
SALT SPRING ISLAND FIRE PROTECTION DISTRICT
FINANCIAL STATEMENTS
DECEMBER 31, 2017

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MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying financial statements of the Salt Spring Island Fire Protection District (the "District") are the responsibility of management and have been prepared in compliance with legislation, and in accordance with public sector accounting standards for local governments, recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 2 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The District's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.

The Board of Trustees meet with management and the external auditors to review the financial statements and discuss any significant reporting or internal control matters prior to their acceptance of the financial statements.

The financial statements have been audited by McLean, Lizotte, Wheadon and Company, independent external auditors appointed by the District. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination, and their opinion on the District's financial statements.

Signature on file

Arjuna George, Chief

Signature on file

Andrew Peat, Corporate Administrator



INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of Salt Spring Island Fire Protection District:

We have audited the accompanying financial statements of Salt Spring Island Fire Protection District, which comprise the statement of financial position as at December 31, 2017, and the statement of operations, and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes comprising 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 public sector accounting standards, 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 the Salt Spring Island Fire Protection District as at December 31, 2017, and its results of operations, its changes in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Other Matter

The statement of financial position as at December 31, 2016, and the statement of operations, and accumulated surplus and changes in net financial assets and cash flows for the year then ended were audited by another firm of Chartered Professional Accountants who expressed an opinion without qualification on April 20, 2017.

McLean, Lizotte, Wheadon and Company

McLEAN, LIZOTTE, WHEADON AND COMPANY
Chartered Professional Accountants

April 12, 2018
Salt Spring Island, British Columbia

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**SALT SPRING ISLAND FIRE PROTECTION DISTRICT
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2017**

	2017	Restated 2016
FINANCIAL ASSETS		
Cash and cash equivalents - Note 3	\$ 1,900,714	\$ 1,982,727
Accounts receivable	9,439	8,089
Investments	254,015	252,888
	2,164,168	2,243,704
LIABILITIES		
Accounts payable and accrued liabilities	\$ 61,872	\$ 53,966
Compensated absences and post-employment benefits	116,340	106,770
Deferred revenue	1,150,000	1,150,000
Long-term debt - Note 4	397,771	547,735
	1,725,983	1,858,471
NET FINANCIAL ASSETS	438,185	385,233
NON-FINANCIAL ASSETS		
Tangible capital assets - Note 5	2,501,143	2,256,699
Prepaid expenses	23,382	151,256
	2,524,525	2,407,955
ACCUMULATED SURPLUS - Note 7	\$ 2,962,710	\$ 2,793,188

APPROVED ON BEHALF OF THE BOARD:

Signature on file

Signature on file

The accompanying notes are an integral part of these statements

**SALT SPRING ISLAND FIRE PROTECTION DISTRICT
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
FOR THE YEAR-ENDED DECEMBER 31, 2017**

	2017 Budget	2017 Actual	Restated 2016 Actual
REVENUES			
Taxation	\$ 2,475,000	\$ 2,644,706	\$ 2,684,771
Capital reserve fund	-	-	10,000
Interest income	8,000	12,583	12,410
Other income	-	165,864	3,360
	<u>2,483,000</u>	<u>2,823,153</u>	<u>2,710,541</u>
EXPENSES			
Administration (<i>schedule 1</i>)	169,200	172,752	164,983
Amortization	-	160,768	159,517
Interest on long-term debt	-	16,697	22,696
Operation (<i>schedule 2</i>)	308,600	293,862	244,287
Wages and benefits	2,005,450	2,009,552	2,039,318
Extraordinary and/or contingency reserve	50,000	-	-
	<u>2,533,250</u>	<u>2,653,631</u>	<u>2,630,801</u>
ANNUAL SURPLUS	(50,250)	169,522	79,740
ACCUMULATED SURPLUS, BEGINNING OF YEAR	2,793,188	2,793,188	2,713,448
	<u>2,793,188</u>	<u>2,793,188</u>	<u>2,713,448</u>
ACCUMULATED SURPLUS, END OF YEAR	<u>\$ 2,742,938</u>	<u>\$ 2,962,710</u>	<u>\$ 2,793,188</u>

