

P.O. Box 1749 Halifax, Nova Scotia B3J 3A5 Canada

Item No. 11.2.3 Halifax Regional Council March 19, 2013

ТО:	Mayor Savage and Members of Halifax Regional Council
SUBMITTED BY:	Original Signed
SUDWITTED DI;	Councillor Bill Karsten, Chair, Audit and Finance Standing Committee
DATE:	February 28, 2013
SUBJECT:	Write-off of Uncollectible Accounts

<u>ORIGIN</u>

A recommendation approved by the Audit and Finance Standing Committee at a meeting held on February 27, 2013.

LEGISLATIVE AUTHORITY

Section 42 of the Halifax Regional Municipality (HRM) Charter requires that:

The Treasurer shall promptly advise Council of

(a) all moneys due to the Municipality that the Treasurer considers cannot reasonably be collected after pursuing all reasonable avenues of collection; and

(b) the reasons for the belief that such moneys cannot be collected, and the Council may write off the amounts determined to be uncollectible.

RECOMMENDATION

The Audit and Finance Standing Committee recommends Halifax Regional Council approve:

- 1. The business occupancy tax accounts in the amount of \$86,408.37 comprised of \$60,494.95 principal and \$25,913.42 interest as detailed in Schedule 2 be formally written out of the books of account;
- 2. The general revenue accounts in the amount of \$209,080.76 comprised of \$201,727.73 principal and \$7,353.03 interest as detailed in Schedule 3 be formally written out of the books of account;

RECOMMENDATIONS CONTINUTED ON PAGE 2

3. The real property tax accounts in the amount of \$169,474.03 comprised of \$97,818.89 principal and \$71,655.14 interest as detailed in Schedule 4 be formally written out of the books of account.

- 2 -

BACKGROUND

At the February 27, 2013 meeting of the Audit and Finance Standing Committee, the committee recommended a report, dated February 11, 2013 be received by Regional Council.

DISCUSSION

Staff answered questions pertaining to the scale of write-offs.

FINANCIAL IMPLICATIONS

The financial implications are as outlined in the attached, February 11, 2013 report.

<u>COMMUNITY ENGAGEMENT</u>

The Audit and Finance Standing Committee is a public meeting and reports are made available prior to its meetings.

ENVIRONMENTAL IMPLICATIONS

No environmental implications have been identified.

ALTERNATIVES

No alternatives have been provided.

ATTACHMENTS

1. Report from the Audit and Finance Standing Committee, dated February 11, 2013 -Write-off of Uncollectible Accounts.

A copy of this report can be obtained online at http://www.halifax.ca/council/agendasc/cagenda.html then choose the appropriate meeting date, or by contacting the Office of the Municipal Clerk at 490-4210, or Fax 490-4208.

Report Prepared by: Matt Godwin, Legislative Assistant, 490-6521



P.O. Box 1749 Halifax, Nova Scotia B3J 3A5 Canada

Audit & Finance Committee February 27, 2013

TO: Councillor Bill Karsten, Chair, and Members of Audit & Finance Standing Committee

	Original Signed	
SUBMITTED BY:	Greg Keefe, CMA, Director of Finance & ICT, CFO	
DATE:	February 11, 2013	
SUBJECT:	Write-off of Uncollectible Accounts	

<u>ORIGIN</u>

Staff and HRM Charter requirement.

LEGISLATIVE AUTHORITY

Section 42 of the Halifax Regional Municipality (HRM) Charter requires that;

The Treasurer shall promptly advise Council of

(a) all moneys due to the Municipality that the Treasurer considers cannot reasonably be collected after pursuing all reasonable avenues of collection; and

(b) the reasons for the belief that such moneys cannot be collected, and the Council may write off the amounts determined to be uncollectible.

<u>RECOMMENDATION</u>

It is recommended that

1. The Audit and Finance Standing Committee forward this report to HRM Regional Council for approval;

- 2 -

- 2. The business occupancy tax accounts in the amount of \$86,408.37 comprised of \$60,494.95 principal and \$25,913.42 interest as detailed in Schedule 2 be formally written out of the books of account;
- 3. The general revenue accounts in the amount of \$209,080.76 comprised of \$201,727.73 principal and \$7,353.03 interest as detailed in Schedule 3 be formally written out of the books of account;
- 4. The real property tax accounts in the amount of \$169,474.03 comprised of \$97,818.89 principal and \$71,655.14 interest as detailed in Schedule 4 be formally written out of the books of account;

BACKGROUND

The HRM Charter requires that all accounts considered uncollectible and which are to be permanently removed from the accounts of the HRM be approved by Council. Administrative order 18, The Revenue and Collections Policy, section 5(g) requires staff to provide Council with a write-off report at least once per year.

The last write-off report to Council was on March 27, 2012.

DISCUSSION

Each year the provision for losses on accounts is budgeted in the operating fund as mandated by the HRM Charter. The HRM Charter section 93(1) - (2b) requires that:

93 (1) The Council shall make estimates of the sums that are required by the Municipality for the fiscal year.

(2) The estimates shall include the probable revenue from all sources other than taxes for the fiscal year and make due allowance for

(a) the abatement and losses that might occur in the collection of the taxes; and

(b) taxes for the current fiscal year that might not be collected.

This provision is accumulated each year in the valuation allowance account in order to offset on the balance sheet the value of the receivables recorded in the books of account. In this way, and in accordance with legislation and with generally accepted accounting practices, there is recognition that not all accounts billed will be collectible.

- 3 -

Business Occupancy Account Write-offs:

Fiscal 2012-13 was the last year for business occupancy tax billings. Our current recommended write-offs for business occupancy, (\$88,825.37), are for companies that are defunct and/or bankrupt. Since the phase-out of business occupancy tax in 2006, HRM has billed \$117.8M in revenues and has written-off \$2.3M, for an uncollectible rate of 1.95%. With only \$77,000 remaining in business occupancy receivables, Staff will continue collection efforts, as the companies that make up the remaining receivable balances are active companies.

General Revenue:

General Revenue charges being recommended for write-off, (\$189,213.72), are for miscellaneous and recreation charges related to bankruptcies, defunct companies or inaccessible entities/persons that have been deemed uncollectible.

Real Property:

The amount of real property charges, (\$169,474.03), being recommended for write-off is for amounts related to:

- Residential mobile home accounts
- Leased land accounts
- Accounts relating to dissolved companies that have been struck from the Registry of Joint Stocks, and
- Assessment accounts that have been struck from the 2013 assessment roll

Write-offs over \$25,000

Assessment account 04467965, Nova Scotia Department of Justice. This real property account was formerly in the name of Vac Daniels. This company went bankrupt and was subsequently struck from the Registry of Joint Stocks. HRM attempted to sell the property through tax sale, however due to environmental issues associated with the property, no buyers came forward. When the business was dissolved and struck from the Registry of Joint Stocks, the property was then transferred the Nova Scotia Department of Justice. Under section s.27 and 28 of the Corporations Miscellaneous Provisions Act:

27 (1) Where a corporation is dissolved, the lands, tenements and hereditaments situate in the Province of which the corporation was seized, or to which it was entitled at the time of its

dissolution, shall for all purposes be deemed to escheat to Her Majesty in right of the Province and the Attorney General shall cause possession thereof to be taken in the name of Her Majesty.

- 4 -

28 Where a corporation is dissolved, all personal property and rights whatsoever situate in the Province, vested in or held in trust for the corporation at the time of its dissolution shall be deemed to be *bona vacant* and shall accordingly belong to and vest in Her Majesty in right of the Province. R.S., c. 100, s. 28.

This account is currently on the Province of Nova Scotia PILT schedule. HRM Legal Services has been consulted on this account and they have advised that the arrears are not collectible, and should be forwarded for write-off.

- Nic Nax \$81,957.84. This receivable resulted from a consignment sales arrangement for the sale of Metro Transit bus tickets and passes. The balance represents consignment of pass and ticket inventory to 3 Nic Nax convenience store outlets for 2 months. Staff after ceasing any further consignment of transit tickets and pass inventory, were successful in working with the owner to get a payment arrangement in place and collecting some account arrears. Nic Nax had committed to provide a payment of \$12,500 to HRM by December 31, 2012, but closed and ceased operations in mid-December 2012. HRM Legal services were consulted on this matter and advised finance that there are no assets available for HRM to pursue for payment, and the account should be presented for write-off.
- Park West Playground \$32,482.11. This receivable resulted from the construction of the Park West playground. The project was to be cost shared by the province, HRM and the Park West Community Organization in equal installments. The project came in over budget in 2009 by \$32,482.11. In the absence of a formal funding arrangement HRM Legal Services has advised finance that there is no recourse for the recovery, and thus should be forwarded for write-off.

Schedules 5, 6 and 7 illustrate trends with respect to current and past write-off reports.

FINANCIAL IMPLICATIONS

Each year an allowance for bad debt, the valuation allowance, is calculated based on estimates of amounts outstanding that may be uncollectible in future years. Accounts proposed for write-off in this report have been 100% provided for in the annual valuation allowance expense.

