

| GL#  | GL Description                                | Amount             | Vendor                 | Description                           |
|------|---|--------------------|------------------------|---------------------------------------|
| 4200 | Area Rate Revenue                             | (25,972.33)        |                        | ANNUAL BILL                           |
| 4200 | Area Rate Revenue                             | (36.55)            |                        | SUPPLEMENTARY BILL                    |
| 5803 | Transfer General Rate                         | (8,700.00)         |                        | TRANSFER GENERAL RATE 2002/03         |
| 6611 | Bldg Interior R & M                           | 497.02             | THE STATE CHEMICAL LTD | *INV 91449713, 91443936               |
| 8010 | Other Interest                                | 3,520.39           |                        | RECORD INTEREST PAYMENT COM CTR       |
| 8013 | Loan Principal Repayment                      | 21,070.00          |                        | RECORD PRINCIPAL PAYMENT COM CTR      |
| 9970 | Materials Chargeback                          | 286.83             |                        | REPAIRS TO COMMUNITY CTR - WORK ORDER |
| 9971 | Labour Chargeback                             | 351.00             |                        | REPAIRS TO COMMUNITY CTR - WORK ORDER |
|      | Balance of Activity to December 31, 2002      | (8,983.64)         |                        |                                       |
| 9000 | Prior Yr. (Surplus)/Deficit                   | (3,494.00)         |                        |                                       |
|      | <b>(Surplus)/Deficit at December 31, 2002</b> | <b>(12,477.64)</b> |                        |                                       |

**Musquodoboit Harbour**  
**Cost Center C160**  
**Fiscal Year: 2002/03**

| GL#  | GL Description                                | Amount            | Vendor                            | Description                      |
|------|---|-------------------|-----------------------------------|----------------------------------|
| 4200 | Area Rate Revenue                             | (3,759.56)        |                                   | ANNUAL BILL                      |
| 4200 | Area Rate Revenue                             | 7.55              |                                   | SUPPLEMENTARY BILL               |
| 5803 | Transfer General Rate                         | (1,300.00)        |                                   | TRANSFER GENERAL RATE 2002/03    |
| 6999 | Other Goods/Services                          | 500.00            | THE ARTHRITIS SOCIETY MARATHON    | DONATION FROM MUSQ HBR AREA RATE |
| 6999 | Other Goods/Services                          | 500.00            | PETPESWICK YACHT CLUB             | DONATION FROM MUSQ HBR AREA RATE |
| 6999 | Other Goods/Services                          | 75.00             | EASTERN SHORE COMMUNITY CENTRE    | DONATION FROM MUSQ HBR AREA RATE |
| 6999 | Other Goods/Services                          | 200.00            | MUSQ HRBR KINDERGARTEN PROG       | DONATION FROM MUSQ HBR AREA RATE |
| 6999 | Other Goods/Services                          | 2,000.00          | THE BIRCHES CHARITABLE HEALTH FOU | DONATION FROM MUSQ HBR AREA RATE |
| 6999 | Other Goods/Services                          | 500.00            | MUSQUODOBOIT HRBR HERITAGE        | DONATION FROM MUSQ HBR AREA RATE |
| 6999 | Other Goods/Services                          | 100.00            | ROBERT JAMIESON ELEM SCHOOL       | DONATION FROM MUSQ HBR AREA RATE |
| 6999 | Other Goods/Services                          | 300.00            | EASTERN SHORE MARINERS            | DONATION FROM MUSQ HBR AREA RATE |
|      | Balance of Activity to December 31, 2002      | (877.01)          |                                   |                                  |
| 9000 | Prior Yr. (Surplus)/Deficit                   | (301.00)          |                                   |                                  |
|      | <b>(Surplus)/Deficit at December 31, 2002</b> | <b>(1,178.01)</b> |                                   |                                  |

