



2015

ANNUAL REPORT

ANNUAL REPORT FOR THE CITY OF ENDERBY
FOR THE YEAR 2015

1. Audited Financial Statements

The 2015 Audited Financial Statements were presented and approved by Council on March 21, 2016. These along with other financial information are included in the attached Statement of Financial Information.

2. Statement of Permissive Property Tax Exemptions

The following properties in the City of Enderby were provided permissive tax exemptions by Council in 2015:

Name	Civic Address	Amount
Pioneer Place Society	1104 Belvedere Street	\$ 11,302
Enderby & District Senior Citizen's Complex Inc No S12884	606 Stanley Avenue	\$ 1,960
Enderby & District Senior Citizen's Complex Inc No S12884	1011 George Street	\$ 2,047
Enderby Seniors Housing Society	708 Granville Avenue	\$ 11,229
Enderby Fraternal Hall Society	507 Mill Avenue	\$ 723
Royal Canadian Legion Branch # 98	909 Belvedere Street	\$ 3,323
St. Andrew's United Church – Trustees	606 Regent Avenue	\$ 507
St. Andrew's United Church – Trustees	1110 Belvedere Street	\$ 347
Enderby Evangelical Chapel	104 Meadow Crescent	\$ 802
Enderby Evangelical Chapel	706 Mill Avenue	\$ 433
Synod Diocese Kootenay Armstrong-Enderby Parish	602 Knight Avenue	\$ 539
Synod Diocese Kootenay Armstrong-Enderby Parish	608 Knight Avenue	\$ 262
Enderby Jehovah Witnesses	115 George Street	\$ 2,074
Roman Catholic Pastor/Kamloops	1406 George Street	\$ 699
Imperial Oil Ltd. (City Hall parking lot)	907 George Street	\$ 2,813
City of Enderby (Drill Hall)	208 George Street	\$ 4,659
City of Enderby (Drill Hall parking lot)	206 George Street	\$ 1,118
City of Enderby (Drill Hall parking lot)	204 George Street	\$ 1,815
City of Enderby (Museum)	903 George Street	\$ 6,076
City of Enderby (Riverside Park & House)	112 Kildonan Avenue	\$ 7,987
City of Enderby (Info Centre)	700 Railway Street	\$ 1,828
Total Tax Exemptions for 2015		\$ 62,543

3. Report Respecting Municipal Services, Operations, and Progress Measures

This section reports on municipal services, operations, and progress in achieving 2015 objectives.

Conservation and Green Energy

- Completed Infill and Redevelopment Analysis and implemented recommendations as part of Zoning Bylaw revision.
- Implemented a metered water rate structure to promote water conservation.

Cooperation and Partnerships

- Worked with Enderby Memorial Terrace Society, BC Housing, and other stakeholders in support of Phase 2 of the Memorial Terrace development.
- Partnered with Splatsin on Phase 2 of the Enderby-Splatsin Active Transportation Planning process which involved the development of a shovel-ready plan for the enhancement and extension of the Riverwalk.

Infrastructure, Asset Management, and Drainage

- Completed most of the Regent Avenue stormwater lift station upgrade.
- Reconstructed Mill Avenue from George Street to Belvedere Street.
- Reconstructed Belvedere Street from Cliff Avenue to Mill Avenue.
- Reconstructed Vernon Street from Cliff Avenue to Hubert Avenue. Vernon Street from Hubert Avenue to King Avenue will be reconstructed in Spring 2016.
- Continued crack sealing program to improve lifespan of roads.
- Continued to invest 1% new taxation in asset management.
- Began planning for upgrade of sanitary sewer lift station alarm system.
- Planned for purchase of new aerator for oxidation ditch.
- Planned for upgrades to program controls at water treatment plant.

Recreation, Public Spaces, and Programs

- Completed a conceptual plan for Barnes Park, which included a renewed Spray Park and other features which promote active living.
- Purchased green gym equipment for Barnes Park with installation completed in Spring 2016.
- Developed a conceptual plan for Belvedere Hand Launch upgrades.
- Planted new trees in Riverside Park north of the Arena and along Cliff Avenue between Sicamous Street and High Street.
- Organized the third annual Our Enderby Community Clean-Up Challenge.
- Contributed to the River Ambassadors Program.
- Repainted pool basin.
- Provided new programs through Recreation Services.
- Purchased and installed new playground equipment at Grindrod Park.
- Obtained a new Scoreboard and Time Clock at the Arena through an agreement with the North Okanagan Minor Hockey Association.
- Hosted first Friday Night Lights downtown celebration.
- Developed the *Crime Prevention Through Environmental Design - Best Practices Guide* in order to improve safety within the community.
- Implemented a Neighbourhood Watch program.

Health, Safety and Food Security

- Continued to participate in North Okanagan Emergency Management.
- Provided space for the Harvest Hut.
- Hosted inter-agency meetings for social support providers.
- Commenced source protection planning for drinking water sources.

General and Operational

- Completed implementation of a GIS mapping solution.
- Continued to provide a case managed approach to development applications.
- Prepared for direct delivery of Building Inspection service as of January 1, 2016.

4. Declaration and Identification of Disqualified Council Members

None.

5. Annual Development Cost Charges Report

	Balance Dec 31/14	Received in 2015	Interest Earned in 2015	Expended in 2015	Balance Dec 31/2015
Sewer	56,811		1,050		57,861
Water	286,996		5,304		292,300
Storm Sewer	59,164		997	60,161	0
Roads/Curbs	96,145		1,776		97,921
Total	499,116	-	9,127	60,161	448,082

6. Off-Street Parking Reserve Fund for 2015

There are currently no funds in this reserve.

7. Objectives and Progress Measures for 2016

This section describes objectives and progress measures for 2016.

Cooperation and Partnerships

- Support Phase 2 of the Memorial Terrace seniors housing development.
- Continue to enhance cooperation with Splatsin.

