

Halifax Regional Council
November 26, 2002

TO: Mayor Kelly and Members of Halifax Regional Council

SUBMITTED BY:



S. Dale MacLennan, CA, Director, Financial Services

DATE: November 19, 2002

SUBJECT: Second 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 surplus of \$462,000 (first quarter projected deficit of \$2,061,000). Details by business unit are included in Attachments 1 and 2 to this report. Overall the

deficit is made up of a net departmental projected deficit of \$877k (first quarter projected deficit of \$644k) and a net projected surplus in the fiscal services accounts of \$1,339k (first quarter projected deficit of \$1,417k).

The change from first quarter in the departmental accounts is related primarily to increased costs in Metro Transit services due to fuel costs and in Fire Services due to increased salary costs to provide enhanced service at Herring Cove. These increased costs are partially offset by increased parking ticket revenue projections in Financial Services.

Within the fiscal services accounts, updated information from the Province indicate that HRM's share of assessment costs will be reduced by \$1.1 million from the previous projection as certain system changes and the related costs have been deferred to future years. Three other significant factors in the fiscal services projected surplus include: (1) costs in "capital from operating" for the bus lease have been adjusted to reflect the later start date of the lease; (2) deed transfer tax projected revenue continues to increase; and, (3) increase in "own source revenue" reflects primarily higher than anticipated interest rates.

It should be noted that this projection will, in all likelihood, change as the year progresses and additional information is available. Items that are being reviewed that may require adjustment in the third quarter include:

- Snow & Ice Program - The current projections indicate that Public Works & Transportation will be on budget for the Snow & Ice operations. However, the upcoming winter weather will dictate the actual year-end results. The situation is being monitored by the Business Unit and projections will be adjusted, as necessary, at third quarter.
- Eastern Shore Recreation Centre - An increase to the 2002-03 Capital Budget of \$235,000 for the purchase of the Eastern Shore Recreation Centre was approved in May 2002 with the funding to be identified from the General Rate consistent with the double entry principle. This funding source has not yet been identified, however, will be identified prior to the end of the fiscal year.
- Sackville Sports Stadium - complete budget implications are not known at the present time, however, preliminary discussions have been held with the management of Sackville Sports Stadium on the budget and projections for 2002/03 given the financial position of the Stadium as at March 31, 2002. Stadium facility's Management and the Board of Lake District Recreation Association will be presenting a multi-year business plan to Regional Council and there may be implications on future projections.

Capital Fund Statements:

A summary Capital Statement as at September 30, 2002 is included as Attachment 4 to this report. The statement shows, by business unit, the expenditures against the total budget as at September 30th 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 \$5 million. As noted at first quarter, this is made up primarily of an additional \$1.5 million for new sportfield development to be funded from the Sale of Land Reserve plus \$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. The reports for the first quarter to September 30 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 \$37,479,000 at March 31, 2003. The projected decrease relates primarily to additional withdrawals approved after the annual budget process.

It should be noted that the current commitments in the Sale of Land reserve exceed the current balance. Assuming expenditures from this reserve are made as budgeted, maintenance of a positive cash balance is contingent on sales occurring as projected. 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. In addition, the Wastewater/Stormwater Management Reserve is still projecting a deficit balance as indicated in the budget document. This situation is being reviewed by the Business Unit and any necessary adjustments will be included in the third quarter report.

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 September 30, 2002 is \$309,960. At first quarter, the balance in the Capital Reserve Pool was \$397,205.

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 September 30, 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 Surplus
3. Halifax Regional Municipality Operating Fund Balance Sheet as at September 30, 2002
4. Halifax Regional Municipality Capital Statement as at September 30, 2002
5. Report of Expenditures in the Councillors' District Capital Funds to September 30, 2002
6. Report of Expenditures in the Recreation Area Rate Accounts to September 30, 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 September 30, 2002

Net Totals	Budget Prior Fiscal Year 01/02	Prior Fiscal Year to date Actual 01/02	Budget Current Fiscal Year	Current Year Year to date Actual	Projected Results To March 31	Projected Surplus (Deficit) \$	Projected Surplus (Deficit) %
Departmental							
General Government	4,537,750	1,986,662	4,759,087	2,366,709	4,862,087	(103,000)	-2.16%
Administrative Services	2,423,070	1,076,529	2,579,900	1,335,732	2,534,650	45,000	1.75%
Community Projects	1,198,725	610,507	1,733,500	804,121	1,733,500	0	0.00%
Financial Services	4,326,630	1,577,651	4,777,800	1,520,799	4,287,450	491,000	10.26%
Metro Transit Services	11,268,778	5,103,563	11,335,600	5,934,030	12,252,000	(916,000)	8.08%
Information Services	7,147,565	3,764,887	7,360,400	4,017,670	7,213,588	146,000	1.99%
Human Resources Services	2,896,750	1,352,982	3,016,100	1,008,531	2,954,000	62,000	2.06%
Real Property Services	10,220,460	4,219,563	10,245,500	4,552,501	10,244,423	1,000	0.01%
Solid Waste Services	28,738,940	13,718,646	29,075,500	13,590,047	29,235,300	(160,000)	-0.55%
Shared Services	4,096,429	2,087,525	4,334,913	2,111,738	4,341,781	(7,000)	-0.16%
Planning & Development Services	3,638,535	1,313,834	4,310,600	1,193,965	4,308,633	2,000	0.05%
Public Works and Transportation Services	25,768,806	8,353,229	26,050,500	9,418,933	26,050,800	0	-0.00%
Fire And Emergency Services	28,200,505	9,439,824	29,608,400	8,844,755	29,818,778	(210,000)	-0.71%
Regional Police	35,439,710	15,860,660	36,624,000	17,197,149	36,631,574	(8,000)	-0.02%
Outside Police(RCMP)	14,124,500	7,171,550	15,070,000	7,599,800	15,199,600	(130,000)	-0.86%
Emergency 911 Communications	3,733,140	1,676,514	3,907,900	1,846,127	3,908,187	0	-0.01%
Tourism, Culture & Heritage	2,813,355	1,274,754	2,988,600	1,462,140	2,984,585	4,000	0.13%
Parks And Recreational Services	16,345,375	8,946,823	16,688,747	8,653,666	16,783,184	(94,000)	-0.57%
Departmental Sub-Total	206,919,023	89,535,703	214,467,047	93,458,413	215,344,120	(877,000)	-0.41%
Halifax Regional Library	10,559,400	4,248,581	11,126,000	4,777,830	11,126,000	0	0.00%
Non-Departmental/Fiscal	(217,478,423)	(300,601,415)	(225,593,047)	(316,896,278)	(226,931,651)	1,339,000	0.59%
NET	0	(206,817,131)	0	(218,660,035)	(461,531)	462,000	

Halifax Regional Municipality
Operating Results
For the Period from April 1, 2002 to September 30, 2002

Revenues	Budget Prior Fiscal Year 01/02	Prior Fiscal Year to date Actual 01/02	Budget Current Fiscal Year	Current Year Year to date Actual	Projected Revenue to March 31	Projected Surplus (Deficit) \$	Projected Surplus (Deficit) %
Departmental							
General Government	23,000	14,557	21,000	14,862	21,000	0	0.00%
Administrative Services	24,000	17,415	24,000	17,025	24,000	0	0.00%
Community Projects	1,103,850	426,217	1,092,000	499,296	1,187,500	96,000	8.75%
Financial Services	3,743,150	1,808,274	3,544,000	2,097,161	4,031,600	488,000	13.76%
Metro Transit Services	21,037,600	10,573,481	21,243,900	10,923,858	21,567,400	324,000	1.52%
Information Services	710	18,360	8,000	46,933	386	(8,000)	-95.18%
Human Resources Services	42,000	26,107	53,000	28,053	53,000	0	0.00%
Real Property Services	2,322,000	905,114	2,285,000	1,060,141	2,410,000	125,000	5.47%
Solid Waste Services	14,337,350	6,532,603	15,055,000	6,462,612	14,924,700	(130,000)	-0.87%
Shared Services	440,500	226,945	426,000	213,830	455,700	30,000	6.97%
Planning & Development Services	3,531,700	2,478,548	3,125,000	2,140,059	3,125,000	0	0.00%
Public Works and Transportation Services	17,282,496	9,688,797	19,306,507	9,900,414	19,306,507	0	0.00%
Fire And Emergency Services	6,548,800	6,524,072	7,407,200	7,426,117	7,407,200	0	0.00%
Regional Police	1,556,870	816,649	1,557,000	916,227	2,028,333	471,000	30.27%
Outside Police(RCMP)	0	0	0	0	0	0	-
Emergency 911 Communications	0	283	6,000	62,548	62,548	57,000	942.47%
Tourism, Culture & Heritage	1,466,830	262,151	2,645,358	1,497,126	2,122,561	(523,000)	-19.76%
Parks And Recreational Services	4,919,899	2,823,790	5,189,319	3,260,032	5,257,153	68,000	1.31%
Departmental Sub-Total	78,380,755	43,143,363	82,988,284	46,566,294	83,984,588	998,000	1.20%
Halifax Regional Library	3,474,500	2,545,904	3,594,000	1,872,785	3,486,900	(107,000)	-2.98%
Non-Departmental/Fiscal							
Property Taxes	302,348,200	308,966,114	320,792,100	324,139,134	322,808,500	2,016,000	0.63%
Tax Agreements	8,477,000	6,120,384	8,169,600	8,102,814	8,102,800	(67,000)	-0.82%
Deed Transfer Taxes	16,406,800	12,367,548	19,500,000	12,632,875	20,600,000	1,100,000	5.64%
Local Improvement Charges	1,530,000	1,053,000	1,825,100	1,455,293	1,825,100	0	0.00%
Payments in Lieu of Taxes	23,520,700	19,422,662	23,362,100	21,115,164	21,316,400	(2,046,000)	-8.76%
Own Source Revenue	15,898,270	3,945,085	12,239,200	4,736,166	13,542,400	1,303,000	10.65%
Supplementary Education	20,142,100	20,477,435	20,846,200	21,098,391	21,051,200	205,000	0.98%
Unconditional Transfers	3,447,000	2,894,424	2,936,000	3,189,521	3,184,500	249,000	8.46%
Conditional Transfers	104,000	0	0	0	103,600	104,000	-
Transfers From Reserves	1,091,600	0	0	0	0	0	-
Fiscal Sub-Total	392,965,670	375,246,662	409,670,300	396,469,358	412,534,500	2,864,000	0.70%
TOTAL REVENUES	474,820,925	420,935,919	496,252,584	444,908,437	500,005,988	3,755,000	0.76%

