

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Financial Statements**  
**Year Ended December 31, 2017**

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Index to Financial Statements**  
**Year Ended December 31, 2017**

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## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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The financial statements of Mayne Island Improvement District are the responsibility of Mayne Island Improvement District and have been prepared in compliance with legislation, and in accordance with Canadian accounting standards for local governments. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

In carrying out its responsibilities, management maintains appropriate systems of internal and administrative controls designed to provide reasonable assurance that transactions are executed in accordance with proper authorization, that assets are properly accounted for and safeguarded, and that the financial information is reliable and accurate.

The Board of Trustees is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements.

The financial statements have been audited by Paterson Henn CPA Chartered Professional Accountants. The independent auditor's report addressed to the Trustees appears on the following page. Their opinion is based upon an examination conducted in accordance with Canadian generally accepted auditing standards, performing such tests and other procedures as they consider necessary to obtain reasonable assurance that the consolidated financial statements are free of material misstatement and present fairly the financial position and results of the Improvement District in accordance with Canadian accounting standards for local governments.



Trustee



Trustee

Mayne Island, BC  
April 4, 2018



**PATERSON HENN CPA**  
CHARTERED PROFESSIONAL ACCOUNTANTS

**Caroline M. Paterson**, CPA, CGA\*

**Sheila C. Henn**, CPA, CA\*

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## INDEPENDENT AUDITOR'S REPORT

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To the Trustees of Mayne Island Improvement District

We have audited the accompanying financial statements of Mayne Island Improvement District, which comprise the statement of financial position as at December 31, 2017 and the statements of operations, changes in net surplus (debt) and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for local governments, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Mayne Island Improvement District as at December 31, 2017 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for local governments.

*Paterson Henn CPA*

Sidney, British Columbia

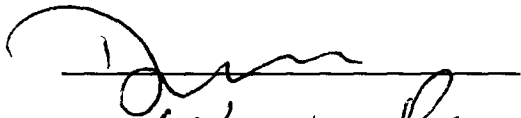
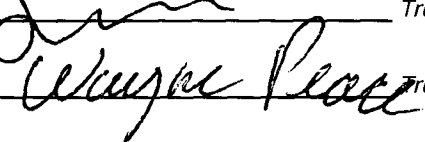
April 10, 2018

Chartered Professional Accountants

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Statement of Financial Position**  
**December 31, 2017**

	2017	2016
<b>FINANCIAL ASSETS</b>		
Cash	\$ 327,886	\$ 299,391
Renewal reserve funds (Note 6)	246,160	168,544
Accounts receivable	15,414	9,247
	<b>589,460</b>	<b>477,182</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	37,066	35,587
Long term debt (Note 4)	2,195,138	2,286,159
	<b>2,232,204</b>	<b>2,321,746</b>
<b>NET FINANCIAL DEBT</b>	<b>(1,642,744)</b>	<b>(1,844,564)</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Note 3)	3,470,987	3,583,104
Prepaid expenses	18,438	18,380
	<b>3,489,425</b>	<b>3,601,484</b>
<b>ACCUMULATED SURPLUS (Notes 5, 6)</b>	<b>\$ 1,846,681</b>	<b>\$ 1,756,920</b>

**APPROVED BY THE TRUSTEES**

  
 \_\_\_\_\_ Trustee  
  
 \_\_\_\_\_ Trustee

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Statement of Operations**  
**Year Ended December 31, 2017**