Infrastructure and Asset Management

- Complete construction of the Regent Avenue pump station upgrade.
- Repave sections of Fire Hall grounds.
- Obtain replacement hydrovac truck.
- Reconstruct Vernon Street from Hubert Avenue to King Avenue.
- Reconstruct Cliff Avenue from George Street to Bawtree Bridge.
- Upgrade sewer lift station alarm system and improve oxidation ditch aeration.
- Upgrade program controls at water treatment plant.
- Continue to invest 1% new taxation in asset management.
- Complete infrastructure planning for Brickyard industrial area.
- Complete Subdivision Servicing Bylaw renewal.

Recreation, Public Spaces and Programs

- Install green gym equipment in Barnes Park.
- Explore opportunities for implementing different amenities identified within the Barnes Park Conceptual Plan, including a spray park.
- Improve ball diamond #3 in Riverside Park.
- Implement Belvedere Hand Launch upgrades.
- Organize the 4th Annual Our Enderby Clean-Up Challenge.
- Contribute to the River Ambassadors Program.

- Replace spectator heaters at the Arena.
- Complete the renewal of the Arena boards.
- Purchase and install parent-and-tot swing at Barnes Park.

Social Health, Food Security, and Public Safety

- Continue to provide space for Harvest Hut.
- Continue to host interagency meetings of social support providers.
- Complete source protection planning for drinking water sources.
- Recommence cross connection control program.
- Commence phasing in of new self contained breathing apparatuses for the Fire Department.
- Support Fire Department to achieve standards identified in the *Structure Firefighters Competency and Training Playbook*.
- Collect and review pre-incident fire plans for all complex buildings in the fire protection area.
- Implement vacant commercial and industrial buildings inspection policy.

General and Operational

- Complete Building Bylaw and deliver Building Inspection function directly.
- Prepare for transition to new emergency management program at the end of 2016.
- Add community economic profile to website.

City of Enderby

2015

Statement of Financial Position

Copy is available to be viewed at the counter at no charge

Individual pages at a cost of \$0.50 + GST per page

Or the complete package at a prescribed fee of \$5.00 + GST



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The Corporation of the City of Enderby

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Website: www.cityofenderby.com

Where the Shuswap Meets the Okanagan

Management Report

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with generally accepted accounting principles or stated accounting principles, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

Council is responsible for ensuring that management fulfils its responsibility for financial reporting and internal control.

The external auditors, Rossworn Henderson LLP Chartered Accountants, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by *The Act*. Their examination includes a review and evaluation of the corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to Council and to management.

On behalf of the Corporation of the City of Enderby

A handwritten signature in blue ink, appearing to read "Jennifer Bellamy", is written over a horizontal line.

Jennifer Bellamy
Chief Financial Officer



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The Corporation of the City of Enderby
Where the Shuswap Meets the Okanagan

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.

Jennifer Bellamy
Chief Financial Officer

Greg McCune
Mayor, City of Enderby

Date

Date

**THE CORPORATION OF THE CITY
OF ENDERBY**

CONSOLIDATED FINANCIAL STATEMENTS

**December 31, 2015
(Audited)**

THE CORPORATION OF THE CITY OF ENDERBY

December 31, 2015

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INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of The Corporation of the City of Enderby

Report on the Financial Statements

We have audited the accompanying financial statements of The Corporation of the City of Enderby which comprise the consolidated statement of financial position as at December 31, 2015 and the consolidated statement of financial activities, consolidated statement of change in net financial assets, and consolidated statement of change in financial position 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 consolidated 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 auditing standards. Those standards require that we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated financial statements present fairly, in all material respects, the financial position of The Corporation of the City of Enderby as at December 31, 2015, and its operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

March 21, 2016
Enderby, BC

Rossworn Henderson LLP

Chartered Accountants

Rossworn Henderson LLP is a Limited Liability Partnership registered in British Columbia

THE CORPORATION OF THE CITY OF ENDERBY

Consolidated Statement of Financial Position

As at December 31, 2015

	2015	2014
Financial assets		
Cash	\$ 1,528,006	\$ 492,582
Temporary investments	5,584,706	7,626,357
Accounts receivable (Note 3)	1,295,587	604,203
Deposit - Municipal Finance Authority (Note 4)	59,153	57,453
Tax sale proceeds subject to redemption	13,490	
	<u>8,480,942</u>	<u>8,780,595</u>
Liabilities		
Accounts payable (Note 5)	591,075	478,132
Deferred revenue (Note 6)	712,986	834,975
Reserve - Municipal Finance Authority (Note 4)	59,153	57,453
Long term debt (Note 7)	3,076,420	3,324,885
	<u>4,439,634</u>	<u>4,695,445</u>
Net financial assets	<u>4,041,308</u>	<u>4,085,150</u>
Non-financial assets		
Prepaid expenses	50,835	59,715
Capital assets (Note 8)	25,998,702	24,706,275
	<u>\$ 30,090,845</u>	<u>\$ 28,851,140</u>
Accumulated surplus	<u>\$ 30,090,845</u>	<u>\$ 28,851,140</u>
Represented by:		
Trust funds	198,996	192,746
Operating fund	3,406,196	3,756,595
Reserves	2,398,179	2,474,659
Statutory reserves	1,165,194	1,045,749
Equity in tangible capital assets	22,922,280	21,381,391
	<u>\$ 30,090,845</u>	<u>\$ 28,851,140</u>

Director of financial services



The accompanying summary of significant policies, notes to financial statements and schedules are an integral part of these statements.