Expenditures	Budget Prior Fiscal Year 01/02	Prior Fiscal Year to date Actual 01/02	Budget Current Fiscal Year	Current Year Year to date Actual	Projected Expenditure to March 31	Projected Surplus (Deficit) \$	Projected Surplus (Deficit) %
Departmental							
General Government	4,560,750	2,001,219	4,780,087	2,381,571	4,883,087	(103,000)	-2.15%
Administrative Services	2,447,070	1,093,944	2,603,900	1,352,757	2,558,650	45,000	1.74%
Community Projects	2,302,575	1,036,724	2,825,500	1,303,417	2,921,000	(96,000)	-3.38%
Financial Services	8,069,780	3,385,925	8,321,800	3,617,960	8,319,050	3,000	0.03%
Metro Transit Services	32,306,378	15,677,044	32,579,500	16,857,898	33,819,400	(1,240,000)	-3.81%
Information Services	7,148,275	3,783,247	7,368,400	4,064,603	7,213,974	154,000	2.10%
Human Resources Services	2,938,750	1,379,089	3,069,100	1,036,584	3,007,000	62,000	2.02%
Real Property Services	12,542,460	5,124,677	12,530,500	5,612,642	12,654,423	(124,000)	-0.99%
Solid Waste Services	43,076,290	20,251,249	44,130,500	20,052,659	44,160,000	(30,000)	-0.07%
Shared Services	4,536,929	2,314,470	4,760,913	2,325,568	4,797,481	(37,000)	-0.77%
Planning & Development Services	7,170,235	3,792,382	7,435,600	3,334,024	7,433,633	2,000	0.03%
Public Works and Transportation Services	43,051,302	18,042,026	45,357,007	19,319,347	45,357,307	0	-0.00%
Fire And Emergency Services	34,749,305	15,963,896	37,015,600	16,270,872	37,225,978	(210,000)	-0.57%
Regional Police	36,996,580	16,677,309	38,181,000	18,113,376	38,659,907	(479,000)	-1.25%
Outside Police(RCMP)	14,124,500	7,171,550	15,070,000	7,599,800	15,199,600	(130,000)	-0.86%
Emergency 911 Communications	3,733,140	1,676,797	3,913,900	1,908,675	3,970,735	(57,000)	-1.45%
Tourism, Culture & Heritage	4,280,185	1,536,905	5,633,958	2,959,266	5,107,146	527,000	9.35%
Parks And Recreational Services	21,265,274	11,770,613	21,878,066	11,913,698	22,040,337	(162,000)	-0.74%
Departmental Sub-Total	285,299,778	132,679,066	297,455,331	140,024,707	299,328,708	(1,875,000)	-0.63%
Halifax Regional Library	14,033,900	6,794,485	14,720,000	6,650,615	14,612,900	107,000	0.73%
Non-Departmental/Fiscal							
Halifax Regional School Board-Mandatory	59,601,000	29,504,947	60,624,000	37,173,444	63,725,884	(3,102,000)	-5.12%
Halifax Regional School Board-Supplementary	20,142,100	10,366,603	20,846,200	12,160,283	20,846,200	0	0.00%
Debt Charges	35,281,600	17,192,544	34,821,200	18,467,550	34,821,200	0	0.00%
Reserves	4,059,970	2,057,149	3,763,300	2,784,290	3,763,300	0	0.00%
Interest on Reserves	3,875,000	2,616,995	3,105,000	1,398,840	3,105,000	0	0.00%
Transfers to Outside Agencies	13,051,900	1,583,956	13,232,600	1,642,103	13,604,412	(372,000)	-2.81%
Grants & Tax Concessions	3,769,090	3,159,764	3,793,000	2,753,629	3,793,000	0	0.00%
Surplus Prior Year	(2,353,000)	(684,704)	(764,000)		(740,000)	(24,000)	-3.14%
Fire Protection(Hydrants)	7,000,000	7,091,310	7,102,000		7,109,400	(7,000)	-0.10%
Social Assistance(Net)	3,300,000	1,375,000				0	-
Capital from Operating	16,176,000		22,089,000	2,625,000	21,451,500	638,000	2.89%
Other	5,149,587	381,673	10,464,953	567,941	9,122,953	1,342,000	12.82%
Provision for Valuation Allowance	6,434,000		5,000,000		5,000,000	0	0.00%
Fiscal Sub-Total	175,487,247	74,645,237	184,077,253	79,573,080	185,602,849	(1,525,000)	-0.83%
TOTAL EXPENDITURES	474,820,925	214,118,788	496,252,584	226,248,402	499,544,457	(3,293,000)	-0.66%

Attachment #2

Explanation of Projected Surplus

Halifax Regional Municipality

Explanation of Projected Surplus For the Year ended March 31, 2003 as of September 30, 2002

	Surplus (Deficit)
REVENUE	
Significant factors contributing to the Departmental Revenue surplus are:	
<ul style="list-style-type: none"> • Financial Services - 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 . 	\$ 488,000
<ul style="list-style-type: none"> • Metro Transit Services - Revenues are projected to be greater than budgeted as a result of extra bus service required to address overload situations where the scheduled bus couldn't handle the ridership demand. 	324,000
<ul style="list-style-type: none"> • Real Property Services - 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. 	125,000
<ul style="list-style-type: none"> • Solid Waste Services - Actual revenues and the anticipated revenue deficit have improved since first quarter when the overall commercial tonnage was down. First quarter projected revenue deficit \$230,000. 	(130,000)
<ul style="list-style-type: none"> • Regional Police Services - As identified at first quarter, the projected surplus is related to extra duty and Ports policing revenue as well as miscellaneous revenue for personal records checks. 	471,000
<ul style="list-style-type: none"> • Tourism, Culture and Heritage - projected revenue deficit relates primarily to a change in the accounting processes for the marketing levy. There is an offsetting expenditure surplus. 	(523,000)
<ul style="list-style-type: none"> • Other Departmental Revenue where business unit projection is within \$100,000 of budget. 	243,000
TOTAL DEPARTMENTAL REVENUE SURPLUS	\$ 998,000
HALIFAX REGIONAL LIBRARY PROJECTED REVENUE DEFICIT - revenue deficit reflects reduction in Provincial grant. Expense budgets have been reduced accordingly to reflect this lost revenue.	\$ (107,000)

The factors contributing to the Fiscal Services revenue surplus are:	
<ul style="list-style-type: none"> • Property Taxes - 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. 	\$ 2,016,000
<ul style="list-style-type: none"> • Tax Agreements - Net effect of increase in Nova Scotia Liquor Commission tax and a decrease in MT&T tax 	(67,000)
<ul style="list-style-type: none"> • Deed Transfer Taxes - Projected revenue surplus based on a review of actual activity year-to-date 	1,100,000
<ul style="list-style-type: none"> • Payments in Lieu of Taxes - 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. 	(2,046,000)
<ul style="list-style-type: none"> • Own Source Revenue - 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. 	1,303,000
<ul style="list-style-type: none"> • Supplementary Education - Projected surplus based on actual billings. 	205,000
<ul style="list-style-type: none"> • Unconditional Transfers - Projected surplus is based on the actual amount received in relation to the HST offset program being greater than budgeted. 	249,000
<ul style="list-style-type: none"> • Conditional Transfers - Projected recovery relates to amortization adjustment on municipal share of Public Housing Loss paid to Metropolitan Regional Housing. 	104,000
TOTAL FISCAL SERVICES REVENUE SURPLUS	\$ 2,864,000
Total Projected Revenue Surplus	\$ 3,755,000

Halifax Regional Municipality

Explanation of Projected Surplus For the Year Ended March 31, 2003 as of September 30, 2002

	Surplus (Deficit)
EXPENDITURES	
Significant factors contributing to the Departmental Expenditure deficit include:	
<ul style="list-style-type: none"> • General Government - The projected deficit relates to greater than anticipated expenditures in a number of categories such as office supplies, out-of-town travel and other goods and services. \$(103,000) • Metro Transit Services - 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. (1,240,000) • Information Services - Expenditure surplus as a result of revised estimates for software and license costs based on actuals to date. 154,000 • Real Property Services - The projected expenditure deficit relates primarily to increases in electricity costs and increases in external services required to maintain service levels. These are fully offset by a reduction in costs through the management of vacancies and increased projected revenues in the year. (124,000) • Fire & Emergency Services - Additional staff costs in Herring Cove. (210,000) • Regional Police - 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. (479,000) • Outside Police Services - 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. (130,000) • Tourism, Culture and Heritage - the projected expenditure surplus relates primarily to a change in accounting processes for the marketing levy. 527,000 • Parks & Recreational Services - The projected deficit is related to increased requests for Parks staff related to maintenance work at Spectacle Lake, special events, weekend shifts as part of commitment to the Capital District, Shubie Park trail system maintenance and security cost increases at Beazley Field, Metropolitan Field, Birch Cove Park, Northbrook Gates and cemeteries. (162,000) • Other Departmental Expenditures where business unit projection is within \$100,000 of budget. (82,000) 	
TOTAL DEPARTMENTAL EXPENDITURE DEFICIT	\$ (1,875,000)

HALIFAX REGIONAL LIBRARY PROJECTED EXPENDITURE SURPLUS - Expense budgets have been reduced accordingly to reflect loss of Provincial grant revenue.	107,000
Significant factors contributing to the Fiscal Services expenditure deficit are:	
<ul style="list-style-type: none"> • Mandatory Education costs - 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 quarter 	\$ (3,102,000)
<ul style="list-style-type: none"> • Transfers to Outside Agencies - 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. 	(372,000)
<ul style="list-style-type: none"> • Capital from Operating - Surplus relates to lease costs for transit buses, delayed by 5 months. 	638,000
<ul style="list-style-type: none"> • Other - No change from first quarter - 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. 	1,342,000
<ul style="list-style-type: none"> • Total of other categories of fiscal expenditures where the projection is within \$100,000 of budget 	(31,000)
TOTAL FISCAL SERVICES EXPENDITURE DEFICIT	\$ (1,525,000)
Total Projected Expenditure Deficit	\$ (3,293,000)
Net Projected Surplus	\$ 462,000

Halifax Regional Municipality
 Operating Fund Balance Sheet
 September 30, 2002

Attachment # 3
 Page 1 of 2

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

	September 30, 2002	September 30, 2001	March 31, 2002
Assets			
Cash & short -term deposits	266,305,315	244,469,175	88,279,443
Receivables:			
Taxes	55,568,049	55,875,818	28,109,610
Local improvement charges	4,693,328	4,172,825	4,902,118
Federal government and its agencies	20,096,692	21,897,540	20,156,931
Provincial government and its agencies	624,583	1,076,785	4,574,669
Other local governments	2,029,719	2,065,130	2,029,719
Own funds and agencies	84,050,941	41,368,026	67,536,858
Other receivables	12,366,241	9,086,687	11,020,278
	179,429,553	135,542,811	138,330,183
Loans and advances	3,826,626	3,991,072	4,030,367
Tangible assets:			
Inventories	3,579,196	3,309,141	3,481,834
Properties acquired at tax sale	178,524	178,524	178,524
	3,757,720	3,487,665	3,660,358
Other assets:			
Deferred transition costs	12,984,367	15,345,161	14,164,764
Prepaid expenses	616,834	871,597	1,787,106
Deferred debt discount	1,512,307	1,368,786	1,305,268
	15,113,508	17,585,544	17,257,138
Total Assets	468,432,722	405,076,267	251,557,489

Halifax Regional Municipality
 Operating Fund Balance Sheet
 September 30, 2002

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

	September 30, 2002	September 30, 2001	March 31, 2002
Liabilities and Accumulated Surplus			
Payables:			
Federal government and its agencies	112,993	1,685,252	2,027,066
Provincial government and its agencies	15,825,929	4,329,064	11,830,029
Own funds and agencies	144,552,109	108,000,706	128,890,874
Trade accounts	4,307,416	1,538,046	5,974,894
Accrued liabilities	33,106,165	30,319,014	32,614,789
Other	3,578,822	2,933,759	2,996,415
	201,483,434	148,805,841	184,334,067
Other liabilities:			
Prepayment of taxes	9,368,752	9,846,123	12,140,546
Deferred revenue	9,368,752	9,846,123	23,089,723
Asset valuation allowances:			
For uncollectible taxes and rates	13,341,152	14,512,230	13,491,899
For other doubtful receivables	22,383,972	21,171,298	26,054,990
For unresolved assessment appeals	1,579,178	1,314,158	2,312,434
	37,304,302	36,997,686	41,859,323
Accumulated Surplus(Deficits)			
Area Rated	875,407	555,373	1,533,388
Unrestricted	740,792	2,054,113	
Current Year	218,660,005	206,817,131	740,792
Total Liabilities and Surplus/Deficit	468,432,722	405,076,267	251,557,489

	Brought Frwd. Prior Years (\$)	2002/03 Capital Budget (\$)	Approved Additions & Reductions (\$)	Total Capital Budget s at August 31, 2002 (\$)	Expenditures & Commitments (\$)	Total Available (\$)	Available %
Parks & Recreation	16,759,581	5,366,000	1,666,939	23,792,520	21,189,607	2,602,913	10.9%
Shared Services	9,628,546	7,465,000	246,062	17,339,608	17,663,209	(323,601)	-1.9%
Tourism, Culture & Heritage	778,649	1,141,000		1,919,649	855,440	1,064,209	55.4%
Solid Waste Resources	70,625,000	511,000	14,000	71,150,000	68,830,960	2,319,040	3.3%
Fire & Emergency Services	10,882,832	2,157,400	51,124	13,091,356	8,856,821	4,234,535	32.3%
Regional Police	4,447,000	6,257,000	2,963	10,706,963	3,125,795	7,581,168	70.8%
Financial Services	12,282,000			12,282,000	11,892,528	389,472	3.2%
Human Resources	145,000	50,000		195,000	22,155	172,845	88.6%
Information Services	675,000	995,000		1,670,000	1,049,746	620,254	37.1%
Real Property Services	40,891,333	19,649,000	488,855	61,029,188	36,604,377	24,424,811	40.0%
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	199,050	250,950	55.8%
Public Works & Transportation	110,762,520	24,624,000	752,944	136,139,464	110,433,454	25,706,010	18.9%
CAO	32,396,604	47,960,000	(124,502)	80,232,102	10,576,173	69,655,929	86.8%
Library Services	7,107,000	70,000		7,177,000	6,911,247	265,753	3.7%
Integrated Communications Committee	491,927	3,300,000		3,791,927	96,848	3,695,079	97.4%
Major Facilities	321,500	780,000	2,000,000	3,101,500	1,387,714	1,713,786	55.3%
Total All	322,329,492	122,100,400	5,098,385	449,528,277	302,927,962	146,600,315	32.6%