	Budget 2017	Fire Protection 2017	Health Centre 2017	Total 2017	Total 2016
<b>REVENUES</b>					
Fire Protection Tax Levies	\$ 586,533	\$ 586,533	\$ -	\$ 586,533	\$ 587,969
Capital Tax Advance Levies (Note 4)	-	159,606	-	159,606	159,606
Health Centre Tax Levies	88,483	-	88,466	88,466	89,048
Rental Revenue	15,000	-	15,000	15,000	15,000
Contributions (Note 7)	-	20,000	-	20,000	-
Penalties & Interest on Tax Levies	2,700	-	3,033	3,033	4,760
Burn Permit Sales	3,000	3,310	-	3,310	2,690
Other Revenue	750	3,251	-	3,251	5,498
Interest Revenue on Reserve Funds	-	1,392	35	1,427	1,129
	<u>696,466</u>	<u>774,092</u>	<u>106,534</u>	<u>880,626</u>	<u>865,700</u>
<b>EXPENSES</b>					
Fire Protection expenditures (Schedule 1)	457,246	500,143	-	500,143	472,477
Governance expenditures (Schedule 2)	47,037	43,780	-	43,780	40,436
Health Centre expenditures (Schedule 3)	94,790	-	89,093	89,093	92,916
	<u>599,073</u>	<u>543,923</u>	<u>89,093</u>	<u>633,016</u>	<u>605,829</u>
<b>Annual Surplus (Debt) from operations</b>	<u>97,393</u>	<u>230,169</u>	<u>17,441</u>	<u>247,610</u>	<u>259,871</u>
<b>OTHER REVENUE (EXPENSES)</b>					
Amortization	-	(140,014)	(17,835)	(157,849)	(153,249)
Loss (gain) on disposal of tangible capital assets	-	-	-	-	(4,367)
Budgeted transfer to Fire Protection reserve	(86,000)	-	-	-	-
Budgeted transfer to Health Centre reserve	(11,393)	-	-	-	-
	<u>(97,393)</u>	<u>(140,014)</u>	<u>(17,835)</u>	<u>(157,849)</u>	<u>(157,616)</u>
<b>ANNUAL SURPLUS (DEBT)</b>	<u>\$ -</u>	<u>\$ 90,155</u>	<u>\$ (394)</u>	<u>\$ 89,761</u>	<u>\$ 102,255</u>

See notes to financial statements

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Statement of Changes in Net Surplus (Debt)**  
**Year Ended December 31, 2017**

	Fire Protection 2017	Health Centre 2017	Tangible Capital Assets 2017	Renewal Reserves See Note 6 2017	<b>Total 2017</b>	Total 2016
<b>NET SURPLUS (DEBT) - BEGINNING OF YEAR</b>	\$ (2,004,782)	\$ 10,054	\$ 3,583,104	\$ 168,544	<b>\$ 1,756,920</b>	\$ 1,654,665
Annual surplus (debt)	90,155	(394)	-	-	<b>89,761</b>	102,255
<b>Net tangible capital asset changes</b>						
Amortization of tangible capital assets	140,014	(17,835)	(157,849)	-	-	-
Fire hall additions - Bylaw 175	(34,732)	-	34,732	-	-	-
Fire hall security - Bylaw 180	(3,500)	-	3,500	-	-	-
Health Centre security - Bylaw 181	-	(7,500)	7,500	-	-	-
	<u>(1,812,845)</u>	<u>19,995</u>	<u>3,470,987</u>	<u>168,544</u>	<b><u>1,846,681</u></b>	<u>1,756,920</u>
Renewal reserve transfers (per budget)	(86,000)	(11,393)	-	97,393	-	-
Transfer of prior year surplus	(21,636)	(2,892)	-	24,528	-	-
Reserve funds interest income	(1,392)	(35)	-	1,427	-	-
Fire protection - capital purchases per Bylaws	38,232	-	-	(38,232)	-	-
Health Centre - capital purchases per Bylaws	-	7,500	-	(7,500)	-	-
<b>NET SURPLUS (DEBT) - END OF YEAR</b>	<b><u>\$ (1,883,641)</u></b>	<b><u>\$ 13,175</u></b>	<b><u>\$ 3,470,987</u></b>	<b><u>\$ 246,160</u></b>	<b><u>\$ 1,846,681</u></b>	<b><u>\$ 1,756,920</u></b>

See notes to financial statements

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Statement of Cash Flows**  
**Year Ended December 31, 2017**