THE CORPORATION OF THE CITY OF ENDERBY

Consolidated Statement of Financial Activities

For the year ended December 31, 2015

	2015 Budget	2015 Actual	2014 Actual
Revenue			
Taxation - net (Note 11)	\$ 1,833,881	\$ 1,804,336	\$ 1,746,318
Grants and subsidies (Note 12)	2,073,444	2,249,496	1,446,891
Sale of services (Note 13)	1,327,062	1,455,566	1,571,997
Other revenue from own sources	223,213	68,998	68,679
Interest and penalties	164,538	191,333	209,318
Recognition of restricted revenues		60,162	11,765
	<u>5,622,138</u>	<u>5,829,891</u>	<u>5,054,968</u>
Expenditures			
General government services	724,040	668,752	755,779
Protective services	199,967	231,845	242,465
Transportation services	628,667	1,077,442	929,858
Environmental health services	96,979	95,756	109,735
Community development services	34,300	20,704	18,248
Recreational and cultural services	68,915	80,498	63,021
Area F services	879,892	864,975	815,013
Water supply	523,569	855,983	780,948
Sewer services	560,999	648,560	670,404
	<u>3,717,328</u>	<u>4,544,515</u>	<u>4,385,471</u>
Excess revenue over expenses	1,904,810	1,285,376	669,497
Gain (loss) on disposal of tangible capital assets		(45,671)	
Annual surplus	<u>\$ 1,904,810</u>	<u>\$ 1,239,705</u>	<u>\$ 669,497</u>
Consolidated fund balance, beginning of year	<u>28,851,140</u>	<u>28,851,140</u>	<u>28,181,643</u>
Consolidated fund balance, end of year	<u>\$ 30,755,950</u>	<u>\$ 30,090,845</u>	<u>\$ 28,851,140</u>

The accompanying summary of significant policies, notes to financial statements and schedules are an integral part of these statements.

THE CORPORATION OF THE CITY OF ENDERBY
Consolidated Statement of Change in Net Financial Assets

For the year ended December 31, 2015

	2015	2014
Annual surplus	\$ 1,239,705	\$ 669,497
Amortization of tangible capital assets	1,214,061	1,209,055
Change in prepaid expenses	8,879	(18,225)
Loss on sale of tangible capital assets	45,671	
Acquisition of tangible capital assets	(2,552,158)	(1,059,537)
Increase (decrease) in net financial assets	(43,842)	800,790
Net financial assets, beginning of year	4,085,150	3,284,360
Net financial assets, end of year	\$ 4,041,308	\$ 4,085,150

The accompanying summary of significant policies, notes to financial statements and schedules are an integral part of these statements.

THE CORPORATION OF THE CITY OF ENDERBY**Consolidated Statement of Change in Financial Position**

For the year ended December 31, 2015

	2015	2014
Cash flows from operating activities		
Cash receipts	\$ 4,811,695	\$ 4,558,983
Cash payments to suppliers and employees	(3,061,981)	(3,027,141)
Interest received	191,333	209,318
Interest paid	(146,652)	(138,546)
	<u>1,794,395</u>	<u>1,602,614</u>
Financing activities		
Proceeds of long term debt	450,000	312,000
Debt repayment	(698,464)	(691,499)
	<u>(248,464)</u>	<u>(379,499)</u>
Investing activities		
Increase in capital assets (net of disposals)	(2,552,158)	(1,059,537)
Decrease (increase) in temporary investments	2,041,651	(645,747)
	<u>(510,507)</u>	<u>(1,705,284)</u>
Increase (decrease) in cash	1,035,424	(482,169)
Cash, beginning of year	<u>492,582</u>	<u>974,751</u>
Cash, end of year	<u>\$ 1,528,006</u>	<u>\$ 492,582</u>

The accompanying summary of significant policies, notes to financial statements and schedules are an integral part of these statements.

THE CORPORATION OF THE CITY OF ENDERBY
Consolidated Statement of Cemetery Trust Funds

For the year ended December 31, 2015

	2015		2014	
Cash	\$	21,287	\$	19,406
Temporary Investments		171,459		168,219
Interest earned		3,548		3,632
Other amounts collected		2,702		1,489
Surplus	\$	198,996	\$	192,746

The accompanying summary of significant policies, notes to financial statements and schedules are an integral part of these statements.

THE CORPORATION OF THE CITY OF ENDERBY**Consolidated Statement of Operating Surplus**

For the year ended December 31, 2015

	2015	2014
Operating Surplus		
Balance beginning of year	\$ 3,756,595	\$ 3,841,779
Annual surplus	1,239,705	669,497
Amortization	1,214,061	1,209,055
Transfers from (to) reserves	(49,214)	(524,700)
Capital expenditures	(2,552,158)	(1,059,537)
Debt issued	450,000	312,000
Debt principal payments	(698,464)	(691,499)
Capital disposal	45,671	
Balance end of year	\$ 3,406,196	\$ 3,756,595
Represented by:		
General	1,604,851	2,102,080
Water	611,450	531,975
Sewer	785,453	735,224
Area F Services	404,442	387,316
Balance end of year	\$ 3,406,196	\$ 3,756,595

The accompanying summary of significant policies, notes to financial statements and schedules are an integral part of these statements.

THE CORPORATION OF THE CITY OF ENDERBY

Consolidated Statement of Reserve Fund Activities

For the year ended December 31, 2015

	2015	2014
Balance beginning of year	\$ 2,474,659	\$ 2,052,912
Additions		
Other contributions	721,219	633,543
Return on investments	44,522	39,619
Net interfund transfers		
Capital fund	(842,221)	(251,415)
	<u>\$ 2,398,179</u>	<u>\$ 2,474,659</u>

Summary of Reserve Fund Positions

General reserve

Cemetery	\$ 3,500	\$ 87,551
Fire department building and equipment	120,850	112,110
Asset management	181,496	42,071
Computer equipment	46,812	352,742
Streets	5,667	157,212
Fortune Parks	157,212	284,225
Equipment reserves	284,225	220,440
Other	287,791	468,406
	<u>1,087,553</u>	<u>1,405,129</u>

Sewer reserve

Future sewer capital	602,771	409,090
	<u>602,771</u>	<u>409,090</u>

Water reserve

Future water capital	707,855	660,440
	<u>707,855</u>	<u>660,440</u>
	<u>\$ 2,398,179</u>	<u>\$ 2,474,659</u>

The accompanying summary of significant policies, notes to financial statements and schedules are an integral part of these statements.

THE CORPORATION OF THE CITY OF ENDERBY
Consolidated Statement of Statutory Reserve Fund Activities

For the year ended December 31, 2015

	Tax sale lands reserve		Gas tax agreement		2015	2014
Balance beginning of year	\$	59,314	\$	986,435	\$ 1,045,749	\$ 947,977
Add: Amounts received during year				170,446	170,446	170,446
Interest earned		1,096		18,706	19,802	18,944
Less: Amount spent of projects				(70,803)	(70,803)	(91,618)
Balance end of year	\$	60,410	\$	1,104,784	\$ 1,165,194	\$ 1,045,749

The accompanying summary of significant policies, notes to financial statements and schedules are an integral part of these statements.

