

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Financial Statements**  
**Year Ended December 31, 2015**

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Index to Financial Statements**  
**Year Ended December 31, 2015**

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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, 2016



**PATERSON HENN CPA**  
CHARTERED PROFESSIONAL ACCOUNTANTS

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

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

\* denotes Incorporated Professionals

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## INDEPENDENT AUDITOR'S REPORT

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To the Board of 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, 2015 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, 2015 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for local governments.

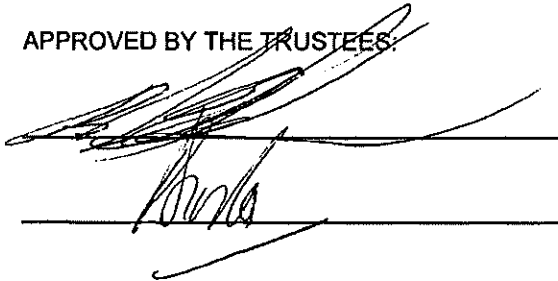
Sidney, British Columbia  
April 11, 2016

Chartered Professional Accountants

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Statement of Financial Position**  
**Year Ended December 31, 2015**

	2015	2014
<b>FINANCIAL ASSETS</b>		
Cash	\$ 312,267	\$ 228,382
Renewal reserve funds (Note 7)	386,269	282,933
Accounts receivable	58,622	28,734
	<u>757,158</u>	<u>540,049</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	221,075	106,048
Short term debt (Notes 4, 8)	-	301,080
Long term debt (Note 5)	2,400,000	-
	<u>2,621,075</u>	<u>407,128</u>
<b>NET FINANCIAL ASSETS</b>	<u>(1,863,917)</u>	132,921
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Note 3)	3,489,804	1,534,970
Prepaid expenses	18,778	20,421
Prepaid temporary occupancy costs (Note 8)	10,000	18,196
	<u>3,518,582</u>	<u>1,573,587</u>
<b>ACCUMULATED SURPLUS (Notes 6, 7)</b>	<u>\$ 1,654,665</u>	<u>\$ 1,706,508</u>

APPROVED BY THE TRUSTEES:



**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Statement of Operations**  
**Year Ended December 31, 2015**

	Budget 2015	Fire Protection 2015	Health Centre 2015	Total 2015	Total 2014
<b>REVENUES</b>					
Fire Protection Tax Levies	\$ 587,969	\$ 587,969	\$ -	\$ 587,969	\$ 587,969
Health Centre Tax Levies	92,126	-	93,583	93,583	92,154
Penalties & Interest on Tax Levies	2,200	-	3,188	3,188	1,729
Rental Revenue	12,000	-	15,000	15,000	14,250
Burn Permit Sales	2,750	3,465	-	3,465	3,445
Contributions in Kind	-	4,728	-	4,728	4,500
Other Revenue	2,750	3,096	-	3,096	4,454
Interest Revenue on Reserve Funds	-	2,575	-	2,575	2,840
	<u>699,795</u>	<u>601,833</u>	<u>111,771</u>	<u>713,604</u>	<u>711,341</u>
<b>EXPENSES</b>					
Fire Protection expenditures (Schedule 1)	428,906	486,972	-	486,972	447,530
Governance expenditures (Schedule 2)	51,257	59,688	-	59,688	57,983
Health Centre expenditures (Schedule 3)	96,326	-	113,905	113,905	104,573
	<u>576,489</u>	<u>546,660</u>	<u>113,905</u>	<u>660,565</u>	<u>610,086</u>
<b>Annual Surplus (Debt) from operations</b>	<u>123,306</u>	<u>55,173</u>	<u>(2,134)</u>	<u>53,039</u>	<u>101,255</u>
<b>OTHER REVENUE (EXPENSES)</b>					
Amortization	-	(82,323)	(22,559)	(104,882)	(118,167)
Loss (gain) on disposal of capital assets	-	-	-	-	(127,501)
Budgeted transfer to Fire Protection reserve	(90,806)	-	-	-	-
Capital purchases - Fire Protection	(22,500)	-	-	-	-
Budgeted transfer to Health Centre reserve	(10,000)	-	-	-	-
	<u>(123,306)</u>	<u>(82,323)</u>	<u>(22,559)</u>	<u>(104,882)</u>	<u>(245,668)</u>
<b>ANNUAL SURPLUS (DEBT)</b>	<u>\$ -</u>	<u>\$ (27,150)</u>	<u>\$ (24,693)</u>	<u>\$ (51,843)</u>	<u>\$ (144,413)</u>

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Statement of Changes in Net Surplus (Debt)**  
**Year Ended December 31, 2015**

