



**PUBLIC COUNCIL SESSION  
AGENDA PACKAGE**

**Wednesday, November 24, 2021**

**3:30 p.m.**

**E. D. Fullerton Municipal Building**

**1395 Blair Lake Road**

**Amherst, N.S.**

**B4H 3Y1**

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**Pages**

**1. CALL TO ORDER**

1.1. Territorial Acknowledgement

*We acknowledge that we are in Mi'kma'ki, the ancestral and unceded territory of the Mi'kmaq people*

1.2. Roll Call

**2. ADMINISTRATIVE AND PROCEDURAL ISSUES**

2.1. Approval of Agenda

Recommended Motion:

**To approve the agenda as presented.**

2.2. Approval of Minutes

Recommended Motion:

**To approve the minutes of the Wednesday, October 27th, 2021 Council meeting.**

2.3. Business Arising - Chief Administrative Officer, G. Herrett

10 - 12

2.4. Public Hearing(s)

There are no public hearings at today's meeting.

**3. STRATEGIC PRIORITIES ISSUES**

There are no strategic priority items for this meeting.

**4. MAJOR ORGANIZATIONAL ITEMS**

- 4.1. Deputy Mayor Election - Municipal Clerk, S. Hoeg-Eaton 13 - 16  
The Mayor will call for nominations for the position of Deputy Mayor and hold the election for Deputy Mayor as laid out in the Deputy Mayor Policy 20-07 (Attached).

Recommended Motion:

**That Councillor X is the successful candidate for the position of Deputy Mayor with a term commencing of this date and expiring at the beginning of the first regular Council session after the 31st day of October, 2022.**

- 4.2. Audited Financial Statements - Director of Finance, Andrew MacDonald 17 - 61  
Information relating to this agenda item will be reviewed by the Audit Committee and then provided to Council prior to the Council meeting.

Recommended Motion:

**That Council approve the Audited Financial Statements for Fiscal Year End March 31, 2021.**

## 5. ORGANIZATIONAL POLICY/BYLAWS ITEMS

- 5.1. 2nd Reading of the By-Law to Repeal Former Town of Springhill By-Laws - Director of Community Development, S. Ferguson 62 - 64

This by-law was given first reading at the October 27, 2021 meeting of Council. There is a Request for Decision report included with your meeting package.

Recommended Motion:

**That Council approve second reading of the attached By-Law to Repeal Former Town of Springhill By-Laws.**

- 5.2. Rodent and Raccoon Control Policy 21-06 - Chief Administrative Officer, G. Herrett

Council has reviewed the draft Rodent and Raccoon Control Policy at the October 20th and November 17th Public Committee of the Whole sessions. At the November 17th meeting, the item was forwarded to this meeting for consideration and final approval.

Recommended Motion:

**That Council approve adoption of the Rodent and Raccoon Control Policy 21-06.**

- 5.3. Open Air Burning By-Law - First Reading - Director of Community Development, S. Ferguson 65 - 70

In the summer of 2021 the Springhill Fire Department indicated that it was having trouble enforcing the Fires and Burning By-Law of the former Town (which prohibits "out of doors" burning), as the Municipality's Open Air Burning By-Law allows open air burning. Council gave staff direction to remove Section 5 of the Draft and bring the draft By-Law for First Reading. Removal of Section 5 will allow the By-Law to be enforce in the Municipality as a whole.

Recommended Motion:

**That Council approve First Reading of the attached draft amended Open Air Burning By-Law.**

## 6. BUSINESS ISSUES

### 6.1. Declaration of Climate Crisis - Councillor Houghtaling

Councillor Houghtaling would like Council to discuss the urgent need to work on climate adaptation/mitigation efforts within Cumberland County.

Recommended Motion:

**Recognizing that the previous Council declared a climate emergency, Council requests this issue be referred to the 2022/23 capital and operating budget process so that the operational, financial and resource allocation implications can be fully explored and discussed.**

### 6.2. Cumberland Snowmobile Club Grant Re-Allocation Request- Steve Ferguson, Director of Community Development

71 - 73

The Cumberland Snowmobile Club is requesting to allocate a previously approved grant of \$5000 to the replacement of the decking on a bridge on Trail 30 on Lynn Mountain. This item was discussed at our November 17th, Public Committee of the Whole and a motion was approved to add this item to today's meeting.

Recommended Motion:

**That the Cumberland Snowmobile Club's request to be permitted to use the approved \$5000 grant to replace the deck on the first bridge on Trail 30 be approved.**

### 6.3. River Hebert, Joggins, and Area Development Association Grant Request for Christmas Hampers Project - Steve Ferguson, Director of Community Development

74 - 88

The annual Christmas Hamper Project has provided meals for local families struggling during the holiday season for many years. In the past, they have helped approximately 70 families and expect that number may double this season. This project has always relied on donations from individuals and organizations within the community and has applied for a Regional Grant to cover 50% of the cost of food gift cards.

Recommended Motion:

**That Council approve a Regional Grant of \$2500 to the River Hebert, Joggins and Area Development Association for their 2021 Christmas hamper project.**

## 7. INFORMATION ITEMS

### 7.1. Community Member/Organization/Event Recognition

#### 7.1.1. Mayor Scott

Mayor Scott will recognize the Cobequid Chapter of the IODE.

- 7.1.2. Deputy Mayor Redmond  
Deputy Mayor Redmond will recognize Charles Kennedy and Allan Collis for their work on the veterans display on the Wallace Lighthouse.
- 7.1.3. Councillor Gould  
Councillor Gould will recognize the Fort Jolicure Turkey Association.
- 7.1.4. Councillor Gilroy
- 7.1.5. Councillor Houghtaling  
Councillor Houghtaling will recognize Francis Ferdinand, winner of the Divert NS Mobius Award.
- 7.1.6. Councillor McCormick  
Councillor McCormick will recognize Cumberland Magic (Janet Laurie and Amanda Brown) and also members of the Veteran's Committee
- 7.1.7. Councillor Joseph  
Councillor Joseph will recognize Jamie and Heather Henwood, Ann Stone, Martin's Metal Works and Denny's Towing for their work on the coal carts.
- 7.1.8. Councillor Porter  
Councillor Porter will recognize the volunteers of the River Hebert, Joggins, and Area Development Association on their work regarding the Community Center Project
- 7.1.9. Councillor Goodwin  
Councillor Goodwin will be recognizing the Cliffs of Fundy Geopark on being a recipient of the Lieutenant Governor's Community Spirit Award and the Clause Cause and our public works department for the commendable effort in Christmas decorating in Parrsboro.

7.2. Support Local Cumberland

93 - 94

The 4 Chambers of Commerce organizations in Cumberland County are running a joint effort called **Shop Cumberland**. This initiative is an effort to encourage our residents to be more thoughtful about where they shop this holiday season. Their goal is to support the local business community and boost our local economy after yet another tough year due to the pandemic.

For more information on this initiative, please visit [www.ShopCumberland.ca](http://www.ShopCumberland.ca)

## 8. ADJOURNMENT

Recommended Motion:

**Motion to Adjourn**

# **Cumberland Municipal Council Meeting Minutes**

**October 27, 2021, 3:30 p.m.  
E. D. Fullerton Municipal Building  
1395 Blair Lake Road  
Amherst, N.S.  
B4H 3Y1**

Members Present: Mayor Scott, Deputy Mayor Redmond, Councillor Gould, Councillor Gilroy, Councillor Houghtaling, Councillor Joseph, Councillor McCormick, Councillor Porter, Councillor Goodwin

Staff Present: CAO, Greg Herrett; Municipal Clerk, Shelley Hoeg; Director of Community Development, Steve Ferguson; Director of Finance, Andrew MacDonald; Director of Engineering and Operations, Justin Waugh-Cress; Director of Human Resources and Community Facilities, Allie McCormick; Corporate Communications Officer, Amanda-Leigh MacLeod; Sarah LeBlanc, Executive Assistant to Administration

**In March of 2020, in response to the Covid 19 Pandemic, the Minister of Municipal Affairs and Housing declared that Municipal Councils will not meet in person but will instead hold virtual meetings. Under this order Council of the Municipality of the County of Cumberland held Council video meetings via Zoom. This meeting was also streamed live on Facebook.**

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## **1. CALL TO ORDER**

On October 27th, 2021, the Mayor called the Public Council meeting to order at 3:33 pm.

### **1.1 Territorial Acknowledgement**

Council acknowledged that we were in the ancestral and unceded territory of the M'kmaq people.

### **1.2 Roll Call**

The Mayor called the Roll and all councillors were present.

**2. ADMINISTRATIVE AND PROCEDURAL ISSUES**

**2.1 Approval of Agenda**

**IT WAS MOVED** by Councillor Joseph

**Seconded by** Councillor Porter

**To approve the agenda as presented.**

**MOTION CARRIED**

**2.2 Approval of Minutes**

**IT WAS MOVED** by Councillor Goodwin

**Seconded by** Councillor Gilroy

**To approve the minutes of the September 22, 2021 Council meeting as presented.**

**MOTION CARRIED**

**2.3 Business Arising - CAO Greg Herrett**

The Business Arising from September 22, 2021 was reviewed and an update was given on the progression of ongoing items.

**2.4 Public Hearing(s)**

**2.4.1 Proposed Amendment to Land Use By-Law to rezone PID'S 25230043 AND 25139593, 1702 Lynn Road, Southampton - Planner, Nelson Bezanson**

The Municipal Clerk read correspondence from a resident who disagrees with the amendment to the Land Use By-Law to rezone PID's 25230043 and 25139593, 1702 Lynn Road, Southampton.

**IT WAS MOVED** by Councillor Houghtaling

**Seconded by** Councillor Joseph

**To add the November 24th Council session date to the motion "To hold a Second Reading of the proposed amendment to the Land Use By-Law to rezone PID's 25230043 and 25139593, 1702 Lynn Road, Southampton."**

**MOTION CARRIED**

**IT WAS MOVED** by Councillor Houghtaling  
**Seconded by** Councillor McCormick  
**To hold Second Reading at the November 24th Public Council Session of the proposed amendment to the Land Use By-Law to rezone PID's 25230043 and 25139593, 1702 Lynn Road, Southampton.**

**MOTION CARRIED**

**3. STRATEGIC PRIORITY ITEMS**

There were no strategic priority items.

**4. MAJOR ORGANIZATIONAL ITEMS**

There were no organizational items.

**5. ORGANIZATIONAL POLICY/BYLAWS ITEMS**

**5.1 By-Law to repeal Springhill By-Laws - Steve Ferguson, Director of Community Development**

**IT WAS MOVED** by Councillor McCormick

**Seconded by** Councillor Gould

**To approve First Reading of the By-Law to Repeal the Springhill By-Laws and hold Second Reading at the November 24th, 2021, Council session.**

**MOTION CARRIED**

**6. BUSINESS ITEMS**

**6.1 Grant Request - Springhill Ground Search and Rescue, Roof Replacement - Director of Community Development, Steve Ferguson**

The Director of Community Development gave an overview of the grant and there were no questions.

**IT WAS MOVED** by Councillor Joseph

**Seconded by** Councillor Goodwin

**THAT Council approve a Regional Grant of \$4,236.00 for Springhill Ground Search and Rescue to help with the replacement of the roof of their Hall and Training Facility.**

**MOTION CARRIED**

**6.2 Divestiture of Surplus Property - 123 Church Street - Director of Engineering and Operations, Justin Waugh-Cress**

Council reviewed the RFD and other attachments; there were no questions.

**IT WAS MOVED** by Councillor Gilroy

**Seconded** by Councillor McCormick

**To approve sale of PID 25225798 123 Church St. Springhill to Ms. Twila Deschambault for \$1.00 plus migration and legal fees.**

**MOTION CARRIED**

**6.3 Flying of the Mi'kmaq Grand Council Flag - Director of Community Development, Steve Ferguson**

Council would like to see a lower cost for the installation of the flagpole. It was requested that staff explore the idea of completing the work to install the flagpole, in house.

**IT WAS MOVED** by Councillor Houghtaling

**Seconded** by Deputy Mayor Redmond

**That the Municipality erect a fourth pole along side the existing three poles at the Municipal Service Centre in Upper Nappan for the sole purpose of flying the Mi'Kmaq Grand Council Flag, at a cost of not more than \$10,340.00 plus applicable HST to be attributed to the Upper Nappan Service Centre building maintenance budget.**

**MOTION CARRIED**

**6.4 Pugwash Village Commission request for User-Pay Dump Station - CAO Greg Herrett**

Council reviewed the attached documents.

**IT WAS MOVED** by Councillor McCormick

**Seconded** by Councillor Gould

**THAT Council refer this request to staff for a report to be delivered before the end of 2021.**

**MOTION CARRIED**

**6.5 G.O.V.R.C. Grant Request - Director of Community Development, Steve Ferguson**

The GOVRC applied for a grant in the spring of 2021 to install heat pumps. This will save the Municipality a significant amount of money as it would allow the “Old Town Loop” geothermal pump to be decommissioned.

**IT WAS MOVED by** Councillor McCormick

**Seconded by** Councillor Joseph

**THAT Council approve a grant to the GOVRC Workshop Association in the amount of \$28,313.54 to cover the cost of installing a heat pump system at the workshop.**

**MOTION CARRIED**

**7. INFORMATION ITEMS**

**7.1 Recognition of Continuing Care Assistants Week Oct 11-15, Councillor Houghtaling**

The Mayor thanked Councillor Houghtaling for bringing recognition for CCA's and also thanked staff and Public Works for their work continued work throughout Springhill.

**8. ADJOURNMENT**

**IT WAS MOVED by** Councillor Gilroy

**Seconded by** Councillor Houghtaling

**To adjourn the October 27th, 2021, Public Council meeting at 4:15 pm.**

**MOTION CARRIED**

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Mayor Murray Scott

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Municipal Clerk Shelley Hoeg

<b><u>Action List from The Wednesday, October 27, 2021 Public Council Meeting</u></b>	<b><u>Responsibility</u></b>	<b><u>Status</u></b>
1. Complete and distribute Action List.	Shelley	Completed
2. Complete Minutes.	Sarah	Completed
3. Hold Second Reading of proposed amendment to the LUB to rezone PID's 25260043 and 25139593, 1072 Lynn Road, Southampton at our November 24 <sup>th</sup> , 2021 Council session.	Nelson Shelley	Withdrawn by applicant
4. Hold Second Reading of the By-Law to Repeal Former Town of Springhill By-Laws at the November 24, 2021 Council meeting.	Steve Shelley	Completed On November 24 <sup>th</sup> Council agenda
5. Follow up on approval of regional grant in the amount of \$4236.00 for Springhill Ground Search and Rescue.	Melanie Shelby	Completed
6. Follow up on the sale of PID 25225798, 123 Church Street for \$1 plus migration and legal fees to Ms. Deschambault.	Justin	Letter has been sent advising of Council's decision and next steps
7. Erect a fourth pole along side the existing three poles at the Municipal Service Centre in Upper Nappan for the sole purpose of flying the Mi'kmaq Grand Counsel Flag, at a cost of not more than \$10,340 plus HST to be attributed to the Upper Nappan Service Centre building maintenance budget.	Justin	Pole has been ordered and will be delivered January 2022. Base will be installed before Christmas
8. Prepare a report to discuss the logistics and costs of installing a user-pay dumping station in Pugwash before the end of 2021.	Justin	Ongoing
9. Provide a grant to the GOVRC Workshop Association in the amount of \$28,313.54 to cover the cost of installing a heat pump system at the workshop.	Melanie Shelby	Completed

**ONGOING ACTION LIST**  
**(Public Council Meetings)**

<b><u>Ongoing Action Lists From Previous Public Council Meetings</u></b>	<b><u>Responsibility</u></b>	<b><u>Completion</u></b>
<p>1. Follow up regarding the following demolitions:</p> <p>3086 Highway 302, Maccan 541 Wentworth Collingwood Road 4497 Barronsfield Road, River Hebert 1413 Murray Road, Pugwash</p>	Justin	RFQ closed Nov 26 for these properties
<p>2. Execute MOU with the Town of Amherst regarding the extension of Sanitary Sewer to areas of West Amherst.</p>	Greg	Amherst has advised that the item is on their Council agenda this month
<p>3. Execute MOU regarding Solid Waste Education and Coordination with the Towns of Amherst and Oxford.</p>	Greg	Delayed by landfill agreement closing date
<p>4. Appointment of a playground Project Manager to oversee and manage Phase 1 of the project, the design and construction of the natural and traditional playgrounds.</p>	CAO	Completed
<p>5. Appoint a Parrsboro Park Project Manager to oversee and manage the development of a final design for an inclusive park on lands that include and are adjacent to the site of the former Parrsboro Town Hall.</p>	CAO	Ongoing
<p>6. Appointment of a Parrsboro Park Advisory Committee to assist and advise the Parrsboro Park Project Manager with the development of a final design for an inclusive park.</p>	CAO	Ongoing
<p>7. Purchase 3 framed limited edition prints from the Cumberland Art Bank for a total cost of \$995 plus HST.</p>	Steve	Completed
<p>8. Advise Mr. Larry Manzer that Council has approved the sale of 115 McGee Street to him for \$1500 plus migration and legal fees.</p>	Justin	Letter has been sent advising of Council's approval and next steps
<p>9. Follow up on the Order for 46 McGee Street, Springhill for the property to be secured and prepare a report for Council containing information such as whether the property is salvageable at a reasonable cost, the amount of outstanding taxes, when is it eligible for tax sale and when is the next tax sale.</p>	Justin	<p align="center"><b>Ongoing</b></p> <p>Property is in probate. There has been an offer to purchase. Structural inspection has been completed</p>