Attachment #5

**Report of Expenditures in the Councillors' District Capital Funds
to September 30, 2002**

Halifax Regional Municipality
 Summary Statement for Councillors' District Capital Funds
 To: September 30, 2002

District/Councillor	Capital Order	Budget Fwd Mar 31/02	Budget 2002/03	Cost Sharing	Total Budget	Actual Y-T-D	Total Expenditures & Commitments		Available
							Commitment	To Date	
Dist. 1-Stretch	CCV00176	40,000.00	40,000.00		80,000.00	72,567.45	2,000.00	74,567.45	5,432.55
Dist. 2-Hines	CCV00177	40,000.00	40,000.00		80,000.00	55,108.37	11,369.35	66,477.72	13,522.28
Dist. 3-Colwell	CCV00178	40,000.00	40,000.00		80,000.00	42,066.10	5,933.90	48,000.00	32,000.00
Dist. 4-Cooper	CCV00179	45,301.00	40,000.00	6,320.00	91,621.00	22,553.33	45,058.25	67,611.58	24,009.42
Dist. 5-McInroy	CCV00180	78,484.00	40,000.00		118,484.00	9,000.00	69,484.74	78,484.74	39,999.26
Dist. 6-Warshick	CCV00181	47,471.00	40,000.00		87,471.00	2,207.23	45,264.16	47,471.39	39,999.61
Dist. 7-Sarto	CCV00182	40,000.00	40,000.00		80,000.00	36,252.33	11,626.62	47,878.95	32,121.05
Dist. 8-Heatherington	CCV00183	40,000.00	40,000.00		80,000.00	39,302.68	33,087.28	72,389.96	7,610.04
Dist. 9-Smith	CCV00184	49,420.00	40,000.00		89,420.00	0.00	48,420.95	48,420.95	40,999.05
Dist. 10-Cunningham	CCV00185	43,768.00	40,000.00		83,768.00	6,832.95	74,790.56	81,623.51	2,144.49
Dist. 11-Blumenthal	CCV00186	40,000.00	40,000.00		80,000.00	23,365.08	40,000.00	63,365.08	16,634.92
Dist. 12-Sloane	CCV00187	49,788.00	40,000.00		89,788.00	62,945.61	5,000.00	67,945.61	21,842.39
Dist. 13-Uteck	CCV00188	83,669.00	40,000.00		123,669.00	18,754.78	91,288.36	110,043.14	13,625.86
Dist. 14-Fougere	CCV00189	75,990.00	40,000.00		115,990.00	3,897.21	78,966.51	82,863.72	33,126.28
Dist. 15-Walker	CCV00190	46,228.00	40,000.00		86,228.00	22,206.00	34,159.64	56,365.64	29,862.36
Dist. 16-Whalen	CCV00191	90,552.00	40,000.00	29,500.00	160,052.00	78,608.72	62,023.97	140,632.69	19,419.31
Dist. 17-Mosher	CCV00192	64,270.00	40,000.00		104,270.00	12,988.25	84,684.17	97,672.42	6,597.58
Dist. 18-Adams	CCV00193	42,998.00	40,000.00		82,998.00	38,317.29	20,773.19	59,090.48	23,907.52
Dist. 19-Johns	CCV00194	44,000.00	40,000.00		84,000.00	33,650.19	19,906.25	53,556.44	30,443.56
Dist. 20-Harvey	CCV00195	42,500.00	40,000.00		82,500.00	23,687.06	22,781.19	46,468.25	36,031.75
Dist. 21-Goucher	CCV00196	40,000.00	40,000.00	17,000.00	97,000.00	40,234.79	27,351.61	67,586.40	29,413.60
Dist. 22-Rankin	CCV00197	54,000.00	40,000.00		94,000.00	28,352.46	45,922.61	74,275.07	19,724.93
Dist. 23-Meade	CCV00198	40,000.00	40,000.00	883.00	80,883.00	51,021.76	13,090.47	64,112.23	16,770.77
Total		1,178,439.00	920,000.00	53,703.00	2,152,142.00	723,919.64	892,983.78	1,616,903.42	535,238.58

HALIFAX REGIONAL MUNICIPALITY
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
 To: September 30, 2002

District/Councillor	Cheque Date	Payable To	Description	Budget	Cost Sharing	Gross Budget	Actual Y-T-D	Commitment	Total Expenditures & Commitments To Date	Available
CCV00176										
Dist. 1/Streach	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	
	06/30/02	02/03 Budget & Balance Fwd Up to June 30/02		40,000.00		40,000.00	14,075.00		14,075.00	
	07/02/02	Moose River Gold Mines Museum	Building Improvement - Windows				300.00		300.00	
	07/16/02	Mushaboom Volunteer Fire Department	Fire Hall Improvements				500.00		500.00	
	07/18/02	Bay of Islands Stone Soup Festival	Infrastructure Improvements				1,000.00		1,000.00	
	07/18/02	Royal Canadian Legion #58	Legion Building Improvements				10,000.00		10,000.00	
	07/23/02	St. Paul's Church Guild	Community Hall Improvements				3,000.00		3,000.00	
	08/13/02	Newdy Quoddy Sporting Club	Community Hall Improvements				500.00		500.00	
	08/02/02	Tri County Area Scouting	Trails Improvement				500.00		500.00	
	08/02/02	Riverside 4-H Club	Facility Upgrades				2,000.00		2,000.00	
	08/07/02	St. James Hall Renovations Committee	Community Hall Improvements				3,000.00		3,000.00	
	08/27/02		Peace Park - Musquodboit Harbour - Playground Upgrades				2,000.00		2,000.00	
	09/17/02							2,000.00	74,567.45	5,432.55
		Total		80,000.00		80,000.00	72,567.45	2,000.00	74,567.45	
CCV00177										
Dist. 2/Hines	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	
	06/30/02	02/03 Budget & Balance Fwd Up to June 30/02		40,000.00		40,000.00	7,000.00		7,000.00	
	03/31/02	Siding for Lions Club	Siding for Lions Club				1,391.63		1,391.63	
	06/25/02	LWF (Fall River & District)	Windsor Junction Ballfield Improvements				5,000.00		5,000.00	
	06/30/02	Grand Lake Oakfield Community Society	Community Hall Improvements				5,000.00		5,000.00	
	08/12/02	Silversides Residence Association	Playground Equipment				3,000.00		3,000.00	
	09/13/02	Elmsdale Landscaping Ltd.	Richard Street Park Playground				9,977.72		9,977.72	
	09/17/02	Rocky Lake Recreation Association	New Recreation Building				5,000.00		5,000.00	
		Total		80,000.00		80,000.00	55,108.37	11,369.35	66,477.72	13,522.28
CCV00178										
Dist. 3/Colwell	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	
	06/30/02	02/03 Budget & Balance Fwd Up to June 30/02		40,000.00		40,000.00	5,500.00		5,500.00	
	03/31/02	Lawrencetown Rails to Trails	Lawrencetown Rails to Trails				5,933.90		5,933.90	
	09/17/02	Orenda Racng Canoe Club	Lake Echo Community Center Driveways Upgrade				2,500.00		2,500.00	
		Total		80,000.00		80,000.00	42,066.10	5,933.90	48,000.00	32,000.00

10/25/2002

HALIFAX REGIONAL MUNICIPALITY
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
 To: September 30, 2002

Requested Date	District/Councillor	Cheque Date	Payable To	Description	Cost		Gross Budget	Actual Y-T-D	Commitment	Total Expenditures & Commitments		
					Budget	Sharing				To Date	Available	
CCV00179												
	Dist. 4/Cooper											
03/31/02			Balance Fwd Excluding Commitments: Prior Years Up to March 31/02		45,301.00		45,301.00				5,500.00	
06/30/02			02/03 Budget & Balance Fwd Up to June 30/02		40,000.00		40,000.00	5,500.00			5,524.66	
03/31/02				Cole Harbour High Grounds Upgrade							1,301.59	
03/31/02				Pocket Parks Forest Hills Parkway							3,000.00	
03/31/02				Parkland Grounds Grubbing							7,000.00	
03/31/02				Westphal Trailer Park Playground							3,000.00	
03/31/02				Cranberry Co-op Playground							7,000.00	
03/31/02				Madeira Crescent Playground							2,000.00	
03/31/02				Inglewood Drive Play Area							5,000.00	
03/31/02				Community Signage							3,000.00	
03/31/02				Heritage Farm Walkway							1,238.88	
03/31/02				George Bissett School Playground							9,148.85	
07/10/02		08/06/02	Timberlec Inc.	George Bissett School Playground Equipment	6,320.00		6,320.00	9,148.85			2,532.27	
07/11/02		08/13/02	Conrad Brothers Ltd.	George Bissett School Playground Improvements				3,429.14			3,429.14	
07/18/02		08/13/02	Eastern Fence Erectors Ltd.	178 Flying Cloud Walkway Fence				4,475.34			500.00	
07/19/02		08/13/02	Teak Tree Enterprises Ltd.	Cole Harbour High Grounds Upgrade							1,000.00	
09/05/02			Little Tikas Commercial Play Systems	Ross Road School Kid Builer Unit							2,960.85	
09/17/02				Start-Up Equipment for the Creighton Community Centre								
09/25/02			Eastern Fence Erectors Ltd.	Cole Harbour Hight - ArKlow to Chemeau Crescent Fence								
			Total		85,301.00	6,320.00	91,621.00	22,553.33	45,056.25	67,611.58	24,009.42	
CCV00180												
	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	
06/30/02			02/03 Budget & Balance Fwd Up to June 30/02		40,000.00		40,000.00	9,000.00			4,292.10	
03/31/02				Colby South Passive Park Project							4,999.99	
03/31/02				Tallahassee Community School Playground							27,606.41	
03/31/02				Heritage Hills Park-Tot Lot (A) Development							20,000.00	
03/31/02				Heritage Hills Park-Tot Lot (B) Development							12,586.24	
03/31/02				Bissett Park - Tot Lot Development							69,484.74	
			Total		118,484.00		118,484.00	9,000.00			78,484.74	39,999.26
CCV00181												
	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	
06/30/02			02/02 Budget & Balance Fwd Up to June 30/02		40,000.00		40,000.00				10,409.80	
03/31/02				Montebello Park Playground Improvements							700.00	
03/31/02				Digital Camera							1,500.00	
03/31/02				Digital Camera and Printer							32,654.36	
03/31/02				New Skateboard Facility at Mary Lawson School							47,471.39	
			Total		87,471.00		87,471.00	2,207.23	45,264.16	47,471.39	39,999.61	

10/25/2002

HALIFAX REGIONAL MUNICIPALITY
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
 To: September 30, 2002