	2017	2016
<b>OPERATING ACTIVITIES</b>		
Excess Of Revenues Over Expenses	\$ 89,761	\$ 102,255
Items not affecting cash:		
Amortization of tangible capital assets	157,849	153,249
Loss on disposal of tangible capital assets	-	4,367
	<u>247,610</u>	<u>259,871</u>
Changes in non-cash working capital:		
Accounts receivable	(6,167)	49,375
Accounts payable and accrued liabilities	1,479	(185,488)
Prepaid expenses	(58)	398
Prepaid temporary occupancy costs	-	10,000
	<u>(4,746)</u>	<u>(125,715)</u>
Cash flow from operating activities	<u>242,864</u>	<u>134,156</u>
<b>CAPITAL TRANSACTIONS</b>		
Purchase of tangible capital assets	<u>(45,732)</u>	<u>(250,916)</u>
Cash flow used by capital transactions	<u>(45,732)</u>	<u>(250,916)</u>
<b>INVESTING TRANSACTIONS</b>		
(Increase) decrease in renewal reserve funds	<u>(77,616)</u>	<u>217,725</u>
<b>FINANCING ACTIVITY</b>		
Repayment of long term debt	<u>(91,021)</u>	<u>(113,841)</u>
Cash flow used by financing activity	<u>(91,021)</u>	<u>(113,841)</u>
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>28,495</b>	<b>(12,876)</b>
Cash - beginning of year	<u>299,391</u>	<u>312,267</u>
<b>CASH - END OF YEAR</b>	<b>\$ 327,886</b>	<b>\$ 299,391</b>

See notes to financial statements



# MAYNE ISLAND IMPROVEMENT DISTRICT

## Notes to Financial Statements

Year Ended December 31, 2017

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### 1. NATURE OF OPERATIONS

The Mayne Island Improvement District (the "Improvement District") is an Improvement District in British Columbia, Canada, governed by the Local Government Act, Letters Patent and its own bylaws. It is tax-exempt pursuant to the Canadian Income Tax Act.

The Improvement District is empowered to levy taxes to support the provisions of fire protection, the operation of the Mayne Island Health Centre and the provision of garbage collection and disposal services to the community of Mayne Island. Fire protection consists of prevention services, fire control and public education. The Health Centre facility and heliport are maintained by the Improvement District while the operations are carried out in collaboration with the Mayne Island Health Centre Association (MIHCA). Garbage collection and disposal on Mayne Island is provided by other operators and the Improvement District does not tax for this provision of services.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for local governments (GAAP). This format conforms with the published model financial statements issued by the Local Government Division of the Ministry of Community, Sports, and Cultural Development of the Province of British Columbia.

#### Basis of accounting

##### Operating Funds - Fire Protection and Health Centre

Revenues and expenses related to fire protection, governance of the fire protection operations and the Health Centre are reported in the Operating Fund. The programs consist of fire protection and governance as well as the Health Care Centre and heliport. The operating fund also accounts for the net bank debt and long term debt and the associated costs for these, unless considered construction costs. Costs specific to one function only are charged to the specific cost centre. When costs relate to the entire Improvement District, the expenses are consistently allocated 35% to Fire Protection, 30% to Governance of the Fire Protection operations, and 35% to the Health Centre.

##### Tangible Capital Assets Fund

The Tangible Capital Assets Fund reports the assets, liabilities, revenues, and expenses related to Mayne Island Improvement District's capital assets for fire protection and the Health Centre. Bank debt and long term debt relating to the fire hall building are considered part of the applicable operating fund.

##### Renewal Reserve Funds

The Renewal Reserve Funds are funds established through bylaw for the upgrading, replacement or renewal of existing works. The funds, as well as interest earned on the funds, are held in separate interest earning cash or cash equivalent accounts. Expenditures may only be made from these funds after a bylaw is approved by the trustees of the Improvement District and submitted for review to the Inspector of Municipalities. See Note 6.

*(continues)*

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Notes to Financial Statements**  
**Year Ended December 31, 2017**

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

Revenue recognition

The Improvement District collects taxes for Fire Protection and the Mayne Island Health Centre. The provincial government distributes the taxes collected for fire protection as an annual statutory advance in June. In addition, the provincial government collects taxes for the capital advance tax levy which is distributed directly to offset the long term debt held with the provincial government. Other revenues, including tax revenues, are recorded in the period in which the transaction or events that gave rise to the revenues occurred. Expenditures are recorded in the period that the goods and services are acquired and a liability is incurred.