10. Follow up on Demolition Order for 7691 Highway 209, Joggins.	Justin	No response to RFQ. Owner awaiting a machine to do demo himself
11. Create a report recommending any possible changes regarding outdoor burning in the Municipality.	Steve	Completed at the Nov 17 C.O.W.
12. Staff to investigate the feasibility of applying for funding under the municipal adoption funding program through Divert NS to install ReUse centers at the transfer stations in Cumberland County.	Justin	Report provided at Nov 17 Public C.O.W.
13. Move the Springhill Salt Storage project from year 2 to year 1 of our Capital Investment Plan and fund this project from the Springhill Area Rate Reserve.	Justin	Update given at Nov 17 Public C.O.W. Foundation in progress. Dome to be delivered Feb. 22, 2022
14. Follow up on approval of second reading of the Public Highway Signage Bylaw	Nelson	NS Public Works has asked for revisions to guidelines and approval by Mun. Affairs
15. Discuss with Town of Amherst water extensions to 4 specific areas of the county.	CAO Justin	Ongoing Report has been received.
16. Refer the draft Youth Council Policy to Public Committee of the Whole	Steve Shelley	Discussed at the Oct. 20 and Nov 17 COW and an amended draft will be on the Dec 15 COW
17. Follow up on the approval of a development agreement for 14 Chambers Blvd., Parrsboro	Nelson	Proponent has reviewed, Agreement sent for legal review by Patterson Law

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**Municipality of Cumberland Policy 20-07**

**Deputy Mayor Policy**

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1. This Policy is entitled the “Deputy Mayor Policy”.
2. This Policy shall be interpreted in accordance with and subject to applicable provincial legislation.
3. In this Policy:
  - a. “majority” means a majority of Councillors who are present at the meeting; and
  - b. “present at the meeting” means all Councillors present when the Clerk calls the meeting to order, plus all Councillors who join the meeting in progress before the final vote for Deputy Mayor is taken.

**Deputy Mayor**

6. At the first regular meeting of Council following:
  - a. a general municipal election;
  - b. the expiry of the term of a previous Deputy Mayor;
  - c. Council receiving notice of the resignation of a Deputy Mayor;
  - d. the Deputy Mayor’s removal from office in accordance with this Policy; or
  - e. the office of Deputy Mayor otherwise becoming vacant.

Council shall select from among its members a Deputy Mayor in accordance with the process and rules set out in Section 7 of this Policy.

7. The Deputy Mayor shall be elected from Council in accordance with the following process and rules:
  - a. The Mayor or, in the absence of the Mayor, the Clerk shall preside as Chair at any meeting or portion of any meeting during which a Deputy Mayor is elected.

- b. After announcing that the business of Council at the meeting is to elect a Deputy Mayor, the Chair shall call for nominations. All nominations shall be made openly and publicly, by raising of the hand to attract the attention of the Chair and announcing the nomination of a candidate when called upon.
- c. A candidate may be nominated by himself or herself, by any other Councillor, including a Councillor who is a nominator of a previously nominated candidate, or who is a previously nominated candidate. Nominations do not require a seconder.
- d. Each nominee shall be asked if they consent to being nominated. If the nominee declines to give unconditional consent, the nominee's name shall not be included in the list of candidates to be voted upon.
- e. The Chair shall repeatedly call for additional nominations until, after calling three successive times without a successful nomination, the Chair shall announce that nominations are closed.
- f. When there is only one candidate, the Chair shall call for a motion to elect the Deputy Mayor, and the candidate shall be elected Deputy Mayor if the motion passes by majority vote.
- g. When there is more than one candidate to be voted upon, the Clerk shall prepare ballots with each candidate's name and shall distribute the ballots, one to each Councillor. Before the voting occurs, Council may by resolution appoint a scrutineer to verify the vote and to assist the Clerk in connection with the vote.
- h. Before the voting occurs, each candidate, in the order of their nomination, may address Council, for not more than ten minutes. If a candidate does not exhaust their allotted time, they may, at their own discretion, entertain questions through the Chair from other Councillors, for the balance of their allotted time.
- i. The Councillors shall vote by placing a mark beside the candidate of their choice and folding the ballot. A candidate may vote for themselves.
- j. The ballots shall be collected and counted in a manner that preserves the confidentiality of each Councillors' ballot. The Chair shall only declare a ballot to be spoiled if the ballot does not disclose a clear preference in favour of any one candidate.
- k. If, after any vote, the Chair determines that a majority has voted for any one candidate, the Chair shall announce the name of the Deputy Mayor so elected, but shall not announce the number of votes obtained by any candidate. Council may pass a motion authorizing the Clerk to destroy the ballots.
- l. If, after any vote, a majority has not voted for any one candidate, new ballots shall be prepared

but the name of the candidate with the fewest number of votes on the previous vote shall be excluded from the new ballots. Voting shall continue in the same fashion until a Deputy Mayor is declared elected by the Chair.

- m. In the event of a tie or deadlock, the Chair shall fairly use the following methods, firstly in an effort to have the voting progress towards reducing the number of candidates to two, and secondly in an effort to elect a Deputy Mayor by a majority:
  - i. If, with no candidate elected by majority, there is more than one candidate in a tie with the fewest votes, all such candidates in the tie shall be excluded from the new ballot unless their exclusion would result in less than 2 candidates remaining upon the ballot.
  - ii. The Chair shall ask if any candidate is prepared to withdraw his or her name from the next ballot.
  - iii. Where three or more candidates remain, and one candidate had more votes than others, a run-off ballot may be carried out amongst the others to see which candidate should progress to a final vote. The Candidate with the most votes in the runoff ballot shall progress to the final vote, even if they do not have a majority. If there is a tie for most votes in the runoff ballot, the Clerk shall place the names of the tied candidates on equal size pieces of paper in a box and shall choose a person to draw one name from the box. The candidate drawn shall progress to the final vote.
  - iv. If, after employing the foregoing methods, the election remains unresolved due to a tie, the Chair may call for one additional confidential vote, with only the names of the tied candidates on the ballot.
  - v. After every reasonable effort by the Chair to find a candidate with majority support, the deadlock shall be broken by having the Clerk place the names of the candidates on equal size pieces of paper in a box and having one name being drawn by a person chosen by the Chair.
- 8. The term of office of the Deputy Mayor shall expire at the beginning of the first regular Council meeting after the 31<sup>st</sup> day of October each year or when the term of office of the Council expires following a general municipal election, whichever comes first.
- 9. The Deputy Mayor may resign and may cease to be qualified to hold office in the same manner as stipulated in respect of Councillors in applicable legislation.
- 10. The Deputy Mayor may be removed from office by Council by a vote of two-thirds of the Council Members after twenty days notice in writing has been provided to the Clerk and Council

Members.

11. In addition to any duties, responsibilities, powers, or authority prescribed by applicable legislation, the Deputy Mayor shall:
  - a. In the absence of the Mayor, the Deputy Mayor shall chair all meetings of Council and have the same authority while presiding at the meeting as the Mayor would have if present;
  - b. Be chairperson of all meetings of Council Committee; and
  - c. Be a member ex officio of all committees of Council.
  
12. The previous Warden and Deputy Warden Policy (Policy 13-06) is hereby repealed.

Clerk's Annotation for Official Policy Book

Date of Notice to Council Members of Intent to Consider [7 days minimum]: November 18, 2020

Date of Passage of Current Policy: December 2, 2020

I certify that this Policy was adopted by Council as indicated above.

Brenda Moore  
Clerk

December 7, 2020  
Date

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Consolidated Financial Statements**  
**Year Ended March 31, 2021**

*Draft for discussion*

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Index to Consolidated Financial Statements**  
**Year Ended March 31, 2021**

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## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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The consolidated financial statements of the Municipality of the County of Cumberland have been prepared in accordance with Canadian public sector accounting standards. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The integrity and reliability of Municipality of the County of Cumberland's reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The Mayor and Council are responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Mayor and Council carry out this responsibility principally through its Audit Committee. The Audit Committee is appointed by the Mayor and Council and meets periodically with management and the Mayor and Council's auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Audit Committee reports to the Mayor and Council prior to its approval of the financial statements. The Committee also considers, for review by the Mayor and Council and approval by the Mayor and Council, the engagement or re-appointment of the external auditors.

The consolidated financial statements have been audited on behalf of the Mayor and Council by McIsaac Darragh Chartered Professional Accountants. The accompanying Auditor's report outlines their responsibilities, the scope of their examination and their opinion on the Municipality's consolidated financial statements.

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Gregory D. Herrett, CPA, CA  
Chief Administrative Officer

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Andrew MacDonald, CPA, CGA  
Director of Finance

Upper Nappan, Nova Scotia

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## INDEPENDENT AUDITOR'S REPORT

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To the Mayor and Councillors of the Municipality of the County of Cumberland

### *Opinion*

We have audited the consolidated financial statements of the Municipality of the County of Cumberland (the Municipality), which comprise the consolidated statement of financial position as at March 31, 2021, and the consolidated statements of operations, changes in accumulated surplus, changes in net financial debt, and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Municipality as at March 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Municipality in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Other Matter - Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The supplementary information included on pages 33-43 is presented for purposes of additional information and is not a required part of the consolidated financial statements. Such supplementary information has been subjected to the auditing procedures applied only to the extent necessary to express an opinion on the audit of consolidated financial statements as a whole.

### *Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements*

The Municipality's administration is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as the administration determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the administration is responsible for assessing the Municipality's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless administration either intends to liquidate the Municipality or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Municipality's financial reporting process.

(continues)

*Auditor's Responsibilities for the Audit of the Consolidated Financial Statements*

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Consolidated Statement of Financial Position**  
**March 31, 2021**

	2021	2020
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents (Note 4)	\$ 21,645,651	\$ 20,557,132
Taxes receivable, net of valuation allowances (Note 5)	1,753,763	2,057,278
Other receivables (Note 6)	5,405,537	5,578,035
Inventory held for resale	43,191	43,387
	<u>28,848,142</u>	<u>28,235,832</u>
<b>FINANCIAL LIABILITIES</b>		
Short term debt (Note 7)	410,286	4,107,685
Accounts payable and accrued liabilities (Note 8)	3,678,274	2,865,998
Other liabilities (Note 9)	3,444,240	2,881,813
Prepayment of taxes	707,646	475,916
Employee future benefits payable (Note 10)	487,538	1,192,963
Deferred revenue (Note 11)	1,475,462	1,179,020
Long term debt (Note 12)	21,446,891	21,275,628
	<u>31,650,337</u>	<u>33,979,023</u>
<b>NET FINANCIAL DEBT</b>	<u>(2,802,195)</u>	<u>(5,743,191)</u>
<b>NON-FINANCIAL ASSETS</b>		
Prepaid expenses	121,838	288,647
Inventory	363,796	382,165
Tangible capital assets (Note 13)	111,248,253	110,907,978
	<u>111,733,887</u>	<u>111,578,790</u>
<b>ACCUMULATED SURPLUS (Note 14)</b>	<u>\$108,931,692</u>	<u>\$105,835,599</u>
COMMITMENTS (Note 15)		
CONTINGENT LIABILITIES (Note 16)		
SUBSEQUENT AND OTHER EVENTS (Note 17)		

**On Behalf of the Municipality of the County of Cumberland**

\_\_\_\_\_  
 Mayor

\_\_\_\_\_  
 Chief Administrative Officer

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Consolidated Statement of Operations**  
**Year Ended March 31, 2021**

	(Note 21) Budget 2021	2021	2020
<b>REVENUE</b>			
Taxes	\$ 22,881,799	<b>\$ 23,534,346</b>	\$ 23,265,584
Grants in lieu of taxes	2,435,153	<b>2,428,601</b>	2,434,371
Long term care facilities	15,889,299	<b>20,949,094</b>	17,887,716
Other revenue from own sources	1,029,086	<b>1,012,390</b>	1,234,433
Conditional transfers	2,560,716	<b>2,741,902</b>	4,388,814
Unconditional transfers	1,456,047	<b>1,866,427</b>	1,858,929
Cumberland Joint Services Management Authority (Note 18)	1,146,102	<b>1,141,903</b>	1,273,551
Water utilities	1,657,120	<b>1,486,134</b>	1,426,635
Gain on disposal of assets	-	<b>539,168</b>	-
	<u>49,055,322</u>	<u><b>55,699,965</b></u>	<u>53,770,033</u>
<b>EXPENDITURES</b>			
General government	4,522,929	<b>4,936,547</b>	4,675,695
Protective services	8,076,035	<b>7,805,028</b>	7,720,219
Transportation services	2,405,294	<b>2,219,780</b>	2,715,324
Environmental health services	6,004,563	<b>6,007,975</b>	5,826,629
Public health and welfare	16,092,264	<b>21,307,482</b>	18,787,037
Environmental development	1,251,998	<b>2,000,465</b>	1,061,670
Recreation and culture	1,869,800	<b>1,703,896</b>	2,210,961
Education	4,837,558	<b>4,837,560</b>	4,746,995
Water utilities	1,827,047	<b>1,785,139</b>	1,511,008
	<u>46,887,488</u>	<u><b>52,603,872</b></u>	<u>49,255,538</u>
<b>ANNUAL SURPLUS</b>	<u>\$ 2,167,834</u>	<u><b>\$ 3,096,093</b></u>	<u>\$ 4,514,495</u>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Consolidated Statement of Changes in Accumulated Surplus**  
**Year Ended March 31, 2021**

	2021	2020
<b>ACCUMULATED SURPLUS - BEGINNING OF YEAR</b>	<b>\$105,835,599</b>	\$101,321,104
ANNUAL SURPLUS FOR THE YEAR	<u>3,096,093</u>	4,514,495
<b>ACCUMULATED SURPLUS - END OF YEAR</b>	<b><u>\$108,931,692</u></b>	<u>\$105,835,599</u>

*Draft for discussion*

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Consolidated Statement of Changes in Net Financial Assets (Debt)**  
**Year Ended March 31, 2021**

	(Note 21) Budget 2021	2021	2020
<b>ANNUAL SURPLUS</b>	\$ 2,167,834	\$ 3,096,093	\$ 4,514,495
Acquisition of tangible capital assets (Note 13)	-	(4,393,900)	(3,580,775)
Amortization of capital assets	-	3,948,269	3,841,009
Proceeds on disposal of tangible capital assets	-	-	-
Loss on disposal of assets	-	105,356	-
Increase in prepaid expenses	-	166,809	(6,317)
Decrease in inventory	-	18,369	7,415
	-	(155,097)	261,332
<b>INCREASE IN NET FINANCIAL ASSETS</b>	2,167,834	2,940,996	4,775,827
<b>NET FINANCIAL DEBT - BEGINNING OF YEAR</b>	-	(5,743,191)	(10,519,018)
<b>NET FINANCIAL DEBT - END OF YEAR</b>	\$ 2,167,834	\$ (2,802,195)	\$ (5,743,191)

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Consolidated Statement of Cash Flows**  
**Year Ended March 31, 2021**

	2021	2020
<b>OPERATING ACTIVITIES</b>		
Cash receipts from provincial and federal funding	\$ 51,538,949	\$ 57,192,796
Cash receipts from sale of services	3,383,468	3,489,600
Cash from fundraisers and donations	171,537	64,534
Cash paid to suppliers and employees	<u>(47,562,430)</u>	<u>(47,071,277)</u>
Cash flow from operating activities	<u>7,531,524</u>	<u>13,675,653</u>
<b>CAPITAL ACTIVITIES</b>		
Acquisition of tangible capital assets	(4,301,121)	(3,580,775)
Proceeds on sale of tangible capital assets	<u>164,958</u>	<u>-</u>
Cash flow used by capital activities	<u>(4,136,163)</u>	<u>(3,580,775)</u>
<b>INVESTING ACTIVITIES</b>		
Change in restricted cash	1,179,824	(1,353,738)
Change in designated cash	(2,204,995)	(2,113,360)
Proceeds from sale of marketable securities	<u>60,000</u>	<u>-</u>
Cash flow used by investing activities	<u>(965,171)</u>	<u>(3,467,098)</u>
<b>FINANCING ACTIVITIES</b>		
Cash receipts from capital financing	1,058,723	1,075,445
Proceeds from short term debt	170,356	-
Proceeds from long term debt	1,824,700	20,415
Repayment of short term debt	(3,867,755)	(4,338,454)
Repayment of long term debt	(1,653,437)	(1,482,129)
Cash receipts from Province of NS - debt repayment	<u>160,574</u>	<u>151,525</u>
Cash flow used by financing activities	<u>(2,306,839)</u>	<u>(4,573,198)</u>
<b>INCREASE IN CASH FLOW</b>	<b>123,351</b>	<b>2,054,582</b>
Cash - beginning of year	<u>3,493,852</u>	<u>1,439,270</u>
<b>CASH - END OF YEAR</b>	<b><u>3,617,203</u></b>	<b><u>3,493,852</u></b>
<b>CASH CONSISTS OF:</b>		
Unrestricted / undesignated cash	\$ 3,617,203	\$ 3,493,852
Restricted cash	11,133,333	12,313,160
Designated cash	<u>6,895,115</u>	<u>4,750,120</u>
	<b><u>\$ 21,645,651</u></b>	<b><u>\$ 20,557,132</u></b>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2021**

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Municipality of the County of Cumberland ("the Municipality") were prepared in accordance with Canadian public sector accounting standards as issued by the Public Sector Accounting Board.