Account Type	Write-off Amount	Allowance Account	<u>Bal Feb 11, 2013</u>
General Revenue	\$209,080.76	2525 – Allowance Other	-\$23,567,017
Real Property		2521 – Allowance Tax	-\$1,926,000
Business Occupancy	\$86,408.37	2521 – Allowance Tax	-\$1,926,000

Total write-offs for fiscal 2012-13 represent 0.06% of budgeted revenue

- 5 -

COMMUNITY ENGAGEMENT

N/A

ENVIRONMENTAL IMPLICATIONS

N/A

ALTERNATIVES

Staff is not proposing any alternatives

ATTACHMENTS

Schedule 1 - Summary of write-offs

Schedules 2, 3, 4 - Write-off accounts and explanations

Schedules 5, 6, & 7 - Write-off statistics

A copy of this report can be obtained online at http://www.halifax.ca/commcoun/cc.html then choose the appropriate Community Council and meeting date, or by contacting the Office of the Municipal Clerk at 490-4210, or Fax 490-4208.

Report Prepared by : Jerry Blackwood, CGA, Manager of Revenue 490-6470

Original Signed

Financial Approval by:

Greg Keefe, CMA, Director of Finance and Information Technology/CFO, 490-6308

SCHEDULE 1: WRITE OFF SUMMARY 2013

CUSTOMER TYPE	 Total	Principal	Interest
Business Occupancy Taxes	\$ 86,408.37	\$ 60,494.95	\$ 25,913.42
General Revenues	\$ 209,080.76	\$ 201,727.73	\$ 7,353.03
Real Property Taxes	\$ 169,474.03	\$ 97,818.89	\$ 71,655.14
Total Write-off Amount	\$ 464,963.16	\$ 360,041.57	\$ 104,921.59

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SCHEDULE 2: BUSINESS OCCUPANCY ACCOUNTS

ACCT		11	OTAL DUE	PRINCIPAL	NTEREST	BILL YEAR	WRITE OFF REASON
10048061	Major Discount Complete	\$	18,559.91	\$ 13,667.55	\$ 4,892.36	2005/2008	Closed - Ltd Co no assets
09648739	Herring Cove Marine	\$	7,141.82		\$ 2,615.17	2004/2008	Closed-Collection Agency-No Assets
09793909	Geach Investments	\$	6,575.66	\$	\$ 2,576.58	2005/2008	Business Closed - No Assets
09827870	The Pie	\$	4,122.28	\$ 3,094.60	\$ 1,027.68	2007-2009	Bankrupt
09793976	Geach Investments	\$	3,801.15	\$ 2,149.96	\$ 1,651.19	2005/2007	Closed-Collection Agency-No Assets
08751919	A+ Tax Services	\$	3,731.18	\$ 2,328.13	\$ 1,403.05	2005/2008	Business Closed - No Assets
07823096	Johnson's Upholstery Fabrics	\$	3,631.82	\$	\$ 739.39	2006/2009	Closed-Collection Agency-No Assets
08927499	Buck and Near Dollar Store	\$	3,331.26	\$	\$ 311.01	2008/2009	Closed-Collection Agency-No Assets
09826815	Cotton Ginny	\$	3,151.47	\$ 2,220.29	\$ 931.18	2008/09	Bankrupt
09825029	A E MacEachern Art Studio	\$	2,527.95	\$ 1,505.12	\$ 1,022.83	2005 / 2007	Closed-Collection Agency-No Assets
10232473	Mekkah Meat Market	\$	2,297.18	\$ 1,652.62	\$ 644.56	2009	Closed-Collection Agency-No Assets
07824505	Signs Now	\$	2,197.38	\$ 1,141.39	\$ 1,055.99	2002/2004	Closed-Collection Agency-No Assets
10083400	Family Cuts and Gifts	\$	2,109.28	\$ 1,414.26	\$ 695.02	2007/09	Closed-Collection Agency-No Assets
07817630	Putting Green The	\$	2,080.22	\$.,	\$ 668.31	2008/2009	Closed-Collection Agency-No Assets
10091934	Good Medicine Wellness	\$	1,860.39	\$ 1,348.89	\$ 511.50	2007/2008	Closed-Collection Agency-No Assets
09828427	Contours Express Womens	\$	1,414.24	\$ 	\$ 581.64	2006	Closed-Collection Agency-No Assets
09816186	CFG*CN	\$	1,383.86	\$ 950.33	\$ 433.53	2007/2009	Closed-Collection Agency-No Assets
10106788	Bloodline Clothing	\$	1,240.46	\$ 847.83	\$ 392.63	2005/09	Closed-Collection Agency-No Assets
10222222	Healthy Harvest	\$	1,205.67	\$ 851.03	\$ 354.64	2009	Closed-Collection Agency-No Assets
09790764	Adventus Interactive	\$	1,153.73	\$ 831.10	\$ 322.63	2007/2008	Bankrupt
10119928	Island Ink Jet	\$	1,077.71	\$	\$ 91.76	2008	Closed-Collection Agency-No Assets
10315638	The Force	\$	1,054.05	\$ 	\$ 247.79	2010	Closed-Collection Agency-No Assets
10202027	Top Wholesale Books	\$	1,013.57	\$	\$ 299.67	2009/2010	Closed-Collection Agency-No Assets
07811500	Shiny Tiny Bubbles	\$	988.27	\$	\$ 286.16		Business Closed - No Assets
10117275	Can Atlantic	\$	944.50	\$	\$ 300.53	2008	Closed-Collection Agency-No Assets
10376459	World Financial Group	\$	880.48	\$	\$ 6.81	2011	Closed-Collection Agency-No Assets
10095123	Vantage Business Ctr.	\$	779.58	\$	\$ 101.46		Closed-Collection Agency-No Assets
10205883	Protection Plus Security	\$	745.17	\$	\$ 217.48	2009	Closed-Collection Agency-No Assets
08756236	Concept Designs Ltd.	\$	718.95	\$	\$ 208.97	2008/2009	Business Closed - No Assets
10152178	Cantec Design	\$	691.54	\$ 484.07	\$ 207.47	2009	Closed-Collection Agency-No Assets
09795103	Can-Global	\$	584.17	\$	\$ 201.07	2008/2009	Closed-Collection Agency-No Assets
09652043	Show Tyme Auto	\$	494.35	\$ 438.66	\$ 55.69	2008/09	Closed-Collection Agency-No Assets
09825576	Forge Dental	\$	442.54	\$ 299.22	\$ 143.32	2006 2009	Closed-Collection Agency-No Assets
07791070 07764553	Sparkles Family Entertainment	\$	351.06	\$ 260.67	\$ 90.39	2008	Closed-Collection Agency-No Assets
	David Kaulback/Jeans & Gents	\$	288.54	\$ 225.00	\$ 63.54		Closed-Collection Agency-No Assets
10164419	Broadcasting	\$	269.44	\$ 191.08	\$ 78.36	2009	Closed-Collection Agency-No Assets
09830324 08923906	Canbreton Corp.	\$	201.96	\$ 142.02	\$ 59.94	2009	Closed-Collection Agency-No Assets
08923906	White Sales Bakery CC`s Fitness Ctr.	\$	200.26	\$ 142.13	\$ 58.13	2009	Closed-Collection Agency-No Assets
09826408		\$	193.39	\$ 154.23	\$ 39.16	2007	Closed-Collection Agency-No Assets
	Behavior Analysis Family Ctr.	\$	189.78	\$ 105.83	\$ 83.95		Closed-Collection Agency-No Assets
08758263	Halifax Uechi-Ryu Karate	\$	174.06	\$ 124.69	\$ 49.37	2009	Closed-Collection Agency-No Assets
08744025	Cecil Murphy's Auto	\$	163.27	\$ 93.02	\$ 70.25	2005	Closed-Collection Agency-No Assets
07817169	Russell J. Wilson	\$	157.07	\$ 111.43	\$ 45.64		Closed-Collection Agency-No Assets
10288371	James F Lahey Glass	\$	148.40	\$ 112.13	\$ 36.27		Closed-Collection Agency-No Assets
08769370	Electropolis Studio	\$	139.35	\$ 100.00	\$ 39.35		Closed-Collection Agency-No Assets
	TOTALO			 	 		
	TOTALS:	\$	86,408.37	\$ 60,494.95	\$ 25,913.42		