**Dutch Settlement / Riverline Activity Centre**

Cost Center C165

Fiscal Year: 2002/03

| GL#  | GL Description                           | Amount     | Vendor                   | Description                              |
|------|--|------------|--------------------------|--|
| 4200 | Area Rate Revenue                        | (5,606.58) |                          | ANNUAL BILL                              |
| 5803 | Transfer General Rate                    | (2,400.00) |                          | TRANSFER GENERAL RATE 2002/03            |
| 6201 | Telephone                                | 482.21     | MTT                      | 1557/21241377 #/AREA RATE-RIVERLINE COMM |
| 6407 | Clean/Sani Supplies                      | 315.15     | JANITOR'S MARKET         | *RIVERLINE CTR                           |
| 6606 | Heating Fuel                             | 1,669.67   | EMERA FUELS              | .3853/L-RIVERLINE REC CENTRE             |
| 6607 | Electricity                              | 936.15     | NOVA SCOTIA POWER        | 221016-9 AREA RATE-GRONO RD-DUTCH SETTLE |
| 6999 | Other Goods/Services                     | 1,304.81   | SEARS CANADA INC.        | *APPLIANCE PURCHASE                      |
| 6999 | Other Goods/Services                     | 500.00     | CHRYSTAL ISENOT          | *DONATION FOR BALL EQUIP                 |
| 6999 | Other Goods/Services                     | 185.19     | SAMCO BAZAAR MARITIMES   | *RIVERLINE ACTIVITY CENTRE               |
| 6999 | Other Goods/Services                     | 144.89     | TERRY ISENOT             | *RBT/CLEVE'S INV 2300120501              |
| 6999 | Other Goods/Services                     | 632.19     | SPORTS TRADERS           | EQUIPMENT PURCHASE                       |
| 6999 | Other Goods/Services                     | 677.36     | ROYAL FLUSH SERVICES LTD | INVOICES                                 |
|      | Balance of Activity to December 31, 2002 | (1,158.96) |                          |  |

9000 Prior Yr. (Surplus)/Deficit (9,874.00)

(Surplus)/Deficit at December 31, 2002 (11,032.96)

**Hammonds Plains Common Rate**

Cost Center C170

Fiscal Year: 2002/03

| GL#  | GL Description                           | Amount      | Vendor                 | Description                                |
|------|--|-------------|------------------------|--|
| 4200 | Area Rate Revenue                        | 18.33       |                        | SUPPLEMENTARY BILL                         |
| 4200 | Area Rate Revenue                        | (26,332.81) |                        | ANNUAL BILL                                |
| 5508 | Recov External Parties                   | 13.61       |                        | REV YEAR END ACCRUAL TAX REBATE            |
| 5803 | Transfer General Rate                    | (1,700.00)  |                        | TRANSFER GENERAL RATE 2002/03              |
| 6999 | Other Goods/Services                     | 1,087.10    | EASTERN FENCE ERECTORS | HAMMONDS PLAINS BALLFIELD FENCE            |
| 6999 | Other Goods/Services                     | 507.34      | PIERCEY'S              | BASEBALL FIELDS - HAMMONDS PLAINS/DEEPWOOD |
|      | Balance of Activity to December 31, 2002 | (26,406.43) |                        |  |

9000 Prior Yr. (Surplus)/Deficit (51,208.99)

(Surplus)/Deficit at December 31, 2002 (77,615.42)

**Hubbards Recreation Centre**  
**Cost Center C175**  
**Fiscal Year: 2002/03**

| GL#  | GL Description                           | Amount      | Vendor                      | Description                              |
|------|--|-------------|-----------------------------|--|
| 4200 | Area Rate Revenue                        | (18,622.06) |                             | ANNUAL BILL                              |
| 5508 | Recov External Part                      | (3,299.38)  |                             | TSF BAL LOAN PMNT TO OPER HUBBARDS REC C |
| 5803 | Area Rate Revenue                        | (3,900.00)  |                             | TRANSFER GENERAL RATE 2002/03            |
| 6003 | Wages - Regular                          | 1,350.44    |                             |  |
| 6101 | Benefits - Wages                         | 98.49       |                             |  |
| 6154 | Workers Comp                             | 5.72        |                             |  |
| 6201 | Telephone                                | 219.31      | MTT                         | 1557/22346696: #/AREA RATE-SOUTH SHORE   |
| 6308 | Snow Removal                             | 95.78       | GARY VEITH BACKHOE SERVICES | SNOW REMOVAL HUBBARDS REC CTR            |
| 6607 | Electricity                              | 1,276.70    | NOVA SCOTIA POWER           | 299054-7 AREA RATE-HUBBARDS RECREATION C |
| 9970 | Materials chargeback                     | 646.02      |                             | HRM WORK ORDER - SUPPLY GRAVEL           |
| 9970 | Materials chargeback                     | 676.85      |                             | HRM WORK ORDER - REPAIR WINDOW/DOOR      |
| 9970 | Materials chargeback                     | 419.72      |                             | HRM WORK ORDER- KITCHEN REPAIR           |
| 9970 | Materials chargeback                     | 25.00       |                             | HRM WORK ORDER - KEYS                    |
| 9970 | Materials chargeback                     | 2,333.03    |                             | HRM WORK ORDER - NEW WELL                |
| 9971 | Labour chargeback                        | 120.00      |                             | HRM WORK ORDER - KEYS                    |
|      | Balance of Activity to December 31, 2002 | (18,554.38) |                             |  |