The accompanying notes are an integral part of these statements

**SALT SPRING ISLAND FIRE PROTECTION DISTRICT
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
FOR THE YEAR-ENDED DECEMBER 31, 2017**

	2017 Budget	2017 Actual	Restated 2016 Actual
ANNUAL SURPLUS	\$ (50,250)	\$ 169,522	\$ 79,740
Acquisition of capital assets	(25,000)	(405,212)	(13,286)
Amortization of capital assets	-	160,768	159,517
Acquisition of prepaid expenses	-	(23,382)	(151,256)
Use of prepaid expenses	-	151,256	35,474
CHANGE IN NET FINANCIAL ASSETS	(75,250)	52,952	110,189
NET FINANCIAL ASSETS, BEGINNING OF YEAR	385,233	385,233	275,044
NET FINANCIAL ASSETS, END OF YEAR	\$ 309,983	\$ 438,185	\$ 385,233

The accompanying notes are an integral part of these statements

**SALT SPRING ISLAND FIRE PROTECTION DISTRICT
STATEMENT OF CASH FLOWS
FOR THE YEAR-ENDED DECEMBER 31, 2017**

	<u>2017</u>	<u>Restated 2016</u>
CASH PROVIDED BY (USED IN):		
OPERATING ACTIVITIES:		
Annual surplus	\$ 169,522	\$ 79,740
Items not involving cash:		
Amortization	160,768	159,517
	<u>330,290</u>	<u>239,257</u>
Changes in non-cash assets and liabilities:		
Accounts receivable	(1,350)	7,890
Accounts payable	7,906	7,207
Prepaid expenses	127,874	(115,783)
Post employment benefits	9,570	106,770
Deferred revenue		1,150,000
	<u>474,290</u>	<u>1,395,341</u>
CAPITAL ACTIVITIES:		
Cash used to acquire tangible capital assets	(405,212)	(13,286)
Net change in cash from capital activities	<u>(405,212)</u>	<u>(13,286)</u>
INVESTING ACTIVITIES:		
Redemption (Purchase) of investments	(1,127)	329,112
Net change in cash from financing activities	<u>(1,127)</u>	<u>329,112</u>
FINANCING ACTIVITIES:		
Repayment of long-term debt	(149,964)	(144,219)
Net change in cash from financing activities	<u>(149,964)</u>	<u>(144,219)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	\$ (82,013)	\$ 1,566,948
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,982,727</u>	<u>415,779</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 1,900,714</u>	<u>\$ 1,982,727</u>

The accompanying notes are an integral part of these statements

**SALT SPRING ISLAND FIRE PROTECTION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR-ENDED DECEMBER 31, 2017**

NOTE 1 - PURPOSE OF THE DISTRICT

The Salt Spring Island Fire Protection District (the "District") was incorporated in 1959 and is subject to the provisions contained in the Local Government Act, a statute of the provincial government. The principal activity of the District is to provide fire protection services to the residents of the District.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada. Significant accounting policies adopted by the District are as follows:

Reporting entity

The financial statements reflect the assets, liabilities, accumulated surplus, revenues and expenses of the District. These are comprised of the Operating Fund, Tangible Capital Assets Fund, and Capital Works Renewal Reserve Fund that are accountable for the administration of their financial affairs and resources to the Board and are controlled by the District. Inter-fund transactions have been eliminated.

Basis of accounting

The District follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

Cash and cash equivalents

Cash and cash equivalents are comprised of cash on hand, demand deposits, and short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

Cash and cash equivalents allocated between unrestricted and restricted cash. Restricted cash represents funds set aside for the Capital Works Renewal Reserve Fund. Unrestricted cash is available to fund operations.

Investments

Investments are comprised of term deposits not expected to be redeemed within ninety (90) days from the fiscal year end and accrued interest.

Compensated absences and post-employment benefits

It is the policy of the District to record banked post-employment benefits and compensated absences as an expense in the year earned.

Employee future benefits

The District and its employees make contributions to the Municipal Pension Plan. The District's contributions are expensed as incurred.

Deferred revenue

Deferred revenue consists of a tax advance received from the provincial government for the subsequent fiscal year. Revenue is recognized in the period when the related services are performed.