SCHEDULE 3: GENERAL REVENUE ACCOUNTS

CEH0022572 Nic Nak § 19:97.44 § 0.477.39 § 1510.45 Ottorarunder project CEN000017811 Ronald Yeadon \$ 22,811.30 \$ 15,227.75 \$ 5,487.51 20002 Underfunder project CEN007811 Ronald Yeadon \$ 22,811.30 \$ 15,232.77 \$ 5,647.51 20007-2008 Co Closed, owner decased, no assets CEN00263261 Prinky Bio Cream \$ 11,780.00 \$ 1.7765.00 \$ 1.7765.00 \$ - 2010 Recreation lease/Ferration CEN00260790 State 4 Power Inc. \$ 10,765.00 \$ 1.7760.00 \$ - 200072008 Coil. Agency - no back-up/uncollectable CEN00260790 Folz Vending Canada \$ 3,550.00 \$. 200072008 Coil. Agency - no back-up/uncollectable CEN00200806 Central Amusement Co \$ 2,110.00 \$ - 200072000 Coil. Agency - no back-up/uncollectable CEN002020271 Sinex Attabac \$ 1,050.00 \$ - 200072002 Coil. Agency - no back-up/uncollectable CEN002020272 Sinex Attabac \$ 1,050.00 \$ - 200072002 Coil. Agency - no back-up/uncollectable CEN00202077 Sinex Attabac \$ 1,050.00 \$ 7.75 - <td< th=""><th>ACCT</th><th>ACCT NAME</th><th>Ť</th><th>OTAL DUE</th><th>F</th><th>RINCIPAL</th><th>1</th><th>NTEREST</th><th>BILL YEAR</th><th>WRITE OFF REASON</th></td<>	ACCT	ACCT NAME	Ť	OTAL DUE	F	RINCIPAL	1	NTEREST	BILL YEAR	WRITE OFF REASON
CEM007941 Ronal V Sedon \$ 20,811.30 \$ 16,323.70 \$ 5,487.71 2007-2002 Go Closed, owner deceased, no assets CEN0028231 Pinky loc Cream \$ 10,705.00 \$ 11,790.00 \$ 11,790.00 \$ - 2010 Recreation lease/Herri - no assets 5782219 Skate 4 Power Inc. \$ 10,705.00 \$ 10,705.00 \$ - 2010 Recreation Acct No backup/uncollectabil 6EN00286805 Vance Joudry Vendoo \$ 5,500.07 \$. 2008/2002 Coll. Agency - no back-up/uncollectabil GEN00208050 Folz Vending Canada \$ 3,550.00 \$. 2008/2002 Coll. Agency - no back-up/uncollectabil GEN00208051 Smack Affauck \$ 11,150.00 \$. 2009/2002 Coll. Agency - no back-up/uncollectabil GEN00208051 Central Amusement Co \$ 2,110.00 \$. 2000/2002 Coll. Agency - no back-up/uncollectabil GEN00207021 State Affauck \$ 1,107.75 \$. 2009 Recreation Acct No backup/uncollectabil GEN0020721 Genvin Green \$ 644.27 \$ 466.00 \$ 7.2 20017 Coll. Agency - no back-up/uncollectabil			\$	81,957.84	-		—			
GEN007841 Ronald Yeadon \$ 20,811.30 \$ 15,323.78 \$ 5,447.51 2007/2002 Colls do Collesad, owner deceased, no assets CHy GDart, Bang Forward \$ 11,780.00 \$ 11,780.00 \$ - 2010 Recreation Accl No backup/uncollectabil S762219 Skate 4 Power Inc. \$ 10,785.00 \$ - 2000/2008 Coll Agency - no back-up/uncollectabil GEN00228055 Vance Joudny Vardoo \$ 5,500.07 \$ 3,550.00 \$ - 2001/2008 Coll Agency - no back-up/uncollectabil GEN00228056 Central Anusement Co \$ 2,110.00 \$ - 2001/2008 Coll Agency - no back-up/uncollectabil GEN00208051 Shack Attack \$ 1,155.00 \$ - 2000/2007 Coll Agency - no back-up/uncollectabil GEN00208051 Shack Attack \$ 1,150.00 \$ - 2000/2007 Coll Agency - no back-up/uncollectabil GEN00208051 Shack Attack \$ 1,150.00 \$ - 2000/2008 Coll Agency - no back-up/uncollectabil GEN002192041 Shack Attack \$ 550.00 \$ 1078.50 \$ - 2000/2008 Coll Agency - no back-up/uncollectabil GEN0021924<	GEN00400179	Park West Playground	\$	32,482.41	\$	32,482.41	\$	-	2009	Underfunded project
GEM00282321 Pinky Ise Cream \$ 18,009.32 \$ 17,843.48 \$ 155.49 2002/2010 Recreation Acct No backup/uncollectable C519rd Dat. Imag Forward \$ 11,700.00 \$ - 2010 Recreation Acct No backup/uncollectable C52219 Skate 4 Power Inc. \$ 10,765.00 \$ - 2006/2000 Coll. Agency - no back-up/uncollectable C6EN00260705 Coll agency - no back-up/uncollectable 2006/2007 Coll. Agency - no back-up/uncollectable C6EN00260705 Central Amusement Co \$ 2,110.00 \$ - 2004/2007 Coll. Agency - no back-up/uncollectable C6EN00272024 Steve Metlege \$ 1,105.00 \$ - 2004/2008 Coll. Agency - no back-up/uncollectable C6EN00272244 Steve Metlege \$ 1,000.00 \$ - 2004/2008 Coll. Agency - no back-up/uncollectable C6EN00272244 Steve Metlege \$ 1,000.00 \$ 17.82.1 2010 Coll. Agency - no back-up/uncollectable C6EN00272244 Steve Metlege \$ 1,000.00 \$ 17.82.1 2007/200 Coll. Agency - no back-up/uncollectable C6EN00272024 Steve Metlege \$ 1,000.00 \$ 17.82.1 2007/200 Coll. Agency - no back-up/uncollectable C6EN00272025	GEN007841	Ronald Yeadon	\$	20,811.30	\$	15,323.79	\$	5,487.51		
5782219 Skata 4 Power Inc. \$ 10,765.00 \$ 2006/2008 Coll Recreation Acct No backup/uncollectable GEN00260700 6EN00260700 Folz Vending Canada \$ 3,500.00 \$ 2006/2007 Coll. Agency - no back-up/uncollectable GEN00260705 228251 Bayers Westwood Residents Assoc. \$ 3,037.00 \$ 2006/2007 Coll. Agency - no back-up/uncollectable GEN00280651 228261 Bayers Westwood Residents Assoc. \$ 3,037.00 \$ 2004/2008 Coll. Agency - no back-up/uncollectable GEN0027028 GEN000280651 Snack Attack \$ 1,155.00 \$ 2004/2008 Coll. Agency - no back-up/uncollectable GEN00010427 GEN00010427 Grey to Green \$ 644.27 \$ 466.00 \$ 178.21 2007/2008 Coll. Agency - no back-up/uncollectable GEN00100447 GEN00100477 Grey to Green \$ 644.27 \$ 466.00 \$ -2007/2008 Coll. Agency - no back-up/uncollectable GEN0027208 GEN001027208 Greenation Acct No backup/uncollectable def30028077 Susan M. Suthertand \$ 495.00 \$ -2007/2008 Coll. Agency - no backup/uncollectable def30027208 GEN0010272268 Automatic Refreshment \$ 496.00 \$ 495.00	GEN00283261	Pinkys Ice Cream	\$	18,009.32	\$	17,843.48	\$	165.84		
CEN00266865 Vance Joudrey Vendco \$ 5.600.87 \$ 2006/2007 Coll. Agency - no back-up/uncollectable GEN00260760 Foiz Vending Canado \$ 3.350.00 \$ -2006/2007 Coll. Agency - no back-up/uncollectable GEN00020686 Central Amusement Co \$ 2.110.00 \$ -2010 Recreation Acct No back-up/uncollectable GEN00020685 Snack Attack \$ 1.155.00 \$ -2004/2008 Coll. Agency - no back-up/uncollectable GEN00200273294 Steve Mellege \$ 1.007.75 \$ -2004/2008 Coll. Agency - no back-up/uncollectable GEN0040247 Grey to Green \$ 4467.21 \$ 4650.01 \$ -2004/2008 Coll. Agency - no back-up/uncollectable GEN004020770 Susan M. Sutherland \$ 4450.00 \$ -2007/2008 Coll. Agency - no back-up/uncollectable GEN002020770 Susan M. Sutherland \$ 4450.00 \$ -2007/2008 Coll. Agency - no back-up/uncollectable GEN002020770 Susan M. Sutherland \$ 4450.00 \$ <t< td=""><td></td><td>City of Dart. Bring Forward</td><td>\$</td><td>11,790.00</td><td>\$</td><td>11,790.00</td><td>\$</td><td>-</td><td>NA</td><td>No Supporting Documentation</td></t<>		City of Dart. Bring Forward	\$	11,790.00	\$	11,790.00	\$	-	NA	No Supporting Documentation
GEN00280790 Folz Vending Canada \$ 3,550.00 \$ 3,550.00 \$	5762219	Skate 4 Power Inc.	\$	10,765.00	\$	10,765.00	\$	-	2010	Recreation Acct No backup/uncollectable
28251 Bayers Westwood Residents Assoc \$ 3,037.00 \$	GEN00266865	Vance Joudrey Vendco	\$	5,500.87	\$	5,500.87	\$	•	2006/2008	Coll. Agency - no back-up/uncollectable
28251 Bayers Westwood Residents Assoc. \$ 3,037.00 \$	GEN00260790	Folz Vending Canada	\$	3,550.00	\$	3,550.00	\$	-	2006/2007	Coll. Agency - no back-up/uncollectable