District/Councillor	Cheque Date	Payable To	Description	Cost		Gross Budget	Actual Y-T-D	Commitment	Total Expenditures & Commitments	
				Budget	Sharing				To Date	Available
CCV00182										
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	
06/30/02		02/03 Budget & Balance Fwd Up to June 30/02		40,000.00		40,000.00	16,383.28		16,383.28	
03/31/02		Mount Edward School Community Group	Mount Edward Elementary School Playground Equipment					3,000.00		3,000.00
03/31/02			Roolea Drive Playground					3,959.70		3,959.70
03/31/02			Landrace Street Playground					3,959.69		3,959.69
06/24/02	07/19/02	Eastern Fence Erectors Ltd.	Elwin Crescent & Brngadoon Street Walkway Fence Improvements				2,943.08		2,943.08	
06/28/02	07/23/02	Eastern Fence Erectors Ltd.	Irving Cross Walkway Fence Improvements				707.22		707.22	
07/19/02	08/13/02	The Teak Tree Enterprises Ltd.	Upgrade HRM-Owned Property Adjacent to #4, Elizabeth St.				443.64		443.64	
09/10/02	09/24/02	Mount Edward Community Group	Basketball Goal Assembly				2,000.00		2,000.00	
		Total		80,000.00		80,000.00	36,252.33	11,626.62	47,878.95	32,121.05
CCV00183										
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	
06/30/02		02/03 Budget & Balance Fwd Up to June 30/02		40,000.00		40,000.00				
04/01/02			North Woodside Community Centre-Building Improvements					10,171.20		10,171.20
04/01/02			Portland Esiale - 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
04/05/02			South Woodside Community Centre-Air Conditioner							
04/22/02	04/30/02	Powrmatic of Canada Ltd.	South Woodside Community Centre-Ceiling Tiles Replacement				1,910.40		1,910.40	
04/29/02	05/07/02	Carveys Painting Ltd.	North Woodside Community-Garbage Bins				5,298.04		5,298.04	
05/04/02	05/21/02	R. Hines Maintenance 2000 Ltd.	South Woodside Community Centre-Install Air Conditioner				1,497.19		1,497.19	
05/06/02	05/06/02	Northeast Equipment Ltd.	South Woodside Community Centre-Install Air Conditioner				95.79		95.79	
05/13/02	05/06/02	Thomes	Visa Purchase Re S.Woodside Community Centre-Air Conditioner				118.04		118.04	
05/14/02	06/11/02	Harris & Roome Supply Ltd.	South Woodside Community Centre-Air Conditioner				28.70		28.70	
05/15/02	06/11/02	Hertz Equipment Rental	South Woodside Community Centre-Install Air Conditioner				43.30		43.30	
06/03/02	06/13/02	Milis Heavy Hauling Ltd.	South Woodside Community Centre-Install Air Conditioner				53.21		53.21	
06/29/02	06/13/02	Roma Welding Maintenance Ltd.	South Woodside Community Centre-Install Air Conditioner				207.54		207.54	
07/18/02	06/27/02	R. Hines Maintenance 2000 Ltd.	South Woodside Community Centre-Install Air Conditioner				540.02		540.02	
07/25/02	06/29/02	Westburne Electric Ltd.	South Woodside Community Centre-Install Air Conditioner				143.68		143.68	
07/25/02	07/18/02	Guillevin International Co.	Visa Purchase Re S.Woodside Community Centre-Air Conditioner				77.11		77.11	
07/25/02	07/25/02	Allocation/Work Done Internally	South Woodside Community Centre-Install Air Conditioner				116.47		116.47	
07/25/02	07/25/02	Allocation/Work Done Internally	South Woodside Community Centre-Install Air Conditioner				1,236.00		1,236.00	
08/14/02	07/25/02	Allocation/Work Done Internally	North Woodside Community Centre - Install Exterior Signage				307.50		307.50	
09/20/02	09/19/02	Kerr Control Ltd.	North Woodside Community Centre-Air Conditioner				1,242.03		1,242.03	
09/20/02		Pierceys	North Woodside Community Centre-Install Air Conditioner					9,635.24	9,635.24	
09/30/02	09/20/02	James F. Lahey Glass Ltd.	Immaculate Conception School (Lions Club) Windows Replacement				2,280.84		2,280.84	
09/30/02	09/30/02	Allocation/Work Done Internally	North Woodside Community Centre - Heating Upgrades				3,624.00		3,624.00	
		Total		80,000.00		80,000.00	39,302.66	33,087.28	72,389.96	7,610.04

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10/25/2002

HALIFAX REGIONAL MUNICIPALITY
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
 To: September 30, 2002

District/Councillor	Cheque Date	Payable To	Description	Budget	Cost Sharing	Gross Budget	Actual Y-T-D	Commitment	Total Expenditures & Commitments To Date	Available
CCV00184										
Dist.9/Smith	03/31/02	Balance Fwd Excluding Commitments: Prior Years Up to March 31/02	Tree Planting-Various Locations	49,420.00		49,420.00			1,329.61	48,090.39
	06/30/02	02/03 Budget & Balance Fwd Up to June 30/02	Dartmouth North Community Centre-Air Conditioner	40,000.00		40,000.00			5,933.58	34,066.42
	03/31/02		Pine Crest/Pine Hill Park Improvements						3,528.62	30,537.80
	03/31/02		Yetter Park Playground Improvements						37,629.14	2,911.59
	03/31/02	Total		89,420.00		89,420.00		48,420.95	48,420.95	40,999.05
CCV00185										
Dist.10/Cunningham	03/31/02	Balance Fwd Excluding Commitments: Prior Years Up to March 31/02	Victoria Park Playground Expansion	43,766.00		43,766.00	1,117.71		1,117.71	42,648.29
	06/30/02	02/03 Budget & Balance Fwd Up to June 30/02	Findlay Park Playground Upgrades	40,000.00		40,000.00		708.30	708.30	39,291.70
	03/31/02		Downtown Dartmouth Streetscape-Poster Kiosk					10,000.00	10,000.00	29,291.70
	01/31/02	Gordon Ratcliffe Landscape Architects	Findlay Community Centre-Fencing				2,815.05	11,000.00	2,815.05	26,476.65
	05/31/02	Eastern Fence Erectors Ltd.	Bicentennial Jr. High Asphalt Walkway Repairs				2,900.19		2,900.19	23,576.46
	07/08/02	Doug Richard Backhoe And Trucking Ltd.	Brownlow Park Playground Equipment					53,082.26	53,082.26	18,264.20
	09/05/02	Eastern Fence Erectors Ltd.								12,962.26
		Total		83,766.00		83,766.00	6,832.95	74,790.56	81,623.51	2,144.49
CCV00186										
Dist.11/Blumenthal	03/31/02	Balance Fwd Excluding Commitments: Prior Years Up to March 31/02	Hydrostone Heritage Park Improvements	40,000.00		40,000.00	6,776.55		6,776.55	33,223.45
	06/30/02	02/03 Budget & Balance Fwd Up to June 30/02	Isleville Street School Playground	40,000.00		40,000.00	16,588.53		16,588.53	16,634.92
	03/31/02	Little Tikes Commercial Play						10,000.00	10,000.00	6,634.92
	09/30/02	Total		80,000.00		80,000.00	23,365.08	40,000.00	63,365.08	1,634.92
CCV00187										
Dist. 12/Sloane	03/31/02	Balance Fwd Excluding Commitments: Prior Years Up to March 31/02	St. Mary's Elementary School (Morns Street) Playground	49,788.00		49,788.00	904.00		904.00	48,884.00
	06/30/02	02/03 Budget & Balance Fwd Up to June 30/02	Holdback Re St. Mary's Elementary School Playground	40,000.00		40,000.00	15,840.63		15,840.63	32,043.37
	03/31/02	Uptown Goolingen Street Merchants Association	Central Commons Fountain - Fencing					3,000.00	3,000.00	29,043.37
	03/31/02	Uptown Goolingen Street Business Association	Geroge Dixon Centre Playground Benches					2,000.00	2,000.00	27,043.37
	05/31/02	Eastern Fence Erectors Ltd.					17,912.00		17,912.00	9,131.37
	05/31/02	Eastern Fence Erectors Ltd.					1,990.22		1,990.22	7,141.15
	07/08/02	Roma Welding Maintenance Ltd.					24,218.07		24,218.07	2,923.08
	09/05/02	Timbertec Inc.					2,080.69		2,080.69	815.39
	07/17/02	Total		89,788.00		89,788.00	62,945.61	5,000.00	67,945.61	21,842.39

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CCV00188										
Dist. 13/Uteck	03/31/02		Balance Fwd Excluding Commitments: Prior Years Up to March 31/02	83,669.00		83,669.00	15,014.87		15,014.87	
	06/30/02		02/03 Budget & Balance Fwd Up to June 30/02	40,000.00		40,000.00		8,000.00	8,000.00	
	03/31/02		Tree Planting on Young Ave. & Connaught Ave.					10,000.00	10,000.00	
	03/31/02		Point Pleasant Park Management Plan					7,603.46	7,603.46	
	03/31/02		Sir Charles Tupper School Playground Revitalization				1,734.79		1,734.79	
	05/31/02	Maritime Testing (1985) Ltd.	Engineering Services for Sir Charles Tupper School Playground				670.50		670.50	
	06/21/02	Timbertec Inc.	Sir Charles Tupper School Playground Revitalization				1,334.62		1,334.62	
	07/15/02	Eastern Fence Erectors Ltd.	Sir Charles Tupper School Playground Fence					39,310.85	39,310.85	
	07/31/02	Dexter Construction Co., Ltd.	Sir Charles Tupper School Playground - Asphalt Replacement					15,000.00	15,000.00	
	09/11/02	Little Tikes Commercial Play	Inglis Street School Play Structure					5,174.05	5,174.05	
	09/12/02	Roma Welding Maintenance Ltd.	Point Pleasant Park Water Fountain Ornamental Fence					5,000.00	5,000.00	
	09/17/02		District 13 Tree Planting - Various Locations					1,200.00	1,200.00	
	09/17/02		Webster Terrace Fence							
			Total	123,669.00		123,669.00	18,754.78	91,288.36	110,043.14	13,625.86
CCV00189										
Dist. 14/Fougere	03/31/02		Balance Fwd Excluding Commitments: Prior Years Up to March 31/02	75,990.00		75,990.00			15,516.32	
	06/30/02		02/03 Budget & Balance Fwd Up to June 30/02	40,000.00		40,000.00			1,199.69	
	03/31/02		Film Park Improvements					14,903.09	14,903.09	
	03/31/02		Westmount Elementary School Playground Improvements					3,897.21	3,897.21	
	05/30/02	Little Tikes Commercial Play Systems	School Landscaping					3,000.00	3,000.00	
	06/28/02	Westmount Elementary School Naturalization Committee	Oxford Playground Improvements					10,000.00	10,000.00	
	09/06/02		Oxford Playground Improvements					3,872.95	3,872.95	
	09/30/02	Little Tikes Commercial Play Systems	Quinpool Road Street Benches							
	09/30/02		Total	115,990.00		115,990.00	3,897.21	78,966.51	82,863.72	33,126.28
CCV00190										
Dist. 15/Walker	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	
	06/30/02		02/03 Budget & Balance Fwd Up to June 30/02	40,000.00		40,000.00		6,366.87	6,366.87	
	03/31/02		Glenforest Drive Walkway Steps (Steps at 41 & 45 Gebhardt St)					5,000.00	5,000.00	
	03/31/02		Fairview Heights Playground					10,000.00	10,000.00	
	03/31/02		Titus Smith Playground					219.62	219.62	
	08/06/02	Piercey's Halifax	Visa Purchase Re Glenforest Drive Walkway Steps				295.66		295.66	
	08/06/02	Barrett Lumber Company	Fairview Heights Annex School - Install Play Equipment				2,128.58		2,128.58	
	09/13/02	Eastern Fence Erectors Ltd.	Glenforest Drive Walkway Steps (Steps at 41 & 45 Gebhardt St)				201.98		201.98	
	08/19/02	Quality Concrete	Glenforest Drive Walkway Steps (Steps at 41 & 45 Gebhardt St)				345.32		345.32	
	08/27/02	Allocation/Work Done Internally	Glenforest Drive Walkway Steps (Steps at 41 & 45 Gebhardt St)				1,828.61		1,828.61	
	09/05/02	Visa Purchases	Glenforest Drive Walkway Steps (Steps at 41 & 45 Gebhardt St)				15,745.00		15,745.00	
	09/17/02	Allocation/Work Done Internally	Glenforest Drive Walkway Steps (Steps at 41 & 45 Gebhardt St)				154.25		154.25	
	09/26/02	Allocation/Work Done Internally	Glenforest Drive Walkway Steps (Steps at 41 & 45 Gebhardt St)					12,792.77	12,792.77	
	09/26/02	Doug Richard Backhoe And Trucking Ltd.	Fairview Junior High Track Field Improvements					34,159.64	34,159.64	
	09/30/02		Total	86,228.00		86,228.00	22,206.00	34,159.64	56,365.64	29,862.36