THE CORPORATION OF THE CITY OF ENDERBY

Consolidated Statement of Equity in Tangible Capital Assets

For the year ended December 31, 2015

	2015	2014
Balance beginning of year	\$ 21,381,391	\$ 21,151,413
Contributions from revenue for:		
Acquisition of capital assets	2,552,158	1,059,537
Debt payments	648,659	648,181
Loss from sale/write down of tangible capital assets	(45,671)	
Actuarial adjustments	49,804	43,315
Debt issued	(450,000)	(312,000)
Amortization	(1,214,061)	(1,209,055)
Balance end of year	\$ 22,922,280	\$ 21,381,391
Represented by:		
General	\$ 12,855,069	\$ 11,055,029
Water	5,346,711	5,467,194
Sewer	4,720,500	4,859,168
Balance end of year	\$ 22,922,280	\$ 21,381,391

The accompanying summary of significant policies, notes to financial statements and schedules are an integral part of these statements.

THE CORPORATION OF THE CITY OF ENDERBY

Summary of Significant Accounting Policies

For the year ended December 31, 2015

1. Status of the City of Enderby

The City of Enderby ("the City") is a municipality that was created on March 1, 1905 under the laws of British Columbia. The City provides municipal services such as public works, sewer, water, urban planning, fire protection services, and recreational and cultural services and other general government operations.

2. Significant Accounting policies

These consolidated financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles for governments established by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants. The consolidated financial statements include the accounts of all funds of the City. All interfund transfers have been eliminated. The significant policies are summarized as follows:

a. Fund accounting

The resources and operations of the City are comprised of the funds listed below. Supporting schedules to the consolidated financial statements are included to show the financial activities and balance of each fund for supplementary information.

General Fund:

Accounts for operating and capital revenues and expenditures for the activities of the City except those included in the water and sewer funds and holds all property required for these purposes and related long term debt.

Water Fund:

Accounts for operating and capital revenues and expenditures for the water utility and holds all property required for these purposes and related long term debt.

Sewer Fund:

Accounts for operating and capital revenues and expenditures for the sewer utility and holds all property required for this purposes and related long term debt.

b. Basis of accounting

The consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods and services and/or the creation of a legal obligation to pay.

c. School taxes

The City is required by *The School Act* to bill, collect and remit provincial education support levies in respect of residential and other properties on behalf of the Province, and school division special levies on behalf of school divisions. The City has no jurisdiction or control over the school division's operations or their mill rate increases. Therefore, the taxation, other revenues, expenses, assets and liabilities with respect to the operations of school boards are not reflected in these consolidated financial statements.

d. Temporary investments

Temporary investments consist of term deposits in Canadian Chartered Banks and deposits with the Municipal Finance Authority pooled investment money market fund are recorded at cost plus earnings reinvested in the funds, which approximates their quoted market value. These investments are redeemable on demand and have an effective average interest rate of 1.44% (2014 - 1.71%).

THE CORPORATION OF THE CITY OF ENDERBY

Summary of Significant Accounting Policies

For the year ended December 31, 2015

e. Deferred revenue

Grants, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used in the conduct of certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or tangible capital assets acquired.

f. 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 excess of revenues over expenses provides the Change in Net Financial Assets for the year.

i. Tangible capital assets

Capital assets consist of land, buildings, engineering structures, water and sewer infrastructure, roads, and machinery and equipment. Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to the cost, construction, development or betterment of the asset. The cost less residual value, of the tangible capital assets are amortized on a straight line basis over their estimated useful life as follows:

Buildings	20 to 50 years
Machinery and equipment	6 to 30 years
Other structures	15 to 65 years
Roads	
Base layer	75 years
Top layer	15 to 25 years
Catch Basins	40 years
Sanitary sewer	5 to 30 years
Sewer mains	50 to 80 years
Storm drains	25 years
Water system	25 to 50 years

Assets under construction are not amortized until the asset is available for productive use.

ii. Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

iii. Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

g. Revenue recognition

Government grants and transfers are recognized in the financial statements as revenue 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 received for expenditures not yet incurred are included in deferred revenue.

Taxation revenues are recognized at the time of issuing property tax notices for the fiscal year. Sale of services and user fees are recognized when the service or product is provided by the City. All other revenue is recognized as it is earned and is measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods and services and/or the creation of a legal obligation to pay.

THE CORPORATION OF THE CITY OF ENDERBY
Summary of Significant Accounting Policies

For the year ended December 31, 2015

h. Debt charges

Debt charges, including principal, interest and foreign exchange are charged to current operations. Interest charges are accrued for the period from the date of the latest interest payment to the end of the year.

i. Capitalization of Interest

The City capitalizes interest on temporary borrowing until the completion of the project which is to be financed by debenture debt.

j. Reserves

Reserves for future expenditures represent amounts set aside for future operating and capital expenditures.

k. Budget Figures

The budget figures are from the Financial Plan Bylaw No. 1569, 2015 adopted May 4, 2015. They have been reallocated to conform to PSAB financial statement presentation. Subsequent amendments have been made by Council to reflect changes in the budget as required by law.

l. Use of estimates

The consolidated financial statements of the City have been prepared by management in accordance with Canadian generally accepted accounting principles as prescribed by the Public Sector Accounting Board. As such, management is required to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. These estimates and assumptions are based on the City's best information and judgment and may differ significantly from actual results. The financial statements have, in the opinion of management been prepared using careful judgment within the reasonable limits of materiality and within the framework of the accounting policies identified.