GEN00280851 Snack Attack \$ 1,155.00 \$ 1,007.75 \$ 0,007.75 \$ 2006/2007 Coll. Agency - no back-up/uncollectabil 445723 Pride, Linda \$ 1,007.75 \$ 2004/2007 Coll. Agency - no back-up/uncollectabil GEN00400422 Gery Io Green \$ 644.27 \$ 4650.68 175.21 2010 Coll. Agency - no back-up/uncollectabil GEN00260770 Summons, Wanda \$ 495.00 \$ 495.00 \$ 495.00 \$ 495.00 \$ 2007/2008 Coll. Agency - no back-up/uncollectabil GEN00260770 Summons, Wanda \$ 495.00 \$ 495.00 \$ 2007/2008 Coll. Agency - no back-up/uncollectabil GEN00273288 Automatic Refreshment \$ 440.00 \$ 440.00 \$ 4307.09 2017 Recreation Accl No back-up/uncollectabil 852937 Porters Lake Minor Softball Assoc. \$ 2010 Recreation Accl No back-up/uncollectabil 8307420 Supers Saturday Slow Pitch League	28251	Bayers Westwood Residents Assoc.	\$	3,037.00	\$	3,037.00	\$	-		
4467213 Pride, Linda \$ 1,007.76 \$ 1,007.76 \$ 1,007.76 \$ 2009 Recreation Acct No backup/uncollectable GEN00273294 Steve Metlege \$ 1,000.00 \$ 178.21 2010 Coll. Agency - no back-up/uncollectable GEN00100441 White's Lake Sub. \$ 550.00 \$ 550.00 \$ - 2009/Recreation Acct No backup/uncollectable GEN00150441 White's Lake Sub. \$ 550.00 \$ 495.00 \$ - 2009/Recreation Acct No backup/uncollectable GEN00200773288 Numons, Wanda \$ 495.00 \$ 495.00 \$ - 2009/Recreation Acct No backup/uncollectable GEN00200773288 Automatic Refreshment \$ 440.00 \$ 440.00 \$ - 2009/Recreation Acct No backup/uncollectable GEN00273288 Automatic Refreshment \$ 440.00 \$ 440.00 \$ - 2009/Recreation Acct No backup/uncollectate S07420 Super Saturday Slow Pitch League \$ 396.00 \$ - 2010 Recreation Acct No backup/uncollectate 8074821 Joudrey, Scatt \$ 371.00 \$ 377.00 \$ - 2010 Recreation Acct No backup/uncollectate 8074822 Joudrey, Scatt \$ 371.00 \$ 377.00 \$ - 2009 Recreation A	GEN00030886	Central Amusement Co	\$	2,110.00	\$	2,110.00	\$	-	2004/2008	Coll. Agency - no back-up/uncollectable
GEN00273294 Steve Metlege \$ 1,000.00 \$ 2004/2008 Coll. Agency - no back-up/uncollectable GEN00400427 Grey to Green \$ 644.27 \$ 466.06 \$ 178.21 2010 Coll. Agency - no back-up/uncollectable GEN00150441 White's Lake Sub. \$ 550.00 \$ - 2007 Coll. Agency - no back-up/uncollectable GEN00150441 White's Lake Sub. \$ 495.00 \$ - 2007/2006 Coll. Agency - no back-up/uncollectable GEN0027028 Automatic Refreshment \$ 495.00 \$ - 2007/2006 Coll. Agency - no back-up/uncollectable Ag67831 Halfax Amateur Radio Club \$ 433.50 \$ - 2011 Recreation Acct No backup/uncollectable 8307420 Super Saturday Slow Pitch League \$ 3976.00 \$ - 2011 Recreation Acct No backup/uncollectable 84630367 Riery Rot, Crag \$ 371.00 \$ - 2010 Recreation Acct No backup/uncollectable 8274832 Jo	GEN00260651	Snack Attack	\$	1,155.00	\$	1,155.00	\$	-	2006/2007	Coll. Agency - no back-up/uncollectable
GEN00400427 Grey to Green \$ 644.27 \$ 466.06 \$ 178.21 2010 Coll. Agency - defunct co. uncollectable GEN00150041 While's Lake Sub. \$ 550.00 \$ - 2007/2008 Coll. Agency - no back-up/uncollectable 621102000700 Susan M. Sutherland \$ 495.00 \$ - 2007/2008 Coll. Agency - no back-up/uncollectable 62EN00260770 Susan M. Sutherland \$ 495.00 \$ - 2009/2010 Recreation Acct No backup/uncollectable 62EN0027328 Automatic Refreshment \$ 440.00 \$ 433.50 \$ - 2009/2010 Recreation Acct No backup/uncollectable 8252937 Porters Lake Minor Sofball Assoc. \$ 407.09 \$ - 2010 Recreation Acct No backup/uncollectable 8307420 Super Saturday Slow Pitch League \$ 396.00 \$ - 2010 Recreation Acct No backup/uncollectable 8974832 Joudrey, Scatt \$ 371.00 \$ - 2010 Recreation Acct No ba	4467213	Pride, Linda	\$	1,007.75	\$	1,007.75	\$	-	2009	Recreation Acct No backup/uncollectable
CEN00400427 Grey to Green \$ 644.27 \$ 466.06 \$ 178.21 2010 Coll. Agency - defunct co. uncollectable GEN00150441 GEN00150441 White's Lake Sub. \$ 550.00 \$ - 2007/2008 Coll. Agency - no back-up/uncollectable GEN00260770 Summons, Wanda \$ 495.00 \$ 495.00 \$ - 2009/2010 Recreation Acct No back-up/uncollectable GEN0227328 Automatic Refreshment \$ 440.00 \$ 440.00 \$ - 2009/2010 Recreation Acct No back-up/uncollectable GEN027328 B267831 Halfax Amateur Radio Club \$ 433.50 \$ - 2001 Recreation Acct No backup/uncollectable S25337 B307420 Super Saturday Slow Pitch League \$ 376.00 \$ - 2010 Recreation Acct No backup/uncollectable S377.00 \$ - 2009 Recreation Acct No backup/uncollectable S448273 Brown, Craig \$ 376.00 \$ - 2010 Recreation Acct No backup/uncollectable S653201 \$ - 2008 Recreation Acct No backup/uncollect	GEN00273294	Steve Metlege	\$	1,000.00	\$	1,000.00	\$	-	2004/2008	Coll. Agency - no back-up/uncollectable
4611733 Simmons, Wanda \$ 495.00 \$ 495.00 \$ - 2000 Recreation Acct No backup/uncollectable GEN00260770 Susan M. Sutherland \$ 495.00 \$ 495.00 \$ - 2007/2008 Coll. Agency - no back-up/uncollectable 445665 Lee, Sangyoung \$ 450.00 \$ 450.00 \$ - 2009/2010 Recreation Acct No backup/uncollectable 8267831 Halifax Amateur Radio Club \$ 433.50 \$ 443.00 \$ - 2009/2008 Coll. Agency - no back-up/uncollectable 8267831 Halifax Amateur Radio Club \$ 433.50 \$ 447.00 \$ - 2011 Recreation Acct No backup/uncollectable 8307420 Super Saturday Slow Pitch League \$ 396.00 \$ 377.00 \$ - 2001 Recreation Acct No backup/uncollectable 8374820 Joudrey, Scott \$ 371.00 \$ 377.00 \$ - 2001 Recreation Acct No backup/uncollectable 46630867 Riley Pick Up Hockey \$ 337.00 \$ 330.00 \$ - 2008 Recreation Acct No backup/uncollectable 6583201 Joudrey, Tammy \$ 304.00 \$ 304.00 \$ - <	GEN00400427	Grey to Green	\$	644.27	\$	466.06	\$	178.21		
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4445665 Lee, Sangyoung \$ 450.00 \$ 450.00 \$ 2009/2010 Recreation Acct No backup/uncollectal CelN027328 Automatic Refreshment \$ 440.00 \$ 440.00 \$ 2005/2008 Coll. Agency - no back-up/uncollectal Set2831 Balfax Amateur Radio Club \$ 433.50 \$ 2005 Recreation Acct No backup/uncollectal Recreation Acct No backup/uncollectal Set2837 Balfax Amateur Radio Club \$ 437.09 \$ 007.09 \$ 2011 Recreation Acct No backup/uncollectal Recreation Acct No backup/uncollectal Sol4020 Bayr4932 Joudrey, Soctt \$ 371.00 \$ 2001 Recreation Acct No backup/uncollectal Recreation Acct No backup/uncollectal Recreation Acct No backup/uncollectal Recreation Acct No backup/uncollectal Resolution Acct No backup/uncollectab Resolution Acct No backup/uncollectab Resolution Acct No	4611733	Simmons, Wanda	\$	495.00	\$	495.00	\$	-	2009	Recreation Acct No backup/uncollectable
4445665 Lee, Sangyoung \$ 450.00 \$ - 400.00 \$ - 2009/2010 Recreation Acct No backup/uncollectate GEN00273288 Automatic Refreshment \$ 440.00 \$ - 440.00 \$ - 2005/2008 Coll. Agency - no back-up/uncollectate 2005/2008 Coll. Agency - no back-up/uncollectate 2006/2008 Coll. Agency - no back-up/uncollectate 2008 Coll. Agency - no back-up/uncollectate 2009 Coll. Agency - no back-up/uncollectate 2009 Coll. Agency - no back-up/uncollectate	GEN00260770	Susan M. Sutherland	\$	495.00	\$	495.00	\$	-	2007/2008	Coll. Agency - no back-up/uncollectable