Long-term debt

Long-term debt is recorded net of repayments and actuarial adjustments.

Reserves

Reserve funds and accounts represent amounts set aside from past and current operations for future capital expenditures.

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.

**SALT SPRING ISLAND FIRE PROTECTION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR-ENDED DECEMBER 31, 2017**

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

i. Tangible capital assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost of the capital asset is amortized on a declining balance basis at the following annual rates:

Building	5%
Computers	30%
Containers and storage	10%
Equipment	20%
Vehicles	10%

Amortization is charged annually, commencing when the asset is acquired or available for use. Assets under construction are not amortized until the asset is available for productive use. The District does not capitalize interest associated with the acquisition of a capital asset.

i. Prepaid expenses

Prepaid expenses are recorded at the lower of cost or replacement cost value.

Use of estimates

Preparation of the financial statements in conformity with Canadian public sector accounting standards requires the Board to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Significant estimates include assumptions used in estimating historical cost and useful lives of tangible capital assets and estimating provisions for accrued liabilities. Actual results could differ from these estimates and adjustments, if any, will be reflected in the period of settlement or upon a change in the estimate.

Revenue recognition

The provincial government collects and distributes taxes to the District. Taxation revenues are recorded in the year in for which they are levied. In addition, the provincial government also collects taxes for the capital advance tax levy, which is used to offset the long term debt held with the provincial government.

Financial instruments

The District's financial instruments consist of cash, accounts receivable, investments, accounts payable, deferred revenue, and long-term debt. The carrying amount of these financial instruments approximates their fair value because they are short-term in nature or because they bear interest at market rates.

Unless otherwise noted, it is management's opinion that the District is not exposed to significant financial, liquidity or credit risk arising from these financial instruments.

The District does not use derivative instruments to reduce its exposure to interest rate risk as management does not consider the risk material.

**SALT SPRING ISLAND FIRE PROTECTION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR-ENDED DECEMBER 31, 2017**

NOTE 3 - CASH AND CASH EQUIVALENTS

	2017	2016
Restricted cash	\$ 344,620	\$ 340,115
Unrestricted cash	1,556,093	1,642,612
Balance, end of year	\$ 1,900,713	\$ 1,982,727

Restricted cash was established by Bylaw #39 to fund the Capital Works Renewal Reserve Fund. This fund can only be disbursed via an approved bylaw passed by the Trustees and approved by the Inspector of Municipalities of the Province of British Columbia for the purposes of upgrading or replacing existing tangible capital assets.

NOTE 4 - LONG-TERM DEBT

	2017	2016
Bylaw 94	\$ 59,094	\$ 115,108
Bylaw 114	189,622	249,067
Bylaw 115	149,055	183,560
Balance, end of year	\$ 397,771	\$ 547,735

Bylaw 94 - Capital Tax Advance issued, for the purpose of financing the purchase of a 2003 fire truck in the amount of \$638,000, requiring annual payments of \$62,345 and bearing interest at 5.5% per annum, maturing July 1, 2018. Interest paid in 2017 was \$4,799 (2016 - \$7,770)

Bylaw 114 - Capital Tax Advance issued, for the purpose of financing the purchase of a 2011 compress air foam truck in the amount of \$575,000, requiring annual payments of \$67,166 and bearing interest at 3.1% per annum, maturing July 1, 2020. Interest paid in 2017 was \$6,750 (2016 - \$8,654)

Bylaw 115 - Capital Tax Advance issued, for the purpose of financing the purchase of a 2011 mini pumper truck in the amount of \$345,000, requiring annual payments of \$40,196 and bearing interest at 3.1% per annum, maturing July 1, 2021. Interest paid in 2017 was \$5,148 (2016 - \$6,272)

The aggregate principal repayments required on these debts in each of the next five years are as follow:

2018	\$	155,957
2019		99,866
2020		102,961
2021		38,987
2022		-
		\$ 397,771

**SALT SPRING ISLAND FIRE PROTECTION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR-ENDED DECEMBER 31, 2017**

NOTE 5 - TANGIBLE CAPITAL ASSETS

Cost	Balance at December 31, 2016	Additions	Disposals	Balance at December 31, 2017
Land	\$ 801,492	\$ -	\$ -	\$ 801,492
Building	530,877	7,348		538,225
Computers	44,789	1,759		46,548
Containers and storage	28,410			28,410
Equipment	535,302	4,367		539,669
Vehicles	2,697,874	391,737		3,089,611
Assets under construction	188,391	-		188,391
	<u>\$ 4,827,135</u>	<u>\$ 405,211</u>	<u>\$ -</u>	<u>\$ 5,232,346</u>