	2015	2015	2015	2015	2015	2014
	Fire Protection	Health Centre	Tangible Capital Assets	Renewal Reserves See Note 7	Total	Total
<b>NET SURPLUS (DEBT) - BEGINNING OF YEAR</b>	\$ (135,524)	\$ 24,129	\$ 1,534,970	\$ 282,933	\$ 1,706,508	\$ 1,850,921
Annual surplus (debt)	(27,150)	(24,693)	-	-	(51,843)	(144,413)
<b>Net tangible capital asset changes</b>						
Amortization of tangible capital assets	82,323	22,559	(104,882)	-	-	-
Fire hall - new building	(2,038,436)	-	2,038,436	-	-	-
Furniture and other equipment	(12,340)	-	12,340	-	-	-
Capital purchases - Fire Protection	(8,940)	-	8,940	-	-	-
	(2,140,067)	21,995	3,489,804	282,933	1,654,665	1,706,508
Renewal reserve transfers (per budget)	(90,806)	(10,000)	-	100,806	-	-
Reserve funds interest income	(2,530)	-	-	2,530	-	-
<b>NET SURPLUS (DEBT) - END OF YEAR</b>	\$ (2,233,403)	\$ 11,995	\$ 3,489,804	\$ 386,269	\$ 1,654,665	\$ 1,706,508

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Statement of Cash Flows**  
**Year Ended December 31, 2015**

	2015	2014
<b>OPERATING ACTIVITIES</b>		
Annual surplus (debt)	\$ (51,843)	\$ (144,413)
Items not affecting cash:		
Amortization of tangible capital assets	104,882	118,167
Loss on disposal of assets	-	127,501
	<u>53,039</u>	<u>101,255</u>
Changes in non-cash working capital:		
Accounts receivable	(29,888)	13,146
Accounts payable and accrued liabilities	115,027	78,553
Prepaid expenses	1,643	(1,490)
Prepaid temporary occupancy costs	8,196	(18,196)
	<u>94,978</u>	<u>72,013</u>
Cash flow from operating activities	<u>148,017</u>	<u>173,268</u>
<b>CAPITAL TRANSACTIONS</b>		
Purchase of tangible capital assets	(2,059,716)	(441,405)
Proceeds on disposal of capital assets	-	11,000
	<u>-</u>	<u>-</u>
Cash flow used by capital transactions	<u>(2,059,716)</u>	<u>(430,405)</u>
<b>INVESTING TRANSACTIONS</b>		
(Increase) decrease in renewal reserve funds	<u>(103,336)</u>	<u>(48,488)</u>
<b>FINANCING ACTIVITIES</b>		
Proceeds from bank debt	(301,080)	301,080
Proceeds from long term financing (Note 5)	2,400,000	-
Cash flow from financing activities	<u>2,098,920</u>	<u>301,080</u>
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>83,885</b>	<b>(4,545)</b>
Cash - beginning of year	<u>228,382</u>	<u>232,927</u>
<b>CASH - END OF YEAR</b>	<b>\$ 312,267</b>	<b>\$ 228,382</b>



# MAYNE ISLAND IMPROVEMENT DISTRICT

## Notes to Financial Statements

Year Ended December 31, 2015

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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 to ensure garbage disposal services are provided to the community. 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). The Improvement District relegates the garbage collection operation to independent Mayne Island residents.

### 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 7.

*(continues)*

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Notes to Financial Statements**  
**Year Ended December 31, 2015**

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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. 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, including the new fire hall, are considered for their fair value and any impairments are expensed. During the year no impairments have been recorded.

*(continues)*

**MAYNE ISLAND IMPROVEMENT DISTRICT**

**Notes to Financial Statements**

**Year Ended December 31, 2015**

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

Tangible capital assets acquired or constructed during the year but not placed into use are not amortized. The fire hall construction was considered substantially complete in November 2015 and amortization has been pro-rated and included for the portion of the year in use.

Costs incurred relating to the construction include costs for demolition of the previous fire hall, site expenses and referendum costs as these are considered costs of the construction. Interest costs, up to substantial completion, has also been capitalized. After substantial completion (November 2015) interest costs relating to the fire hall are expensed in the year paid and/or accrued.

Certain costs relating to the construction do not qualify as capital assets and are expensed during the year with an allocation as per the Improvement District's policies. These costs include temporary occupancy costs as these are rented on a monthly basis.

3. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2015 Net book value	2014 Net book value
<u>Fire Protection</u>				
Land	\$ 3,650	\$ -	\$ 3,650	\$ 3,650
Building - fire hall	2,415,006	2,908	2,412,098	376,570
Computer equipment	42,893	42,893	-	6,791
Equipment and furniture	22,677	10,954	11,723	353
Fire fighting clothing	56,010	53,741	2,269	7,870
Fire fighting equipment	167,532	129,209	38,323	55,076
Generator	108,072	44,368	63,704	69,108
Paving	43,667	39,300	4,367	6,550
Radios and pagers	15,587	15,587	-	-
Vehicles	985,402	488,932	496,470	530,194
Water access and equipment	56,770	24,295	32,475	28,765
Water storage	55,197	41,720	13,477	16,236
	<u>3,972,463</u>	<u>893,907</u>	<u>3,078,556</u>	<u>1,101,163</u>
<u>Health Centre</u>				
Building	571,749	199,158	372,591	388,116
Computer equipment	14,627	14,627	-	3,657
Equipment	595	446	149	208
Heliport	55,673	26,219	29,454	32,238
Water system	10,682	1,628	9,054	9,588
	<u>653,343</u>	<u>242,078</u>	<u>411,248</u>	<u>433,807</u>
	<u>\$ 4,625,789</u>	<u>\$ 1,135,985</u>	<u>\$ 3,489,804</u>	<u>\$ 1,534,970</u>

*(continues)*

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Notes to Financial Statements**  
**Year Ended December 31, 2015**

3. TANGIBLE CAPITAL ASSETS *(continued)*

The following additions and disposals occurred during the year:

	2014 Cost	Additions	Disposals	2015 Cost
<b><u>Fire Protection</u></b>				
Land	\$ 3,650	\$ -	\$ -	\$ 3,650
Building - fire hall	376,570	2,038,436	-	2,415,006
Computer equipment	42,893	-	-	42,893
Equipment and furniture	10,337	12,340	-	22,677
Fire fighting clothing	56,010	-	-	56,010
Fire fighting equipment	167,532	-	-	167,532
Generator	108,072	-	-	108,072
Paving	43,667	-	-	43,667
Radios and pagers	15,587	-	-	15,587
Vehicles	985,402	-	-	985,402
Water access and equipment	47,830	8,940	-	56,770
Water storage	55,197	-	-	55,197
	<u>1,912,747</u>	<u>2,059,716</u>	<u>-</u>	<u>3,972,463</u>
<b><u>Health Centre</u></b>				
Building	571,749	-	-	571,749
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>-</u>	<u>-</u>	<u>653,326</u>
	<u>\$ 2,566,073</u>	<u>\$ 2,059,716</u>		<u>\$ 4,625,789</u>

Interest costs included in additions for the fire hall building were \$29,420 as per the Improvement District's policy.

4. CREDIT FACILITY

The Improvement District was advanced a credit facility from the Royal Bank of Canada beginning in 2014 and repaid in full November 2015. This facility included an approved operating line to a maximum of \$2,400,000 with an amount of \$2,054,509 being repaid. Interest charged and paid totaled \$29,420 has been capitalized as part of construction for the fire hall. This loan was in accordance with the Mayne Island Improvement District Borrowing Bylaw, 2014.

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Notes to Financial Statements**  
**Year Ended December 31, 2015**

5. LONG TERM DEBT

**Bylaw 167 - Capital Tax Advance** 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 and maturing July 1, 2035.

	2015	2014
	<b>\$ 2,400,000</b>	\$ -

Principal repayment terms for the next five years are approximately:

2016	\$	113,841
2017		91,021
2018		93,751
2019		96,564
2020		99,461
		<b>\$ 494,638</b>

6. ACCUMULATED SURPLUS (DEBT)

Accumulated surplus (debt) is represented by the following:

	2015	2014
Fire Department Operating Surplus (Debt)	\$ (2,233,403)	\$ (135,524)
Health Centre Operating Surplus	11,995	24,129
Tangible capital assets (Note 3)	3,489,804	1,534,970
Renewal reserve funds (Note 7)	386,269	282,933
	<b>\$ 1,654,665</b>	<b>\$ 1,706,508</b>

7. RENEWAL RESERVE FUNDS

Renewal reserve funds are comprised of the following:

	2015	2014
<b><u>Fire Protection Renewal Reserve</u></b>		
RBC Investment Account	\$ 372,784	\$ 279,449
<b><u>Health Centre Renewal Reserve</u></b>		
RBC Investment Account	13,485	3,484
	<b>\$ 386,269</b>	<b>\$ 282,933</b>

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

As per Bylaw 170, "2016 Capital Works Renewal Reserve Fund Disbursement (Building) Bylaw", dated February 12, 2016, \$238,000 is to be expended for the costs of completing the Mayne Island Fire Hall, including driveways, parking areas and paving.