B267831 Halifax Amateur Radio Club \$ 433.50 \$ - 2009 Recreation Acct No backup/uncollectat 8652937 Porters Lake Minor Softball Assoc. \$ 407.09 \$ - 2011 Recreation Acct No backup/uncollectat 307420 Super Saturday Slow Pitch League \$ 396.00 \$ - 2010 Recreation Acct No backup/uncollectat 874832 Joudrey, Scott \$ 371.00 \$ - 2009 Recreation Acct No backup/uncollectat 4488273 Brown, Craig \$ 350.00 \$ 327.00 \$ - 2009 Recreation Acct No backup/uncollectat 46630867 Riley Pick Up Hockey \$ 327.00 \$ - 2008 Recreation Acct No backup/uncollectat 6653201 Joudrey, Tammy \$ 304.00 \$ - 2008 Recreation Acct No backup/uncollectat 6630867 Riley Pick Up Hockey \$ 300.00 \$ - 2008 Recreation Acct No backup/uncollectat 6632020 C & B Vending	4445665	Lee, Sangyoung	\$	450.00	\$	450.00	\$	-		
B267831 Halifax Amateur Radio Club \$ 433.50 \$ - 2009 Recreation Acct No backup/uncollectat 8652937 Porters Lake Minor Softball Assoc. \$ 407.09 \$ - 2011 Recreation Acct No backup/uncollectat 307420 Super Saturday Slow Pitch League \$ 396.00 \$ - 2010 Recreation Acct No backup/uncollectat 874832 Joudrey, Scott \$ 371.00 \$ - 2009 Recreation Acct No backup/uncollectat 4488273 Brown, Craig \$ 350.00 \$ 327.00 \$ - 2009 Recreation Acct No backup/uncollectat 46630867 Riley Pick Up Hockey \$ 327.00 \$ - 2008 Recreation Acct No backup/uncollectat 6653201 Joudrey, Tammy \$ 304.00 \$ - 2008 Recreation Acct No backup/uncollectat 6630867 Riley Pick Up Hockey \$ 300.00 \$ - 2008 Recreation Acct No backup/uncollectat 6632020 C & B Vending	GEN00273288	Automatic Refreshment	\$	440.00	\$	440.00	\$	-	2005/2008	Coll. Agency - no back-up/uncollectable
B307420 Super Saturday Slow Pitch League \$ 396.00 \$ - 2010 Recreation Acct No backup/uncollectat 37614 Halifax Hellcats Roller Derby \$ 378.00 \$ - 2009 Recreation Acct No backup/uncollectat 8974832 Joudrey, Scott \$ 371.00 \$ - 2009 Recreation Acct No backup/uncollectat 488273 Brown, Craig \$ 350.00 \$ - 2009 Recreation Acct No backup/uncollectat 46630867 Riley Pick Up Hockey \$ 327.00 \$ - 2009 Recreation Acct No backup/uncollectat 4445920 Urbania Arango, Jorge \$ 300.00 \$ 300.00 \$ - 2006 Recreation Acct No backup/uncollectat 6630202 MacKay, Toni \$ 291.00 \$ - 2009 Recreation Acct No backup/uncollectat 6732202 MacKay, Toni \$ 291.00 \$ - 2009 Recreation Acct No backup/uncollectat 628044/168447 Chebucto Heights PTA \$	8267831	Halifax Amateur Radio Club	\$	433.50	\$	433.50	\$	-		
37614 Halifax Helicats Roller Derby \$ 378.00 \$ - 2009 Recreation Acct No backup/uncollectat 8974832 Joudrey, Scott \$ 371.00 \$ 371.00 \$ - 2009 Recreation Acct No backup/uncollectat 4488273 Brown, Craig \$ 350.00 \$ 3371.00 \$ - 2010 Recreation Acct No backup/uncollectat 46630867 Riley Pick Up Hockey \$ 304.00 \$ - 2008 Recreation Acct No backup/uncollectat 46630867 Riley Pick Up Hockey \$ 304.00 \$ - 2008 Recreation Acct No backup/uncollectat 4445920 Urbania Arango, Jorge \$ 300.00 \$ - 2009 Recreation Acct No backup/uncollectat 6632020 MacKay, Toni \$ 291.00 \$ 290.00 \$ - 2008 Recreation Acct No backup/uncollectat 168444/168447 Chebucto Heights PTA \$ 285.00 \$ - 2008 Recreation Acct No backup/uncollectat	8652937	Porters Lake Minor Softball Assoc.	\$	407.09	\$	407.09	\$	-	2011	Recreation Acct No backup/uncollectable
8974832 Joudrey, Scott \$ 371.00 \$ 371.00 \$ 371.00 \$ 2010 Recreation Acct No backup/uncollectated sets and the sets	8307420	Super Saturday Slow Pitch League	\$	396.00	\$	396.00	\$	-	2010	Recreation Acct No backup/uncollectable
4488273 Brown, Craig \$ 350.00 \$ 350.00 \$ - 2009 Recreation Acct No backup/uncollectat 46630867 Riley Pick Up Hockey \$ 327.00 \$ 327.00 \$ - 2011 Recreation Acct No backup/uncollectat 8653201 Joudrey, Tammy \$ 304.00 \$ 327.00 \$ - 2008 Recreation Acct No backup/uncollectat 4445920 Urbania Arango, Jorge \$ 300.00 \$ 300.00 \$ - 2009 Recreation Acct No backup/uncollectat GEN00260801 C & B Vending \$ 300.00 \$ 300.00 \$ - 2009 Recreation Acct No backup/uncollectat 168444/168447 Chebucto Heights PTA \$ 291.00 \$ - 2009 Recreation Acct No backup/uncollectat 4042884 Forsey, Tonia \$ 276.40 \$ 276.40 \$ - 2009 Recreation Acct No backup/uncollectat GEN00260648 Scotia Vending \$ 225.00 \$ - 2008 Recreation Acct No backup/uncollectat 425120 MacLean, Martin \$ 218.00 \$ - 2010 Recreation Acct No backup/uncollectate 6EN00266103 Vance F	37614	Halifax Hellcats Roller Derby	\$	378.00	\$	378.00	\$	-	2009	Recreation Acct No backup/uncollectable
46630867 Riley Pick Up Hockey \$ 327.00 \$ 327.00 \$ - 2011 Recreation Acct No backup/uncollectate 8653201 Joudrey, Tammy \$ 304.00 \$ 304.00 \$ - 2008 Recreation Acct No backup/uncollectate 8653201 Urbania Arango, Jorge \$ 300.00 \$ - 2009 Recreation Acct No backup/uncollectate 6EN00260801 C & B Vending \$ 300.00 \$ - 2006/2008 Coll. Agency - no back-up/uncollectate 7632202 MacKay, Toni \$ 291.00 \$ - 2008 Recreation Acct No backup/uncollectate 168444/168447 Chebucto Heights PTA \$ 285.00 \$ - 2009 Recreation Acct No backup/uncollectate 168444/168447 Chebucto Heights PTA \$ 276.40 \$ - 2009 Recreation Acct No backup/uncollectate 6EN00260648 Scotia Vending \$ 276.40 \$ - 2000 Recreation Acct No backup/uncollectate 6427847 Callaghan, Edith \$ 225.00 \$ - 2010 Recreation Acct No backup/uncollectate 6EN00266103 Vance Fraser Joudrey \$ 200.00 \$ - <t< td=""><td>8974832</td><td>Joudrey, Scott</td><td>\$</td><td>371.00</td><td>\$</td><td>371.00</td><td>\$</td><td>-</td><td>2010</td><td>Recreation Acct No backup/uncollectable</td></t<>	8974832	Joudrey, Scott	\$	371.00	\$	371.00	\$	-	2010	Recreation Acct No backup/uncollectable
8653201 Joudrey, Tammy \$ 304.00 \$ 304.00 \$ - 2008 Recreation Acct No backup/uncollectable 4445920 Urbania Arango, Jorge \$ 300.00 \$ 300.00 \$ - 2009 Recreation Acct No backup/uncollectable 7632202 MacKay, Toni \$ 291.00 \$ - 2006/2008 Coll. Agency - no back-up/uncollectable 168444/168447 Chebucto Heights PTA \$ 285.00 \$ - 2008 Recreation Acct No backup/uncollectable 4042884 Forsey, Tonia \$ 276.40 \$ 276.40 \$ - 2008 Recreation Acct No backup/uncollectable 5427847 Callaghan, Edith \$ 225.00 \$ - 2008 Recreation Acct No backup/uncollectable 4255120 MacLean, Martin \$ 225.00 \$ - 2001 Recreation Acct No backup/uncollectable GEN00260648 Scotia Vending \$ 200.00 \$ 225.00 \$ - 2010 Recreation Acct No backup/uncollectable 4255120 MacLean, Martin \$ 218.00 \$ - 2010 Recreation Acct No backup/uncollectable GeN00267398 3076275 NS Ltd. \$ 200.00 </td <td>4488273</td> <td>Brown, Craig</td> <td>\$</td> <td>350.00</td> <td>\$</td> <td>350.00</td> <td>\$</td> <td>-</td> <td>2009</td> <td>Recreation Acct No backup/uncollectable</td>	4488273	Brown, Craig	\$	350.00	\$	350.00	\$	-	2009	Recreation Acct No backup/uncollectable
8653201 Joudrey, Tammy \$ 304.00 \$ 304.00 \$ 304.00 \$ - 2008 Recreation Acct No backup/uncollectated to ba	46630867	Riley Pick Up Hockey	\$	327.00	\$	327.00	\$	-	2011	Recreation Acct No backup/uncollectable