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2015

3. Accounts receivable

	2015	2014
Federal Government	\$ 73,263	\$ 38,593
Trade receivables	1,009,965	314,473
Taxes receivable - current	143,247	185,989
arrears	69,112	65,148
	<u>\$ 1,295,587</u>	<u>\$ 604,203</u>

4. Reserve - Municipal Finance Authority

The City issues its debt instruments through the Municipal Finance Authority. As a condition of these borrowings, a portion of the debenture proceeds are withheld by the Municipal Finance Authority as a debt reserve fund. The City also executes demand notes in connection with each debenture whereby the City may be required to loan certain amounts to the Municipal Finance Authority. These demand notes are contingent in nature and are not reflected in the accounts. The details of the cash deposits and demand notes at the year end are as follows:

	Demand note	Cash deposits	2015	2014
General fund	\$ 48,087	\$ 26,925	\$ 75,012	\$ 61,461
Sewer fund	24,907	12,996	37,903	48,868
Water fund	31,200	19,232	50,432	49,951
	<u>\$ 104,194</u>	<u>\$ 59,153</u>	<u>\$ 163,347</u>	<u>\$ 160,280</u>

5. Accounts payable

	2015	2014
Trade payables	\$ 494,039	\$ 384,063
Wages payable	97,036	94,069
	<u>\$ 591,075</u>	<u>\$ 478,132</u>

6. Deferred revenue

	2015	2014
Deferred grants	\$ 3,721	\$ 71,274
Development cost charges	448,082	499,116
Prepaid revenue	158,534	174,594
Refundable deposits	102,649	89,991
	<u>\$ 712,986</u>	<u>\$ 834,975</u>

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2015

7. Long term debt

Bylaw number	Purpose	Term remaining	% rate	2015		2014
General fund						
1544	Road upgrades	20	2.200	\$ 450,000	\$	
1525	Road upgrades	19	3.300	301,522		312,000
	Road upgrades					513,203
1494	Storm system upgrade	28	3.150	819,083		834,844
1502	Road upgrades	18	3.150	633,415		657,164
1503	Road upgrades	18	3.150	190,956		198,116
	Arena Upgrades		pr + 1			23,400
				2,394,976		2,538,727
Water fund						
1214	System construction	2	5.950	38,196		55,941
1195	System construction	1	7.250	40,542		79,153
				78,738		135,094
Sewer fund						
1167	Sewage construction		3.000			5,961
1259	Sewage treatment plant	4	5.990	88,268		108,000
1474	System upgrade	16	3.250	342,959		358,069
1475	System upgrade	16	3.250	171,479		179,034
				602,706		651,064
Total long term debt - all funds				\$ 3,076,420	\$	3,324,885

The municipality is committed to principal requirements, including sinking fund additions, over the next 5 years as follows:

	General fund	Water fund	Sewer fund
2016	\$ 75,346	\$ 59,174	\$ 44,196
2017	78,281	19,564	46,072
2018	81,330		48,028
2019	84,497		50,068
2020	87,789		27,575
2021 and subsequent periods	1,987,733		386,767
	\$ 2,394,976	\$ 78,738	\$ 602,706

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2015

8. Capital assets

	Cost	Accumulated amortization	2015	2014
General fund				
Land	\$ 1,659,516	\$	\$ 1,659,516	\$ 1,659,516
Building sites and parks	2,524,282	(1,272,323)	1,251,959	1,210,264
Engineering structures	306,882	(206,530)	100,352	55,908
Furniture & equipment	26,780	(3,944)	22,836	15,597
Hydrants	186,643	(138,989)	47,654	50,463
Mobile equipment	2,142,435	(1,108,054)	1,034,381	1,148,465
Planters	118,329	(74,791)	43,538	48,069
Roads	13,135,349	(6,058,029)	7,077,320	6,703,360
Storm sewers	6,907,248	(4,640,625)	2,266,623	2,086,955
Assets under construction	1,745,867		1,745,867	615,160
	28,753,331	(13,503,285)	15,250,046	13,593,757
Water fund				
Buildings	966,257	(561,708)	404,549	429,013
Water mains	9,197,623	(5,908,370)	3,289,253	3,438,329
Water system	3,923,116	(2,302,551)	1,620,565	1,734,945
Assets under construction	111,081		111,081	
	14,198,077	(8,772,629)	5,425,448	5,602,287
Sewer fund				
Buildings	133,966	(40,190)	93,776	97,125
Sanitary sewer system	4,649,061	(2,014,829)	2,634,232	2,773,847
Sewer mains and lift stations	4,975,237	(2,385,595)	2,589,642	2,551,067
Assets under construction	5,558		5,558	88,192
	9,763,822	(4,440,614)	5,323,208	5,510,231
	\$ 52,715,230	\$ (26,716,528)	\$ 25,998,702	\$ 24,706,275

9. Commitments and subsequent events

- (a) The City has committed to purchasing a used Hydrovacuum Flusher Truck in 2015 for \$205,440 but will not take possession of the unit until 2016. As a result this transaction is not reflected in the financial statements.
- (b) The amount of vacation and banked time pay has been accrued and is included in accounts payable for the current year. The estimated total liability for wages and benefits at December 31, 2015 is approximately \$97,036 (2014 -\$94,069). Of this amount \$76,137 (2013 - \$66,669) has been accrued and included in accounts payable.

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2015

10. Contingent liabilities

- (a) Regional District of North Okanagan: The City is a member of the Regional District of North Okanagan and is liable for its portion of any operating deficits or long-term debt related to functions in which it participates.
- (b) Municipal Insurance Association of BC: Commencing December 31, 1987, the City of Enderby entered into a self insurance scheme with British Columbia municipalities and regional districts. The City is obliged under the scheme to pay a percentage of its fellow insured's losses. The City pays an annual premium, which is anticipated to be adequate to cover any losses incurred.
- (c) Pension Liabilities: The Municipality and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustee pension plan. The board of trustees, representing Plan members and employers, is responsible for administering the plan, including investment of the assets and administration of the benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2014, the Plan has about 185,000 active members and approximately 80,000 retired members. Active members include approximately 37,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate is then adjusted to the extent there is amortization of any funding deficit.

The most recent actuarial valuation for the Municipal Pension Plan as of December 31, 2012, indicated a \$1,370 million funding deficit for basic pension benefits on a going concern basis.

The Corporation for the City of Enderby paid \$68,706 (2014 - 77,033) for employer contributions to the plan in fiscal 2015. The Corporation of the City of Enderby expects to pay \$70,891 for employer contributions in the next fiscal year.

The next valuation will be as at December 31, 2015 with results available in 2016.