9000 Prior Yr. (Surplus)/Deficit (8,309.97)  
**(Surplus)/Deficit at December 31, 2002 (26,864.35)**

**Grand Lake Community Centre**  
**Cost Center C180**  
**Fiscal Year: 2002/03**

| GL#  | GL Description                           | Amount     | Vendor                   | Description                   |
|------|--|------------|--------------------------|-------------------------------|
| 4200 | Area Rate Revenue                        | (7,550.31) |                          | ANNUAL BILL                   |
| 5803 | Transfer General Rate                    | (600.00)   |                          | TRANSFER GENERAL RATE 2002/03 |
| 6699 | Other Building Mitce                     | 2,269.07   | INSTALL A FLOOR LIMITED  | VINYL FLOORING                |
| 6699 | Other Building Mitce                     | 81.67      | JANITOR'S MARKET         | SUPPLIES                      |
| 6699 | Other Building Mitce                     | 73.95      | ENFIELD HARDWARE LIMITED | SUPPLIES                      |
|      | Balance of Activity to December 31, 2002 | (5,725.62) |                          |                               |

9000 Prior Yr. (Surplus)/Deficit (15,267.00)  
**(Surplus)/Deficit at December 31, 2002 (20,992.62)**

**District 3 Capital Fund**  
**Cost Center C185**  
**Fiscal Year: 2002/03**

| GL#  | GL Description                                | Amount              | Vendor | Description                   |
|------|---|---------------------|--------|-------------------------------|
| 4200 | Area Rate Revenue                             | (136,465.70)        |        | ANNUAL BILL                   |
| 5803 | Transfer General Rate                         | (12,300.00)         |        | TRANSFER GENERAL RATE 2002/03 |
| 4200 | Area Rate Revenue                             | (3.24)              |        | SUPPLEMENTARY BILL            |
| 8010 | Other Interest                                | 31,555.00           |        | INTEREST PAYMENTS DEBENTURES  |
| 8013 | Loan Principal Repayment                      | 76,979.00           |        | PRINCIPAL PAYMENTS DEBENTURES |
|      | Balance of Activity to December 31, 2002      | (40,234.94)         |        |                               |
| 9000 | Prior Yr. (Surplus)/Deficit                   | (173,852.81)        |        |                               |
|      | <b>(Surplus)/Deficit at December 31, 2002</b> | <b>(214,087.75)</b> |        |                               |

**Maplewood Subdivision**  
**Cost Center C190**  
**Fiscal Year: 2002/03**

| GL#  | GL Description                                | Amount             | Vendor                         | Description                   |
|------|---|--------------------|--------------------------------|-------------------------------|
| 4200 | Area Rate Revenue                             | (16,300.00)        |                                | ANNUAL BILL                   |
| 4200 | Area Rate Revenue                             | 50.00              |                                | TRANSFER GENERAL RATE 2002/03 |
| 6603 | Grnds & Landscaping                           | 7,769.32           | GEORGE ZINCK EXCAVATION & TRUC | *EXCAVATION                   |
| 6603 | Grnds & Landscaping                           | 19,157.22          | ELMSDALE LANDSCAPING LIMITED   | BALLFIELD POCKWOCK SITE       |
| 6999 | Other Goods/Services                          | 469.18             | RUSSELL EXCAVATING & TRUCKING  | NORMAN BLVD PLAYGROUND        |
|      | Balance of Activity to December 31, 2002      | 11,145.72          |                                |                               |
| 9000 | Prior Yr. (Surplus)/Deficit                   | (28,947.46)        |                                |                               |
|      | <b>(Surplus)/Deficit at December 31, 2002</b> | <b>(17,801.74)</b> |                                |                               |