Basis of accounting

Revenues and expenses are recorded on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable and expenses as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay.

Fund accounting

Funds within the consolidated financial statements consist of the operating, capital and reserve funds for general operations and water utilities.

Basis of consolidation

The consolidated financial statements reflect the assets, liabilities, revenues, expenditures and change in fund balances of all organizations accountable for the administration of their financial affairs and resources to the Municipal Council and which are owned or controlled by the County. Inter-fund and inter-entity transactions have been eliminated.

Entities included in the consolidated financial statement of the Municipality include the following:

- The Municipality of the County of Cumberland ("the County")
- Cumberland Senior Care Corporation ("CSCC")
- Sunset Community Incorporated ("Sunset")

The County has a partnership agreement in place, and as such the Cumberland Joint Services Management Authority ("CJSMA") is accounted for on a proportionate consolidated basis whereby the County's pro-rata share of each of the assets, liabilities, revenues and expenses are combined on a line by line basis in the financial statements. Inter-entity balances and transactions have been eliminated. CJSMA is consolidated at a rate of 60.36% (2020 - 60.36%) which is based on the County's use of the facility (Note 18).

Trust funds administered by the Municipality are not included in the financial statements (Note 19).

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**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2021**

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Financial instruments policy

The Municipality's financial instruments are comprised of cash and cash equivalents, restricted cash, receivables, payables, short term debt, other liabilities, and long term debt. All financial instruments are measured at cost or amortized cost.

It is management's opinion that the Municipality is not exposed to significant currency or market risks from these financial instruments. The Municipality is exposed to interest rate risk due to its short term and long term debt.

As the Municipality has no assets subject to re-measurement, no statement of re-measurement gains and losses has been presented.

Cash and cash equivalents

For the purposes of the statement of cash flows, cash includes cash on hand and bank balances and does not include restricted or designated cash (Note 4).

Employee future benefits

The contributions to pension plans are expensed when contributions are due. The costs of post-employment benefits are recognized when the event that obligates the Municipality occurs.

- (a) CSCC and Sunset contribute to a multi-employer defined benefit plan, administered by the Nova Scotia Association of Health Organizations, which provides a pension on retirement based on the member's age at retirement and length of service. The most recent actuarial valuation was conducted as at July 1, 2020, which indicated a funded liability. The corporations bear no direct financial responsibility for the liability of the pension plan. The contribution rates are based on salary level and range from 7.82% to 10.18% for the employee from 9.22% to 11.58% for the employer.
- (b) The County contributes to a defined contribution pension plan administered through Sun Life Financial in which the employer and employee contribute between 6% and 18% of eligible income to the pension plan.
- (c) CJSMA contributes to a defined contribution pension plan in which the employer and employee contribute 5% of eligible income to the pension plan.

The Municipality's total expense for the defined contribution pension plans for 2021 was \$1,170,379 (2020 - \$1,081,501) and is included in salaries and benefits (Schedule 1).

- (d) Employees are provided with sick leave benefits. The cost of vesting sick leave benefits is calculated based on accumulated sick time multiplied by the percentage that vests and applying current salary and benefit rates. The liability for non-vesting sick leave benefits is based on management's best estimate (Note 10).

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**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2021**

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Liability for contaminated sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability would be recorded net of any expected recoveries. A liability for remediation of contaminated sites would be recognized when all the following criteria are met:

- a) an environmental standard exists;
- b) contamination exceeds the environmental standard;
- c) The Municipality of the County of Cumberland:
  - is directly responsible; or
  - accepts responsibility; and
- d) a reasonable estimate of the amount can be made.

As at March 31, 2021, the Municipality has not identified any contaminated sites for which it is responsible.

Deferred revenue

Certain amounts are received pursuant to legislation, regulation or agreement and may only be used in the conduct of certain programs or in the delivery of specific services and transactions. These amounts are recognized as revenue in the fiscal year the related expenses are incurred, services are performed or when stipulations are met.

Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the annual surplus, provides for the change in net financial debt for the year.

Inventory

Inventories held for sale are recorded at the lower of cost and net realizable value.

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**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2021**

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Tangible capital assets

Tangible capital assets are stated at cost, which includes all amounts that are directly attributable to acquisition, construction, design, development or betterment of the assets. The cost, less residual value, of the tangible capital assets is amortized on the straight-line basis over the estimated useful life as follows:

Land and land impairments	N/A
Landfill cell	% of usage
Buildings	10 to 40 years
Machinery and equipment	10 to 25 years
Streets and sidewalks	20 to 30 years
Vehicles	5 to 10 years
Traffic and street lights	10 years
Water and sewer systems	50 to 75 years

Tangible capital assets are written down when conditions indicate that they are no longer contributing to the Municipality's ability to provide services. Assets under construction are not amortized until the asset is available for productive use. Amortization is not taken in the year of acquisition.

Interest capitalization

Interest costs relating to construction in progress are capitalized to the cost of the asset. Total interest capitalized in 2021 - \$nil (2020- \$nil). Capitalization of interest ceases when the asset is substantially complete and ready for its intended productive use.

Taxation and related revenue recognition

Property tax billings are prepared by the County based on assessed rolls issued by Property Valuation Services Corporation (PVSC) and adjusted for estimates of appeals and reassessments. Tax rates are established annually by Municipal Council during the budget approval process. Tax revenue is recorded at the time tax billings are issued. Tax adjustments as a result of appeals and reassessments are recorded when the results of the appeal process are known. Valuation allowances are established based on the estimated losses that may be incurred in collecting outstanding receivables. The County includes interest on overdue taxes in other revenue from own sources.

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**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2021**

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

Other revenue recognition

- a) Other revenue from own sources is recognized when services are performed and/or when earned as long as amounts can be reasonably estimated and collection is reasonably assured.
- b) Revenue from long term care facilities, including patient pays and per diems, sales of meals and laundry services, apartment rentals and cafeteria revenue are recognized at the time the service is rendered in the normal course of operations.
- c) Externally restricted contributions are recognized as revenue when the resources are used for their intended purpose. Externally restricted contributions received before this time are reported as deferred revenue.
- d) CJSMA revenue is recognized at the time the service is rendered in the normal course of operations.
- e) The Municipality collected revenue on behalf of the Villages of Pugwash and River Hebert. Revenue collected is not recorded in the consolidated financial statements of the Municipality. The amount collected and remitted to the Villages is \$207,194 (2020 - \$204,455).

Government transfers

Conditional and unconditional government transfers are recognized in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made. Transfers are recognized as deferred revenue when amounts have been received but not all eligibility criteria have been met.

Measurement uncertainty

Certain amounts in the consolidated financial statements are subject to measurement uncertainty and are based on management's best information and judgment. Actual results could differ from these estimates.

Examples of significant estimates include:

- liability for closure and post closure costs of solid waste landfill sites;
- estimated useful lives of tangible capital assets and impairment of tangible capital assets;
- asset valuation allowances;
- assumptions used in determining the obligation of accrued sick time;
- salary and benefit rates used in determining the obligation of accrued vacation and holiday pay.

*(continues)*

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**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2021**

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

Segmented information

The Municipality of the County of Cumberland is a diversified municipal government that provides a wide range of municipal programs and services to its constituents, including fire, RCMP, waste and recycling services, water supply and distribution, waste water treatment, libraries, recreation and tourism. Segmented information has been prepared by major functional classification, consistent with the Consolidated Statement of Operations and provincially legislated requirements.

The major segments are as follows:

- General government: Activities that provide for the overall operation of the Municipality and that are common to or affect all of the services provided by the Municipality. This includes the administrative arm of the Municipality (finance, taxation & collection, facilities management (including interest on debt charges), information services, Chief Administrative Officer, human resources) and legislative activities related to Mayor and Council of the Municipality, including their remuneration and expenses.
- Protective services: Activities that provide for the public safety of the inhabitants of the municipality, such as: RCMP protection, correctional services, bylaw enforcement, building inspectors, emergency measures, fire departments and fire hydrants.
- Transportation services: Activities, transfers and related debt for roads, sidewalks and LED lighting.
- Environmental health services: Activities that provide environmentally regulated services, including sewage collection, treatment & disposal, waste management centre operations, multi-stream waste collection and disposal programs and engineering/environmental stewardship.
- Public health and welfare: Payments made to Housing Nova Scotia to cover the deficits of the public housing authorities in the region, and operation of long term care facilities.
- Environmental development: Activities that support and control the municipality's economic development including environmental planning and zoning, industrial park development, tourism and community development.
- Recreational and culture: Activities that provide recreation and cultural services, including recreational facilities, libraries and cultural buildings.
- Education: Mandatory education transfers to the Chignecto-Central Regional School Board.
- Water utilities: Activities related to the operations of the Springhill, Parrsboro and Pugwash Water Utilities. Springhill, Parrsboro and Pugwash have 1,423, 790 and 179 customers respectively. These utilities operate water distribution and treatment facilities and related infrastructure.

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2021**

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2. CONTRIBUTIONS TO BOARDS

The Municipality of the County of Cumberland, along with other municipal units in Cumberland County, is required to finance the operations of various Boards and Commissions to the extent of its participation based on assessment or population formulas.

**Cumberland Regional Housing Authority**

The Municipality of the County of Cumberland is required to finance its share of the operating deficit in the Cumberland Regional Housing Authority out of the current year's operations. The deficit financed for 2021 was \$280,052 (2020 - \$279,852) and is included in the expenses for Public Health & Welfare Services. In addition to any budgeted contributions, the municipal units share in deficits or surpluses of the Authority based on their sharing percentage.

**Cumberland Regional Library**

During the year, the Municipality of the County of Cumberland paid \$139,240 (2020 - \$139,240) to the Cumberland Regional Library and is included in the expenses for Recreation and Culture. The Municipality of the County of Cumberland does not share in any surpluses or deficits.

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3. CONTRIBUTIONS TO PROVINCIAL GOVERNMENT DEPARTMENTS & AGENCIES

The Municipality of the County of Cumberland, along with other municipal units in the province, is required to finance the operations of various provincial government departments and boards, based upon formula defined in legislation

**Education Contribution**

The Municipality of the County of Cumberland is required to contribute to the Chignecto Central Regional School Board based on a formula calculation. For 2021 the education contribution was \$4,837,560 (2020 - \$4,749,995).

**Corrections Contributions**

Municipalities in Nova Scotia are required to make a mandatory contribution to fund the cost of correctional services. The contribution rate is set by the provincial formula. During 2021 the Municipality of the County of Cumberland paid \$317,625 (2020 - \$321,444) to the province for correction services.

**Assessment Services Contributions**

The Municipality of the County of Cumberland is required to contribute to Property Valuation Services Corporation on a formula calculation. During 2021 the Municipality of the County of Cumberland paid \$558,988 (2020 - \$556,244) to the province for assessment services.

**Roads Contributions**

The Municipality of the County of Cumberland is required to contribute to fund the cost of road maintenance of provincial roads. The contribution rate is set by the provincial formula. During 2021 the Municipality of the County of Cumberland paid \$230,082 (2020 - \$225,129) to the province for road maintenance.

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**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2021**

4. CASH AND CASH EQUIVALENTS

	2021	2020
<b>Restricted cash and cash equivalents</b>		
Tax sale surplus (Note 9)	\$ 253,578	\$ 351,214
Capital replacement	234,426	201,714
Springhill Community Centre	254,625	253,812
Gas tax reserves	5,296,635	6,569,026
CJSMA	3,392,766	3,335,661
Water Utility depreciation	1,701,303	1,601,733
	<b>\$ 11,133,333</b>	<b>\$ 12,313,160</b>

Restricted cash for capital replacement includes guaranteed investment certificates with maturity dates ranging from April 2021 to July 2022 and interest rates ranging from 0.65% to 2.10% (2020 maturity dates from April 2020 to April 2021 and rates from 1.85% to 2.10%).

Funding received through the Gas Tax Grant Program is restricted for use on eligible capital projects, as approved under the Canada - Nova Scotia Gas Tax Agreement. Gas tax reserves are held in cash.

CJSMA restricted cash includes high interest savings and fixed income investments with maturity dates ranging from June 2023 to March 2027, bearing interest at rates ranging from 1.50% to 3.90%. (2020 - maturity dates from June 2021 to March 2027 and rates from 1.50% to 3.90%).

<b>Designated cash and equivalents</b>		
Capital reserves	\$ 2,005,087	\$ 1,393,926
Operating reserves	4,890,028	3,356,194
	<b>\$ 6,895,115</b>	<b>\$ 4,750,120</b>

The Municipality has designated assets that are distinct from restricted assets. Unlike restricted assets, the Municipality can readily change the legislation, by-law or resolution and use the designated assets for another purpose if the need arises.

The capital reserves are intended to be used for replacement or repair of tangible capital assets. Included is cash of \$1,796,232 (2020 - \$1,126,660), Canada Savings Bonds of \$nil (2020 - \$60,000) bearing interest at 0.0% (2020 - 0.0%) and guaranteed investment certificates of \$208,254 (2020 - \$207,666) with maturity dates ranging from March 2021 to March 2022 and interest rates of 0.35% (2020 maturity dates from March 2020 to March 2021 and interest rates of 0.55%).

Operating reserves are held in cash and are designated for various purposes as listed in Note 14.

<b>Unrestricted / undesignated cash</b>	<b>\$ 3,617,203</b>	<b>\$ 3,493,852</b>
<b>Total cash and cash equivalents</b>	<b>\$ 21,645,651</b>	<b>\$ 20,557,132</b>

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2021**

5. TAXES RECEIVABLE

	<u>2021</u>	<u>2020</u>
Beginning balance, taxes receivable	\$ 3,163,552	\$ 3,301,694
Tax levy - current year	22,290,873	22,780,009
Cash receipts and adjustments	(22,641,057)	(23,021,636)
Exemptions	(386,405)	(371,041)
Interest	460,602	474,526
Ending balances, taxes receivable	<u>2,887,565</u>	<u>3,163,552</u>
Valuation allowance	<u>(1,133,802)</u>	<u>(1,106,274)</u>
Net taxes receivable	<u>\$ 1,753,763</u>	<u>\$ 2,057,278</u>

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Municipality is exposed to credit risk from customers. A valuation allowance is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The Municipality's receivables are from a significant number of individuals and entities which reduces concentration of credit risk.

6. OTHER RECEIVABLES

	<u>2021</u>	<u>2020</u>
Federal Government and agencies	\$ 864,693	\$ 1,313,154
Provincial Government and agencies	1,973,323	2,283,912
Other receivables	2,685,939	2,104,941
Other municipal units	45,010	40,688
Valuation allowance	<u>(163,428)</u>	<u>(164,660)</u>
	<u>\$ 5,405,537</u>	<u>\$ 5,578,035</u>

Credit risk

Management is of the opinion that the Municipality is not exposed to significant credit risk from other receivables. A valuation allowance is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information.