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). 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.

The Corporation of the City of Enderby paid \$68,706 (2014 - \$77,033) for employer contributions to the Plan in fiscal 2015.

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2015

11. Taxation

Taxation revenue comprises the following amounts raised less transfers:

	Budget	2015	2014
Taxation			
General municipal purposes	\$ 1,324,848	\$ 1,295,547	\$ 1,247,907
1% utility taxes	53,165	53,141	51,964
Water parcel	232,033	231,987	227,354
Sewer parcel	223,611	223,665	219,105
Collections for other governments			
School District	918,870	923,388	954,786
Policing	136,785	137,548	134,276
Regional District	359,187	361,177	361,934
Regional Hospital District	109,650	110,261	113,885
Municipal Finance Authority	75	76	77
B.C. Assessment Authority	23,734	23,878	25,211
Okanagan Regional Library	100,720	101,292	100,568
	3,482,678	3,461,960	3,437,067
Transfers			
School District	918,870	923,388	954,786
Policing	136,785	137,548	134,276
Regional District	358,975	361,191	361,933
Regional Hospital District	109,638	110,250	113,885
Municipal Finance Authority	75	76	77
B.C. Assessment Authority	23,734	23,878	25,211
Okanagan Regional Library	100,720	101,293	100,581
	1,648,797	1,657,624	1,690,749
	\$ 1,833,881	\$ 1,804,336	\$ 1,746,318

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2015

12. Government grants and transfers

	Budget	2015	2014
Federal			
Community works fund - Gas tax	\$	\$ 170,446	\$ 170,446
Provincial			
Conditional	757,130	748,274	79,270
Fortune Parks - conditional	74,578	31,697	
Small communities protection	434,000	462,824	453,849
Street lighting	700	1,111	1,269
Water conservation - conditional			1,000
	1,266,408	1,243,906	535,388
Other			
Animal control	6,283	20,059	19,512
Cemetery	25,155	40,068	40,068
Fortune Parks	775,598	775,017	681,477
	807,036	835,144	741,057
	\$ 2,073,444	\$ 2,249,496	\$ 1,446,891

13. Sales of Service

	Budget	2015	2014
Animal control	\$ 9,200	\$ 6,755	\$ 11,780
Building permits	250	650	1,082
Business licenses	11,710	13,692	12,497
Cemetery	13,000	13,599	12,444
Fire protection	90,807	80,753	215,230
Fortune Parks	145,100	179,963	233,599
Garbage collection and disposal	97,017	95,834	113,182
Sewer user fees	490,744	553,606	494,738
Water user fees	469,234	510,714	477,445
	\$ 1,327,062	\$ 1,455,566	\$ 1,571,997

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2015

14. Expenditures by object

	Budget	2015	2014
Advertising and publications	\$ 11,500	\$ 10,303	\$ 8,209
Amortization		1,214,061	1,209,055
Contracted services	341,554	297,131	339,912
Council grants	148,139	116,071	124,099
Insurance	69,435	73,346	63,537
Interest and bank charges	149,343	146,651	138,546
Maintenance	1,177,956	1,200,487	1,038,806
Materials and supplies	456,835	158,554	235,131
Professional fees	33,500	25,104	21,719
Salaries and benefits	1,243,644	1,230,707	1,141,893
Training, travel and conferences	73,550	60,229	53,009
Other costs	11,872	11,871	11,555
	<u>\$ 3,717,328</u>	<u>\$ 4,544,515</u>	<u>\$ 4,385,471</u>

15. Financial instruments

The City's financial instruments consist of cash, temporary investments, accounts receivable, accounts payable, deferred revenue, deposits and long term debt. The fair values of these financial instruments approximate their carrying values. It is management's opinion that the City is not exposed to significant interest, currency or credit risks arising from these financial instruments.

16. Comparative figures

Certain comparative figures have been reclassified to conform to the financial presentation adopted for the current year.

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2015

17. Segmented information

The City of Enderby is a municipal government that provides a range of services to its citizens. For management reporting purposes the City's operations and activities are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

City services are provided by departments and their activities are reported in these funds. Certain departments have been separately disclosed in the segmented information, along with the services they provide, as follows:

General government services - Legislative, administration and finance

The function of the legislative department includes mayor and council is to set bylaws and policies for the governance of the City in accordance with the Community Charter. The function of the Administration Department is to coordinate the operation of the municipality in accordance with policies set by Council. The Administration Department is responsible for functions such as personnel, organizational changes, employee review and training, manpower planning, strategic planning, information systems, GIS and records management. The mandate of the Finance Department is to achieve excellence in customer service through the efficient and effective use of technology and personal service. Also, to provide operational efficiency, financial planning and accountability through the application of sound accounting practices and internal control. The Finance Department is responsible for functions such as financial records reporting and safekeeping; investment of municipal funds; advice and guidance to Council and Administration on financial matters; financial planning and budget development and analysis; property tax and utility user fee notification and collection; accounts payable and receivable; payroll, pension and benefits administration; records maintenance of tickets, fines and other municipal business.

Protective services - Fire and animal control services

The mandate of the Fire Department is to provide fire suppression service; fire prevention programs; training and education related to prevention, detection or extinguishment of fires. The mandate of Animal Control is to control the animal population and the issuance of dog licenses.

Public works services

The public works department is responsible for the delivery of municipal public works services related to the planning, development and maintenance of roadway systems, and street lighting.

Environmental health services

The mandate of environmental health services is to provide for the collection, disposal and recycling services; and waste minimization programs of solid waste.

Community development services

Community development provides services to manage urban development for business interests, environmental concerns, heritage matters, local neighbourhoods and downtown, through City planning, community development, parks and riverbank planning. It ensures an acceptable quality of building construction and maintenance of properties through enforcement of construction codes, building standards and bylaws for the protection of occupants. It facilitates economic development by providing services for the approval of all land development plans, the application and enforcement of zoning bylaws, and the processing of building permit applications.

Recreational and cultural services

The recreational and cultural services mandate in cooperation with the Regional District is to provide for the maintenance of parks and open space.

Area F Services

The City administers Fortune Parks, Animal Control & Cemetery services for the citizens of Area F.