Accumulated Amortization	Balance at December 31, 2016	Amortization	Accumulated Amortization on disposals	Balance at December 31, 2017
Land	\$ -	\$ -	\$ -	\$ -
Building	399,533	6,751		406,284
Computers	41,081	1,376		42,457
Containers and storage	16,006	1,240		17,246
Equipment	340,893	39,318		380,211
Vehicles	1,772,923	112,082		1,885,005
Assets under construction	-			-
	<u>\$ 2,570,436</u>	<u>\$ 160,767</u>	<u>\$ -</u>	<u>\$ 2,731,203</u>

Net Book Value	December 31, 2017	December 31, 2016
Land	\$ 801,492	\$ 801,492
Building	131,941	131,344
Computers	4,091	3,708
Containers and storage	11,164	12,404
Equipment	159,458	194,409
Vehicles	1,204,606	924,951
Assets under construction	188,391	188,391
	<u>\$ 2,501,143</u>	<u>\$ 2,256,699</u>

**SALT SPRING ISLAND FIRE PROTECTION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR-ENDED DECEMBER 31, 2017**

NOTE 6 - CAPITAL WORKS RENEWAL RESERVE FUND

	2017	2016 Restated
Balance, beginning of year	\$ 593,002	\$ 582,788
Add: Transfer from operations		
Interest earned	5,633	
Less: Capital expenditures (Bylaw #131)	(339,000)	
Prior period adjustment	-	10,214
Balance, end of year	\$ 259,635	\$ 593,002

The Capital Works Renewal Reserve Fund was established by bylaw #39. These funds can only be disbursed through bylaws approved and passed by the Trustees and further approved by the Inspector of Municipalities of the Province of British Columbia for the purposes of upgrading or replacing existing tangible capital assets.

Transfers to the Reserve will be made periodically from operating surplus or the sale of existing tangible capital assets. Transfers from the Reserve will be made periodically to account for approved disbursements for the purchase or upgrade of tangible capital assets.

NOTE 7 - ACCUMULATED SURPLUS

	2017	2016 Restated
Surplus from operations	\$ 599,704	\$ 491,222
Invested in tangible capital assets	2,103,371	1,708,964
	2,703,075	2,200,186
RESERVES SET ASIDE FOR SPECIFIC PURPOSE BY THE BOARD:		
Capital Works Renewal Reserve Fund	259,635	593,002
	\$ 2,962,710	\$ 2,793,188

Surplus from operations is used to record the operating activities of the District.

Tangible capital assets surplus is used to record and account for the District's tangible capital and associated long-term debt.

Capital Works Renewal Reserve Fund is described in note 6.

**SALT SPRING ISLAND FIRE PROTECTION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR-ENDED DECEMBER 31, 2017**

NOTE 8 - EMPLOYEE PENSION PLAN

The District and certain of its employees contribute to the Municipal Pension Plan ("the plan"). The plan is a multi-employer defined benefit plan. The British Columbia Pension Corporation administers the Plan, including the payment of pension benefits on behalf of employers and employees in accordance with the Public Sector Pension Plans Act and the Municipal Pension Plan Rules. The risks and rewards associated with the Plan's unfunded liability or surplus are shared between the employers and the Plan's members and may be reflected in their future contributions.

During the year, the District contributed \$166,714 (2016 - \$166,062) on behalf of the employees. Based on the most recent actuarial valuation as of December 2015, the Municipal Pension Plan has a surplus, member contributions will remain the same, and employer contribution rates were simplified beginning January 1, 2017. The next valuation is expected to occur as at December 31, 2018, with results available in 2019.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year. This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

NOTE 9 - CORRECTION OF PRIOR PERIOD ERROR

The District has determined that interest income earned on the Capital Works Renewal Reserve during the 2015 and 2016 fiscal year was not allocated to the reserve fund for purposes of calculating the ending reserve fund balance at December 31, 2015 and 2016. The interest income earned in both years on the Capital Works Renewal Reserve assets was \$6,778 for 2015 and \$3,436 for 2016.