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2021**

7. SHORT TERM DEBT

The Municipality has an overdraft limit on its operating bank account of \$11,500,000. The overdraft is payable on demand and bears interest at prime. It is secured by a borrowing resolution under corporate seal. The balance outstanding at March 31, 2021 under this credit facility is \$410,286 (2020 - \$4,107,685).

The Municipality also has a \$340,000 revolving line of credit. Bank advances on the credit lines are payable on demand and bear interest at prime plus 0.5%. The credit line is secured by a resolution to borrow passed by the Municipality of the County of Cumberland. At year end this line of credit was not in use (2020- \$nil).

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2021	2020
Accounts payable and accrued liabilities	<b>\$ 1,886,926</b>	\$ 1,517,117
Salaries and benefits	<b>793,147</b>	595,518
Accrued vacation and holiday pay	<b>998,201</b>	753,363
	<b>\$ 3,678,274</b>	\$ 2,865,998

Draft for discussion

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2021**

9. OTHER LIABILITIES

	2021	2020
Due to Provincial Government and agencies	\$ 830,099	\$ 423,415
Due to other municipal units	53,361	7,001
Tax sale surplus	267,952	252,736
Little Forks II landfill closure / post closure	2,292,828	2,198,661
	\$ 3,444,240	\$ 2,881,813

**Tax sale surplus** - The Municipality is required to hold any surplus from tax sales for a period of 20 years. This surplus represents excess funds received at tax sale over and above amounts owing to the Municipality at the time a particular property was sold. Surplus proceeds still held after 20 years are to be transferred to the Capital Reserve Fund. Provincial regulations require the tax sale surplus be included on the consolidated financial statements as a liability. Of the tax sale surplus liability, \$5,556 is to be transferred to the capital reserve in 2022 (2021 - \$4,603).

The Municipality holds restricted cash of \$253,578 (2020 - \$351,214) to fund this liability (Note 4). The Municipal Government Act requires that the surplus liability be fully funded. Tax sale surplus received in March 2021 was transferred to the tax sale surplus bank account after year-end.

**Little Forks II landfill closure / post closure** - The Municipality owns and operates, through CJSMA, one open and two closed landfill site. The Municipality has an obligation under Nova Scotia Department of Environment regulations for costs related to the closure and post closure care of the sites once capacity is reached. These costs are shared pro-rata based on use with the other municipalities party to CJSMA. The following cost and capacity information is based on best estimates by management in consultation with external technical consultants.

As at March 31, 2021, the remaining capacity of the open site, Cell 2b, is approximated at 90,300 tonnes, and the closed site, Cell 2a, is at full capacity. The open site is expected to reach its capacity and close in fiscal 2032. Total closure costs in current year dollars for Cell 2b are estimated to be approximately \$2,323,000 (County's estimated portion = \$1,402,000) and based on current usage, the liability included above is \$109,500. Total closure costs in current year dollars for Cell 2a are estimated to be approximately \$3,617,000 (County's estimated portion = \$2,183,328) of which the full liability is included above.

The liability is fully funded by designated cash (Note 4). Post-closure care is estimated to be required for 20 years from the date of closure.

The liability recognized in the financial statements is based on estimates and assumptions using the Municipality's best information and judgment. Future events may result in significant changes to the estimated expenses, total capacity or estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

Subsequent to year end, the County is party to a purchase and sale agreement, for the asset at the Little Forks landfill (Note 17).

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2021**

10. EMPLOYEE FUTURE BENEFITS PAYABLE

	2021	2020
Accrued sick leave	<b>\$ 487,538</b>	<b>\$ 1,192,963</b>

The County's employees earn sick leave per year at a rate of 1.5 days per month. Maximum accumulation of sick leave is 150 working days. Upon termination, the balance is not paid out. The accrued sick pay liability of \$130,000 (2020 - \$125,000) has been estimated based on 10% of non-vested days using current salary and benefit rates.

Sunset's CUPE contract was ratified in April 2020. Contractual changes to sick time benefits resulted in a payout of vested sick time equal to 75% of the accumulated sick leave balance as of March 31, 2015 for unionized employees (100% for non-unionized employees). As of the date on the new contract, sick time no longer vests for any employee. The accrued sick pay liability of \$56,506 (2020 - \$795,182) is based on management's estimate of the future use of accumulated sick time at year-end.

CSCC's full time employees earn sick leave per year at the rate of 1.5 days per month. Part time employees earn 1.5 days for each 20 days worked. Maximum accumulation of sick leave is 150 working days/1,200 hours. Upon termination, unionized employees are paid 25% of accumulated sick leave. Non-union employees are capped at 40% of accumulated sick leave. The accrued sick pay liability of \$265,459 (2020 - \$236,294) has been estimated based on the number of accumulated sick days (100% of vested days and 15% of non-vested days) and current salary and benefit rates.

CJSMA provides permanent full time employees a maximum of six months sick leave. Sick day credits accumulate at 1.5 days per month less time used. A cash equivalent of 25% of accumulated sick leave will be paid to employees on retirement, resignation or death after 15 years of continuous service. The accrued liability of \$35,574 (2020- \$36,487) reflects 25% of the total accumulated sick time.

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**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2021**

11. DEFERRED REVENUE

	March 31, 2020	Receipts	Recognized as revenue	March 31, 2021
Capital renewal - CSCC	\$ 192,492	\$ 33,041	\$ -	\$ 225,533
Donations - CSCC and Sunset	66,017	112,008	(34,771)	143,254
Capital Revenue Department of Health - CSCC	51,630	62,565	(41,889)	72,306
Continuing Care Innovation Grant - CSCC	9,288	-	(9,288)	-
Federal capital grant - Cape D'Or	50,000	-	-	50,000
Provincial letter of intent - post transition	61,242	22,512	(45,920)	37,834
Provincial letter of intent - capital	568,132	670,613	(474,770)	763,975
Provincial capital grants - other	104,957	-	(51,253)	53,704
Provincial COVID 19 Safe Restart Grant	-	239,771	(205,051)	34,720
Other	23,118	82,718	(69,770)	36,066
CJSMA	52,144	5,926	-	58,070
<b>Capital renewal - CSCC</b>	<b>\$ 1,179,020</b>	<b>\$ 1,229,154</b>	<b>\$ (932,712)</b>	<b>\$ 1,475,462</b>

Capital renewal revenues received by CSCC are set aside for specific purposes as required by agreement. Receipts are from the N.S. Department of Health for funding to replace facility components or for significant repairs.

Deferred donations consist of donations received by CSCC and Sunset that are restricted by the donors to be used on capital projects, long term care resident activities and staff training.

The federal capital grant for the Cape D'Or property was received by the County for future capital improvements.

Provincial letter of intent grants with the County are to be used for specific programs and capital projects identified in the letter of intent agreements for the former Towns of Springhill and Parrsboro.

Provincial capital grants are to be used for various projects.

The CJSMA funds are to be used for projects that increase waste diversion.

12. LONG TERM DEBT

	2021	2020
Nova Scotia Municipal Finance Corporation ("NSMFC") loan bearing interest at rates varying from 2.490% to 3.389% over the term of the loan, repayable in 7 annual payments of \$371,650 and one payment of \$4,088,150. The loan matures in November 2028 and is unsecured.	<b>\$ 6,689,700</b>	\$ 7,061,350

*(continues)*

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2021**

12. LONG TERM DEBT *(continued)*

	2021	2020
NSMFC loan bearing interest at rates varying from 1.734% to 3.073% over the term of the loan, repayable in 6 annual payments of \$360,000 and one payment of \$3,960,000. The loan matures in November 2027 and is unsecured.	<b>6,120,000</b>	6,480,000
NSMFC loan bearing interest at rates varying from 1.51% to 3.16% over the term of the loan, repayable in 1 annual payment of \$230,000 and one payment of \$2,530,000. The loan matures in November 2022 and is unsecured.	<b>2,760,000</b>	2,990,000
Nova Scotia Housing Development Corporation loan bearing interest at 4.42% per annum, repayable in monthly blended payments of \$14,549. The loan matures in September 2036 and is secured by a building with a net book value of \$3,047,364.	<b>1,960,715</b>	2,047,391
NSMFC loan bearing interest at rates varying from 0.678% to 1.879% over the term of the loan, repayable in 5 annual payments of \$181,720 and 5 annual payments of \$159,220 with interest paid semi-annually. The loan matures in July 2030 and is unsecured.	<b>1,704,700</b>	-
NSMFC loan bearing interest at rates varying from 4.525% to 4.770% over the term of the loan, repayable in 1 annual payment of \$138,050 and one payment of \$828,300 with interest paid semi-annually. The loan matures in June 2022 and is unsecured.	<b>966,350</b>	1,104,400
Nova Scotia Housing Development Corporation loan bearing interest at 8% per annum, repayable in monthly blended payments of \$7,496. The loan matures in November 2025 and is secured by a building with a net book value of \$3,047,364.	<b>349,864</b>	409,714
NSMFC loan bearing interest at rates varying from 1.82% to 3.16% over the term of the loan, repayable in 2 annual payments of \$155,129 with interest paid semi-annually. The loan matures in November 2022 and is unsecured.	<b>310,258</b>	465,387
Nova Scotia Housing Development Corporation loan bearing interest at 3.72% per annum, repayable in monthly blended payments of \$2,406. The loan matures in March 2040 and is secured by a building with a net book value of \$3,047,364.	<b>393,790</b>	407,838
Scotiabank loan bearing interest at 4.5% per annum, repayable in monthly blended payments of \$1,668. The loan matures in March 2026 and is unsecured.	<b>117,533</b>	-

*(continues)*

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2021**

12. LONG TERM DEBT *(continued)*

	2021	2020
Federal Government interest free loan, repayable in monthly payments of \$3,333. The loan matures in September 2022 and is unsecured.	59,908	99,908
Scotiabank loan bearing interest at 6.89% per annum, repayable in monthly blended payment of \$629. The loan matures in March 2023 and is secured by a vehicle with a net book value of \$18,524.	14,073	20,415
NSMFC loan repaid during the year.	-	135,000
NSMFC loan repaid during the year.	-	54,225
	<b>\$ 21,446,891</b>	<b>\$ 21,275,628</b>

Principal repayment terms for the next five years are approximately:

2022	\$ 1,689,000
2023	4,630,000
2024	1,120,000
2025	1,132,000
2026	1,149,000

13. TANGIBLE CAPITAL ASSETS

Cost	2020 Balance	Additions	Disposals	2021 Balance
Land and land improvements	\$ 2,682,479	\$ 351,282	\$ -	\$ 3,033,761
Landfill cell	1,904,799	9,830	-	1,914,629
Long term care buildings	22,167,969	349,699	-	22,517,668
Municipal buildings	10,467,899	1,051,256	-	11,519,155
Joggins Fossil Centre	6,020,089	-	-	6,020,089
Fire protection facilities	4,439,595	-	-	4,439,595
Other buildings	2,544,670	64,358	-	2,609,028
Sanitary sewer systems	32,292,016	-	-	32,292,016
Water treatment plant	13,744,433	291,816	-	14,036,249
Septage facility	1,450,192	-	-	1,450,192
Fire protection vehicles	5,808,680	-	267,710	5,540,970
Vehicles	1,497,988	380,482	70,000	1,808,470
Machinery & equipment	5,987,626	603,216	-	6,590,842
Electronic data equipment	1,008,331	29,489	-	1,037,820
Streets and sidewalks	7,198,302	42,009	-	7,240,311
Traffic and street lights	-	1,494,675	-	1,494,675
Water mains and meters	17,520,202	549,031	-	18,069,233
Storm sewers	3,278,676	524,465	-	3,803,141
Fire hydrants	717,884	-	-	717,884

*(continues)*

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**

**Notes to Consolidated Financial Statements**

**Year Ended March 31, 2021**

13. TANGIBLE CAPITAL ASSETS *(continued)*

Cost	2020			2021
	Balance	Additions	Disposals	Balance
Assets under construction	1,893,702	(1,347,708)	-	<b>545,994</b>
	<b>\$ 142,625,532</b>	<b>\$ 4,393,900</b>	<b>\$ 337,710</b>	<b>\$ 146,681,722</b>

Accumulated Amortization	2020		Accumulated	2021
	Balance	Amortization	Amortization on Disposals	Balance
Land and land improvements	\$ 58,762	\$ 31,582	\$ -	<b>\$ 90,344</b>
Landfill cell	10,177	158,081	-	<b>168,258</b>
Long term care buildings	6,178,604	562,448	-	<b>6,741,052</b>
Municipal buildings	2,729,578	282,512	-	<b>3,012,090</b>
Joggins Fossil Centre	1,806,026	150,502	-	<b>1,956,528</b>
Fire protection facilities	696,258	118,219	-	<b>814,477</b>
Other buildings	678,561	89,120	-	<b>767,681</b>
Sanitary sewer systems	7,777,670	838,299	-	<b>8,615,969</b>
Water treatment plant	661,690	163,040	-	<b>824,730</b>
Septage facility	447,415	61,901	-	<b>509,316</b>
Fire protection vehicles	4,358,860	378,496	211,937	<b>4,525,419</b>
Vehicles	1,091,005	115,914	20,417	<b>1,186,502</b>
Machinery & equipment	2,196,059	389,689	-	<b>2,585,748</b>
Electronic data equipment	871,926	57,413	-	<b>929,339</b>
Streets and sidewalks	1,414,854	297,690	-	<b>1,712,544</b>
Traffic and street lights	-	-	-	<b>-</b>
Water mains and meters	524,842	171,363	-	<b>696,205</b>
Storm sewers	153,830	68,867	-	<b>222,697</b>
Fire hydrants	61,437	13,133	-	<b>74,570</b>
Assets under construction	-	-	-	<b>-</b>
	<b>\$ 31,717,554</b>	<b>\$ 3,948,269</b>	<b>\$ 232,354</b>	<b>\$ 35,433,469</b>

Net Book Value	2021	2020
Land and land improvements	<b>\$ 2,943,417</b>	\$ 2,623,717
Landfill cell	<b>1,746,371</b>	1,894,622
Long term care buildings	<b>15,776,616</b>	15,989,365
Municipal buildings	<b>8,507,065</b>	7,738,321
Joggins Fossil Centre	<b>4,063,561</b>	4,214,063
Fire protection facilities	<b>3,625,118</b>	3,743,337
Other buildings	<b>1,841,347</b>	1,866,109
Sanitary sewer systems	<b>23,676,047</b>	24,514,346
Water treatment plant	<b>13,211,519</b>	13,082,743
Septage facility	<b>940,876</b>	1,002,777
Fire protection vehicles	<b>1,015,551</b>	1,449,820
Vehicles	<b>621,968</b>	406,983
Machinery & equipment	<b>4,005,094</b>	3,791,567
Electronic data equipment	<b>108,481</b>	136,405
Streets and sidewalks	<b>5,527,767</b>	5,783,448

*(continues)*

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2021**

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13. TANGIBLE CAPITAL ASSETS <i>(continued)</i>		
<u>Net Book Value</u>	<b>2021</b>	2020
Traffic and street lights	<b>1,494,675</b>	-
Water mains and meters	<b>17,373,028</b>	16,995,360
Storm sewers	<b>3,580,444</b>	3,124,846
Fire hydrants	<b>643,314</b>	656,447
Assets under construction	<b>545,994</b>	1,893,702
	<b>\$111,248,253</b>	\$110,907,978

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Draft for discussion

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2021**

14. ACCUMULATED SURPLUS

	<u>2021</u>	<u>2020</u>
<b>Capital reserves</b>		
Gas tax	\$ 5,311,314	\$ 6,398,443
CJSMA - Little Forks II Landfill	631,305	721,955
Sewer purposes	588,115	535,332
Unappropriated	571,909	557,559
CJSMA equipment	520,889	470,714
Springhill Community Centre	465,683	463,248
Sunset equipment	104,501	104,501
<b>Capital reserves</b>	<u>8,193,716</u>	<u>9,251,752</u>
<b>Operating reserves</b>		
Unappropriated	2,767,396	1,872,990
Springhill area rate	1,877,549	1,002,147
Economic development	321,984	320,647
School enhancement	234,957	234,024
Solid waste	228,811	227,901
CJSMA	142,398	140,041
Public open space	128,096	59,132
Fire purposes	71,813	71,528
Springhill streets	51,855	45,000
Parrsboro area rate	15,029	-
Glooscap Park	14,371	14,374
CSCC donations reserve	12,662	14,921
Parrsboro sewer	-	97,718
<b>Operating reserves</b>	<u>5,866,921</u>	<u>4,100,423</u>
<b>Total reserves</b>	<u>14,060,637</u>	<u>13,352,175</u>
<b>Unreserved</b>		
County	87,418,705	84,979,212
CJSMA	3,549,754	3,525,658
Sunset	2,701,960	2,853,606
CSCC	1,200,636	1,124,948
<b>Total unreserved</b>	<u>94,871,055</u>	<u>92,483,424</u>
<b>Accumulated surplus</b>	<u>\$108,931,692</u>	<u>\$105,835,599</u>

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2021**

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15. COMMITMENTS

- a) The Municipality has entered into agreements with PBS Waste Services Ltd. for solid waste collection until March 31, 2022. The Municipality is committed to paying \$1,385,685 per year with adjustments for increases in fuel costs to an annual maximum of \$4,288 per 1 cent increase in fuel prices.
- b) On March 20, 2008, the Municipality entered into an agreement with the Town of Amherst for fire protection services until March 31, 2023. The Municipality is committed to paying \$147,000 per year adjusted annually for increases in the Nova Scotia consumer price index.
- c) The Municipality entered into an agreement with the Town of Oxford for fire protection services until March 31, 2023. The Municipality is committed to paying \$48,000 per year adjusted annually for increases in Nova Scotia consumer price index.
- d) On October 23, 2019 Council passed a borrowing guarantee resolution on behalf of the Pugwash Village Commission in the amount of \$90,000. This guarantee received Ministerial approval on January 24, 2020. The Village Commission borrowed through the sale of debentures of \$58,000 in July 2020.
- e) On August 21, 2020, The Municipality of the County of Cumberland and the Municipality of the County of Colchester entered into an agreement with Xplornet Communications Inc. in relation for the acquisition of exclusive Indefeasible Right of Use (IRU) on dark optical fibre strands for the entire network fibre build to the Municipalities and acquisition of other valuable community benefits. The initial term for the IRU is twenty years, with options to renew for two additional ten-year terms. The total contribution from the Municipality of Cumberland is \$2,577,530 plus HST.