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2015

18. Segmented Information (cont'd)

Water supply and services

The water department provides for the delivery of safe drinking water to the citizens of Enderby.

Sewer services

The sewer department provides for the collection and treatment of wastewater.

Certain allocation methodologies are employed in the preparation of segmented financial information. The General Revenue Fund reports on municipal services that are funded primarily by taxation such as property and business tax revenues. Taxation and payments-in-lieu of taxes are apportioned to General Revenue Fund services based on the Fund's net surplus. Certain government grants, transfers from and to other funds, and other revenues have been apportioned based on a percentage of budgeted expenses.

The accounting policies used in these segments are consistent with those followed in preparation of the consolidated financial statements as disclosed in Note 2. For additional information see the Consolidated Schedule of Segment Disclosure - Service (Schedule 1).

THE CORPORATION OF THE CITY OF ENDERBY

Consolidated Schedule of Segment Disclosure - Service

For the year ended December 31, 2015

Schedule I

	General revenue fund								2015 Consolidation
	General government	Protective services	Transportation services	Environmental health services	Area F services	Other general services	Water supply	Sewer services	
Revenues									
Taxation	\$ 1,348,684	\$	\$	\$	\$	\$	\$ 231,987	\$ 223,665	\$ 1,804,336
Grants and subsidies	918,720		463,935		866,841				2,249,496
Sales of services	14,342	80,753		95,834	200,317		510,714	553,606	1,455,566
Other revenue from own sources	68,998								68,998
Interest and penalties	132,541				4,532	6,250	32,570	15,440	191,333
Restricted revenues recognized	60,162								60,162
	2,543,447	80,753	463,935	95,834	1,071,690	6,250	775,271	792,711	5,829,891
Expenses									
Advertising and publications	6,356				3,947				10,303
Amortization	60,243	62,160	504,803		33,925		322,158	230,772	1,214,061
Contracted services	9,628	14,556		93,621	67,793	98,717	10,861	1,955	297,131
Council grants	10,379				105,692				116,071
Insurance	50,931				22,415				73,346
Interest and bank charges	82,281				288		35,840	28,242	146,651
Maintenance	48,988	74,752	418,472		203,969		249,912	204,394	1,200,487
Material and supplies	35,138	4,113	2,523	134	100,952		2,920	12,774	158,554
Professional fees	25,104								25,104
Salaries and benefits	422,275	54,786	188,629	2,001	275,964	2,485	164,920	119,647	1,230,787
Training, travel and conferences	34,523	21,478	20		786		185	3,237	60,229
Transfers	(117,094)		(37,005)		49,243		69,187	47,540	11,871
	668,752	231,845	1,077,442	95,756	864,974	101,202	855,983	648,561	4,544,515
Excess (deficiency) of revenue and expenses	1,874,695	(151,092)	(613,507)	78	206,716	(94,952)	(80,712)	144,150	1,285,376
Loss on disposal of tangible capital assets	(45,671)								(45,671)
Annual surplus	\$ 1,829,024	\$ (151,092)	\$ (613,507)	\$ 78	\$ 206,716	\$ (94,952)	\$ (80,712)	\$ 144,150	\$ 1,239,705

THE CORPORATION OF THE CITY OF ENDERBY

Consolidated Schedule of Segment Disclosure - Service

For the year ended December 30, 2014

Schedule I (cont'd)

	General revenue fund								2014 Consolidation
	General government	Protective Services	Transportation Services	Environmental health services	Area F services	Other general services	Water supply	Sewer services	
Revenues									
Taxation	\$ 1,299,859	\$	\$	\$	\$	\$	\$ 227,354	\$ 219,105	\$ 1,746,318
Grants and subsidies	249,716		455,118		741,057		1,000		1,446,891
Sales of services	13,579	215,230		113,182	257,823		477,445	494,738	1,571,997
Other revenue from own sources	68,679								68,679
Interest and penalties	155,657				5,157	5,186	29,887	13,431	209,318
Restricted revenues recognized			11,765						11,765
	1,787,490	215,230	466,883	113,182	1,004,037	5,186	735,686	727,274	5,054,968
Expenses									
Advertising and publications	5,936				2,273				8,209
Amortization	46,336	73,610	498,423		29,695		319,584	241,407	1,209,055
Contracted services	64,652	32,000		107,410	55,278	80,502		70	339,912
Council grants	14,221				109,878				124,099
Insurance	49,349				14,188				63,537
Interest and bank charges	70,359				887				138,546
Maintenance	38,987	69,385	313,612		188,209		35,840	31,460	1,038,806
Material and supplies	115,413	995	1,638	248	107,605		5,163	4,069	235,131
Professional fees	20,109				1,610				21,719
Salaries and benefits	420,291	50,957	155,104	2,077	257,245	767	135,958	119,494	1,141,893
Training, travel and conferences	27,834	15,518			1,245		5,766	2,646	53,009
Transfers	(117,708)		(38,919)		46,900		73,257	48,025	11,555
	755,779	242,465	929,858	109,735	815,013	81,269	780,948	670,404	4,385,471
Excess (deficiency) of revenue and expenses	1,031,711	(27,235)	(462,975)	3,447	189,024	(76,083)	(45,262)	56,870	669,497
Loss on disposal of tangible capital assets									
Annual surplus	\$ 1,031,711	\$ (27,235)	\$ (462,975)	\$ 3,447	\$ 189,024	\$ (76,083)	\$ (45,262)	\$ 56,870	\$ 669,497