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CCV00191										
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			4,695.38	4,695.38
06/30/02		02/03 Budget & Balance Fwd Up to June 30/02		40,000.00		40,000.00	4,695.38		3,500.00	3,500.00
03/31/02			Lincoln Cross Playground Upgrades					3,500.00		
03/31/02			Hemlock Ravine Management Plan						1,750.00	1,750.00
03/31/02			Stratford Way Park Improvements						8,000.00	8,000.00
03/31/02			Thurnmill Drive Pathway						4,257.16	4,257.16
03/31/02			Walkway Improvements-Tormington Dr. to Rockingham School						8,635.80	8,635.80
03/31/02			Rockinham Elementary School Play Area Improvements						4,791.37	4,791.37
03/31/02			Rockingham Grounds Committee						8,000.00	8,000.00
03/31/02			Birch Cove Community Garden						2,500.00	2,500.00
03/31/02			Community Sign-Langbrae Drive						5,000.00	5,000.00
03/31/02			Sheridan Place Playground Project						6,909.43	6,909.43
03/31/02			Rose Bushes along Power Line Park (Moss Court & Heathside)				1,229.25		1,229.25	1,229.25
06/30/02		Blomidan Nurseries Ltd.	Rockingham School Play Area Improvements				29,845.99		29,845.99	29,845.99
07/30/02		Daeco Contracting Ltd.	Rockingham School Play Area Improvements				3,485.55		3,485.55	3,485.55
08/08/02		Cypress Landscaping	Rose Bushes along Power Line Park (Moss Court & Heathside)				32,835.86		32,835.86	32,835.86
08/22/02		Daeco Contracting Ltd.	Rockingham School Play Area Improvements				3,648.43		3,648.43	3,648.43
07/10/02		Daeco Contracting Ltd.	Holdback Re Rockingham School Play Area Improvements						361.83	361.83
07/10/02		The Bay	Rockingham Community Centre Kitchen Upgrades - Freezer						5,002.16	5,002.16
07/19/02		Daytech Mfg. Ltd.	Bus Shelter - Lacewood Drive						2,868.26	2,868.26
08/15/02		Big Eric's Resturant	Rockingham Community Centre Kitchen Upgrades - Electrical Range						62,023.97	62,023.97
08/30/02		Total		130,552.00	29,500.00	160,052.00	78,608.72	62,023.97	140,632.69	19,419.31
CCV00182										
Dist. 17/Mesher										
03/31/02		Balance Fwd Excluding Commitments: Prior Years Up to March 31/02		64,270.00		64,270.00			3,331.23	3,331.23
06/30/02		02/03 Budget & Balance Fwd Up to June 30/02		40,000.00		40,000.00	3,331.23		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						4,611.06	4,611.06
10/01/02		Turf Masters Landscaping Ltd.	Deadman's Island Public Access Pathway Project				4,611.06		1,998.74	1,998.74
07/29/02		Lever Construction Excavation	Bus Shelter Installation - Battery Drive & Purcell's Cove Road				1,998.74		851.43	1,798.65
08/01/02		Gordon Ratcliffe Landscape Architects	Deadman's Island Public Access Pathway Project				947.22		5,002.17	5,002.17
08/14/02		Daytech Mfg. Ltd.	Bus Shelter - Battery Drive & Purcell's Cove Road						24,830.57	24,830.57
08/15/02		Little Tikes Commercial Play	Springvale Park Playground Equipment						18,876.96	18,876.96
09/04/02		Little Tikes Commercial Play	Mabou Avenue Playground Upgrades						2,100.00	2,100.00
09/05/02		Springvale Elementary PTA	Springvale Elementary School Outdoor Improvements						84,684.17	84,684.17
09/12/02		Total		104,270.00		104,270.00	12,988.25	84,684.17	97,672.42	6,597.58

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				Budget	Sharing				To Date	Available
CCV00193										
Dist. 18/Adams										
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	
06/30/02		02/03 Budget & Balance Fwd Up to June 30/02		40,000.00		40,000.00	7,135.07		7,135.07	
03/31/02		Nova Scotia Power Inc.	Hartlen Field Portable Washrooms and Fencing				1,265.90	1,265.90		
03/31/02			Heather Lane & Lancaster Dr. Pathway Street Light Standard				1,064.29	1,064.29		
03/31/02			Harnetsfield Community Centre - Kitchen Renovations				1,500.00	1,500.00		
05/08/02		Little Tikas Commercial Play Systems	William King Playground Equipment				9,808.24	9,808.24		
05/22/02		Lloyd MacLellan Construction services Ltd.	Regrading and Rolling George Gray Road				372.50	372.50		
07/30/02		Greaser Chebucto Community Development Association	Sambro Loop Trio Project				6,000.00	6,000.00		
07/05/02		Lloyd MacLellan Construction services Ltd.	Regrading and Rolling George Gray Road				1,756.08	1,756.08		
07/09/02		New Century Signs Ltd.	Garden Sign for John Umiah Memorial Garden				1,660.29	1,660.29		
07/18/02		The Teak Tree Enterprises Ltd.	New Sidewalk on Heberdeen Drive in Herring Cove				3,000.00	3,000.00		
09/24/02		Mills Heavy Hauling Ltd.	Riverview Day Care Centre Landscaping				3,943.19	3,943.19		
09/30/02		Total	William King Playground Equipment-Supply Boom Truck				191.57	191.57		
				82,998.00		82,998.00	38,317.29	20,773.19	59,090.48	23,907.52
CCV00194										
Dist. 19/Johns										
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	
06/30/02		02/03 Budget & Balance Fwd Up to June 30/02		40,000.00		40,000.00	5,362.51		5,362.51	
03/31/02		Little Tikas Commercial Play Systems	Barry Hill Playground				5,000.00	5,000.00		
03/31/02		Little Tikas Commercial Play Systems	Springfield Lake Recreation Centre - Building Upgrades				2,000.00	2,000.00		
06/04/02		Lower Sackville Citizens On Patrols	Glova Avenue Playground				2,849.81	2,849.81		
06/28/02		Tropical Landscaping & Construction Ltd.	Basketball Standards				1,256.93	1,256.93		
07/25/02		Beaver Bank Ball League	Millwood Elementary School Playground				1,925.85	1,925.85		
09/06/02			Equipment Purchase				3,074.15	3,074.15		
09/23/02			Glova Avenue Park Benches				500.00	500.00		
			Field House Upgrades				862.07	862.07		
			Beaver Bank/Kinsac Soccer Field Improvements				2,937.44	2,937.44		
		Total		84,000.00		84,000.00	33,650.19	19,906.25	53,556.44	30,443.56
CCV00195										
Dist. 20/Harvey										
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	
06/30/02		02/03 Budget & Balance Fwd Up to June 30/02		40,000.00		40,000.00				
05/16/00		Glen Slauenwhite Volunteer Firefighters Park	Stone Mount Subdivision Playground Project				2,500.00	2,500.00		
03/31/02		Carver's Painting Ltd.	Sackville Skateboard Park Project				5,000.00	5,000.00		
07/18/02		Lower Sackville Citizens On Patrols	Metropolitan Field House-Renovations to Press Box Mezzanize				15,281.19	15,281.19		
07/26/02			Equipment Purchase				3,467.71	3,467.71		
		Total		82,500.00		82,500.00	23,687.06	22,781.19	46,468.25	36,031.75

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				Budget	Sharing				To Date	Available
CCV00196										
Dist. 21/Goucher										
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	
06/30/02			02/03 Budget & Balance Fwd Up to June 30/02	40,000.00	17,000.00	57,000.00	2,000.00		2,000.00	
03/31/02							2,271.34	2,271.34	2,271.34	
03/31/02			Sandy Lake Park Development					2,532.22	2,532.22	
07/30/02			Amin Playground				1,886.70		1,886.70	
05/13/02			Sandy Lake Park Watershed Protect				1,524.86		1,524.86	
07/04/02			Bedford Lions Pool - Painting				348.02		348.02	
08/15/02			Bedford Highway Signage Repairs				2,084.94		2,084.94	
08/16/02			Signs On The Go				5,000.00		5,000.00	
09/17/02			Atlantic Rentals					2,128.58	2,128.58	
09/23/02			Rocky Lake Recreation Association					20,419.47	20,419.47	
09/30/02			Tree Planting - Torrington Sub Centre Blvd.					2,500.00	2,500.00	
09/30/02			Basinview Drive Community School Playground Project							
09/30/02			Nova Scotia-HRM Childrens' Safety Village							
09/30/02			Nova Scotia-HRM Childrens' Safety Village Development							
			Total	80,000.00	17,000.00	97,000.00	40,234.79	27,351.61	67,586.40	29,413.60
CCV00197										
Dist. 22/Rankin										
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	
06/30/02			02/03 Budget & Balance Fwd Up to June 30/02	40,000.00		40,000.00	12,640.69		12,640.69	
03/31/02								3,000.00	3,000.00	
03/31/02			Conceptual Planning for Otter Lake Park					3,500.00	3,500.00	
03/31/02			Joshua Slocum Dr. - Clearing Recreational Land					3,000.00	3,000.00	
03/31/02			Public Trails Improvement					2,500.00	2,500.00	
03/31/02			Cleaving Recreational Land					12,000.00	12,000.00	
03/31/02			Land Purchase for the Park and Ride					1,000.00	1,000.00	
03/31/02			BLT Rails & Trails Signages					12,147.54	12,147.54	
03/31/02			Greenwood Heights Park Upgrades					2,000.00	2,000.00	
07/15/02			Governor's Lake Fencing (betweeb HRM Parkland & Norman St.)				2,000.00		2,000.00	
07/27/02			Hammonds Plains Ballfield Fence				507.34		507.34	
07/31/02			Hammonds Plains Ballfield Fence				133.31		133.31	
08/08/02			Lake of the Woods Play Structure					6,939.17	6,939.17	
09/11/02			Hammonds Plains Ballfield Fence				313.10		313.10	
09/11/02			Hammonds Plains Ballfield Fence				(1,594.44)		(1,594.44)	
09/13/02			Transfer Costs to Hammonds Plains Rate Payers Associatio				1,500.00		1,500.00	
09/18/02			Westwood Hills Recreational Area Improvements					1,835.90	1,835.90	
09/18/02			Bevio Products Inc.							
			Total	94,000.00		94,000.00	28,352.46	45,922.61	74,275.07	19,724.93

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CCV00198										
Dist. 23/Meade										
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	
06/30/02		02/03 Budget & Balance Fwd Up to June 30/02		40,000.00	883.00	40,883.00	2,611.96	7,000.00	2,611.96	
03/31/02			Murray Drive (Tantallon) Playground					6,090.47	6,090.47	
03/31/02			Civic Addressing Project-Street Signs							
07/04/02		Hubbards Heritage Society	Building Improvements				1,402.17		1,402.17	
07/15/02		S.S. Atlantic Heritage Park Society	Sports Equipment				488.65		488.65	
07/23/02		Ward & Patch Sports	Building Improvements				3,439.79		3,439.79	
08/06/02		Terra Manne Environmental Ltd.	Ernie Lane/Paddys Hd Rd Ext/Seafarers Lane/Brennan's Rd Upgrade				5,559.66		5,559.66	
08/06/02		Murray Drive Parkland and Recreation Society	Community Park/Playground				7,000.00		7,000.00	
09/05/02		Hubbards Skateboard Park	Skateboard Park Equipment				3,000.00		3,000.00	
08/26/02		Hubbards Skateboard Park	Pamphlet Display Case				600.00		600.00	
09/12/02		Citizens On Patrol								
09/18/02		Total		80,000.00	883.00	80,883.00	51,021.76	13,090.47	64,112.23	16,770.77
Total Councilors' District Capital Funds				2,098,439.00	53,703.00	2,152,142.00	723,919.64	892,983.78	1,616,903.42	535,238.58

Attachment #6

Recreation Area Rate Accounts

East Preston Recreation Centre
Cost Center C110
Fiscal Year: 2002

GL#	GL Description	Period	Doc Date	Amount	Vendor	Description
4200	Area Rate Revenue	5	2002.08.13	(12,953.10)		ANNUAL BILL
5803	Transfer General Rate	5	2002.08.16	(1,700.00)		TRANSFER GENERAL RATE 2002/03
6201	Telephone	2	2002.05.01	106.40	MTT	1557/25900176#/AREA RATE-EAST PRESTON RE
6201	Telephone	2	2002.05.31	103.85	MTT	1557/25900176.#/AREA RATE-EAST PRESTON R
6201	Telephone	4	2002.07.01	108.16	MTT	1557/25900176#/AREA RATE-EAST PRESTON RE
6201	Telephone	4	2002.07.31	108.16	MTT	1557/25900176#/AREA RATE-EAST PRESTON RE
6201	Telephone	6	2002.09.01	109.49	MTT	1557/25900176#/AREA RATE-EAST PRESTON RE
6606	Heating Fuel	1	2002.04.22	103.08	EMERA FUELS	.3260/L-24 BROOKS DR EAST PRESTON
6606	Heating Fuel	1	2002.04.25	85.08	EMERA FUELS	.3140/L-24 BROOKS DR PRESTON
6606	Heating Fuel	1	2002.04.11	89.55	EMERA FUELS	.3000/L-24 BROOKS DR PRESTON
6606	Heating Fuel	2	2002.05.31	103.29	EMERA FUELS	.3050/L-24 BROOKS RD PRESTON
6606	Heating Fuel	2	2002.05.28	191.50	EMERA FUELS	.3040/L-24 BROOKS DR EAST PRESTON
6606	Heating Fuel	3	2002.06.10	113.47	EMERA FUELS	.2990/L-24 BROOKS DR EAST PRESTON
6606	Heating Fuel	3	2002.06.25	87.67	EMERA FUELS	.2800 EAST PRESTON REC
6606	Heating Fuel	6	2002.09.30	19.44	EMERA FUELS	.3520/L 24 BROOKS DR
6606	Heating Fuel	6	2002.09.19	18.56	EMERA FUELS	.3310/L 24 BROOKS DR
6606	Heating Fuel	6	2002.09.11	309.55	EMERA FUELS	.3180/L 24 BROOKS DR
6607	Electricity	2	2002.05.31	1,246.04	NOVA SCOTIA POWER	746288-0 AREA RATE-24 BROOKS DR-EAST PRE
6607	Electricity	5	2002.08.08	1,181.35	NOVA SCOTIA POWER	746288-0 AREA RATE-24 BROOKS DR-EAST PRE