As a result, the comparative figures for the Capital Renewal Reserve Fund were restated to include the interest income earned in the 2015 and 2016 fiscal years.

The correction of this prior period error does not affect current or prior year assets, liabilities, cumulative accumulated surplus or annual surplus. The 2016 comparative figures have been restated for the effects of this prior period error.

The District has determined that a banked compensated absences and post-employment benefits liability existed as at December 31, 2016 in the amount of \$106,770.

The correction of this prior period error does not affect the current year, but affects the liabilities, cumulative accumulated surplus, annual surplus and wages and benefits expense for the 2016 fiscal year. As a result, the comparative figures for the liability, accumulated surplus, annual surplus and wages and benefits expense were restated to include the additional liability and associated expense.

The correction of the prior period error as resulted in:

- An increase to compensated absences and post-employment benefits liability of \$106,770;
- An decrease to accumulated surplus of \$106,770;
- An increase to the Capital Works Renewal Reserve Fund of \$10,214;
- A decrease to the unrestricted accumulated surplus of \$10,214.
- An increase to wages and benefit expense of \$106,770; and
- A decrease to annual surplus of \$106,770.

NOTE 10 - BUDGET

The financial plan is prepared on a revenue and expenditure basis. The unaudited budget figures presented in these financial statements have been approved by the trustees for the year and are presented for information purposes only.

**SALT SPRING ISLAND FIRE PROTECTION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR-ENDED DECEMBER 31, 2017**

NOTE 11 - COMPARATIVE FIGURES

Certain comparative figures have been restated to conform to current year's presentation. The financial statements for the 2016 fiscal year were audited by another firm of Chartered Professional Accountants who expressed an opinion without qualification on April 20, 2017.

NOTE 12 - CONTINGENT LIABILITY

Certain employee's employment relationship is governed by a Collective Agreement between the District and The Salt Spring Island Firefighters' Association Local 4467 of the International Association of Firefighters (IAFF). The term of the existing Collective Agreement expired on December 31, 2016. The District is a member of the Greater Victoria Labour Relations Association (GVLRA) and the British Columbia Labour Relations Board has accepted an application for them to be its accredited bargaining agent. Negotiations between the GVLRA and the IAFF Local 4467 have not yet commenced. It is likely that when negotiations conclude, agreed upon wages adjustments will be retroactive to January 1, 2017. The potential liability of the District for accrued wages and benefits owing is not known or estimable and no allowance has been made for it in the financial statements.

**SALT SPRING ISLAND FIRE PROTECTION DISTRICT
SCHEDULE OF ADMINISTRATION AND OPERATION EXPENSES
FOR THE YEAR-ENDED DECEMBER 31, 2017**

SCHEDULE 1 - ADMINISTRATION	2017 BUDGET	2017	2016 Restated
Advertising and election	\$ 9,000	\$ 11,419	\$ 5,005
Convention, dues and subscriptions	7,500	10,092	3,881
Insurance	35,000	43,780	34,607
Office	40,700	27,811	44,384
Licenses	7,000	5,270	9,344
Professional fees	45,500	50,614	38,398
Professional development	2,000	735	7,402
Annual dinner	5,000	5,318	4,342
Fireworks	2,500	2,500	2,519
Telecommunications	15,000	15,213	15,101
	<u>\$ 169,200</u>	<u>\$ 172,752</u>	<u>\$ 164,983</u>

SCHEDULE 2 - OPERATION	2017 BUDGET	2017	2016 Restated
Awards and recognition	\$ 5,000	\$ 5,344	\$ 3,862
Automotive	90,000	86,498	67,323
Fire protection	9,000	27,438	19,567
Repairs and maintenance - building	31,600	25,959	26,500
Repairs and maintenance - equipment	75,000	75,149	52,670
Training	70,000	45,916	51,841
Utilities	28,000	27,558	22,524
	<u>\$ 308,600</u>	<u>\$ 293,862</u>	<u>\$ 244,287</u>