THE CORPORATION OF THE CITY OF ENDERBY

Enderby/Area F Services

For the year ended December 31, 2015

Schedule II

	Fortune Parks	Animal control	Cemetery	2015	2014
Revenue					
Grants and subsidies	\$ 806,714	\$ 20,059	\$ 40,068	\$ 866,841	\$ 741,057
Sale of services	179,963	6,755	13,599	200,317	257,823
Interest and penalties	3,293	236	1,003	4,532	5,157
	989,970	27,050	54,670	1,071,690	1,004,037
Expenditures					
Advertising	3,947			3,947	2,273
Amortization	33,925			33,925	29,695
Contracted services	54,600	13,193		67,793	55,278
Grants	101,212		4,480	105,692	109,878
Insurance	22,415			22,415	14,188
Interest and bank charges	288			288	887
Maintenance	183,743	1,915	18,311	203,969	188,209
Materials and supplies	100,952			100,952	107,605
Professional fees					1,610
Salaries and benefits	267,858	1,110	6,996	275,964	257,245
Training, travel and conferences	786			786	1,245
	769,726	16,218	29,787	815,731	768,113
Annual surplus (deficit)	\$ 220,244	\$ 10,832	\$ 24,883	\$ 255,959	\$ 235,924
Transfer to/from general fund					
Computer support	\$ 8,055	\$	\$	\$ 8,055	\$ 7,897
Finance overhead charges	21,801	2,246	5,243	29,290	28,717
Insurance allocation	2,285		572	2,857	2,800
Public works equipment allocation			5,231	5,231	3,716
Lease		3,810		3,810	3,770
	32,141	6,056	11,046	49,243	46,900
Net change in financial assets	188,103	4,776	13,837	206,716	189,024
Opening surplus	282,647	20,256	84,415	387,318	285,385
Debt principal repayments	(23,400)			(23,400)	(33,400)
Capital expenditures	(209,042)			(209,042)	(63,787)
Transfer to reserves	12,428		(3,500)	8,928	(19,600)
Transfer to/from capital	33,925			33,925	29,695
Area F accumulated surplus	\$ 284,661	\$ 25,032	\$ 94,752	\$ 404,445	\$ 387,317



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The Corporation of the City of Enderby
Where the Shuswap Meets the Okanagan

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Fax: (250) 838-6007
Website: www.cityofenderby.com

THE CORPORATION OF THE CITY OF ENDERBY

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

“This municipality for the year ended December 31, 2015, has not given any guarantees or indemnities under the Guarantees or Indemnities Regulation.”

Prepared under the Financial Information Regulation, Schedule 1, subsection 5

**City of Enderby
 Schedule of Employee Remuneration & Expenses
 for Year Ended December 2015**

1 (1) (e)

Elected Officials

Name	Position	Remuneration	Expenses	Total
Tundra Baird	Councillor	9,276	3,182	12,458
Brad Case	Councillor	8,496	3,297	11,794
Roxanne Davyduke	Councillor	8,856	3,150	12,007
Raquel Knust	Councillor	8,616	3,549	12,165
Greg McCune	Mayor	15,912	3,479	19,391
Brian Schreiner	Councillor	8,916	4,274	13,190
Shawn Shishido	Councillor	7,896	849	8,745
Total		67,970	21,780	89,750

Other Employees

Employees with Remuneration Exceeding \$75,000

Name	Position	Remuneration	Expenses	Total
Tate Bengtson	Chief Administrative Officer	104,302	631	104,933
Clayton Castle	Public Works Lead Hand	78,876	340	79,216
Kevin Walters	Systems Operator	76,206	1,583	77,789
		259,384	2,554	261,938

Employees with Remuneration of \$75,000 or Less

Consolidated total of other employees with remuneration of \$75,000 or less	684,632	11,674	696,305
Totals	944,015	14,228	958,243

Reconciliation:

Total remuneration - elected officials	67,970
Total remuneration - other employees	944,015
Subtotal	1,011,985
Reconciling Items:	
Benefits not taxable neither paid directly to employee	182,327
Accruals	3,439
Payroll expenses not directly attributable to employees	32,956
Total per Audited Financial Statements	1,230,707
Variance	<u><u>0</u></u>

City of Enderby
Schedule of Payments to Suppliers of Goods & Services
for Year Ended December 2015

1 (1) (f)

Supplier	Amount
ASPHALT SOLUTIONS	64,202
BAIRD BROS. LTD.	99,629
B.C. HYDRO & POWER AUTHORITY	351,418
BEE JAY'S EXCAVATING LTD	57,591
CAPRI INSURANCE	49,955
CORIX WATER PRODUCTS LP	34,213
ELECTRIC MOTOR & PUMP SERVICE LTD.	35,015
ENDERBY & DISTRICT CHAMBER OF COMMERCE	121,035
FLETCHER PAINE ASSOCIATES LTD	57,664
GROUP SOURCE	55,932
GTI PETROLEUM	28,578
HENDERSON RECREATION EQUIPMENT LIMITED	34,385
MADDOCKS CONST.	556,187
MODERN ENERGY MNGT	172,753
MONAGHAN ENGINEERING & CONSULTING LTD	330,169
MOUNCE CONSTRUCTION	571,167
MOUNTAIN VIEW ELECTRIC LTD	50,574
MUNICIPAL PENSION PLAN	69,173
NEDCO-DIV OF REXEL CANADA ELECTRICAL INC	38,115
R355 ENTERPRISES LTD	568,115
RECEIVER GENERAL	40,843
REG. DIST. OF NORTH OKANAGAN	144,563
SUMMER SCAPE DESIGNS	64,782
TIP-IT WASTE SOLUTIONS	93,685
WATERHOUSE ENVIRONMENTAL SERVICES CORP	27,979
XYLEM	199,303
Total Payments to Suppliers Exceeding \$25,000	<u>3,917,023</u>
Payments to Suppliers of \$25,000 or Less	955,520
Payments of Grants & Contributions Exceeding \$25,000	-
Payments of Grants & Contributions of \$25,000 or Less	116,071
Subtotal	<u>4,988,614</u>
Reconciling Items:	
Employee Remuneration	1,230,707
Capital Expenditures	= 2,552,158
Expenses included in Remuneration	= 218,638
Amortization	1,214,061
Accruals, GST adjustments & other miscellaneous items	= 118,071
Total per Audited Financial Statements	<u>4,544,515</u>
Variance	<u>0</u>

6(7)(a)
6(7)(b)



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The Corporation of the City of Enderby
Where the Shuswap Meets the Okanagan

THE CORPORATION OF THE CITY OF ENDERBY

STATEMENT OF SEVERANCE AGREEMENTS

There were **no** severance agreements made between The Corporation of the City of Enderby and its non-unionized employees during fiscal year 2015.

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(8)