GEN00260801 C & B Vending \$ 300.00 \$ 300.00 \$ 2006/2008 Coll. Agency - no back-up/uncollectable 7632202 MacKay, Toni \$ 291.00 \$ 291.00 \$ - 2009 Recreation Acct No backup/uncollectable 168444/168447 Chebucto Heights PTA \$ 285.00 \$ - 2008 Recreation Acct No backup/uncollectable 4042884 Forsey, Tonia \$ 276.40 \$ - 2008 Recreation Acct No backup/uncollectable 5427847 Callaghan, Edith \$ 225.00 \$ - 2010 Recreation Acct No backup/uncollectable 5427847 Callaghan, Edith \$ 225.00 \$ - 2010 Recreation Acct No backup/uncollectable 5427847 Callaghan, Edith \$ 225.00 \$ - 2010 Recreation Acct No backup/uncollectable 6EN0026103 MacLean, Martin \$ 218.00 \$ - 2007/2008 Coll. Agency - no back-up/uncollectable GEN0026103 Vance Fraser Joudrey \$ 200.00 \$ - 2007/2008 Coll. Agency - no back-up/uncollectable 4201394 Gorsky, Diane \$ 195.00 \$ - 2009 Recreation Acct No backup/uncollectable 8301141 Our Lady of Lebanon \$ 170.50	8653201	Joudrey, Tammy	\$	304.00	\$	304.00	\$	-		
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8301141 Our Lady of Lebanon \$ 170.50 \$ 170.50 \$ - 2009 Recreation Acct No backup/uncollectab 3153784005 Leigh-Smith, Andrea \$ 170.00 \$ - 2009 Recreation Acct No backup/uncollectab GEN00260815 Stephen Matthews \$ 165.00 \$ 165.00 \$ - 2006/2008 Coll. Agency - no back-up/uncollectable Burnside Industrial Park \$ 153.08 \$ 153.08 \$ - 1996 / 1997 No Supporting Documentation GEN00260797 Atlantic Fonecard \$ 150.00 \$ - 2008 Coll. Agency - no back-up/uncollectable 4555880 Mennett, Diane \$ 148.00 \$ 148.00 \$ - 2008 Recreation Acct No backup/uncollectable 43800 Atlantic Bike Week \$ 133.50 \$ 133.50 \$ - 2008 Recreation Acct No backup/uncollectable 8642505 Renee, Ouellette \$ 126.00 \$ - 2008 Recreation Acct No backup/uncollectable	GEN00266103	Vance Fraser Joudrey	\$	200.00	\$	200.00	\$	-	2007/2008	Coll. Agency - no back-up/uncollectable
3153784005Leigh-Smith, Andrea\$170.00\$170.00\$-2009Recreation Acct No backup/uncollectableGEN00260815Stephen Matthews\$165.00\$165.00\$-2006/2008Coll. Agency - no back-up/uncollectableBurnside Industrial Park\$153.08\$153.08\$-1996 / 1997No Supporting DocumentationGEN00260797Atlantic Fonecard\$150.00\$-2008Coll. Agency - no back-up/uncollectable4555880Mennett, Diane\$148.00\$-2008Recreation Acct No backup/uncollectable43800Atlantic Bike Week\$133.50\$-2009Recreation Acct No backup/uncollectable8642505Renee, Ouellette\$126.00\$-2008Recreation Acct No backup/uncollectable	4201394	Gorsky, Diane	\$	195.00	\$	195.00	\$	-	2009	Recreation Acct No backup/uncollectable
GEN00260815Stephen Matthews\$165.00\$-2006/2008Coll. Agency - no back-up/uncollectableBurnside Industrial Park\$153.08\$153.08\$-1996 / 1997No Supporting DocumentationGEN00260797Atlantic Fonecard\$150.00\$150.00\$-2008Coll. Agency - no back-up/uncollectable4555880Mennett, Diane\$148.00\$-2008Recreation Acct No backup/uncollectable43800Atlantic Bike Week\$133.50\$-2009Recreation Acct No backup/uncollectable8642505Renee, Ouellette\$126.00\$-2008Recreation Acct No backup/uncollectable		Our Lady of Lebanon	\$	170.50	\$	170.50	\$	-	2009	Recreation Acct No backup/uncollectable
GEN00260815Stephen Matthews\$165.00\$-2006/2008Coll. Agency - no back-up/uncollectableBurnside Industrial Park\$153.08\$153.08\$-1996 / 1997No Supporting DocumentationGEN00260797Atlantic Fonecard\$150.00\$150.00\$-2008Coll. Agency - no back-up/uncollectable4555880Mennett, Diane\$148.00\$148.00\$-2008Recreation Acct No backup/uncollectable43800Atlantic Bike Week\$133.50\$133.50\$-2009Recreation Acct No backup/uncollectable8642505Renee, Ouellette\$126.00\$-2008Recreation Acct No backup/uncollectable	3153784005	Leigh-Smith, Andrea	\$	170.00	\$	170.00	\$	-	2009	Recreation Acct No backup/uncollectable
GEN00260797 Atlantic Fonecard \$ 150.00 \$ 150.00 \$ - 2008 Coll. Agency - no back-up/uncollectable 4555880 Mennett, Diane \$ 148.00 \$ 148.00 \$ - 2008 Recreation Acct No back-up/uncollectable 43800 Atlantic Bike Week \$ 133.50 \$ 133.50 \$ - 2009 Recreation Acct No backup/uncollectable 8642505 Renee, Ouellette \$ 126.00 \$ - 2008 Recreation Acct No backup/uncollectable	GEN00260815	Stephen Matthews	\$	165.00	\$	165.00	\$	-		
4555880 Mennett, Diane \$ 148.00 \$ 148.00 \$ - 2008 Recreation Acct No backup/uncollectab 43800 Atlantic Bike Week \$ 133.50 \$ 133.50 \$ - 2009 Recreation Acct No backup/uncollectab 8642505 Renee, Ouellette \$ 126.00 \$ - 2008 Recreation Acct No backup/uncollectab		Burnside Industrial Park	\$	153.08	\$	153.08	\$	-	1996 / 1997	No Supporting Documentation
43800 Atlantic Bike Week \$ 133.50 \$ 133.50 \$ - 2009 Recreation Acct No backup/uncollectab 8642505 Renee, Ouellette \$ 126.00 \$ - 2008 Recreation Acct No backup/uncollectab	GEN00260797	Atlantic Fonecard	\$	150.00	\$	150.00	\$	-	2008	Coll. Agency - no back-up/uncollectable
8642505 Renee, Ouellette \$ 126.00 \$ 126.00 \$ - 2008 Recreation Acct No backup/uncollectab	4555880	Mennett, Diane	\$	148.00	\$	148.00	\$	-	2008	Recreation Acct No backup/uncollectable
	43800	Atlantic Bike Week	\$	133.50	\$	133.50	\$	-	2009	Recreation Acct No backup/uncollectable
4055719 Smith Akeem \$ 126.00 \$ 426.00 \$ 0000 5 0000 5 0000 5	8642505	Renee, Ouellette	\$	126.00	\$	126.00	\$	-	2008	Recreation Acct No backup/uncollectable
Todov residential and the second seco	4055719	Smith, Akeem	\$	126.00	\$	126.00	\$	-	2008	Recreation Acct No backup/uncollectable
2927559 Cox, Elizabeth \$ 125.00 \$ 125.00 \$ - 2009 Recreation Acct No backup/uncollectab	2927559	Cox, Elizabeth	\$	125.00	\$	125.00	\$	-	2009	Recreation Acct No backup/uncollectable
4965408 Fletcher, Marquis \$ 122.00 \$ 122.00 \$ - 2008 Recreation Acct No backup/uncollectab		Fletcher, Marquis	\$	122.00	\$	122.00	\$	-		
52270 2010 DunMasters Exhibition Game \$ 117.00 \$ 117.00 \$ - 2010 Recreation Acct No backup/uncollectab	52270	2010 DunMasters Exhibition Game		117.00	\$	117.00	\$	-	2010	Recreation Acct No backup/uncollectable
4616334 Monark SkateBoardz \$ 116.00 \$ 116.00 \$ - 2008 Recreation Acct No backup/uncollectab		Monark SkateBoardz	-	116.00	\$	116.00	\$	-	2008	Recreation Acct No backup/uncollectable
4465484 Gallant, Debbie \$ 112.50 \$ 112.50 \$ - 2006 Recreation Acct No backup/uncollectab		Gallant, Debbie	****	112.50	\$	112.50	\$	-	2006	Recreation Acct No backup/uncollectable
54351 Edge Lacrosse \$ 111.00 \$ 111.00 \$ - 2011 Recreation Acct No backup/uncollectab		Edge Lacrosse	<u> </u>	111.00	\$	111.00	\$	-	2011	Recreation Acct No backup/uncollectable
4639276 Burton, Matthew \$ 100.00 \$ 100.00 \$ - 2009 Recreation Acct No backup/uncollectab		Burton, Matthew	\$	100.00	\$	100.00	\$	121	2009	Recreation Acct No backup/uncollectable
2939014 Follens, Katty \$ 100.00 \$ 100.00 \$ - 2009 Recreation Acct No backup/uncollectab		Follens, Katty	_	100.00	\$	100.00	\$	-	2009	Recreation Acct No backup/uncollectable
8682118 Miller Danielle \$ 100.00 \$ 100.00 \$ - 2009 Recreation Acct No backup/uncollectab		Miller Danielle	\$	100.00	¢	100.00	\$	-	2000	Recreation Acct No backup/uncollectable