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16. CONTINGENT LIABILITIES

The Municipality may, from time to time, be involved in legal proceedings, claims and litigation arising in the normal course of operations. As of March 31, 2021, management believes it is not exposed to material, adverse impact on its financial position as a result of any such claims.

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**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2021**

17. SUBSEQUENT AND OTHER EVENTS

1. The outbreak of a novel strain of coronavirus resulted in the global declaration of a pandemic by the World Health Organization on March 11, 2020. Government measures in place to combat the health threat of the virus have caused material disruption to businesses globally resulting in an economic slowdown. The duration and impact of the outbreak are unknown at this time. It is not possible to reliably estimate the length and severity of the measures nor their impact on the future financial results and condition of the Municipality. The pandemic has not had any impact on the Municipality's liquidity, credit or business risks to date and no adjustments were recorded nor revisions to judgements, estimates or assumptions made for these financial statements.
2. A temporary borrowing resolution for \$482,309 for Sunset Community Incorporated was approved by Council on December 16, 2020 and received Ministerial approval on January 29, 2021. On April 7, 2021, Council approved a resolution for debenture issuance through Municipal Finance Corporation. Debenture proceeds were received in May 2021.
3. Effective June 29, 2021, the Town of Amherst, the Town of Oxford and the Municipality of the County of Cumberland entered into a sale agreement with a third party for the assets of the Cumberland Joint Services Management Authority for an approximate sales price \$3,000,000. Total proceeds owing to Cumberland have yet to be determined. The sale is expected to be completed by December 1, 2021.

18. CUMBERLAND JOINT SERVICES MANAGEMENT

**Supplementary information:**

	2021 CJSMA Total	Proportionate Consolidation 2021 60.36%	2020 CJSMA Total	Proportionate Consolidation 2020 60.36%
Financial assets	\$ 7,298,720	\$ 4,405,507	\$ 6,836,288	\$ 4,126,383
Financial liabilities	4,058,961	2,449,989	3,963,300	2,392,248
Non-financial assets	4,785,998	2,888,828	5,175,998	3,124,232
Accumulated surplus	8,025,757	4,844,347	8,048,986	4,858,368
Total revenue	2,679,290	1,617,219	2,944,365	1,777,219
Total expense	2,687,435	1,622,136	2,555,691	1,542,615
Net operating results	(8,145)	(4,916)	388,674	234,604

Included on the statement of financial position and the statement of operations of CJSMA are receivables of \$66,131 (2020 - \$66,536) and revenue of \$787,470 (2020 - \$837,178) from the Municipality. These balances have been eliminated in the above proportionate consolidation.

19. TRUSTS UNDER ADMINISTRATION

At March 31, 2021, the balance of funds held in trust was \$341,918 (2020 - \$269,882).

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2021**

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20. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

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*Draft for discussion*

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2021**

21. BUDGET

The County budgets for rate setting purposes in the general operating fund. Council approved a balanced budget in the general operating fund County-wide operations. Council approves separate area rates which may budget for surplus funds, and water utility budgets which have regulated rates. Council also approves a separate capital budget. The CSCC and CJSMA budgets were approved by their respective Board of Directors and the Sunset Budget was established by the Nova Scotia Department of Community Services.

The following adjustments reconcile the approved budgets to the financial reporting presentation under Canadian Public Sector Accounting Standards.

	<b>2021</b>
<b>Revenue</b>	
County approved general operating	\$ 29,806,070
County approved reserves	1,154,658
County approved capital	4,581,763
County approved Springhill water utility operating	1,697,786
County approved Springhill water utility capital	130,000
County approved Parrsboro water utility operating	420,940
County approved Parrsboro water utility capital	220,000
County approved Pugwash water utility	174,002
Sunset approved operating	9,178,426
CSCC approved operating	6,710,873
CJSMA approved operating (60.36%)	1,602,437
	<b>55,676,955</b>
Remove inter-entity and inter-fund transactions	(2,021,296)
Remove transfers from reserves for operating	(140,904)
Remove transfers from reserves for capital funding	(3,460,705)
Remove transfers from revenue for capital funding	(175,000)
Remove debt for capital funding	(200,000)
Remove collections for other governments	(207,728)
Remove tax exemptions	(416,000)
	<b>\$ 49,055,322</b>
<b>Revenue budget per consolidated financial statements</b>	
<b>Expenses</b>	
County approved general operating	\$ 29,806,070
County approved Springhill water utility	1,437,069
County approved Parrsboro water utility	430,600
County approved Pugwash water utility	234,146
Sunset approved operating	9,178,426
CSCC approved operating	6,629,358
CJSMA approved operating (60.36%)	1,739,866
	<b>49,455,535</b>
Add amortization for County operating	2,677,280
Remove inter-entity and inter-fund transactions	(1,350,954)

*(continues)*

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2021**

21. BUDGET *(continued)*

	<b>2021</b>
Remove loan principal repayments	(1,330,604)
Remove reserve appropriations	(1,785,041)
Remove capital appropriations	(155,000)
Remove transmission of taxes collected for other governments	(207,728)
Remove tax exemptions	(416,000)
<b>Expense budget per consolidated financial statements</b>	<b>\$ 46,887,488</b>

Budgeted figures are unaudited and have been provided by management for comparison purposes.

22. REMUNERATION PAID TO ELECTED OFFICIALS AND CAO

The gross earnings paid during the year and expenses paid on behalf of each member of Council and CAO are as follows:

	Gross Earnings	Expenses	Hospitality
Allison Gillis - Warden (7 months)	\$ 24,757	\$ 685	\$ -
Ernest Gilbert - Deputy Warden (7 months)	16,078	255	-
Marlon Chase - Councillor (7 months)	14,616	-	-
Donald Fletcher - Councillor (7 months)	14,616	1,607	-
Maryanne Jackson - Councillor (7 months)	14,616	145	-
Michael McLellan - Councillor (7 months)	14,616	-	-
Barbara Palmer - Councillor (7 months)	14,616	189	-
Paul Porter - Councillor (7 months)	14,616	-	-
Norman Rafuse - Councillor (7 months)	14,616	-	-
Daniel Rector - Councillor (7 months)	14,616	-	-
Joe van Vulpen - Councillor (7 months)	14,616	-	-
Lynne Welton - Councillor (7 months)	14,616	206	-
Douglas Williams - Councillor (7 months)	14,616	-	-
Murray Scott - Mayor (5 months)	16,245	413	-
Kathleen Redmond - Deputy Mayor (5 months)	10,736	916	-
Roderick Gilroy - Councillor (5 months)	9,591	413	-
Carrie Goodwin - Councillor (5 months)	9,688	883	-
Frederick Gould - Councillor (5 months)	9,591	413	-
Jennifer Houghtaling - Councillor (5 months)	9,591	1,398	-
Mark Joseph - Councillor (5 months)	9,591	413	-
Angela McCormick - Councillor (5 months)	9,591	413	-
Dale Porter - Councillor (5 months)	9,591	413	-
Rennie Bugley - C.A.O. *	322,678	1,222	-
Allison McCormick - Interim C.A.O.	19,367	-	-
	\$ 637,871	\$ 9,984	\$ -

\* Gross earnings for Rennie Bugley, C.A.O. include a retiring allowance of \$167,010.

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Consolidated Statement of Segmented Disclosure**  
*Schedule 1*  
**Year ended, March 31, 2021**

	Budget	General Government	Protective Services	Transportation Services	Environmental Health Services	Public Health and Welfare	Environmental Development	Recreation and Culture	Education	Water Utility	Total 2021	Total 2020
<b>Revenue</b>												
Taxes	\$ 22,881,799	\$ 22,265,675	\$ -	\$ 102,254	\$ 1,166,417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,534,346	\$ 23,265,584
Grants in lieu of taxes	2,435,153	2,428,601	-	-	-	-	-	-	-	-	2,428,601	2,434,371
Long term care facilities	15,889,299	-	-	-	-	20,949,094	-	-	-	-	20,949,094	17,887,716
Other revenue from own sources	1,029,086	670,440	127,583	2,039	53,463	-	76,408	82,457	-	-	1,012,390	1,234,433
Conditional transfers	2,560,716	1,918,500	60,000	49,500	398,567	-	210,450	104,885	-	-	2,741,902	4,388,814
Unconditional transfers	1,456,047	1,866,427	-	-	-	-	-	-	-	-	1,866,427	1,858,929
Cumberland Joint Services Management Authority (Note 18)	1,146,102	-	-	-	1,141,903	-	-	-	-	-	1,141,903	1,273,551
Water utility	1,657,120	-	-	-	-	-	-	-	-	1,486,134	1,486,134	1,426,635
Gain on disposal of assets	-	164,958	374,210	-	-	-	-	-	-	-	539,168	-
	<b>49,055,322</b>	<b>29,314,601</b>	<b>561,793</b>	<b>153,793</b>	<b>2,760,350</b>	<b>20,949,094</b>	<b>286,857</b>	<b>187,342</b>	<b>-</b>	<b>1,486,134</b>	<b>55,699,965</b>	<b>53,770,033</b>
<b>Expenses</b>												
Advertising and promotion	113,864	30,208	701	287	-	-	17,387	1,156	-	350	50,089	57,263
Bad debts	207,264	318,337	-	-	-	-	-	-	-	62,000	380,337	3,841,011
Amortization	3,231,752	111,389	588,658	420,998	1,314,850	684,930	12,410	433,459	-	381,576	3,948,269	262,538
Contracted services	2,376,358	145,707	366,631	16,240	1,717,481	-	1,023,325	25,882	-	80,959	3,376,226	2,252,523
Goods and service from public sector	11,655,040	566,492	4,868,285	230,802	760,161	280,052	-	140,255	4,837,560	216	11,683,823	11,385,991
Grants and transfer to organizations	692,710	569,650	54,647	-	-	-	102,464	24,842	-	-	751,603	770,241
Insurance	325,658	64,298	196,015	40,191	12,351	-	784	29,142	-	32,153	374,934	311,380
Interest on long term debt	581,450	9,391	6,003	3,586	255,214	274,816	-	-	-	51,127	600,137	602,851
Interest on short term debt	60,000	13,628	-	-	-	-	-	-	-	-	13,628	87,606
Leases	27,326	20,618	-	-	-	-	-	-	-	-	20,618	27,402
Long-term care facilities	15,325,010	-	-	-	-	20,067,684	-	-	-	-	20,067,684	17,544,449
Materials, goods and supplies	2,302,826	327,185	460,895	332,756	269,111	-	22,944	144,769	-	356,583	1,914,242	2,083,648
Other expenses	18,958	11,810	-	50	-	-	148	-	-	213	12,220	14,976
Professional services	410,387	170,230	5,287	7,681	28,944	-	29,845	1,271	-	11,615	254,874	325,073
Salaries and benefits	6,522,013	2,361,708	897,485	1,110,274	496,322	-	758,134	736,310	-	649,394	7,009,625	6,891,677
Solid waste facility	1,283,531	-	-	-	891,430	-	-	-	-	-	891,430	930,150
Travel and professional development	303,512	59,077	55,146	8,227	5,611	-	14,095	6,539	-	3,566	152,260	311,761
Utilities	1,449,830	156,819	305,276	48,688	256,500	-	18,931	160,272	-	155,386	1,101,871	1,554,998
Total	<b>46,887,488</b>	<b>4,936,547</b>	<b>7,805,028</b>	<b>2,219,780</b>	<b>6,007,975</b>	<b>21,307,482</b>	<b>2,000,465</b>	<b>1,703,896</b>	<b>4,837,560</b>	<b>1,785,139</b>	<b>52,603,872</b>	<b>49,255,538</b>
<b>Annual Surplus (Deficit)</b>	<b>\$ 2,167,834</b>	<b>\$ 24,378,055</b>	<b>-\$ 7,243,235</b>	<b>-\$ 2,065,986</b>	<b>-\$ 3,247,625</b>	<b>-\$ 358,388</b>	<b>-\$ 1,713,608</b>	<b>-\$ 1,516,554</b>	<b>-\$ 4,837,560</b>	<b>-\$ 299,005</b>	<b>\$ 3,096,093</b>	<b>\$ 4,514,495</b>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Springhill Water Utility Operating Fund**  
**Statement of Financial Position**  
*(Schedule 2)*  
**As at March 31, 2021**

	2021	2020
<b>Assets</b>		
Cash	\$ 506,150	\$ 953,716
Receivables		
Water rates (net of allowance \$nil; 2020 - \$87,245)	100,018	146,816
Due from General Operating Fund	1,400,166	391,075
Due from Water Capital Fund	-	246,417
Inventory not held for resale	134,130	124,143
	<u>\$ 2,140,464</u>	<u>\$ 1,862,167</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	\$ 59,831	\$ 73,843
Due to Water Capital Fund	5,022	-
	<u>64,853</u>	<u>73,843</u>
<b>Accumulated surplus</b>	<u>2,075,611</u>	<u>1,788,324</u>
	<u>\$ 2,140,464</u>	<u>\$ 1,862,167</u>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Springhill Water Utility Operating Fund**  
**Statement of Operations**  
**(Schedule 3)**  
**Year Ended March 31, 2021**

	Budget 2021	Actual 2021	Actual 2020
<b>Operating revenue</b>			
Metered sales	\$ 309,200	\$ 259,871	\$ 262,258
Flat rate sales	865,600	862,778	859,167
Public fire protection	478,611	478,611	478,611
Sprinkler service	6,000	4,400	4,400
Interest	29,900	27,688	22,554
Other	8,475	13,460	9,430
	<u>1,697,786</u>	<u>1,646,808</u>	<u>1,636,420</u>
<b>Operating expenditures</b>			
Power and pumping	-	120,506	98,620
Water treatment	522,669	390,207	283,469
Transmission and distribution	274,075	157,668	193,058
Administration and general	115,510	169,909	65,546
Depreciation	236,625	248,108	247,848
Taxes	42,500	41,531	41,531
	<u>1,191,379</u>	<u>1,127,929</u>	<u>930,072</u>
<b>Net operating income</b>	<u>506,407</u>	<u>518,879</u>	<u>706,348</u>
<b>Non-operating expenditures</b>			
Debt Charges			
Principal	145,650	145,650	145,650
Interest	50,039	47,795	54,542
Capital from revenue	50,000	38,145	12,986
	<u>245,689</u>	<u>231,590</u>	<u>213,178</u>
<b>Excess of revenue over expenditures</b>	<u>\$ 260,718</u>	<u>\$ 287,289</u>	<u>\$ 493,170</u>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Springhill Water Utility Capital Fund**  
**Statement of Financial Position**  
*(Schedule 4)*  
**As at March 31, 2021**