9000	Balance of Activity to September 30, 2002			(10,568.46)		
	Prior Yr. (Surplus)/Deficit	3	2002.06.30	471.00		
	Balance as at September 30, 2002			(10,097.46)		

Mineville Community Association
Cost Center C115
Fiscal Year: 2002

GL#	GL Description	Period	Doc Date	Amount	Vendor	Description
4200	Area Rate Revenue	5	2002.08.13	(8,800.00)		ANNUAL BILL
4200	Area Rate Revenue	6	2002.09.20	20.00		ADJUSTMENTS
	Balance of Activity to September 30, 2002			(8,780.00)		
	Balance as at September 30, 2002			<u>(8,780.00)</u>		

Haliburton Highbury Homeowners
Cost Center C120
Fiscal Year: 2002

GL#	GL Description	Period	Doc Date	Amount	Vendor	Description
4200	Area Rate Revenue	5	2002.08.13	(22,400.47)		ANNUAL BILL
6202	Courier/Postage	4	2002.07.04	62.26	HALIBURTON HIGHBURY HOMEOWNER	EXPENSE REIMBURSEMENT
6202	Courier/Postage	4	2002.07.04	65.03	HALIBURTON HIGHBURY HOMEOWNER	EXPENSE REIMBURSEMENT
6202	Courier/Postage	4	2002.07.04	5.96	HALIBURTON HIGHBURY HOMEOWNER	EXPENSE REIMBURSEMENT
6202	Courier/Postage	4	2002.07.04	20.75	HALIBURTON HIGHBURY HOMEOWNER	EXPENSE REIMBURSEMENT
6202	Courier/Postage	4	2002.07.04	62.79	HALIBURTON HIGHBURY HOMEOWNER	EXPENSE REIMBURSEMENT
6207	Office Supplies	4	2002.07.04	106.44	HALIBURTON HIGHBURY HOMEOWNER	EXPENSE REIMBURSEMENT
6603	Grnds & Landscaping	6	2002.09.30	532.14	JOHN DURLING TRUCKING	FLOAT EXCAVATOR
6999	Other Goods/Services	6	2002.09.30	106.43	LOOKSIGNS	MOBILE SIGN RENTAL AUG 30-SEPT 9/02
6999	Other Goods/Services	4	2002.07.04	10.55	HALIBURTON HIGHBURY HOMEOWNER	EXPENSE REIMBURSEMENT
6999	Other Goods/Services	4	2002.07.04	74.50	HALIBURTON HIGHBURY HOMEOWNER	EXPENSE REIMBURSEMENT
6999	Other Goods/Services	4	2002.07.04	21.29	HALIBURTON HIGHBURY HOMEOWNER	EXPENSE REIMBURSEMENT
6999	Other Goods/Services	4	2002.07.04	38.55	HALIBURTON HIGHBURY HOMEOWNER	EXPENSE REIMBURSEMENT
	Balance of Activity to September 30, 2002			(21,293.78)		
9000	Prior Yr. (Surplus)/Deficit	3	2002.06.30	(22,367.85)		
	Balance as at September 30, 2002			<u>(43,661.63)</u>		

Beaver Bank Community Centre
Cost Center C125
Fiscal Year: 2002

GL#	GL Description	Period	Doc Date	Amount	Vendor	Description
4200	Area Rate Revenue	5	2002.08.13	(27,057.38)		RECORD 2ND TAX BILLING
4200	Area Rate Revenue	5	2002.08.29	7.00		SUPPLEMENTARY
5803	Transfer General Rate	5	2002.08.16	(1,100.00)		TRANSFER GENERAL RATE 2002/03
5804	Transfer Urban Rate	5	2002.08.16	(73,800.00)		TRANSFER URBAN RATE
	Balance of Activity to September 30, 2002			(101,950.38)		
	Balance as at September 30, 2002			(101,950.38)		

Highland Park Recreation Association
Cost Center C130
Fiscal Year: 2002

GL#	GL Description	Period	Doc Date	Amount	Vendor	Description
4200	Area Rate Revenue	5	2002.08.13	(3,590.67)		ANNUAL BILL
4200	Area Rate Revenue	5		0.35		SUPPLEMENTARY BILL
5803	Transfer General Rate	5		(100.00)		TRANSFER GENERAL RATE 2002/03
6202	Courier/Postage	4		55.02	HIGHLAND PARK RATEPAYERS	EXPENSE REIMBURSEMENT
6205	Printing & Reproduction	4		81.00	HIGHLAND PARK RATEPAYERS	EXPENSE REIMBURSEMENT
6603	Grnds & Landscaping	4		1,245.22	A.W. DEAN CONTRACTING	PLANTING
6699	Other Goods/Services	4		34.01	HIGHLAND PARK RATEPAYERS	EXPENSE REIMBURSEMENT
6910	Signage	4		204.34	HIGHLAND PARK RATEPAYERS	EXPENSE REIMBURSEMENT
6999	Other Goods/Services	4		15.96	HIGHLAND PARK RATEPAYERS	EXPENSE REIMBURSEMENT
6999	Other Goods/Services	4		120.40	HIGHLAND PARK RATEPAYERS	EXPENSE REIMBURSEMENT
	Balance of Activity to September 30, 2002			(1,934.37)		
9000	Prior Yr. (Surplus)/Deficit	3	2002.06.30	(18,862.19)		
	Balance as at September 30, 2002			(20,796.56)		

Kingswood Ratepayers Area Rate
Cost Center C-135
Fiscal Year: 2002

GL#	GL Description	Period	Doc Date	Amount	Vendor Description	Description
4200	Area Rate Revenue	5	2002.08.13	(52,350.00)		ANNUAL BILL
4200	Area Rate Revenue	5	2002.09.27	50.00		ADJUSTMENTS
	Balance of Activity to September 30, 2002			(52,300.00)		
	Balance as at September 30, 2002			<u>(52,300.00)</u>		

Prospect Road Recreation Area Rate
Cost Center C-140
Fiscal Year: 2002

GL#	GL Description	Period	Doc Date	Amount	Vendor Description	Description
4200	Area Rate Revenue	5	2002.08.13	(74,504.23)		ANNUAL BILL
4200	Area Rate Revenue	5	2002.08.29	1.38		SUPPLEMENTARY
5508	Recov External Parti	1	2002.04.07	(200.00)	REVENUE REC'D	MINOR BASEBALL LIGHTING
5508	Recov External Parti	2	2002.05.08	(1,000.00)	REVENUE REC'D	TERENCE BAY BOAT CLUB
5508	Recov External Parti	3	2002.06.20	(7,537.80)	REVENUE REC'D	PARTNERSHIP AGREEMENT
5803	Transfer General Rate	5	2002.08.16	(7,300.00)		TRANSFER GENERAL RATE 2002/03
6399	Contract Services	3	2002.06.20	1,346.33	JOURNAL ENTRY	TSF MARITIME TESTING PMNT INV02-5-3234 PROSP
6399	Contract Services	4	2002.07.04	1,277.15	JOHNNY ON THE SPOTTOILET RENTAL	BALLFIELDS WEST DOVER
6399	Contract Services	4	2002.07.04	106.43	JOHNNY ON THE SPOTTOILET RENTAL	PROSPECT BAY GREEN
6399	Contract Services	5	2002.07.04	106.43	JOHNNY ON THE SPOTTOILET RENTAL	EAST DOVER GREEN
6399	Contract Services	6	2002.09.19	1,277.15	JOHNNY ON THE SPOTTOILET RENTAL	POTABLES PROSPECT
6399	Contract Services	6	2002.09.24	665.60		SARAH GREG EARNINGS BAYSIDE BAPTIST
6399	Contract Services	6	2002.09.19	106.43	JOHNNY ON THE SPOTTOILET RENTAL	BROOKSIDE JR HIGH
6504	Hardware	1	2002.04.17	170.25	CONRAD BROTHERS LTD	3/8 INCH PEA GRAVEL (OCT 2001)
6603	Grnds & Landscaping	2	2002.05.22	325.67	TERENCE BAY FIRE DEPT	*SAND HORSESHOE PITS INV 77007
6603	Grnds & Landscaping	2	2002.05.16	136.82	TERENCE BAY FIRE DEPT	HORSESHOE PITS
6603	Grnds & Landscaping	2	2002.05.16	428.66	TERENCE BAY FIRE DEPT	*3BT INVOICES HORSESHOE PITS
6603	Grnds & Landscaping	3	2002.06.19	850.00	THERIAULT, MIKE	*34% PARTNERSHIP AGREEMNT

6603	Grnds & Landscaping	3	2002.06.19	6,687.80	RITCHIE, KEITH	*34% PARTNERSHIP AGREEMENT
6603	Grnds & Landscaping	4	2002.07.16	400.00	PAT HARDIMAN	GRASS CUTTING PROSPECT VILLAGE 2002
6603	Grnds & Landscaping	5	2002.08.14	6,491.10	KEITH RITCHIE	33% PARTNERSHIP AGREEMENT
6603	Grnds & Landscaping	5	2002.08.15	541.72	RAINBOW NET & RIGGING	BARRIER NET
6603	Grnds & Landscaping	5	2002.08.14	825.00	MIKE THERIAULT	33% PARTNERSHIP AGREEMENT
6603	Grnds & Landscaping	6	2002.09.18	225.00	CHRIS CARLTON	THREE LOADS OF FIELD MIX
6603	Grnds & Landscaping	6	2002.09.17	825.00	MIKE THERIAULT	33% PARTNERSHIP AGREEMENT
6603	Grnds & Landscaping	6	2002.09.17	6,491.10	KEITH RITCHIE	33% PARTNERSHIP AGREEMENT
6603	Grnds & Landscaping	6	2002.09.30	12,178.08	DEAL EXCAVATING SERVICES LIMITED	EAST DOVER PLAYGROUND
6607	Electricity	2	2002.05.08	13.41	NOVA SCOTIA POWER	557079-1 AREA RATE-2239 PROSPECT RD BALL
6607	Electricity	3	2002.06.12	13.41	NOVA SCOTIA POWER	557079-1 AREA RATE-2239 PROSPECT RD BALL
6607	Electricity	4	2002.07.11	95.84	NOVA SCOTIA POWER	557079-1 AREA RATE-2239 PROSPECT RD BALL
6607	Electricity	5	2002.08.08	99.84	NOVA SCOTIA POWER	557079-1 AREA RATE-2239 PROSPECT RD BALL
6607	Electricity	6	2002.09.20	103.84	NOVA SCOTIA POWER	557079-1 AREA RATE-2239 PROSPECT RD BALL
6699	Other Building Mtce	3	2002.06.20	11,228.26	ATLANTIC WHARF BUILDERS INC.	*TERENCE BAY PROJECT
6699	Other Bldg Mtce	4	2002.07.29	506.46	TIM WALKER	REIMBURSEMENT BUMPERS TERENECE BAY BOAT
	Balance of Activity to September 30, 2002			(37,017.87)		
9000	Prior Yr. (Surplus)/Deficit	3	2002.06.30	(2,700.00)		
	Balance as at September 30, 2002			(39,717.87)		