**LWF Ratepayers Association**  
**Cost Center C210**  
**Fiscal Year: 2002/03**

| GL#  | GL Description                           | Amount      | Vendor                          | Description                               |
|------|--|-------------|---------------------------------|---|
| 4200 | Area Rate Revenue                        | (69,180.69) |                                 | ANNUAL BILL                               |
| 4200 | Area Rate Revenue                        | 7.53        |                                 | SUPPLEMENTARY BILL                        |
| 5803 | Transfer General Rate                    | (11,300.00) |                                 | TRANSFER GENERAL RATE 2002/03             |
| 6003 | Wages - Regular                          | 59,175.45   |                                 |   |
| 6201 | Telephone                                | 621.45      |                                 |   |
| 6202 | Courier/Postage                          | 377.16      | WINDSOR JCT COMMUNITY CTR       | EXPENSE REIMBURSEMENT WINDSOR JCT COMM CT |
| 6204 | Comp Software & Lic                      | 270.46      | WINDSOR JCT COMMUNITY CTR       | EXPENSE REIMBURSEMENT WINDSOR JCT COMM CT |
| 6205 | Printing & Reprod                        | 212.33      | THE PRINT SHOP                  | NEWSLETTERS                               |
| 6207 | Office supplies                          | 225.82      | WINDSOR JCT COMMUNITY CTR       | EXPENSE REIMBURSEMENT WINDSOR JCT COMM CT |
| 6302 | Legal Fees                               | 879.21      | WINDSOR JCT COMMUNITY CTR       | EXPENSE REIMBURSEMENT WINDSOR JCT COMM CT |
| 6304 | Janitorial Services                      | 105.75      | WINDSOR JCT COMMUNITY CTR       | EXPENSE REIMBURSEMENT WINDSOR JCT COMM CT |
| 6308 | Snow Removal                             | 1,000.00    | WINDSOR JCT COMMUNITY CTR       | EXPENSE REIMBURSEMENT WINDSOR JCT COMM CT |
| 6399 | Contract Services                        | 1,545.90    | LEO J BEAZLEY (1996) LTD        | *WINDSOR JUNCTION COMM CTR                |
| 6399 | Contract Services                        | 4,604.34    | WINDSOR JCT COMMUNITY CTR       | EXPENSE REIMBURSEMENT WINDSOR JCT COMM CT |
| 6499 | Other supplies                           | 1,590.82    | WINDSOR JCT COMMUNITY CTR       | EXPENSE REIMBURSEMENT WINDSOR JCT COMM CT |
| 6603 | Grnds & Landscaping                      | 3,934.70    | EASTERN GREENBELTS PROPERTY     | GRASS MOWING                              |
| 6603 | Grnds & Landscaping                      | 400.00      | WINDSOR JCT COMMUNITY CTR       | EXPENSE REIMBURSEMENT WINDSOR JCT COMM CT |
| 6607 | Electricity                              | 1,342.38    | NOVA SCOTIA POWER               | 478406-2 AREA RATE-WINDSOR JCT COMMUNITY  |
| 6608 | Water                                    | 97.07       | HALIFAX REG WATER COMM          | 205-25-02100-040 / 403 COMMUNITY CTR      |
| 6699 | Other Bldg maintenance                   | 1,632.57    | WINDSOR JCT COMMUNITY CTR       | EXPENSE REIMBURSEMENT WINDSOR JCT COMM CT |
| 6701 | Equipment Purchase                       | 567.27      | BLACK & MCDONALD                | REPAIR LIGHTING                           |
| 6701 | Equipment Purchase                       | 903.58      | TIMBERTEC INC                   | SLIDE DELIVERED AND INSTALLED             |
| 6704 | Equipment Rental                         | 114.05      | WINDSOR JCT COMMUNITY CTR       | EXPENSE REIMBURSEMENT WINDSOR JCT COMM CT |
| 6707 | Plumb & Heating Repair & Maint           | 92.89       | WINDSOR JCT COMMUNITY CTR       | EXPENSE REIMBURSEMENT WINDSOR JCT COMM CT |
| 6905 | Training & Education                     | 1,951.46    | WINDSOR JCT COMMUNITY CTR       | EXPENSE REIMBURSEMENT WINDSOR JCT COMM CT |
| 6918 | Meals                                    | 136.30      | WINDSOR JCT COMMUNITY CTR       | EXPENSE REIMBURSEMENT WINDSOR JCT COMM CT |
| 6999 | Other Goods/Services                     | 212.86      | HERTZ EQUIPMENT RENTAL          | WINDSOR JCT RATEPAYERS                    |
| 6999 | Other Goods/Services                     | (298.98)    | WINDSOR JCT COMMUNITY CTR       | EXPENSE REIMBURSEMENT WINDSOR JCT COMM CT |
| 8003 | Insurance Pol/Prem                       | 3,530.00    | K.N. UMLAH INSURANCE AGENCY LTD | COMM PROP RENEWAL                         |
|      | Balance of Activity to December 31, 2002 | 4,751.68    |                                 |   |