	2021	2020
<b>Assets</b>		
Cash	\$ 1,458,688	\$ 1,454,766
Receivables, other	6,660	9,993
Due from Water Operating Fund	5,022	-
Due from General Capital Fund	7,691	7,691
	<u>1,478,061</u>	<u>1,472,450</u>
Utility and plant	16,248,325	16,159,726
	<u>\$ 17,726,386</u>	<u>\$ 17,632,176</u>
<b>Liabilities</b>		
Accumulated allowance for depreciation	\$ 3,814,658	\$ 3,566,550
Due to Water Operating Fund, less depreciation reserve	-	246,417
Due to General Operating Fund	199,192	199,194
Long term debt	981,550	1,127,200
	<u>4,995,400</u>	<u>5,139,361</u>
Investment in capital assets	12,730,986	12,492,815
	<u>\$ 17,726,386</u>	<u>\$ 17,632,176</u>

**Springhill Water Utility Capital Fund**  
**Statement of Utility Plant and Equipment**  
*(Schedule 5)*  
**As at March 31, 2021**

	2021	2020
<b>Tangible plant and equipment</b>		
Land and land rights	\$ 2,825	\$ 2,825
Structures and improvements	8,162,273	8,149,965
Equipment	524,583	448,292
Mains	6,714,112	6,714,112
Services	405,842	405,842
Meters	63,372	63,372
Hydrants	375,318	375,318
	<u>\$ 16,248,325</u>	<u>\$ 16,159,726</u>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Springhill Water Utility Capital Fund**  
**Statement of Investment in Capital Assets**  
*(Schedule 6)*  
**As at March 31, 2021**

	2021	2020
Balance, beginning of year	\$ 12,492,815	\$ 12,314,141
Term debt retired	145,650	145,650
Interest earned on depreciation funds	3,923	20,038
Transfer from Water Operating	38,145	12,986
Transfer from General Operating Reserve	50,453	-
	<u>88,059</u>	<u>86,086</u>
Balance, end of year	<u>\$ 12,730,986</u>	<u>\$ 12,492,815</u>

Draft for discussion

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Parrsboro Water Utility Operating Fund**  
**Statement of Financial Position**  
*(Schedule 7)*  
**Year Ended March 31, 2021**

	2021	2020
<b>Assets</b>		
Cash	\$ 648,188	\$ 893,397
Receivables		
Water rates	2,248	4,143
Due from General Capital Fund	62,524	62,524
Due from General Operating Fund	51,111	-
Prepaid expenses	-	5,204
Inventory not held for resale	7,380	10,586
	<u>\$ 771,451</u>	<u>\$ 975,854</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	\$ 24,089	\$ 13,836
Due to General Operating	-	204,409
Due to Water Capital Fund	134,504	129,777
	<u>158,593</u>	<u>348,022</u>
<b>Accumulated surplus</b>	<u>612,858</u>	<u>627,832</u>
	<u>\$ 771,451</u>	<u>\$ 975,854</u>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Parrsboro Water Utility Operating Fund**  
**Statement of Operations**  
*(Schedule 8)*  
**Year Ended March 31, 2021**

	Budget 2021	Total 2021	Total 2020
<b>Operating revenues</b>			
Flat rate sales	\$ 289,000	\$ 290,190	\$ 289,497
Public fire protection	118,000	118,340	118,340
Other	2,600	8,704	-
Sprinkler service	3,200	3,200	3,200
Interest	7,800	1,293	4,365
	<u>420,600</u>	<u>421,727</u>	<u>415,402</u>
<b>Operating expenditures</b>			
Source of supply	1,122	710	589
Power and pumping	19,992	11,188	13,299
Water treatment	39,100	55,682	63,912
Transmission and distribution	137,947	168,274	118,676
Administration and general	103,574	83,907	79,586
Depreciation	92,246	100,374	95,648
Taxes	11,618	16,567	11,361
	<u>405,599</u>	<u>436,702</u>	<u>383,071</u>
<b>Net operating income</b>	15,001	(14,975)	32,331
<b>Non-operating expenditures</b>			
Capital expenditures out of revenue	-	-	2,125
<b>Excess (deficiency) of revenue over expenditures</b>	<u>\$ 15,001</u>	<u>\$ (14,975)</u>	<u>\$ 30,206</u>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Parrsboro Water Utility Capital Fund**  
**Statement of Financial Position**  
*(Schedule 9)*  
**Year Ended March 31, 2021**

	2021	2020
<b>Assets</b>		
Cash	\$ 252,203	\$ 146,535
Due from General Capital Fund	108,177	108,177
Due from Water Operating Fund	134,504	129,777
	<u>494,884</u>	384,489
Utility and plant	5,408,994	5,115,824
	<u>\$ 5,903,878</u>	<u>\$ 5,500,313</u>
<b>Liabilities</b>		
Accounts payable	\$ -	\$ 40,904
Due to General Operating Fund	515,184	349,490
Accumulated allowance for depreciation	1,489,990	1,389,616
	<u>2,005,174</u>	1,780,010
Investment in capital assets	3,898,704	3,720,303
	<u>\$ 5,903,878</u>	<u>\$ 5,500,313</u>

**Parrsboro Water Utility Capital Fund**  
**Statement of Utility Plant and Equipment**  
*(Schedule 10)*  
**Year Ended March 31, 2021**

	2021	2020
<b>Tangible plant and equipment</b>		
Land and land rights	\$ 148,545	\$ 148,546
Structures and improvements	1,077,428	898,962
Equipment	591,005	591,005
Mains	2,962,411	2,847,706
Meters	414,237	414,237
Hydrants	215,368	215,368
	<u>\$ 5,408,994</u>	<u>\$ 5,115,824</u>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Parrsboro Water Utility Capital Fund**  
**Statement of Investment in Capital Assets**  
**(Schedule 11)**  
**Year Ended March 31, 2021**

	2021	2020
<b>Balance, beginning of year</b>	<b>\$ 3,720,303</b>	<b>\$ 3,276,800</b>
Water operating fund	-	2,125
Gas tax	<b>178,466</b>	269,679
Provincial grant	-	173,759
Bank charges	<b>(65)</b>	<b>(60)</b>
<b>Balance, end of year</b>	<b>\$ 3,898,704</b>	<b>\$ 3,722,303</b>

**Pugwash Water Utility Operating Fund**  
**Statement of Financial Position**  
**(Schedule 12)**  
**Year Ended March 31, 2021**

	2021	2020
<b>Assets</b>		
Cash	<b>\$ 10,346</b>	<b>\$ 4,785</b>
Receivables		
Water rates	<b>28,970</b>	<b>203</b>
	<b>\$ 39,316</b>	<b>\$ 4,988</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	<b>\$ 11,374</b>	<b>\$ 9,871</b>
Due to Water Capital Fund	<b>55,503</b>	22,409
Due to General Operating Fund	<b>372,302</b>	176,603
	<b>439,179</b>	208,883
Accumulated deficit	<b>(399,863)</b>	<b>(203,895)</b>
	<b>\$ 39,316</b>	<b>\$ 4,988</b>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Pugwash Water Utility Operating Fund**  
**Statement of Operations**  
**(Schedule 13)**  
**Year Ended March 31, 2021**

	Budget 2021	Actual 2021	Actual 2020
<b>Operating Revenue</b>			
Metered sales	\$ 173,502	\$ 28,884	\$ -
Other	-	780	780
Interest	500	-	-
	<u>174,002</u>	<u>29,664</u>	<u>780</u>
<b>Operating expenditures</b>			
Source of supply	5,411	6,265	4,592
Power and pumping	16,232	-	-
Treatment	56,161	142,471	103,175
Transmission and distribution	75,196	38,356	50,769
Administration and general	57,940	5,447	15,645
Depreciation	23,207	33,094	22,409
	<u>234,147</u>	<u>225,633</u>	<u>196,590</u>
<b>Deficiency of revenue over expenditures</b>	<u>\$ (60,145)</u>	<u>\$ (195,969)</u>	<u>\$ (167,706)</u>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

MUNICIPALITY OF THE COUNTY OF CUMBERLAND

Pugwash Water Utility Capital Fund

Statement of Financial Position

(Schedule 14)

Year Ended March 31, 2021

	2021	2020
<b>Assets</b>		
Due from Water Operating Fund	\$ 55,503	\$ 22,409
Due from General Operating Fund	9,879	-
Utility and plant	<u>16,869,049</u>	<u>16,839,560</u>
	<u>\$ 16,934,431</u>	<u>\$ 16,861,969</u>
<b>Liabilities</b>		
Short term debt	\$ 9,890	\$ -
Due to General Capital Fund	300,456	300,456
Accumulated allowance for depreciation	<u>55,503</u>	<u>22,409</u>
	<u>365,849</u>	<u>322,865</u>
Investment in capital assets	<u>16,568,582</u>	<u>16,539,104</u>
	<u>\$ 16,934,431</u>	<u>\$ 16,861,969</u>

Pugwash Utility Water Capital Fund  
Statement of Utility Plant and Equipment

(Schedule 15)

Year Ended March 31, 2021

	2021	2020
<b>Tangible plant and equipment</b>		
Land and land rights	\$ 366,341	\$ 366,341
Structures and improvements	6,258,683	6,258,683
Equipment	1,007,094	977,605
Mains	9,147,696	9,147,696
Meters	<u>89,235</u>	<u>89,235</u>
	<u>\$ 16,869,049</u>	<u>\$ 16,839,560</u>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Pugwash Water Utility Capital Fund**  
**Statement of Investment in Capital Assets**  
*(Schedule 16)*  
**Year Ended March 31, 2021**

	2021	2020
Balance, beginning of year	\$ 16,539,104	\$ 16,539,104
Gas tax	<u>29,478</u>	<u>-</u>
Balance, end of year	<u>\$ 16,568,582</u>	<u>\$ 16,539,104</u>

Draft for discussion

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS



**CUMBERLAND COUNCIL**

**RFD #11**

**Date: November 24, 2021**

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**TO:** Mayor Scott and Members of Council

**SUBMITTED BY:** Steve Ferguson

**DATE:** *November 24, 2021*

**SUBJECT:** **By-Law to Repeal Former Town of Springhill By-Laws**

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**ORIGIN:** This bylaw was given first reading at the October 27, 2021 meeting of Council.

**LEGISLATIVE AUTHORITY:** The procedures to be followed when adopting, amending, or repealing by-laws are found in sections 168 and 169 of the MGA. The powers of municipalities to regulate activity through by-laws are set out in sections 170 to 172 of the same Act. Sections 2, 9A, 14A and 47 are also relevant.

**RECOMMENDATION:** **That Council approve second reading of the attached By-Law to Repeal Former Town of Springhill By-Laws.**

**BACKGROUND:** Following a dissolution and merger process, the by-laws and policies of a former town remain in effect until they are repealed or amended by the surviving municipality.

**DISCUSSION:** The Municipality's former By-Law and Policy Committee reviewed the by-laws of the former Town of Springhill that are included in the attached draft by-law and determined that they are all either obsolete or redundant. In order to more efficiently implement the current by-laws of the Municipality, and to make record keeping more efficient, it is recommended they be repealed.

**FINANCIAL IMPLICATIONS:** None.

**ENVIRONMENTAL IMPLICATIONS:** None.

**HOW WILL IT BE COMMUNICATED?** As part of the normal public communications following Council decisions. In addition, notice of intent to consider the by-law will have to be published before second reading can occur.



**CUMBERLAND COUNCIL**

**RFD #11**

**Date: November 24, 2021**

**ALTERNATIVES:** Keep the by-laws in question “on the books” and in effect.

**ATTACHMENTS:** Draft By-Law to Repeal Former Town By-Laws.

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Report prepared by: S. Ferguson  
Report and Financial approved by:

Municipality of the County of Cumberland By-Law 21-05

By-Law to Repeal of Former Town of Springhill By-Laws

1. The following By-Laws adopted by the former Town of Springhill are hereby repealed:

- #2 T. of Springhill - Boundaries and Wards
- #3 T. of Springhill - Town Seal
- #43 T. of Springhill - Appointment of Assessor
- #44 T. of Springhill – Notice of Motions to be Made in Writing
- #45 T. of Springhill - Addition to by-law- Buses
- #46 T. of Springhill - Amendment to Chapter 23  
Permits for Erection, Repair, Alteration of Building
- #49 T. of Springhill - Polls to be Kept Open until 6:00 pm
- #54 T. of Springhill - Repealed By-laws
- #55 T. of Springhill - Early Close By-law
- #67 T. of Springhill - Providing Pension for Kenneth Terris
- #68 T. of Springhill - Agreement with Can Am Containers
- #71 T. of Springhill - Recreation Committee Bylaw
- #74 T. of Springhill - Establish the Springhill Police Commission
- #88 T. of Springhill - Provide Pensions and Schedule A
- #89 T. of Springhill - Amendment to Bylaw to Establish Springhill Police Commission
- #80 T. of Springhill - Election Deposit Bylaw
- #83 T. of Springhill - Resolution—Sell Real or Personal Property
- #89A T. of Springhill - A Provincial Subdivision Regulations for Town of Springhill
- #89B T. of Springhill - Amendments to Subdivision Regulations for Town of Springhill
- #93 T. of Springhill - Building
- #97 T. of Springhill - Pensions
- #102 T. of Springhill - CAO By-law repealed

2. This By-law shall come into force upon publication.

Clerk's Annotation for Official By-Law Book

Date of first reading: October 27, 2021

Date of Advertisement of Notice of Intent to Consider:

Date of second reading:

\*Date of advertisement of Passage of By-Law:

Date of mailing to Minister a certified copy of By-Law:

**I certify that this By-Law was adopted by Council and published as indicated above.**

\_\_\_\_\_  
Clerk

\_\_\_\_\_  
Date

\* Effective Date of the By-Law unless otherwise specified in the text of the By-Law.



**CUMBERLAND COUNCIL**

**RFD#2021-11-5**

**Date: 11/24/2021**

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**TO:** Mayor Scott and Members of Council

**SUBMITTED BY:** Steve Ferguson, Director of Community Development

**DATE:** 11/18/2021

**SUBJECT:** *First Reading – Open Air Burning By-Law 21-06*

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**ORIGIN:** The former By-Law and Policy Committee requested that staff look into consolidation of the Municipality's Open Air Burning By-Law with those of the former towns of Springhill and Parrsboro.

**LEGISLATIVE AUTHORITY:** The procedures to be followed when adopting, amending, or repealing by-laws are found in sections 168 and 169 of the MGA. The powers of municipalities to regulate activity through by-laws are set out in sections 170 to 172 of the same Act. Sections 2, 9A, 14A, and 47 are also relevant.

Section 172 of the MGA contains the following specific provisions that apply to burning and fires:

*“172 (1) A council may make by-laws, for municipal purposes, respecting*  
*(a) the health, well being, safety and protection of persons;*  
*(b) the safety and protection of property;*  
*(d) nuisances, activities and things that, in the opinion of*  
*the council, may be or may cause nuisances, including noise, weeds,*  
*burning...”.*

**RECOMMENDATION:** That Council approve First Reading of the attached draft amended Open Air Burning By-Law and advertise that it will be considered for second reading at our December 22, 2021 meeting of Council.

**BACKGROUND:** In the summer of 2021 the Springhill Fire Department indicated that it was having trouble enforcing the Fires and Burning By-Law of the former Town (which prohibits “out of doors” burning), as the Municipality's Open Air Burning By-Law allows open air burning. Council gave staff direction to remove Section 5 of the Draft and bring the draft By-Law for First Reading.



**CUMBERLAND COUNCIL**

**RFD#2021-11-5**

**Date: 11/24/2021**

**DISCUSSION:** The simplest way to fulfill the request of Council is to remove section 5 of the draft By-Law that specifically prohibits open air burning within the community of Springhill. That is what we have done with the attached draft amended Open Air Burning By-Law. This by-law will now have our regulations consistent across the Municipality.

**FINANCIAL IMPLICATIONS:** It is not anticipated that changes to these regulations would have any significant financial implications.

**ENVIRONMENTAL IMPLICATIONS:** Open air burning for property maintenance or disposal of waste does unnecessarily release greenhouse gases, noxious gases, and particulates, and should therefore continue to be restricted, however small campfires are probably not a significant environmental concern.

**HOW WILL IT BE COMMUNICATED?** If Council approves First Reading we would then advertise and hold a Public Hearing before 2<sup>nd</sup> reading. If changes are adopted, they will have to be published before they come into force. The Municipality would likely also want to conduct some sort of public education program around the new rules in order to encourage voluntary compliance.

**ALTERNATIVES:** The Bylaw can be left as it is, and the Springhill Fires and Burning By-Law can be given more prominence on the Municipality's website to facilitate compliance and enforcement. Alternatively, the Open Air Burning By-Law could be amended to specifically exclude Springhill, and at the same time a new by-law that would only apply to Springhill could be developed and adopted.