Restricted contributions (if any) are recognized as revenue in the year in which the related expenses are incurred. When the related expenses have not been incurred, the restricted contribution is recognized as deferred revenue on the statement of financial position.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for local governments requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Tangible capital assets

Tangible capital assets are stated at cost or deemed cost less accumulated amortization. Tangible capital assets are amortized over their estimated useful lives at the following rates and methods, with one-half amortization charged in the year of acquisition:

Buildings - Health Centre	4%	declining balance method
Building - Fire hall	40 years	straight-line method
Computer equipment	2 years	straight-line method
Equipment and furniture	5 years	straight-line method
Fire fighting clothing	10 years	straight-line method
Fire fighting equipment	10 years	straight-line method
Generator	20 years	straight-line method
Heliport	20 years	straight-line method
Paving	20 years	straight-line method
Radios and pagers	5 years	straight-line method
Vehicles	10 years and 20 years	straight-line method
Water access and equipment	10 years	straight-line method
Water storage	20 years	straight-line method

The Improvement District regularly reviews its tangible capital assets to eliminate obsolete items. The tangible capital assets are considered for their fair value and any impairments are expensed. There were no impairments during the year.

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**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Notes to Financial Statements**  
**Year Ended December 31, 2017**

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

Tangible capital assets acquired or constructed during the year but not placed into use are not amortized. There are currently no assets under construction.

Fire hall costs include costs for demolition of the previous fire hall, site expenses, referendum costs and interest costs, up to substantial completion. After substantial completion interest costs relating to the fire hall are expensed in the year paid and/or accrued. The Improvement District received the final occupancy permit in March 2018, subsequent to the year end.

Certain costs relating to the construction do not qualify as capital assets and are expensed. In the prior year temporary occupancy costs were expensed as these were rented on a monthly basis.

3. TANGIBLE CAPITAL ASSETS

	2017 Cost	Accumulated amortization	2017 Net book value	2016 Net book value
<u>Fire Protection</u>				
Land	\$ 3,650	\$ -	\$ 3,650	\$ 3,650
Building - fire hall	2,556,950	128,025	2,428,925	2,454,139
Computer equipment	42,893	42,893	-	-
Equipment and furniture	22,677	13,422	9,255	10,489
Fire fighting clothing	56,010	56,010	-	-
Fire fighting equipment	248,234	174,819	73,415	98,237
Generator	108,072	55,175	52,897	58,301
Paving	66,500	4,988	61,512	64,837
Radios and pagers	15,587	15,587	-	-
Vehicles	985,402	555,937	429,465	462,968
Water access and equipment	56,770	35,491	21,279	26,798
Water storage	55,197	47,240	7,957	10,718
	<u>4,217,942</u>	<u>1,129,587</u>	<u>3,088,355</u>	<u>3,190,137</u>
<u>Health Centre</u>				
Building	579,249	228,519	350,730	357,688
Computer equipment	14,627	14,627	-	-
Equipment	595	565	30	89
Heliport	55,673	31,786	23,887	26,671
Water system	10,682	2,697	7,985	8,519
	<u>660,843</u>	<u>278,194</u>	<u>382,632</u>	<u>392,967</u>
	<u>\$ 4,878,768</u>	<u>\$ 1,407,781</u>	<u>\$ 3,470,987</u>	<u>\$ 3,583,104</u>

*(continues)*

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Notes to Financial Statements**  
**Year Ended December 31, 2017**

3. TANGIBLE CAPITAL ASSETS *(continued)*

The following additions and disposals occurred during the year:

	2016 Cost	2017 Additions	2017 Disposals	2017 Cost
<b><u>Fire Protection</u></b>				
Land	\$ 3,650	\$ -	\$ -	\$ 3,650
Building - fire hall	2,518,718	38,232	-	2,556,950
Computer equipment	42,893	-	-	42,893
Equipment and furniture	22,677	-	-	22,677
Fire fighting clothing	56,010	-	-	56,010
Fire fighting equipment	248,234	-	-	248,234
Generator	108,072	-	-	108,072
Paving	66,500	-	-	66,500
Radios and pagers	15,587	-	-	15,587
Vehicles	985,402	-	-	985,402
Water access and equipment	56,770	-	-	56,770
Water storage	55,197	-	-	55,197
	<u>4,179,710</u>	<u>38,232</u>	<u>-</u>	<u>4,217,942</u>
<b><u>Health Centre</u></b>				
Building	571,749	7,500	-	579,249
Computer equipment	14,627	-	-	14,627
Equipment	595	-	-	595
Heliport	55,673	-	-	55,673
Water system	10,682	-	-	10,682
	<u>653,326</u>	<u>7,500</u>	<u>-</u>	<u>660,826</u>
	<u>\$ 4,833,036</u>	<u>\$ 45,732</u>	<u>\$ -</u>	<u>\$ 4,878,768</u>

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Notes to Financial Statements**  
**Year Ended December 31, 2017**

4. LONG TERM DEBT

	2017	2016
<b>Bylaw 167 - Capital Tax Advance</b> issued, for the purpose of financing the construction of the new fire hall, in the amount of \$2,400,000, requiring annual payments of loan bearing interest at 3% per annum, repayable in annual blended payments of \$159,606, beginning in 2016 through 2035.	<b>\$ 2,195,138</b>	<b>\$ 2,286,159</b>

Principal repayment terms for the next five years are approximately:

2018	\$ 93,751
2019	96,564
2020	99,461
2021	102,445
2022	105,518
	<b>\$ 497,739</b>

Tax levies are collected by the BC provincial government and applied directly each July to the debt held with the provincial government.

5. ACCUMULATED SURPLUS (DEBT)

Accumulated surplus (debt) is represented by the following:

	2017	2016
Fire Department Operating Surplus (Debt)	<b>\$ (1,883,641)</b>	\$ (2,004,782)
Health Centre Operating Surplus	<b>13,175</b>	10,054
Tangible capital assets (Note 3)	<b>3,470,987</b>	3,583,104
Renewal reserve funds (Note 6)	<b>246,160</b>	168,544
	<b>\$ 1,846,681</b>	<b>\$ 1,756,920</b>

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Notes to Financial Statements**  
**Year Ended December 31, 2017**

6. RENEWAL RESERVE FUNDS

Renewal reserve funds are comprised of the following:

	<b>2017</b>	2016
Fire Protection Renewal Reserve	<b>\$ 208,023</b>	\$ 137,226
Health Centre Renewal Reserve	<b>38,137</b>	31,318
	<b>\$ 246,160</b>	\$ 168,544

Renewal reserve funds are held in separate interest earning cash or cash equivalent accounts in accordance to the Improvement District's policies.

Bylaw 175 was passed on February 21, 2017 to allow for \$60,000 from Fire Protection Renewal Reserve Fund for the completion of the fire hall to obtain Final Occupancy Certification. Final Occupancy Certification was received in March 2018 and expenditures relating to this were partially expended in 2017 with the amount for 2018 not yet finalized. (2017 - \$34,732)

Bylaw 182 was passed on November 21, 2017 to allow for \$65,000 to be expended for the purchase of Fire Apparatus known as "Rescue 1" and to purchase equipment deemed necessary to equip the Apparatus to meet the delivery mandate of the fire department. During the year, delivery of this Fire Apparatus has not yet been received and no funds have yet been expended.

7. CONTRIBUTION - CAPITAL REGIONAL DISTRICT

In the current year, contributions in the amount of \$20,000 consist of payment received from the Capital Regional District ("CRD") relating to a signed Facility Access Agreement. The purpose of this agreement is for the CRD to gain access to Improvement District property for the purpose of operating an ongoing communications centre, or in an event of an emergency, an operations centre. The Grant of License signed in 2017 is for 40 years and the payment is for granting of the license with the revenue recorded in the current year as there are no terms of repayment.

8. LEASE COMMITMENTS

The Improvement District renewed their lease as landlord on April 1, 2017 for the Health Centre premises to Vancouver Island Health Authority ("VIHA") for the period of five (5) years expiring on March 31, 2022 with an additional five (5) year renewal period with the same terms and conditions.