**Upper Hammonds Plains Community Centre
Cost Center C150
Fiscal Year: 2002**

GL#	GL Description	Period	Doc Date	Amount	Vendor	Description
4200	Area Rate Revenue	5	2002.08.13	(10,261.18)		ANNUAL BILL
5803	Transfer General Rate	5	2002.08.16	(800.00)		TRANSFER GENERAL RATE 2002/03
6606	Heating Fuel	1	2002.04.25	239.92	EMERA FUELS	.3260/L-711 POCKWOCK RD
6606	Heating Fuel	2	2002.05.28	228.91	EMERA FUELS	.3020/L-711 POCKWOCK RD HAMMONDS PLAINS
6606	Heating Fuel	6	2002.09.11	185.23	EMERA FUELS	.3180/L-711 POCKWOCK RD HAMMONDS PLAINS
6607	Electricity	3	2002.06.12	993.72	NOVA SCOTIA POWER	205716-4 AREA RATE-UPPER HAMMONDS PLAINS
6607	Electricity	5	2002.08.14	952.57	NOVA SCOTIA POWER	205716-4 AREA RATE-UPPER HAMMONDS PLAINS
6608	Water	2	2002.08.26	103.19	HALIFAX REGIONAL WATER COMMISS	ACCT#20725-56100-003-711 POCKWOCK RD
6608	Water	2	2002.05.16	124.63	HALIFAX REGIONAL WATER COMMISS	ACCT#20725-56100-003-711 POCKWOCK RD
	Balance of Activity to September 30, 2002			(8,233.01)		
9000	Prior Yr. (Surplus)/Deficit	3	2002.06.30	1,451.00		
	Balance as at September 30, 2002			(6,782.01)		

Harrietsfield Recreation Centre
Cost Center C155
Fiscal Year: 2002

GL#	GL Description	Period	Doc Date	Amount	Vendor	Description
4200	Area Rate Revenue	5	2002.08.13	(25,972.33)		ANNUAL BILL
5803	Transfer General Rate	5	2002.08.16	(8,700.00)		TRANSFER GENERAL RATE 2002/03
6611	Bldg Interior R & M	1	2002.04.11	290.39	THE STATE CHEMICAL LTD	*INV 91449713, 91443936
6611	Bldg Interior R & M	1	2002.04.11	206.63	THE STATE CHEMICAL LTD	*INV 91449713, 91443936
	Balance of Activity to September 30, 2002			(34,175.31)		
9000	Prior Yr. (Surplus)/Deficit	3	2002.06.30	(3,494.00)		
	Balance as at September 30, 2002			(37,669.31)		

Musquodoboit Harbour
Cost Center C160
Fiscal Year: 2002

GL#	GL Description	Period	Doc Date	Amount	Vendor	Description
4200	Area Rate Revenue	5	2002.08.13	(3,759.56)		ANNUAL BILL
4200	Area Rate Revenue	5	2002.08.29	0.45		SUPPLEMENTARY
5803	Transfer General Rate	5	2002.08.16	(1,300.00)		TRANSFER GENERAL RATE 2002/03
6999	Other Goods/Services	6	2002.09.05	500.00	THE ARTHRITIS SOCIETY MARATHON	DONATION MUAQ HBR AREA RATE
6999	Other Goods/Services	5	2002.08.09	500.00	PETESWICK YACHT CLUB	DONATION MUAQ HBR AREA RATE
6999	Other Goods/Services	4	2002.07.31	75.00	EASTERN SHORE COMMUNITY CENTRE	DONATION MUAQ HBR AREA RATE
6999	Other Goods/Services	3	2002.06.21	200.00	MUSQ HRBR KINDERGARTEN PROG	*DONATION MUSQ HBR AREA RATE
6999	Other Goods/Services	3	2002.06.12	2,000.00	THE BIRCHES CHARITABLE HEALTH FO	*DONATION
6999	Other Goods/Services	2	2002.05.16	500.00	MUSQUODOBOIT HRBR HERITAGE	*DONATION MUSQ HBR AREA RATE
6999	Other Goods/Services	1	2002.04.08	100.00	ROBERT JAMIESON ELEM SCHOOL	*DONATION
	Balance of Activity to September 30, 2002			(1,184.11)		
9000	Prior Yr. (Surplus)/Deficit	3	2002.06.30	(301.00)		
	Balance as at September 30, 2002			(1,485.11)		

Dutch Settlement / Riverline
Cost Center C165
Fiscal Year: 2002

GL#	GL Description	Period	Doc Date	Amount	Vendor	Description
4200	Area Rate Revenue	5	2002.08.13	(5,606.58)		ANNUAL BILL
5803	Transfer General Rate	5	2002.08.16	(2,400.00)		TRANSFER GENERAL RATE 2002/03
6201	Telephone	2	2002.05.31	59.14	MTT	1557/21241377#/AREA RATE-RIVERLINE COMM
6201	Telephone	2	2002.05.01	59.14	MTT	1557/21241377#/AREA RATE-RIVERLINE COMM
6201	Telephone	4	2002.07.01	61.02	MTT	1557/21241377#/AREA RATE-RIVERLINE COMM
6201	Telephone	4	2002.07.31	60.15	MTT	1557/21241377#/AREA RATE-RIVERLINE COMM
6201	Telephone	6	2002.09.01	60.15	MTT	1557/21241377#/AREA RATE-RIVERLINE COMM
6407	Clean/Sani Supplies	3	2002.06.12	54.84	JANITOR'S MARKET	*RIVERLINE CTR
6407	Clean/Sani Supplies	3	2002.06.12	17.53	JANITOR'S MARKET	*RIVERLINE CENTRE
6407	Clean/Sani Supplies	3	2002.06.12	94.99	JANITOR'S MARKET	*RIVERLINE CENTRE
6606	Heating Fuel	1	2002.04.22	628.14	EMERA FUELS	3853/L-RIVERLINE REC CENTRE
6606	Heating Fuel	3	2002.06.14	365.08	EMERA FUELS	3853/L-RIVERLINE REC CENTRE GRONO RD
6607	Electricity	2	2002.05.31	210.89	NOVA SCOTIA POWER	221016-9 AREA RATE-GRONO RD-DUTCH SETTLE
6607	Electricity	5	2002.08.01	194.26	NOVA SCOTIA POWER	221016-9 AREA RATE-GRONO RD-DUTCH SETTLE
6999	Other Goods/Services	2	2002.05.09	1,304.81	SEARS CANADA INC.	*APPLIANCE PURCHASE
6999	Other Goods/Services	3	2002.06.21	500.00	CHRYSTAL ISENOR	*DONATION FOR BALL EQUIP
6999	Other Goods/Services	3	2002.06.19	185.19	SAMCO BAZAAR MARITIMES	*RIVERLINE ACTIVITY CENTRE
6999	Other Goods/Services	3	2002.06.12	144.89	TERRY ISENOR	*RBT/CLEVE'S INV 2300120501
6999	Other Goods/Services	4	2002.07.08	115.74	ROYAL FLUSH SERVICES LTD	GRONO RD BALLFIELD
6999	Other Goods/Services	4	2002.07.31	632.19	SPORTS TRADERS	EQUIPMENT PURCHASE
6999	Other Goods/Services	6	2002.09.16	154.32	ROYAL FLUSH SERVICES LTD	INVOICE 03764
6999	Other Goods/Services	6	2002.09.16	154.32	ROYAL FLUSH SERVICES LTD	INVOICE 03137
	Balance of Activity to September 30, 2002			(2,949.79)		
9000	Prior Yr. (Surplus)/Deficit	3	2002.06.30	(9,874.00)		
	Balance as at September 30, 2002			(12,823.79)		

**Hammonds Plains Common Rate
Cost Center C170
Fiscal Year: 2002**

GL#	GL Description	Period	Doc Date	Amount	Vendor	Description
4200	Area Rate Revenue	5	2002.09.17	12.64		
4200	Area Rate Revenue		2002.08.31	3.60		
4200	Area Rate Revenue		2002.08.29	0.35		
4200	Area Rate Revenue		2002.08.13	(26,332.81)		ANNUAL BILL
5508	Recov External Parties		2002.04.01	13.61		
5803	Transfer General Rate		2002.08.16	(1,700.00)		TRANSFER GENERAL RATE 2002/03
6999	Other Goods/Services		2002.09.11	313.10	EASTERN FENCE ERECTORS	HAMMONDS PLAINS BALLFIELD FENCE
6999	Other Goods/Services		2002.09.11	133.31	EASTERN FENCE ERECTORS	HAMMONDS PLAINS BALLFIELD FENCE
6999	Other Goods/Services		2002.09.11	507.34	PIERCEY'S	BASEBALL FIELDS - HAMMONDS PLAINS/DEEPWOOD
6999	Other Goods/Services		2002.09.11	640.69	EASTERN FENCE ERECTORS	HAMMONDS PLAINS BALLFIELD FENCE
	Balance of Activity to September 30, 2002			(26,408.17)		
9000	Prior Yr. (Surplus)/Deficit	3	2002.06.30	(51,208.99)		
	Balance as at September 30, 2002			(77,617.16)		

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

GL#	GL Description	Period	Doc Date	Amount	Vendor	Description
4200	Area Rate Revenue	1	2002.04.26	(18,622.06)		ANNUAL BILL
5508	Recov External Parti	3	2002.06.26	(3,299.38)		TSF BAL LOAN PMNT TO OPER HUBBARDS REC C
5803	Area Rate Revenue	2	2002.05.08	(3,900.00)		TRANSFER GENERAL RATE 2002/03
6003	Wages - Regular	1	2002.04.20	81.12		
6003	Wages - Regular	1	2002.04.06	9.36		
6003	Wages - Regular	2	2002.05.04	38.48		
6003	Wages - Regular	2	2002.05.18	59.28		
6003	Wages - Regular	3	2002.06.29	132.60		
6003	Wages - Regular	3	2002.06.15	154.96		

6003	Wages - Regular	3	2002.06.01	48.88	1557/22346696.#/AREA RATE-SOUTH SHORE
6003	Wages - Regular	4	2002.07.27	53.56	1557/22346696.#/AREA RATE-SOUTH SHORE
6003	Wages - Regular	4	2002.07.13	60.84	1557/22346696.#/AREA RATE-SOUTH SHORE
6003	Wages - Regular	5	2002.08.13	19.76	1557/22346696.#/AREA RATE-SOUTH SHORE
6003	Wages - Regular	5	2002.08.10	70.72	1557/22346696.#/AREA RATE-SOUTH SHORE
6003	Wages - Regular	5	2002.08.28	256.88	1557/22346696.#/AREA RATE-SOUTH SHORE
6003	Wages - Regular	6	2002.09.21	29.64	299054-7 AREA RATE-HUBBARDS RECREATION C
6101	Benefits - Wages	1	2002.04.06	0.68	493531-8 AREA RATE-HUBBARDS
6101	Benefits - Wages	1	2002.04.20	5.91	1557/22346696.#/AREA RATE-SOUTH SHORE
6101	Benefits - Wages	2	2002.05.18	4.32	1557/22346696.#/AREA RATE-SOUTH SHORE
6101	Benefits - Wages	2	2002.05.04	2.81	1557/22346696.#/AREA RATE-SOUTH SHORE
6101	Benefits - Wages	3	2002.06.29	9.68	299054-7 AREA RATE-HUBBARDS RECREATION C
6101	Benefits - Wages	3	2002.06.15	11.30	493531-8 AREA RATE-HUBBARDS
6101	Benefits - Wages	3	2002.06.01	3.56	1557/22346696.#/AREA RATE-SOUTH SHORE
6101	Benefits - Wages	4	2002.07.13	4.44	1557/22346696.#/AREA RATE-SOUTH SHORE
6101	Benefits - Wages	4	2002.07.27	3.90	299054-7 AREA RATE-HUBBARDS RECREATION C
6101	Benefits - Wages	5	2002.08.10	5.16	493531-8 AREA RATE-HUBBARDS
6101	Benefits - Wages	5	2002.08.21	18.75	1557/22346696.#/AREA RATE-SOUTH SHORE
6101	Benefits - Wages	5	2002.08.10	1.44	1557/22346696.#/AREA RATE-SOUTH SHORE
6101	Benefits - Wages	6	2002.09.21	2.16	299054-7 AREA RATE-HUBBARDS RECREATION C
6154	Workers Comp	4	2002.07.22	5.72	493531-8 AREA RATE-HUBBARDS
6201	Telephone	2	2002.05.31	27.27	NOVA SCOTIA POWER
6201	Telephone	6	2002.09.01	27.27	NOVA SCOTIA POWER
6201	Telephone	4	2002.07.31	27.27	NOVA SCOTIA POWER
6201	Telephone	4	2002.07.01	27.27	NOVA SCOTIA POWER
6201	Telephone	2	2002.05.01	27.27	NOVA SCOTIA POWER
6607	Electricity	3	2002.06.20	342.29	NOVA SCOTIA POWER
6607	Electricity	3	2002.06.20	21.50	NOVA SCOTIA POWER
6607	Electricity	5	2002.08.26	223.92	NOVA SCOTIA POWER
9970	Materials chargeback	5	2002.08.26	21.50	HRM WORK ORDER - CUT 2K- 23KEY
9970	Materials chargeback	6	2002.09.25	5.00	HRM WORK ORDER - SUPPLY GRAVEL
9971	Labour chargeback	6	2002.09.26	646.02	HRM WORK ORDER - CUT 2K- 23KEY
	Labour chargeback	6	2002.09.25	40.00	HRM WORK ORDER - SUPPLY GRAVEL
	Balance of Activity to September 30, 2002			(23,288.95)	
9000	Prior Yr. (Surplus)/Deficit	3	2002.06.30	(8,309.97)	
	Balance as at September 30, 2002			(31,598.92)	