2002/03 Recreation budget amount (3,450.00)  
**(Surplus)/Deficit at December 31, 2002 1,301.68**

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**HALIFAX REGIONAL MUNICIPALITY  
RESERVE FUNDS BUDGET PROJECTIONS  
To March 31, 2003 (As of December 31, 2002)**

Attachment #7

|                            | <u>Actual<br/>March 31/02</u> | <u>Budget<br/>March 31/03</u> | <u>3rd Quarter<br/>Projection to<br/>March 31/03</u> | <u>Projected<br/>Variance</u> |
|----------------------------|-------------------------------|-------------------------------|--|-------------------------------|
| Equipment Reserves         | \$ 850,400                    | \$ 1,323,400                  | \$ 1,408,600   | \$ 85,200                     |
| Operating Reserves         | \$ 4,204,800                  | \$ 5,096,300                  | \$ 4,494,900   | \$ (601,400)                  |
| Capital Reserves           | \$ 23,191,800                 | \$ 24,606,300                 | \$ 24,354,100  | \$ (252,200)                  |
| Pollution Control Reserves | <u>\$ 40,386,200</u>          | <u>\$ 7,088,700</u>           | <u>\$ 9,438,600</u>                                  | <u>\$ 2,349,900</u>           |
| <b>TOTAL RESERVES</b>      | <b><u>\$ 68,615,200</u></b>   | <b><u>\$ 38,114,700</u></b>   | <b><u>\$ 39,696,200</u></b>                          | <b><u>\$ 1,581,500</u></b>    |

**Explanation of Projected Variances:**

Equipment Reserves:

The projected increase in the equipment reserves is primarily due to greater than anticipated proceeds on the sale of assets in the general fleet reserve.

Operating Reserves:

The projected decrease in the operating reserves relates primarily to withdrawals approved after the original budget process. These include \$580,000 from the sludge tipping fee reserve for Lagoon Clean-out, \$175,000 from the Variable Operating Reserve for an arbitration settlement and \$121,000 from the Heritage & Culture Reserve for the Grand Parade electrical upgrade.

Capital Reserves:

The projected decrease in the capital reserves is made up of withdrawals approved after the original budget process of approximately \$4.0 million which is largely offset by a reduction in projected capital withdrawals from the Business Park Expansion Reserve and the Capital Surplus Reserve. The additional withdrawals include \$1.5 million from the Sale of Land Reserve for a new sportsfield; \$750,000 for the Metro Park & Ride and \$433,000 for a new sportsfield, both from the Capital Surplus Reserve, \$300,000 for Bancroft Court Development and \$700,000 for Lacewood Drive Intersection Improvements, both from the Business Park Expansion Reserve. The reduction in capital withdrawals is based on a review and adjustment of outstanding commitments for capital projects.