The Improvement District entered into a lease as the lessor with the Mayne Island Volunteer Firefighters' Association in 2014, whereby the Improvement District donated a building, with a nominal fair value, and agreed to lease the lands for a nominal value under a Ground Lease agreement dated May 9, 2014. The term of the lease is for ten (10) years expiring May 9, 2024. All expenses, costs and improvements relating to this land and building are to be borne by the tenant.

9. OTHER COMMITMENTS

The Improvement District has entered into various contracts and agreements with individuals, companies and other organizations for maintenance, cleaning, gardening and general care of the facilities as well as general operating matters for the Improvement District. These agreements are made in accordance to the Bylaws and are under normal operations and have been approved by the trustees of the Improvement District and submitted for review to the Inspector of Municipalities.

**MAYNE ISLAND IMPROVEMENT DISTRICT**

**Fire Protection Expenditures**

*(Schedule 1)*

**Year Ended December 31, 2017**

	Budget 2017	Actual 2017	Actual 2016
<b>FIRE PROTECTION EXPENDITURES</b>			
Appreciation and awards	\$ 3,000	\$ 3,046	\$ 2,890
Audit fees	4,375	3,850	3,850
Building repairs and maintenance	8,015	12,429	21,870
Education and training	34,020	28,803	23,583
Equipment maintenance and supplies	56,455	48,519	26,852
Firefighter clothing	3,000	5,127	5,342
Fire prevention education	3,000	2,966	4,299
Insurance	12,375	12,635	11,014
Interest on long term debt	-	68,585	45,764
Office supplies and sundry	8,000	7,486	7,273
Subscriptions and dues	3,790	3,350	5,074
Telecommunications	9,002	11,943	10,362
Travel	2,158	1,929	2,191
Utilities	6,750	10,352	3,241
Vehicle fuel and insurance	10,475	8,606	6,830
Vehicle repairs and maintenance	17,700	8,589	20,250
Wages and benefits - MIID office staff	23,125	25,658	21,413
Wages and benefits - firefighters	252,006	236,270	250,378
	<b>\$ 457,246</b>	<b>\$ 500,143</b>	<b>\$ 472,476</b>

**MAYNE ISLAND IMPROVEMENT DISTRICT**

**Governance Expenditures**

*(Schedule 2)*

**Year Ended December 31, 2017**

	Budget 2017	<b>Actual 2017</b>	Actual 2016
<b>GOVERNANCE EXPENDITURES</b>			
Audit fees	\$ 3,750	\$ <b>3,300</b>	\$ 3,300
Bank charges	1,375	<b>1,195</b>	1,456
Insurance	910	<b>878</b>	878
Legal	3,000	<b>209</b>	-
Newsletters and bulletins	1,500	<b>501</b>	1,250
Office supplies and equipment	5,500	<b>4,494</b>	4,594
Public meetings, freedom of information, misc	404	<b>159</b>	428
Telecommunications	3,877	<b>5,410</b>	3,323
Training and continuing education	1,500	<b>901</b>	1,764
Travel	250	<b>234</b>	76
Wages and benefits of MIID office staff	24,791	<b>26,303</b>	23,208
Water operations	180	<b>196</b>	159
	<b>\$ 47,037</b>	<b>\$ 43,780</b>	\$ 40,436



**MAYNE ISLAND IMPROVEMENT DISTRICT****Health Centre Expenditures****(Schedule 3)****Year Ended December 31, 2017**

	Budget 2017	Actual 2017	Total 2016
<b>HEALTH CENTRE EXPENDITURES</b>			
Audit fees	\$ 4,375	\$ 3,850	\$ 3,850
Bank charges	1,375	1,202	1,199
Billing costs	4,500	4,649	7,675
Building repairs and maintenance	30,250	20,542	28,363
Heliport operations and insurance	4,200	2,276	2,166
Insurance	4,615	4,246	5,181
Legal	2,000	5,730	3,686
Maintenance contract	6,000	5,020	5,450
Telephone, internet and utilities	6,627	7,638	6,563
Wages and benefits - MIID office staff	28,848	30,686	26,951
Water system	2,000	3,254	1,832
	<u>\$ 94,790</u>	<u>\$ 89,093</u>	<u>\$ 92,916</u>