SCHEDULE 3: GENERAL REVENUE ACCOUNTS

ACCT		то	TAL DUE	F	RINCIPAL	Г	INTEREST	BILL YEAR	WRITE OFF REASON
4313070	Gallant, Helina	\$	100.00	\$	100.00	\$	ş -	2011	Recreation Acct No backup/uncollectable
5427484	Harwell, Mary	\$	100.00	\$	100.00	1	<u> </u>		Recreation Acct No backup/uncollectable
4774769	Thompson, Jennifer	\$	100.00	\$	100.00	\$	5 -	2011	Recreation Acct No backup/uncollectable
GEN00167731	Randall Leo Dore	\$	100.00	\$	100.00	\$	5 -	2008	Coll. Agency - no back-up/uncollectable
GEN00218132	Bernice Pancura	\$	100.00	\$	100.00	\$	5 - 10		Coll. Agency - no back-up/uncollectable
GEN00282168	3079023 NS Ltd.	\$	100.00	\$	100.00	9	<u> </u>		Coll. Agency - no back-up/uncollectable
GEN00282182	Nadiah Al-Hamzi	\$	100.00	\$	100.00	\$; -	2007/2008	Coll. Agency - no back-up/uncollectable
GEN00293156	Najat Chediac	\$	100.00	\$	100.00	\$; -		Coll. Agency - no back-up/uncollectable
4352474	Quigley, Mary	\$	98.00	\$	98.00	\$	5 -		Recreation Acct No backup/uncollectable
4234672	Murray, Adrian	\$	95.61	\$	95.61	\$	3 -	2010	Recreation Acct No backup/uncollectable
4345111	Collins, Ellison Sr.	\$	95.00	\$	95.00	\$; -		Recreation Acct No backup/uncollectable
2099897	Muise, Johnathon	\$	89.00	\$	89.00	\$	5 -	2008	Recreation Acct No backup/uncollectable
41163	N.S. Islamic Community	\$	88.00	\$	88.00	\$; -		Recreation Acct No backup/uncollectable
4055323	Isenor, Holly	\$	84.88	\$	84.88	\$; -		Recreation Acct No backup/uncollectable
2928659	Noonan, Lewis	\$	80.00	\$	80.00	\$	} -		Recreation Acct No backup/uncollectable
4051539	Poirier, Natasha	\$	79.80	\$	79.80	\$; -		Recreation Acct No backup/uncollectable
4049872	Price, Victoria	\$	78.75	\$	78.75	_			Recreation Acct No backup/uncollectable
4075289	Weir, Melissa	\$	76.00	\$	76.00	\$; -		Recreation Acct No backup/uncollectable
4316143	Carey, Linda	\$	75.00	\$	75.00	-			Recreation Acct No backup/uncollectable
4446770	Rogerson, Ashley	\$	72.00	\$	72.00				Recreation Acct No backup/uncollectable
4014388	Walsh-Irwin, Marlene	\$	71.33	\$	71.33	-			Recreation Acct No backup/uncollectable
4310784	Comeau, Cathy	\$	70.00	S	70.00	_			Recreation Acct No backup/uncollectable
8656003	Parsons, Jennifer	\$	70.00	Ŝ	70.00	\$			Recreation Acct No backup/uncollectable
4252469	YMCA of Greater Halifax	\$	70.00	Š	70.00				Recreation Acct No backup/uncollectable
2526387	McFarlane, Shawna	\$	70.00	\$	70.00	غسه			Recreation Acct No backup/uncollectable
2403427	Kelly, Chris	\$	68.00	\$	68.00			·	Recreation Acct No backup/uncollectable
GEN00401075	Bark & Fitz Atlantic	\$	66.69	\$	60.00	Š			Encroachment/Bus Closed/No Assets
4462329	Hardenberg, Tyeasha	\$	65.00	\$	65.00	ŝ			Recreation Acct No backup/uncollectable
4669698	Lucas, Jeaeleigh	\$	65.00	\$	65.00	\$			Recreation Acct No backup/uncollectable
2922110	Close, Alishia	\$	63.00	\$	63.00	\$			Recreation Acct No backup/uncollectable
4790949	Cormier, Lori	\$	62.00	\$	62.00	ŝ			Recreation Acct No backup/uncollectable
44458112	Thammachack, Paul	\$	60.00	\$	60.00	ŝ			Recreation Acct No backup/uncollectable
40510	Jason Paul	\$	59.00	Ŝ	59.00	Š			Recreation Acct No backup/uncollectable
8293114	Dunan, Sue	\$	55.00	\$	55.00	ŝ			Recreation Acct No backup/uncollectable
5762813	Ehler, Roxanne	\$	55.00	\$		\$			Recreation Acct No backup/uncollectable
4459886	Williams, Denneal	\$	54.80	\$		ŝ			Recreation Acct No backup/uncollectable
4348246	Fader, Trish	\$		Ŝ	54.00	Ŝ			Recreation Acct No backup/uncollectable
4346624	Provo, Ruby	\$	52.00	Ŝ	52.00	Ŝ			Recreation Acct No backup/uncollectable
4209328	Neil, Lana	\$	51.00	\$	51.00	ŝ			Recreation Acct No backup/uncollectable
8773089	MacDonald, Ian	\$	50.40	ŝ	50.40	\$			Recreation Acct No backup/uncollectable
4654606	Arbuckle, Dale	\$	50.00			\$			Recreation Acct No backup/uncollectable
4653847	Oake, Judy	\$		\$		\$			Recreation Acct No backup/uncollectable
53217	Stevenson, Betty	\$		\$	50.00	\$			Recreation Acct No backup/uncollectable
8271257	Stuart, Taren	\$		\$		\$			Recreation Acct No backup/uncollectable
4655031	Connors, Jessica	\$	50.00		50.00	\$			Recreation Acct No backup/uncollectable
4239672	kim, Eunhee	\$		\$	50.00	\$			Recreation Acct No backup/uncollectable
4318750	Rankaduwa, Sandi	\$		\$	50.00	\$			Recreation Acct No backup/uncollectable
GEN00256634	Mouna Francis	\$		ŝ	50.00	\$			Coll. Agency - no back-up/uncollectable
4522912	Dickson, Amy	\$		\$		\$			Recreation Acct No backup/uncollectable
2938589	Ernst, Amy	\$		\$		\$			Recreation Acct No backup/uncollectable
43647	Wilson, Mark	\$		\$		φ \$			Recreation Acct No backup/uncollectable
4419153	Fisher, Melissa	\$		\$		ب			
	Fougere, Kathy	\$		\$		- \$	-		Recreation Acct No backup/uncollectable
4310626	Rossiter, Melissa	\$		<u>ֆ</u> Տ	45.00	<u>ֆ</u> \$			Recreation Acct No backup/uncollectable
44884	Bedford Presbyterian Church	\$		⊅ \$	45.00	ب \$			Recreation Acct No backup/uncollectable
3843302	Farrell, Darlene	\$		⊅ \$					Recreation Acct No backup/uncollectable
		4	40.00	Ψ	40.00	\$		2010	Recreation Acct No backup/uncollectable