Pollution Control Reserves:

The projected increase relates primarily to the two components of the Pollution Control Reserve:

- (1) Interest in the Environmental Protection Reserve is greater than budget due to greater than anticipated interest rates plus withdrawals related to the Harbour Solutions Project occurring later than anticipated.
- (2) The original budget included a negative balance in the Wastewater/ Stormwater Reserve, however, the current projection is based on this reserve having a zero balance at March 31, 2003. The WW/SW reserve is used primarily to fund the operations of the Technical and Underground Services (TUGS) and 80% of the Environmental Services Division. The increases in TUGS operating costs have been attributable primarily to the significantly increasing costs relative to sewer lateral replacements. PWT, in conjunction with Financial Services, is reviewing options to contain or redistribute these costs and will be providing Council a separate report on this issue.



## **Attachment #8**

# **Details of Amounts Transferred In & Out of Capital Reserve Pool (CRESPOOL)**

Capital Reserve Pool (CRESPPOOL)

| Date      | Project # | Description                            | Budget_Year    | Purpose                           | Budget  | Amount Transferred In | Amount Transferred Out | Balance |
|-----------|-----------|--|----------------|-----------------------------------|---------|-----------------------|------------------------|---------|
|           |           | <i>Balance Sept 30/02</i>              |                |                                   |         |                       |                        | 309,960 |
| Nov 19/02 | CBR00724  | Ferry Terminals Pontoon Protection     | 01/02          | above withdrawal not approved yet |         | 42,280                |                        | 352,240 |
| Nov 30/02 | CGR00486  | Pleasant St (Esson - Cameron)          | 99/00          | Sewers                            | 38,587  | 2,351                 |                        | 331,186 |
| Nov 30/02 | CGR00487  | First Lake Drive Storm Sewer           | 99/00          | Sewers                            | 75,053  | 455                   | (21,054)               | 333,537 |
| Nov 30/02 | CJR00968  | Waverly Rd (Montebello-200 Waverly Rd) | 00/01          | Sidewalks                         | 80,000  | 31,989                |                        | 365,981 |
| Nov 30/02 | CJR00969  | Barrington St (Devonshire to Existing) | 00/01          | Sidewalks                         | 10,000  | 8,787                 |                        | 374,768 |
| Nov 30/02 | CJU00058  | Royal Mast Way/Hammonds Plains         | 00/01          | Sidewalks                         | 185,324 | 19,857                |                        | 394,625 |
| Nov 30/02 | CKR00873  | Edward Arab Ave (Lloyd Fox-J Ferguson) | 00/01          | Sidewalks                         | 84,876  | 21,366                |                        | 415,991 |
| Nov 30/02 | CTR00526  | Hammonds Plains/Lucasville Intersect.  | 99/00          | Traffic Improve.                  | 31,250  | 745                   |                        | 416,736 |
| Nov 30/02 | CYR00482  | Aspen Cres (Riverside N to Sycamore)   | 99/00          | Roads & Streets                   | 185,515 | 24,213                |                        | 440,949 |
| Nov 30/02 | CYR01002  | Young St (Windsor-Kempt)               | 00/01 to 01/02 | Roads & Streets                   | 536,014 | 86,533                |                        | 527,482 |
| Dec 12/02 | CYR00982  | Aspen Cres (Tamarack to Sycamore)      | 00/01          | Roads & Streets                   | 229,023 | 34,809                |                        | 562,291 |
| Dec 12/02 | CYR00985  | Glenn Court (Glenn Ave-End)            | 00/01          | Roads & Streets                   | 39,418  | 5,003                 |                        | 567,294 |
| Dec 12/02 | CYR01004  | Castle Hill Dr (Grosvenor-Cresthaven)  | 00/01          | Roads & Streets                   | 30,000  | 4,268                 |                        | 571,562 |
| Dec 12/02 | CYR01005  | Dorothea Dr (Topsail-Spring Ave)       | 00/01          | Roads & Streets                   | 136,484 | 4,502                 |                        | 576,064 |
|           |           | <i>Total Oct 1/02 - Dec 31/02</i>      |                |                                   |         | <u>287,158</u>        | <u>(21,054)</u>        |         |

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