**MAYNE ISLAND IMPROVEMENT DISTRICT**

**Notes to Financial Statements**

**Year Ended December 31, 2015**

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**8. TEMPORARY OCCUPANCY COSTS**

The Improvement District constructed a new fire hall and moved into these new facilities in November 2015. The building was considered substantially complete at that time. Temporary facilities were rented and set up on the Improvement District's grounds offices while the construction took place. Temporary occupancy costs for these offices do not qualify as capital assets and are expensed during the year with an allocation as per the Improvement District's policies. In addition, temporary tents were rented for the fire department which have been expensed. Prepaid expenses include a deposit in the amount of \$10,000 which is expected to be recovered in 2016.

**9. OTHER COMMITMENTS**

The Improvement District has entered into various agreements with other organizations regarding the construction, leases and rentals and other matters. These agreements are made in accordance to the Bylaws which have been approved by the trustees of the Improvement District and submitted for review to the Inspector of Municipalities.

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.

MAYNE ISLAND IMPROVEMENT DISTRICT

Fire Protection Expenditures

(Schedule 1)

Year Ended December 31, 2015

	Budget 2015	Actual 2015	Actual 2014
<b>FIRE PROTECTION EXPENDITURES</b>			
Appreciation and awards	\$ 2,000	\$ 3,255	\$ 3,389
Audit fees	3,500	4,375	4,375
Building repairs and maintenance	7,747	15,413	7,464
Education and training	38,775	28,910	34,549
Equipment maintenance and supplies	36,623	47,652	36,283
Firefighter clothing	3,000	773	4,684
Fire prevention education	4,000	3,096	3,709
Insurance	6,840	5,663	5,825
Office supplies and sundry	6,200	8,606	6,856
Software - Fire Department	-	-	1,144
Subscriptions and dues	1,975	1,911	1,183
Telecommunications	5,261	10,204	6,996
Temporary occupancy costs (Note 8)	-	41,552	31,477
Travel	4,243	2,079	1,704
Utilities	7,250	13,482	6,934
Vehicle fuel and insurance	9,975	8,167	10,084
Vehicle repairs and maintenance	17,164	15,807	25,310
Wages and benefits - MIID office staff	28,575	27,428	29,048
Wages and benefits - firefighters	245,778	248,599	226,516
	<b>\$ 428,906</b>	<b>\$ 486,972</b>	<b>\$ 447,530</b>

**MAYNE ISLAND IMPROVEMENT DISTRICT**

**Governance Expenditures**

**(Schedule 2)**

**Year Ended December 31, 2015**

	Budget 2015	Actual 2015	Actual 2014
<b>GOVERNANCE EXPENDITURES</b>			
Audit fees	\$ 3,000	\$ 3,750	\$ 3,750
Bank charges	1,000	1,169	1,025
Building and grounds maintenance	-	-	1,305
Insurance	910	878	878
Legal	3,500	-	3,146
Newsletters and bulletins	300	599	98
Office supplies and equipment	5,000	5,766	5,383
Public meetings, freedom of information, misc	2,100	2,063	636
Telecommunications	3,900	3,599	4,062
Temporary occupancy costs <i>(Note 8)</i>	-	14,540	8,398
Training and continuing education	2,500	947	1,925
Travel	500	434	36
Wages and benefits of MIID office staff	27,687	25,098	26,524
Water operations	860	845	817
	<b>\$ 51,257</b>	<b>\$ 59,688</b>	<b>\$ 57,983</b>



**MAYNE ISLAND IMPROVEMENT DISTRICT**

**Health Centre Expenditures**

*(Schedule 3)*

**Year Ended December 31, 2015**

	Budget 2015	Actual 2015	Total 2014
<b>HEALTH CENTRE EXPENDITURES</b>			
Audit fees	\$ 3,500	\$ 4,375	\$ 4,375
Billing costs	6,500	6,526	6,532
Building repairs and maintenance	28,478	30,735	29,137
Heliport operations and insurance	2,700	2,748	3,002
Insurance	8,850	7,497	8,707
Legal	2,000	1,740	1,124
Operations manager	5,000	1,769	4,575
Telephone, internet and utilities	6,100	5,830	5,066
Temporary occupancy costs <i>(Note 8)</i>	-	16,963	9,798
Wages and benefits - MIID office staff	32,338	29,286	30,599
Water system	860	6,436	1,658
	<b>\$ 96,326</b>	<b>\$ 113,905</b>	<b>\$ 104,573</b>