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

GL#	GL Description	Period	Doc Date	Amount	Vendor	Description
4200	Area Rate Revenue	5	2002.08.13	(7,550.31)		ANNUAL BILL
5803	Transfer General Rate	5	2002.08.16	(600.00)		TRANSFER GENERAL RATE 2002/03
6699	Other Building Mtce	1	2002.04.18	36.98	ENFIELD HARDWARE LIMITED	* SNAP BOLT
	Balance of Activity to September 30, 2002			(8,113.33)		
9000	Prior Yr. (Surplus)/Deficit	3	2002.06.30	(15,267.00)		
	Balance as at September 30, 2002			(23,380.33)		

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

GL#	GL Description	Period	Doc Date	Amount	Vendor	Description
4200	Area Rate Revenue	5	2002.08.13	(136,465.70)		ANNUAL BILL
5803	Transfer General Rate	5	2002.08.16	(12,300.00)		TRANSFER GENERAL RATE 2002/03
4200	Area Rate Revenue	5	2002.08.29	12.79		SUPPLEMENTARY
4200	Area Rate Revenue	5	2002.08.29	(33.74)		SUPPLEMENTARY
	Balance of Activity to September 30, 2002			(148,786.65)		
9000	Prior Yr. (Surplus)/Deficit	3	2002.06.30	(173,852.81)		
	Balance as at September 30, 2002			(322,639.46)		

Maplewood Subdivision
Cost Center C190
Fiscal Year: 2002

GL#	GL Description	Period	Doc Date	Amount	Vendor	Description
4200	Area Rate Revenue	5	2002.08.13	(16,300.00)		ANNUAL BILL
4200	Area Rate Revenue	5	2202.08.27	50.00		TRANSFER GENERAL RATE 2002/03
6603	Grnds & Landscaping	3	2002.06.17	7,769.32	GEORGE ZINCK EXCAVATION & TRUC	*EXCAVATION
6603	Grnds & Landscaping	4	2002.07.08	19,157.22	ELMSDALE LANDSCAPING LIMITED	BALLFIELD POCKWOCK SITE
6999	Other Goods/Services	4	2002.07.29	469.18	RUSSELL EXCAVATING & TRUCKING	NORMAN BLVD PLAYGROUND
	Balance of Activity to September 30, 2002			11,145.72		
9000	Prior Yr. (Surplus)/Deficit	3	2002.06.30	(28,947.46)		
	Balance as at September 30, 2002			(17,801.74)		

LWF Ratepayers Association
Cost Center C210
Fiscal Year: 2002

GL#	GL Description	Period	Doc Date	Amount	Vendor	Description
4200	Area Rate Revenue	5	2002.08.13	(69,180.69)		ANNUAL BILL
4200	Area Rate Revenue	5	2002.08.29	5.77		SUPPLEMENTARY BILL
5803	Transfer General Rate	5	2002.08.16	(11,300.00)		TRANSFER GENERAL RATE 2002/03
6003	Wages - Regular	3	2002.06.19	4,750.00	WINDSOR JUNCTION COMMUNITY CEN	*JUNE 2 PAYROLL REQUEST
6003	Wages - Regular	4	2002.07.08	1,000.00	WINDSOR JCT COMMUNITY CTR	WINDSOR JCT COMMUNITY CTR
6003	Wages - Regular	4	2002.07.31	24,925.00	WINDSOR JCT COMMUNITY CTR	AUG 2002 PAYROLL ADVANCE
6003	Wages - Regular	4	2002.07.31	1,065.88	WINDSOR JCT COMMUNITY CTR	BAL OF JUL/02 PAYROLL
6003	Wages - Regular	4	2002.07.05	20,390.00	WINDSOR JCT COMMUNITY CTR	PAYROLL ADVANCE
6003	Wages - Regular	4	2002.07.05	455.71	WINDSOR JCT COMMUNITY CTR	BAL OF JUNE PAYROLL
6003	Wages - Regular	4	2002.09.12	5,388.86	WINDSOR JCT COMMUNITY CTR	BAL OF AUG/02 PAYROLL AND EXP RBT
6201	Telephone	2	2002.05.17	29.83	ALJANT TELECOMMUNITY	AREA RATE-WINDSOR JCT COMM CTR
6201	Telephone	2	2002.05.31	53.82	MTT	1557/25331976#/AREA RATE-LWF RESIDENTS
6201	Telephone	2	2002.05.01	53.82	MTT	1557/25331976#/AREA RATE-LWF RESIDENTS A
6201	Telephone	3	2002.06.17	30.31	ALIAN; TELECOMMUNITY	AREA RATE-WINDSOR JCT COMM CTR

6201	Telephone	4	2002.07.17	30.31	ALIANT TELECOM /MOBILITY	WINDSOR JCT COMMUNITY CTR
6201	Telephone	4	2002.07.31	55.20		1557/25331976#/AREA RATE -LWF RES ASSOC
6201	Telephone	4	2002.07.01	53.89		1557/25331976#/AREA RATE -LWF RES ASSOC
6201	Telephone	5	2002.08.19	30.31	ALIANT TELECOM /MOBILITY	WINDSOR JCT COMMUNITY CTR
6201	Telephone	6	2002.09.01	55.08		1557/25331976#/AREA RATE -LWF RES ASSOC
6201	Telephone	6	2002.09.26	30.31	ALIANT TELECOM /MOBILITY	WINDSOR JCT COMMUNITY CTR
6202	Courier/Postage	4	2002.07.08	195.07	WINDSOR JCT COMMUNITY CTR	WINDSOR JCT COMMUNITY CTR
6205	Printing & Reprod	4	2002.07.10	212.33	THE PRINT SHOP	NEWSLETTERS
6399	Contract Services	2	2002.05.21	85.14	LEO J BEAZLEY (1996) LTD	*WINDSOR JUNCTION COMM CTR
6399	Contract Services	3	2002.06.12	329.93	LEO J BEAZLEY (1996) LTD	*WINDSOR JCT COMM CTR
6399	Contract Services	4	2002.07.31	585.36	WINDSOR JCT COMMUNITY CTR	BAL OF JUL/02 PAYROLL
6399	Contract Services	4	2002.07.31	376.27	WINDSOR JCT COMMUNITY CTR	BAL OF JUL/02 PAYROLL
6399	Contract Services	4	2002.07.08	334.36	WINDSOR JCT COMMUNITY CTR	WINDSOR JCT COMMUNITY CTR
6399	Contract Services	6	2002.09.12	2,137.63	WINDSOR JCT COMMUNITY CTR	BAL OF AUG PAYROLL AND EXP RBT
6603	Grnds & Landscaping	4	2002.07.08	1,967.35	EASTERN GREENBELTS PROPERTY	GRASS MOWING
6603	Grnds & Landscaping	4	2002.07.30	1,967.35	EASTERN GREENBELTS PROPERTY	WINDSOR JCT COMMUNITY CTR
6607	Electricity	2	2002.05.16	298.09	NOVA SCOTIA POWER	478406-2 AREA RATE-WINDSOR JCT COMMUNITY
6607	Electricity	4	2002.07.18	119.16	NOVA SCOTIA POWER	909006-9 AREA RATE - 427 COMMUNITY CTR LAN
6607	Electricity	4	2002.07.18	174.59	NOVA SCOTIA POWER	478406-2 AREA RATE 0 WINDSOR JCT COMM CTR
6607	Electricity	6	2002.09.30	219.58	NOVA SCOTIA POWER	478406-2 AREA RATE 0 WINDSOR JCT COMM CTR
6607	Electricity	6	2002.09.30	239.72	NOVA SCOTIA POWER	909006-9 AREA RATE - 427 COMMUNITY CTR LAN
6608	Water	5	2002.08.01	35.74	HALIFAX REG WATER COMM	-1960
6999	Other Goods/Services	5	2002.08.21	212.86	HERTZ EQUIPMENT RENTAL	WINDSOR JCT RATEPAYERS
8003	Insurance Poll/Prem	4	2002.07.09	3,530.00	K.N. UMLAH INSURANCE AGENCY LTD	COMM PROP RENEWAL

Balance as at September 30, 2002

5,630.94

**HALIFAX REGIONAL MUNICIPALITY
RESERVE FUNDS BUDGET PROJECTIONS
To March 31, 2003 (As of September 30, 2002)**

Attachment #7

	<u>Actual March 31/02</u>	<u>Budget March 31/03</u>	<u>2nd Quarter Projection to March 31/03</u>	<u>Projected Variance</u>
Equipment Reserves	\$ 850,400	\$ 1,323,400	\$ 1,422,500	\$ 99,100
Operating Reserves	\$ 4,204,800	\$ 5,096,300	\$ 3,984,300	\$(1,112,000)
Capital Reserves	\$ 23,191,800	\$ 24,606,300	\$ 23,659,800	\$ (946,500)
Pollution Control Reserves	<u>\$ 40,386,200</u>	<u>\$ 7,088,700</u>	<u>\$ 8,412,400</u>	<u>\$ 1,323,700</u>
TOTAL RESERVES	<u>\$ 68,615,200</u>	<u>\$ 38,114,700</u>	<u>\$ 37,479,000</u>	<u>\$ (635,700)</u>

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 also relates primarily to withdrawals approved after the original budget process. These include \$1.5 million from the Sale of Land Reserve for a new sportsfield, \$750,000 from the Capital Reserve for the Metro Park & Ride and \$300,000 from the Business Park Expansion Reserve for Bancroft Court Development, Phase 2 in Burnside Business Park. These additional withdrawals are, however, largely offset by a reduction in the projected capital withdrawals from the Business Parks Expansion Reserve. One lot grading project in Burnside has been reduced due to weakness in current market demand and the cost of a lot servicing and grading project in Bayers Lake has been eliminated for 75% of the original land area as the lands are to be sold to the adjacent owner.

Pollution Control Reserves:

Two factors impacting the projected increase in these reserves are additional contributions and additional interest earned. Contributions to the reserves, based on water consumption, have been adjusted to include actual consumption to date with estimates for the remainder of the year. The additional interest in the reserve is a factor of greater than budgeted interest rates as well as a greater than anticipated balance in the reserve as withdrawals related to the Harbour Solutions Project are occurring later than anticipated in the original budget.

There continues to be an increase in the expenditures of the Technical and Underground Service unit as a result of sewer lateral replacements pursuant to By-Law B-500. These costs are funded from the Wastewater/Stormwater Management Reserve and current projections still include a deficit balance in this reserve. However, this situation is being reviewed by the Business Unit and any necessary adjustments will be included in the third quarter projection report.

Attachment #8

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

Capital Reserve Pool (GRESPOOL)

<u>Date</u>	<u>Project #</u>	<u>Description</u>	<u>Budget Year</u>	<u>Purpose</u>	<u>Budget</u>	<u>Amount Transferred In</u>	<u>Amount Transferred Out</u>	<u>Balance</u>
		<i>Balance June 30/02</i>						397,205
Aug 28/02	CPC00675	Track and Field Upgrades	02/03	Parks & Playgr.	230,000		(54,939)	342,266
Sept 4/02	CGR00369	Argyle St - Sackville to Duke	99/00	Sewers	191,847	3,401		345,667
Sept 4/02	CYR00996	Swallow St (Flamingo-End)	00/01	Roads & Streets	153,508	17,593		363,260
Sept 16/02	CVD00054	Mid Life Ferry Refit - Dartmouth Ill	01/02	Shared Services			(45,000)	318,260
Sept 17/02	CGU00112	Belleshire Drive - Culvert Renewal	01/02	Sewers	50,000		(8,300)	309,960
		<i>Total July 1/02 - Sept 30/02</i>				20,994	(108,239)	