SCHEDULE 3: GENERAL REVENUE ACCOUNTS

ACCT	ACCT NAME	TO	AL DUE	P	RINCIPAL	I	NTEREST	BILL YEAR	WRITE OFF REASON
51829	Steelers Basketball	\$	40.00	\$	40.00	\$	-	2010	Recreation Acct No backup/uncollectable
4055969	Boutilier, Carl	\$	39.00	\$	39.00	\$	-		Recreation Acct No backup/uncollectable
48665	Harvey, Vicki	\$	38.00	\$	38.00	\$	-	2010	Recreation Acct No backup/uncollectable
4572547	Cromwell, Marie	\$	36.00	\$	36.00	\$	-	2008	Recreation Acct No backup/uncollectable
8762506	D'Eon, Kerry	\$	35.00	\$	35.00	\$	-	2010	Recreation Acct No backup/uncollectable
4238904	Mahon, Bev	\$	35.00	\$	35.00	\$	-	2008	Recreation Acct No backup/uncollectable
4051714	Ray, Bithika	\$	35.00	\$	35.00	\$	-		Recreation Acct No backup/uncollectable
2522865	Rhyno, Hannah	\$	35.00	\$	35.00	\$	-		Recreation Acct No backup/uncollectable
4446591	Smith, Janet	\$	35.00	\$	35.00	\$	-		Recreation Acct No backup/uncollectable
4432503	Robinson, Suzanne	\$	34.40	\$	34.40	\$	-	2010	Recreation Acct No backup/uncollectable
GEN00401072	Club Soda Night Club	\$	34.02	\$	30.00	\$	4.02	2011	Encroachment/Bus Closed/No Assets
4440431	Beals, Tremayne	\$	33.00	\$	33.00	\$	× -		Recreation Acct No backup/uncollectable
4611770	Cormier, Cathy	\$	32.00	\$	32.00	\$	-		Recreation Acct No backup/uncollectable
8774795	Backburn, Cindy	\$	31.50	\$	31.50	\$	-	2010	Recreation Acct No backup/uncollectable
GEN00400886	Nic Nax	\$	30.31	\$	30.00	\$	0.31		Business Closed - Ltd. Co./No Assets
4469768	Johnston, Denise	\$	30.00	\$	30.00	\$	-	2010	Recreation Acct No backup/uncollectable
2924324	MacDougall, Tara	\$	30.00	\$	30.00	\$	-		Recreation Acct No backup/uncollectable
8893409	Nunn, Brenda	\$	30.00	\$	30.00	\$	-		Recreation Acct No backup/uncollectable
4614649	Rouillard, Alice	\$	30.00	\$	30.00	\$	-		Recreation Acct No backup/uncollectable
4041446	Teddiman, Rebecca	\$	27.00	\$	27.00	\$	-	2008	Recreation Acct No backup/uncollectable
	Poirier, Sabrina	\$	25.00	\$	25.00	\$	-		Recreation Acct No backup/uncollectable
	Mental Health Speciality	\$	24.00	\$	24.00	\$	-	2011	Recreation Acct No backup/uncollectable
	Slate, Frank	\$	23.14	\$	23.14	\$	-		Recreation Acct No backup/uncollectable
2525830	Pearl, Susan	\$	22.50	\$	22.50	\$	-	2011	Recreation Acct No backup/uncollectable
4889434	Stewart, Deborah	\$	20.00	\$	20.00	\$	-	2010	Recreation Acct No backup/uncollectable
8852529	Walsh, Jennifer	\$	20.00	\$	20.00	\$	-	2010	Recreation Acct No backup/uncollectable
	Briand, Christina	\$	20.00	\$	20.00	\$	-	2011	Recreation Acct No backup/uncollectable
8523584	McCarthy, Angela	\$	18.75	\$	18.75	\$	-	2008	Recreation Acct No backup/uncollectable
5762064	Dueck, Elizabeth	\$	17.75	\$	17.75	\$	-	2009	Recreation Acct No backup/uncollectable
4066291	Terrio, Catherine	\$	16.80	\$	16.80	\$	-	2008	Recreation Acct No backup/uncollectable
	Chiasson, Wayne	\$	15.00	\$	15.00	\$	-	2011	Recreation Acct No backup/uncollectable
	Kingston Elementary School	\$	12.00	\$	12.00	\$	-	2010	Recreation Acct No backup/uncollectable
	LeRoux, Mary	\$	12.00	\$	12.00	\$	-	2010	Recreation Acct No backup/uncollectable
	MacDonald, tammie	\$	12.00	\$	12.00	\$	-		Recreation Acct No backup/uncollectable
	Dewolfe, Jana	\$	10.00	\$	10.00	\$	•		Recreation Acct No backup/uncollectable
	Pearce, Kimberley	\$	10.00	\$	10.00	\$	-	2010	Recreation Acct No backup/uncollectable
4315068	Trask, Michael	\$	10.00	\$	10.00	\$	-		Recreation Acct No backup/uncollectable
	TOTALS:	\$ 209	9,080.76	\$ 2	01,727.73	\$	7,353.03		

SCHEDULE 4: REAL PROPERTY TAX ACCOUNTS

ACCT	ACCT NAME	T	OTAL DUE	F	RINCIPAL	NTEREST	BILL YEAR	WRITE OFF REASON
04467965	NS Dept of Justice (Vac Daniels)	\$	82,297.85	\$	44,300.27	\$ 37,997.58	1995-2007	Struck from Joint Stocks - Now Pilt Acct.
00270865	Apple Investments Ltd.	\$	21,627.72	\$	11,960.74	\$ 9,666.98	1995-2012	Struck from 2013 Roll - Property does not exi st
09575464	NS Dept of National Resources	\$	16,857.15	\$	12,204.86	\$ 4,652.29	2004-2009	Land Lease, chg from tax to exempt - now Pilt Acct.
00589357	Ina Caddick	\$	15,428.56	\$	8,404.22	\$ 7,024.34	1995-2012	Struck from 2013 Roll - Property does not exi st
05918871	NS Dept of Justice (Vac Daniels)	\$	6,464.33	\$	3,380.48	\$ 3,083.85	1996-2006	Struck from Joint Stocks - Now Pilt Acct.
08954089	NS Dept of Justice (Carriage Home Inc)	\$	4,909.99	\$	3,368.81	\$ 1,541.18	1999-2010	Struck from Joint Stocks - Now Pilt Acct.
05436583	NS Justice (Prov Projects Ltd)	\$	4,671.42		2036.16	2635.26	1989-2006	Struck from Joint Stocks - Now Pilt Acct.
02350092	Anne E. Kinley	\$	2,890.67	\$	2,148.99	\$ 741.68	2002-2011	Struck from Roll 2013 - Property does not exi st
08610169	NS Justice (Heinrich J. Faber Const)	\$	2,822.29	\$	1,322.56	\$ 1,499.73	1996-2004	Struck from Joint Stocks - Now Pilt Acct.
02266849	Jones Estate Robert Barrie	\$	2,643.53	\$	2,149.16	\$ 494.37	2006	Struck from Roll 2013 - Property does not exi st
00420204	Wm. Boutilier Jr.	\$	2,551.82	\$	2,551.82	\$ -	2010-2011	Struck from Roll 2013 - Property does not exi st
08945225	Est of Janie Wilson	\$	2,184.04	\$	1,429.42	\$ 754.62	2000-2012	Acct Consolidated and deleted from roll
00125814	Dorey Lee	\$	1,716.66	\$	1,259.42	\$ 457.24	2008-2012	Struck from 2013 Roll
04521714	NS Justice (TC Gorman NS Ltd)	\$	760.80	\$	349.39	\$ 411.41	1995-2001	Struck from Joint Stocks - Now Pilt Acct.
00270865LIC 1	Apple Investments Ltd.	\$	639.42	\$	114.80	\$ 524.62	1979-1997	Struck from 2013 Roll - Property does not exi st
05634849 -	Gary Harpell	\$	389.70	\$	326.34	\$ 63.36	2011	Mobile Moved-Collection Agenc y/Unable to locate
01589202	Michael Graham	\$	325.71	\$	258.00	\$ 67.71	2010/11	Mobile Moved-Collection Agency/Unable to locate
05403685	Kimberley McVarnock	\$	206.90	\$	185.89	\$ 21.01	2010	Mobile Destroyed in Fire/Unable to locate owner
02649004	E.C. MacBurnie	\$	85.47	\$	67.56	\$ 17.91	2010/11	Mobile Moved-Collection Agenc y/Unable to locate
	TOTALS:	\$	169,474.03	\$	97,818.89	\$ 71,655.14		· · · · · · · · · · · · · · · · · · ·

Schedule 5: Total Real Property Write-offs (5 year History) (including interest)



Real Property write-offs (past 5 years)

Date	Tot	tal Write-off
Jun 2/09	\$	188,176.76
Jun 22/10	\$	34,507
Sep 13/11	\$	4,149
Mar 21/12	\$	16,707
Feb 27/13	\$	169,474

Schedule 6: Total Business Occupancy Write-offs 5 Year History (including interest)



Business Occupancy Write-offs (Past 5 years)

Date	Tota	l Write-off
Jun 2/09	\$	622,420
Jun 22/10	\$	689,799
Sep 13/11	\$	254,215
Mar 21/12	\$	192,525
Feb 27/13	\$	86,408

Schedule 7: Total General Revenue Write-offs 5 Year History (including interest)



General Revenue Write-offs (Past 5 years)

Date	Total Write-of							
Jun 2/09	\$	582,613.38						
Jun 22/10	\$	112,295						
Sep 13/11	\$	81,584						
Mar 21/12	\$	38,673						
Feb 27/13	\$	209,081						