**ATTACHMENTS:** Draft amended Open Air Burning Bylaw

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Report prepared by: S H-E  
Report and Financial approved by:

## Open Air Burning By-Law

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### **General**

1. This By-Law is entitled the “Open Air Burning By-Law.”
2. The purpose of this By-Law is to prohibit open air fires which are hazardous, or which pose a threat to public safety. The By-Law is also intended to prevent nuisance associated with open air burning in densely populated areas.
3. In this By-Law:
  - a. “fire chief” means a fire chief, fire captain or chief officer of a fire department, brigade or company or other person designated by such person in and for the applicable fire protection district or area;
  - b. “fire department” means a Volunteer Fire Company approved by the Council of the Municipality of Cumberland;
  - c. “open air” means anywhere that is not fully enclosed by a building;
  - d. “open air fire” does not include a fire in an appliance which is designed and being used to burn propane, natural gas, charcoal or wood for the purpose of cooking food; and
  - e. “recreational outdoor wood burning appliance” means an appliance that is designed to contain a small fire for recreation and entertainment purposes and includes an outdoor fireplace, an outdoor dome fireplace, a fire pit, a fire bowl and a chimney, but does not mean an appliance that is designed or used to provide heat to a building.

### **Open Air Fires**

4. No person shall light, ignite or start or allow or cause to be lighted, ignited or started, or add fuel to, or otherwise permit or encourage to burn a fire of any kind whatsoever in the open air except as permitted under section 5.
5. Except as may be otherwise prohibited by law, provided all necessary provincial permits are obtained, the Nova Scotia Department of Natural Resources and Renewables has not issued a ban on open air burning and some method of fire suppression is directly accessible, an open air fire is permitted:

## Municipality of Cumberland By-Law 21-06

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- a. if the burning is carried out pursuant to and in strict compliance with a current, valid Burning Permit issued by the Nova Scotia Department of Natural Resources provided:
  - i. the fire is located at least 30 meters from all adjacent properties;
  - ii. the fire is authorized by the owner of the property where the fire is situated;
  - iii. the fire is not started or permitted to continue when the wind is blowing with sufficient velocity to jeopardize the ability of the person responsible to control the fire;
  - iv. the fire is not left unattended;
  - v. the fire is not fueled by, or allowed to burn anything except wood, brush and vegetation or byproducts thereof;
  - vi. any smoldering embers from the fire are extinguished after the burning is complete; and
  - vii. the fire does not appear to be getting out of control and has not gotten out of control.
- b. for training purposes, or as a preventative measure intended to reduce the risk or spreading of a more serious fire, if the burning is carried out or directly supervised by a fire department;
- c. for agricultural purposes, provided all provincial requirements are met;
- d. by a person lost or in distress in a wooded area, if reasonable precautions are taken against the spreading of the fire;
- e. in a recreational outdoor wood burning appliance, provided the manufacturer's instructions for installation and use are followed;
- f. for a campfire not exceeding 75 centimeters in width at the largest point, and not piled higher than 45 centimeters, provided:
  - i. the fire is located at least 9 meters from a dwelling located on another property,
  - ii. the fire is not within 6 meters of another property, unless the fire was started with the express written consent of the owner and occupant of such other property;

## Municipality of Cumberland By-Law 21-06

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- iii. the fire is authorized by the owner of the property where the fire is situated;
  - iv. the fire is not started or permitted to continue when the wind is blowing with sufficient velocity to jeopardize the ability of the person responsible to control the fire;
  - v. the fire is not left unattended;
  - vi. the fire is not fueled by, or allowed to burn anything except wood, brush and vegetation or byproducts thereof;
  - vii. any smoldering embers from the fire are extinguished after the burning is complete; and
  - viii. the fire does not appear to be getting out of control and has not gotten out of control; and
- g. for a campfire not exceeding 120 centimeters in width at the largest point, and not piled higher than 60 centimeters, provided:
- i. the fire is located at least 30 meters from all adjacent properties;
  - ii. the fire is authorized by the owner of the property where the fire is situated;
  - iii. the fire is not started or permitted to continue when the wind is blowing with sufficient velocity to jeopardize the ability of the person responsible to control the fire;
  - iv. the fire is not left unattended;
  - v. the fire is not fueled by, or allowed to burn anything except wood, brush and vegetation or byproducts thereof;
  - vi. any smoldering embers from the fire are extinguished after the burning is complete; and
  - vii. the fire does not appear to be getting out of control and has not gotten out of control.
6. A fire chief may extinguish or order to be extinguished any open air fire, if in the opinion of the fire chief the fire is not in compliance with any requirement set out in section 5 of this By-Law.

## Municipality of Cumberland By-Law 21-06

### Penalties

7. Any person who contravenes section 4 or 5 of this By-Law is guilty of an offence punishable on summary conviction by a fine of not less than \$200 and not more than \$10,000.
8. Any person who contravenes section 4 or 5 of this By-Law and who is given a Notice of the By-Law violation by a Peace Officer or the Municipality's By-Law Enforcement Officer in accordance with the Municipality's Payment in Lieu of Prosecution Policy may pay to the Municipality, at the place specified in the Notice, the sum of \$100 within 14 days of the date of Notice and shall thereby avoid prosecution for that contravention.
9. Any person who contravenes section 4 or 5 of this By-Law and thereby causes a fire department to be dispatched shall upon conviction pursuant to section 7 of this By-Law be subject to a penalty of \$500 in addition to any fine imposed to defer the cost associated with dispatching a fire department.
10. On the effective date of this By-Law any previous Open Air Burning By-Laws of the Municipality, the former Town of Parrsboro, the former Town of Springhill and the Fires and Burning By-Law of the former Town of Springhill are repealed.

<b><u>Clerk's Annotation For Official By-Law Book</u></b>	
	Date of first reading: _____
	Date of advertisement of Notice of Intent to Consider: _____
	Date of final reading: _____
	*Date of advertisement of Passage of By-Law: _____
	Date of mailing to Minister a certified copy of By-Law: _____
I certify that this OPEN AIR BURNING BY-LAW was adopted by Council and published as indicated above.	
_____	
Municipal Clerk	Date
*Effective Date of the By-Law unless otherwise specified in the text of the By-Law	



**COMMITTEE OF THE WHOLE**

**CDR #7**

**Date: November 17, 2021**

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**TO:** Mayor Scott and Members of Council

**SUBMITTED BY:** Melanie Prendergast

**DATE:** *November 1, 2021*

**SUBJECT:** Cumberland Snowmobile Club Grant Request

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**ORIGIN:** During this year's Budget process Council approved a grant for the Cumberland Snowmobile Club. The Club has now requested that they be allowed to use the funds for a purpose different than originally approved.

**LEGISLATIVE AUTHORITY:** The general authority for the Municipality to provide grants to community organizations is found in sections 2, 9A, and 14A of the Municipal Government Act.

**RECOMMENDATION:** That the Cumberland Snowmobile Club's request to be permitted to use the approved \$5000 grant to replace the deck on the first bridge on Trail 30 be forwarded to the November 24, 2021 regular meeting of Council for consideration.

**BACKGROUND:** The Cumberland Snowmobile Club applied to the Municipality in March 2021 for \$10,000 towards a \$560,000 project to upgrade and repair the Tidnish Ketchum Cable Bridge. Council approved a grant in the amount of \$5,000. The grant was not paid out right away as some documentation required for the application was outstanding. That documentation has now been supplied, but a request to re-allocate the funds arrived at about the same time.

The Club has now requested permission to use the funds to replace the decking on a bridge on Trail 30 on Lynn Mountain. The budget for the new project is \$10,000. They have received a quote from Baxter Trucking (attached) in the amount of \$8,200 to remove and dispose of the old decking and supply the new decking and related materials. They plan to spend \$3200 of their own funds and to donate \$1800 worth of in-kind labour. The balance of the cost would be covered by the Municipality's grant.

The Club has provided photographs of the bridge surface showing it to be quite worn. One plank is missing entirely.

**DISCUSSION:** The Municipality's grant guidelines require that funds be used for the project or activity proposed in the grant application in order to ensure that the Municipality and grant recipients are accountable for taxpayer dollars.



**COMMITTEE OF THE WHOLE**

**CDR #7**

**Date: November 17, 2021**

**FINANCIAL IMPLICATIONS:** The \$5000 for the original project was approved in June 2021 and the fund have been earmarked for the Cumberland Snowmobile Club since. If this request is denied, the funds will return to the Regional grant funds.

**ENVIRONMENTAL IMPLICATIONS:** N/A

**HOW WILL IT BE COMMUNICATED?** By email to the organization's contact person as well as a letter sent in the mail. Pursuant to the Municipality's Grant Disclosure Policy, the public will be informed of the grant through the Municipal Newsletter and Website.

**ALTERNATIVES:** Decline the request

**ATTACHMENTS:** Quote from Baxter Trucking.

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Report prepared by: Melanie Prendergast  
Report and Financial approved by:

# Baxter Trucking Ltd

514 Ripley Rd  
 Truemanville, Nova Scotia B4H 3Y2  
 Canada  
 baxter.trucking@xplornet.ca

# QUOTE

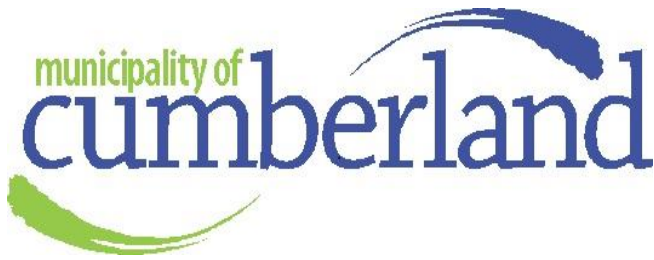
Quote No.: 751  
 Date: 09/15/2021  
 Page: 1  
 Ship Date:

**Sold To:**  
**Cumberland Snowmobile Club**  
 514 Wyvern Rd  
 Collingwood, NS

**Ship To:**  
 Cumberland Snowmobile Club  
 514 Wyvern Rd  
 Collingwood, NS

**Business No.:** 877492918

Item No.	Quantity	Unit	Description	Tax	Unit Price	Amount
	1		Bridge on trail 30 Lynn Mtn	H		
			Remove old decking, load & truck debris to appropriate dump site...equipment & tipping fees included	HI	2,000.00	2,000.00
	1		treated lumber for decking, nails & spikes	HI	5,000.00	5,000.00
	1		tidy up approaches, includes necessary aggregate material & equipment	HI	1,200.00	1,200.00
			Subtotal:			8,200.00
			HI - HST @ 15%, included			
			HST		1,069.56	
Baxter Trucking Ltd HST: #877492918						
Shipped by						
<b>Comments</b> Thank You! Quote Valid for 5 days from issue date & subject to supply fluctuations					<b>Total Amount</b>	8,200.00
Sold By:						



**COMMITTEE OF THE WHOLE**

**CDR# 14**

**Date: November 17, 2021**

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**TO:** Mayor Scott and Members of Council

**SUBMITTED BY:** Melanie Prendergast

**DATE:** November 2, 2021

**SUBJECT:** River Hebert, Joggins and Area Development Association Grant Request for Christmas Hampers Project

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**ORIGIN:** The River Hebert/Joggins and Area Development Association has applied for a Regional Grant to cover 50% of the cost of food gift cards for the annual Christmas hamper project.

**LEGISLATIVE AUTHORITY:** The general authority for the Municipality to provide grants to community organizations is found in sections 2, 9A, and 14A of the Municipal Government Act.

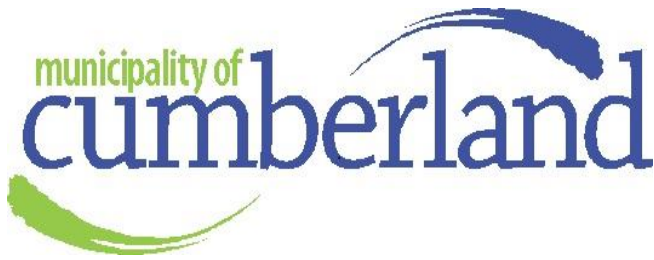
**RECOMMENDATION:** That a Request for a Regional Grant of \$2,500 to the River Hebert, Joggins and Area Development Association for their 2021 Christmas hamper project be forwarded to the November 24, 2021 regular meeting of Council for consideration.

**BACKGROUND:** The annual Christmas hamper project has provided meals for local families struggling during the holiday season for many years. In the past, they have helped approximately 70 families and expect that number may double this season. This project has always relied on donations from individuals and organizations within the community.

**DISCUSSION:** The total cost of the project is \$6305. They plan to fundraise \$2500 and will provide \$1305 worth of in-kind. They are requesting assistance for the remaining \$2500.

The County has provided grants of \$2000 for many consecutive years for this project. The extra \$500 that the Association is requesting this year is to help cover the predicted increase of those in need, as more people are laid off or suffering job losses due to the pandemic.

For the last several years, rather than giving actual food baskets which they previously did, they have given Superstore gift cards valued at \$50 each. They plan to do the same this year or they may possibly lower the dollar amount of each gift card to accommodate more families.



**COMMITTEE OF THE WHOLE**

**CDR# 14**

**Date: November 17, 2021**

**FINANCIAL IMPLICATIONS:** There is a balance of \$17,292.50 remaining in the grant reserves.

**ENVIRONMENTAL IMPLICATIONS:** N/A

**HOW WILL IT BE COMMUNICATED?** By email to the organization's contact person as well as a letter sent in the mail. Pursuant to the Municipality's Grant Disclosure Policy, the public will be informed of the grant through the Municipal Newsletter and Website.

**ALTERNATIVES:** N/A

**ATTACHMENTS:** None. Application can be provided upon request.

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Report prepared by: Melanie Prendergast  
Report and Financial approved by:

**For office use only:**  
 Reviewed by: \_\_\_\_\_  
 Recommendation: \_\_\_\_\_



## GRANTS TO NON-PROFIT ORGANIZATIONS APPLICATION FORM

*The grant application process is an important tool to permit diligent use of the Municipality's financial resources. This process is intended to provide the information necessary for the Municipality to properly evaluate and rank projects for funding.*

*Grants will only be given to those organizations where there is a clearly demonstrated financial need.*

*\*In this application the word "project" will be used in place of the project, activity, facility, or event you are applying for.*

Please note: If your organization received funds from the Municipality in the past three years, a new application will only be considered if you have completed the mandatory Final Project Report Form which can be found here: <https://cumberlandcounty.ns.ca/grant-opportunities.html>

GENERAL INFORMATION	
<p>All applicants must be registered with the Nova Scotia Registry of Joint Stock Companies (or equivalent).</p> <p>Who are you registered with? <i>Nova Scotia Registry of Joint Stocks (2076529)</i></p> <p>What is your organization's full registered name? <i>River Hebert/Joggins and Area Development Association</i></p>	
<p><b>Contact Person:</b> Charine Brown</p>	<p><b>Position:</b> Secretary</p>
<p><b>Full Mailing Address:</b> P.O. Box 212 River Hebert, N.S. B0L 1G0</p>	<p><b>Phone:</b> 902-297-3969</p> <p><b>Alternate Phone:</b></p> <p><b>E-mail Address:</b> charine.cbrown@gmail.com</p>
<p><b>Brief description of the organization's activities and mandate:</b> <i>(Attach printed materials if available)</i></p> <p>Our organization's mandate is to preserve, improve and promote our unique area for the benefit and enjoyment of its residents and visitors.            We are currently employed in the creation of a community centre which is expected to provide services for the physical and mental well-being of our residents.</p>	

**Description of proposed project:** *(Attach separate sheet if necessary)*

The annual Christmas hamper project has provided meals for families struggling during the holiday season. In the past, we have helped approximately 70 families and expect that the number may even double this season. Our contributions and yours may not be sufficient if that is the case.

**FINANCIAL**

**\*Please note that the deadline for all applications is March 31 if more than \$3,000 is requested**

Please indicate which category of grant this application applies to:

**Capital construction, renovations & major repairs** (must supply copy of deed or lease)

\*Up to 50% of the total cost of project

**Operation and maintenance**

\*Up to 20% of total annual operating costs, to a max of \$3,000

**Programs**

\*Up to 30% of the total program budget, to a max of \$5,000

**Special events and initiatives**

\*Up to 30% of the total cost, to a max of \$5,000

*The Municipality has specific guidelines for each grant category listed. For full details such as eligibility, criteria and deadlines, please refer to: <http://www.cumberlandcounty.ns.ca/grant-opportunities.html>*

NG

**What is the total cost of your project?**

\$ 6,305 (Specify a dollar amount)

NG

**Amount of assistance requested from the Municipality:**

\$ \$2,500 (Specify a dollar amount)

**Total contribution made by your organization:**

Cash: \$ \_\_\_\_\_

In kind (labour) \$15/hour X 87 # of hours = \$ 1305

In kind (professional services) \$25/hour X \_\_\_\_\_ # of hours = \$ \_\_\_\_\_

In kind (other\*) \$ \_\_\_\_\_ / hour X \_\_\_\_\_ # of hours = \$ \_\_\_\_\_

**Total Contribution (cash plus in kind) \$ \_\_\_\_\_** \*Use this amount in your project budget (pg. 6)

\*If using "other" in kind, please provide a justification of the hourly rate used.

<p><b>Please describe how your organization raises money.</b> This project has always relied on donations from individuals and organizations within the community.</p>	
<p><b>Has the Municipality provided financial assistance for this project in the past?</b> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If yes, list when and the amount. Annually, in the amount of \$2,000</p>	
<p><b>If your organization received funds from the Municipality in the last three years, have you completed the mandatory Final Project Report Form which can be found here:</b> <a href="https://cumberlandcounty.ns.ca/grant-opportunities.html">https://cumberlandcounty.ns.ca/grant-opportunities.html</a> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A</p>	
<p><b>Please list all other grants that your organization has applied to for this project other than the Municipality of Cumberland.</b></p>	
<p><b>How will you fund this project if you do not receive a grant from the Municipality?</b> As always, from the hearts and pockets of our community.</p>	
	/7

<b>BENEFIT TO THE COMMUNITY</b>	
<p><b>Will this project improve the health and well-being of residents? If so, please describe.</b> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Christmas can be a bleak season for those in poverty, suffering layoffs, or job losses. A gift of this nature, though small, reminds them that the community is ready to help.</p>	
<p><b>Will this project attract visitors? If so, who and how many?</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A</p>	

<p><b>Will this project focus on decreasing barriers (i.e. accessibility, financial, transportation, etc.)?</b>          If so, please describe.          Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>          In our small way, the Christmas food gift cards may enable those in need to purchase 'extras' for Christmas celebrations. For some, it will go to augment their monthly food budget.</p>	
<p><b>Inclusivity can be described as including any member of society regardless of gender, income level, race, sexuality, age, disability, etc. Do you feel that your project is inclusive according to this description? If so, please explain.</b>          Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>          We do not discriminate in our giving. The only criteria is need.</p>	
<p><b>Will this project benefit local business? If so, please describe.</b>          Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>          N/A</p>	
<p><b>If there are other benefits that your project will bring to the community, please describe.</b></p>	
	/6

<b>PROJECT FEASIBILITY AND LIKELIHOOD OF SUCCESS</b>	
<p><b>Why is it believed that this project will be successful?</b>          We have a long history of providing Christmas hampers and hope to continue to do so for many years.</p>	
<p><b>How many people are involved in implementing this project?</b>          Nine on the committee and at least three on distribution.</p>	
	/2

**COMMUNITY SUPPORT**

**Please describe what you have done to determine the level of community support you have or will have for this project?**

This program has the complete support of our community. It has become an institution, expected of us annually.

/1

**LONG TERM SUSTAINABILITY**

**Does your organization have a history of successful projects? Please list.**

We have supported this program for many years.  
Our organization has promoted tourism through the successful completion of the Heritage Models Museum and the Log Cabin.  
We have also contributed to the construction of the Medical Centre to promote the health of individuals within our community.  
Currently, we are working on a Community Centre to promote the physical and mental health and safety of our residents.

**How are you recruiting new members/volunteers?**

We principally recruit through the enthusiasm of our volunteers who share their experience on social media and in face-to-face contact.

**Does your organization foresee requiring funding from the Municipality every year to be able to remain operational?**

Yes, we do.

/3

**ORGANIZATIONAL PRACTICES**

**Is your budget available to the public?**

Yes  No

**Are your financial statements available to the public?**

Yes  No

**Do you hold an Annual General Meeting (AGM)?**

Yes  No

**Do you have a written strategic plan (by any name)?**

Yes  No

/4

### DETAILED PROJECT BUDGET

(A separate document may be used instead of this section  
as long as all revenues and expenditures are included)

<b>REVENUE:</b>	
Fees or charges	
Membership	
Fundraising	\$2,500.00
Grant requested from Municipality	\$2,500.00
Grants requested from other sources	
Sponsorships	
Monetary contributions/donations	
"In kind" contributions (Enter amount from Page 2)	\$1,305.00
Other (specify)	
<b>TOTAL REVENUES:</b>	<b>\$6,305.00</b>

<b>EXPENDITURES:</b>	
Equipment & materials	
Transportation	
Facility rental	
Utilities	
"In Kind" (Enter amount from Page 2)	\$1,305.00
Other (specify)	\$5,000.00
Other (specify)	
Other (specify)	
<b>TOTAL EXPENDITURES:</b>	<b>\$6,305.00</b>

**CHECKLIST:**

The following checklist is to be used by the applicant and submitted with the application. If a listed item is not applicable to your application, it must be indicated as such.

**Please attach the following:**

- A copy of Deed or Lease if a capital application
- A financial statement for the organization from the previous year
- Supporting financial information for all current funds including surpluses and reserves along with copies of recent bank statements for all accounts.
- Organization's annual budget for upcoming/current year
- Detailed Budget for this project (a template is provided)
- Minutes from organization's most recent Annual General Meeting (AGM).  
*\*If you do not have an AGM, please include the meeting minutes from your most recent meeting.*
- Copies of quotes for any goods or services to be purchased as part of this project
- Up to three letters of support for this project. How many are being submitted? \_\_\_\_\_

*\*Unless they are the same*

**For office use only:**

- Was the application received on time? Yes  No
- Was the application complete? Yes  No
- Has the applicant demonstrated financial need? Yes  No
- Has the applicant accounted for previous grants from the County? Yes  No

**All complete applications will be evaluated based on the following criteria:**

<b>FINANCIAL (30%)</b>	<b>Pages 2-3</b>	<b>/7</b>	<b>x 4.29=</b>
<b>BENEFIT TO THE COMMUNITY (20%)</b>	<b>Page 3-4</b>	<b>/6</b>	<b>x 3.33=</b>
<b>PROJECT FEASIBILITY AND LIKELIHOOD OF SUCCESS (20%)</b>	<b>Page 4</b>	<b>/2</b>	<b>x 10.00=</b>
<b>COMMUNITY SUPPORT (10%)</b>	<b>Page 5</b>	<b>/1</b>	<b>x 10.00=</b>
<b>LONG TERM SUSTAINABILITY (10%)</b>	<b>Page 5</b>	<b>/3</b>	<b>x 3.33=</b>
<b>ORGANIZATIONAL PRACTICES (10%)</b>	<b>Page 5</b>	<b>/4</b>	<b>x 2.50=</b>
<b>TOTAL</b>			



# COMMUNITY CREDIT UNION

RIVER HEBERT JOGGINS & AREA DEV ASSOCIATION  
 C/O BRUCE HEBERT  
 1539 HWY 242 P.O. BOX 15  
 RIVER HEBERT NS B0L 1G0

### Contact us

COMMUNITY CREDIT UNION  
 0857  
 33 PRINCE ARTHUR STREET  
 AMHERST, NS  
 B4H 1V7  
 P 902-667-7541

### COMMON SHARES #20783-07-3 Joint: DEBORAH METHEREL

Date	Transaction Type	Item	Debit	Credit	Balance
Sep 01 21		Opening Balance			10.00
Sep 29 21	Equity share trnsfr			5.00	15.00
Sep 30 21		Closing Balance			15.00

### SURPLUS SHARES #20783-08-3 Joint: DEBORAH METHEREL

Date	Transaction Type	Item	Debit	Credit	Balance
Sep 01 21		Opening Balance			45.00
Sep 30 21		Closing Balance			45.00

### YOUR NON PROFIT CHEQ #20783-10-3 Joint: BRUCE HEBERT

Date	Transaction Type	Item	Debit	Credit	Balance
Sep 01 21		Opening Balance			148,517.83
	Mbr Direct Bill Pmt	NOVA SCOTIA POWER CONF#105048	438.64		148,079.19
	Clearing cheque	00000211	370.97		147,708.22
Sep 13 21	Clearing cheque	00000212	690.00		147,018.22
Sep 17 21	Clearing cheque	00000213	1,503.14		145,515.08
Sep 27 21	Clearing cheque	00000215	87.25		145,427.83
Sep 29 21	Clearing cheque	00000214	558.31		144,869.52
	Clearing cheque	00000216	17,216.05		127,653.47
	Equity share trnsfr		5.00		127,648.47
	Service charge		5.00		127,643.47
	Interest			6.00	127,649.47
Sep 30 21		Closing Balance			127,649.47
		Total	20,874.36	6.00	

### fundraising #20783-20-3 Joint: BRUCE HEBERT

Date	Transaction Type	Item	Debit	Credit	Balance
Sep 01 21		Opening Balance			8,730.85
Sep 29 21	Interest			0.36	8,731.21
Sep 30 21		Closing Balance			8,731.21

### ball park #20783-21-3 Joint: BRUCE HEBERT

Date	Transaction Type	Item	Debit	Credit	Balance
Sep 01 21		Opening Balance			2,055.29
Sep 29 21	Interest			0.08	2,055.37
Sep 30 21		Closing Balance			2,055.37

Lost or stolen debit cards call 1-888-277-1043.

Lost or Stolen Collabria Financial Credit Cards call 1-855-341-4643, outside Canada/Continental U.S call 647-252-9564 (collect).

Please examine your statement and notify your Credit Union within 30 days of any errors or omissions.

# River Hebert/Joggins Development Association

## Minutes of the Annual General Meeting

February 9, 2021, 7:00 PM

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Members present:

P.J. White, Bruce Hebert, Deborah Metherel, Charine Brown, Larry Scopie  
Eudora Ripley, Mike Corby, Dale Porter, Dale Quin, Wade Quin, Murray Scot,  
Mark Joseph, Terry Hebert, Carson Ferriss, Ryan Ferriss, Sara Ferriss

Elections for office were held prior to meeting commencement and all members of the executive were returned by acclamation. In addition, Larry Scopie was persuaded to stand as 2<sup>nd</sup> Vice Chair and Charine Brown offered to replace Jennifer Legere who stepped down in December as secretary. They were elected without opposition.

The chair, P.J. White, called the meeting to order and read the minutes of the January meeting, prepared by Deborah Metherel. Larry Scopie moved they be accepted as read, seconded by Dale Porter, motion carried.

Treasurer, Deborah Metherel, read the treasurer's report. There being no errors or omissions, Larry moved they be accepted as read. Seconded by Eudora Ripley.

Fund raising chair, Carrie Lee, was absent. Deborah reported that there are currently no fundraising activities underway.

The following agenda items were discussed:

1. Naming the Community Centre. Several suggestions were put forward, among them a contest through the school and possibly seeking corporate sponsorship. Sara Ferriss offered to propose the idea of a contest at the next school staff meeting on February 17<sup>th</sup>, and Murray Scott offered to pursue the possibility of Explornet sponsorship. Discussion followed in which it was determined that the size of our catchment area and the need for the name to be meaningful to the community we serve should be considered when arriving at a name. The issue remains pending.
2. Renovations. P.J. proposed we seek more quotes since those received are quite high. Some contractors seem eager for the work and at least one has declined due to prior negative experience with the County. All agreed with the chair that the practice of hold backs is reasonable to ensure that projects are completed promptly and to code. Ryan Ferriss asked what work could be done with volunteers. P.J. asked about permits and Dale offered to contact Dave Buell to get more information. P.J. will have Kent Harrison expand the washroom plans with detailed specifications.
3. Grant update. Deborah outlined the ongoing Credit Union Community Investment Grant application \$10 – 15,000 for student jobs and the Recreation Facility Development application for \$150,000. Charine will be working on grant applications with Vicki Weaver. Ryan Ferriss suggested that an ongoing lottery might be a good way to ensure continued funding and P.J. suggested he bring the idea to the next meeting when Carrie is in attendance. Since we live in a small community it was generally agreed that it is not a good idea to compete head to head with other organizations for their charitable donations.
4. Skating rink for Family Day. Percy's pond is working well as a skating rink so there is nothing planned for Family Day.
5. Ron Baker memorial donations. We agreed that some suitable construction should bear his name but came to no decision as to what that might be. Further discussions will take place with the family in the spring.

### New business

Deborah pointed out that we still require an official phone number for the Association. The phone has not yet been removed although we are not paying for, or using the service at this time. Email has been set up, and Bruce Hebert will be setting up a Facebook page for the Centre.

The Minudie Heritage Association requested a letter of support for their grant proposals. Secretary to prepare.

The chair concluded discussion and Deborah reminded all to sign in.

Larry Scopie moved the meeting be adjourned, Terry Hebert seconded, and the motion was carried.

County Of Cumberland  
Grants Programs

4683 Boars Back Rd.  
River Hebert, NS B0L 1G0

October 27, 2021

To the Grant Committee of Cumberland:

I am writing to lend my support to the committee in charge of the Christmas Hampers. As a member of this community I see the needs. As you know, the annual Christmas Hamper project has for many years provided meals for families struggling during the holiday season. In the past, they have helped approximately 70 families with \$50 grocery gift cards. This will barely provide any kind of meals for a family with the rise in prices. This year that number could double as people are laid off or suffering job losses due to the continuing pandemic. As small as this gift is, it will remind these families that the community cares and are ready to help. I'm asking if you could please increase the amount of the grant for the rising costs this year. Thank you for all you do.

Respectfully,  
Jackie Gould

Heritage Models Association

To Whom It May Concern;

On behalf of Heritage Models Association I would like to show our support of the River Hebert, Joggins and Area Development Association in their application for a grant to provide funding to sponsor the Christmas Hamper Program.

The local Development Association does an admirable job of supporting worthy causes and Heritage Models commends them for their efforts.

The Christmas Hamper Program is a recognized service to this community and has been successfully helping deserving families enjoy a healthy Christmas dinner for many years.

It is my hope that you will consider the application and provide the funding as requested.

Sincerely,

*Joy M. Gray* . Oct. 27, 2021

Joy Gray,

Secretary, Heritage Models Association.









## OFFICIAL PRESS RELEASE



### The #ShopCumberland Initiative

It is no secret that the pandemic has hit our local businesses hard. So, in a joint effort by the 4 local Chamber of Commerce Organizations in Cumberland County, **Shop Cumberland** is an initiative to offer support and a unified voice to our local business community. We are determined to step up to the challenge and stand proudly behind our local businesses, and we ask for the support of the public as we head into the Christmas shopping season. Where you choose to shop has a huge impact on our community, so we want to encourage you to support local and **Shop Cumberland** as often as possible this holiday season. Together we *can* make a difference!

It is our hope that by raising awareness of the importance of shopping local, that the general public will rally behind this cause and vote with their feet as well as their wallets. We want to do all we can to ensure the money that is hard-earned in our community stays in our community as much as possible; which ultimately benefits all residents of Cumberland County.

This initiative will work to educate the population of Cumberland County on the many moral and financial benefits of supporting our local economy, especially in the wake of a global pandemic. We also intend to highlight how safe it is to shop locally, and the huge efforts and expense our local business owners have gone through to align with health protocols.

We would greatly appreciate your support in helping us raise awareness of our effort to stand up for local businesses after another tough year for everyone.

*This important initiative is proudly supported by The Amherst & Area Chamber of Commerce, The Parrsboro & District Board of Trade, The Six Rivers Chamber of Commerce, and The Springhill and Area Chamber of Commerce.*

## Links & Contact Information:

- ❖ Social Media Handle: @ShopCumberland
- ❖ Official Hashtag: #ShopCumberland
- ❖ Official Website: [www.ShopCumberland.ca](http://www.ShopCumberland.ca)
- ❖ Campaign Email: [support@shopcumberland.ca](mailto:support@shopcumberland.ca)
- ❖ Campaign Leader: Ron Furlong – (902) 667-8186 – [rfurlong@amherstchambers.ca](mailto:rfurlong@amherstchambers.ca)
- ❖ Campaign Marketing Leader: Patrick Manifold – (902) 209-4646 – [patrick@novasocialmedia.ca](mailto:patrick@novasocialmedia.ca)
- ❖ Facebook: <https://www.facebook.com/shopcumberland/>
- ❖ Instagram: <https://www.instagram.com/shopcumberland/>
- ❖ Twitter: <https://twitter.com/ShopCumberland>
- ❖ YouTube: <https://www.youtube.com/channel/UCvAenxF3hmYxjgu9LXHjB4Q>
- ❖ Official QR Code (Attached)
- ❖ Official Logo (Attached)

