

2016

ANNUAL REPORT

ANNUAL REPORT FOR THE CITY OF ENDERBY
FOR THE YEAR 2016

1. Audited Financial Statements

The 2016 Audited Financial Statements were presented and approved by Council on March 20, 2017. 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 2016:

Name	Civic Address	Amount
Pioneer Place Society	1104 Belvedere Street	\$ 11,760
Enderby & District Senior Citizen's Complex Inc No S12884	606 Stanley Avenue	\$ 1,968
Enderby & District Senior Citizen's Complex Inc No S12884	1011 George Street	\$ 2,007
Enderby Seniors Housing Society	708 Granville Avenue	\$ 12,717
Enderby Fraternal Hall Society	507 Mill Avenue	\$ 693
Royal Canadian Legion Branch # 98	909 Belvedere Street	\$ 3,232
St. Andrew's United Church – Trustees	606 Regent Avenue	\$ 503
St. Andrew's United Church – Trustees	1110 Belvedere Street	\$ 344
Enderby Evangelical Chapel	104 Meadow Crescent	\$ 792
Enderby Evangelical Chapel	706 Mill Avenue	\$ 430
Synod Diocese Kootenay Armstrong-Enderby Parish	602 Knight Avenue	\$ 535
Synod Diocese Kootenay Armstrong-Enderby Parish	608 Knight Avenue	\$ 260
Enderby Jehovah Witnesses	115 George Street	\$ 2,034
Roman Catholic Pastor/Kamloops	1406 George Street	\$ 690
Imperial Oil Ltd. (City Hall parking lot)	907 George Street	\$ 2,798
City of Enderby (Drill Hall)	208 George Street	\$ 4,634
City of Enderby (Drill Hall parking lot)	206 George Street	\$ 1,112
City of Enderby (Drill Hall parking lot)	204 George Street	\$ 1,805
City of Enderby (Museum)	903 George Street	\$ 5,540
City of Enderby (Riverside Park & House)	112 Kildonan Avenue	\$ 7,989
City of Enderby (Info Centre)	700 Railway Street	\$ 1,805
Total Tax Exemptions for 2016		\$ 63,648

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

This section reports on municipal services, operations, and progress in achieving 2016 objectives.

Cooperation and Partnerships

- Worked with Splatsin on economic development initiatives.

Infrastructure, Asset Management, and Drainage

- Completed construction of the Regent Avenue lift station upgrade.
- Repaved sections outside of Fire Hall truck bays.
- Replaced hydrovac truck.
- Completed construction of Vernon Street from Cliff Avenue to King Avenue.
- Reconstructed Cliff Avenue from George Street to Bawtree Bridge.
- Began upgrading sewer lift station alarm system and improved oxidation ditch aeration.
- Continued to invest 1% new taxation in asset management.

Recreation, Public Spaces, and Programs

- Installed green gym equipment in Barnes Park.
- Began implementation of the Barnes Park Conceptual Plan.
- Installed new washrooms near Ball Diamond #3 in Riverside Park.
- Improved Ball Diamond #3 with the help of local contractors.
- Painted the dugouts, railings and outbuilding at Riverside Park with the support of the Enderby Lions Club.
- Improved Belvedere Hand Launch.
- Organized the 4th Annual Our Enderby Clean-Up Challenge.
- Contributed to the River Ambassadors Program.
- Replaced spectator heaters at the Arena.
- Completed the renewal of the Arena boards.
- Purchased and installed parent-and-tot swing at Barnes Park.

Social Health, Affordable Housing, Food Security, and Public Safety

- Worked with Enderby Memorial Terrace Society, BC Housing, and other stakeholders in support of Phase 2 of the Memorial Terrace development.
- Continued to provide space for Harvest Hut.
- Continued to host interagency meetings of social support providers.
- Completed source protection planning for drinking water sources.
- Prepared for purchase of new self contained breathing apparatuses for the Fire Department in early 2017.
- Supported Fire Department to achieve training standards identified in the *Structure Firefighters Competency and Training Playbook*.
- Collected and reviewed pre-incident fire plans for all participating complex buildings in the fire protection area.
- Implemented vacant commercial and industrial buildings inspection policy.

General and Operational

- Completed Building Bylaw and transitioned to delivering Building Inspection function directly.
- Prepared for transition to new emergency management program beginning January 1, 2017.

4. Declaration and Identification of Disqualified Council Members

None.

5. Annual Development Cost Charges Report

	Balance Dec 31/15	Received in 2016	Interest Earned in 2016	Expended in 2016	Balance Dec 31/2016
Sewer	57,861	30,829	1,229		89,919
Water	292,300	24,490	5,285		322,075
Storm Sewer	0	11,520	0	11,520	0
Roads/Curbs	97,921	41,280	2,035		141,236
Total	448,082	108,119	8,549	11,520	553,230

6. Off-Street Parking Reserve Fund for 2016

There are currently no funds in this reserve.

7. Objectives and Progress Measures for 2017

This section describes objectives and progress measures for 2017.

Conservation and Green Energy

- Continue to operate the biomass heating system at the City's public works yard which provides clean, sustainable heat to the public works building and dog pound.

Cooperation and Partnerships

- Support construction of Phase 2 of the Memorial Terrace seniors' housing development.
- Continue to develop economic cooperation with Splatsin.

Infrastructure and Asset Management

- Complete landscaping portion of Cliff Avenue Upgrades from George Street to Bawtree Bridge.
- Construct Phase 1 of Salmon Arm Drive upgrades.
- Finish upgrading two sewer lift station alarm systems.
- Continue to improve oxidation ditch aeration.
- Trenchless repair of failed sewer line at Belvedere Street and Regent Avenue.
- Upgrade program controls at water treatment plant.
- Replace water line crossing of the Shuswap River with two twinned lines to improve system resiliency.
- Continue to invest 1% new taxation in asset management.
- Complete the update to the City's Subdivision Servicing and Development Bylaw.
- Replace dehumidifiers at Arena.
- Replace compressor #3 at Arena.

Recreation, Public Spaces and Programs

- Construct and commission new spray park.
- Organize the 5th Annual Our Enderby Clean-Up Challenge.
- Plant new shade trees at Barnes Park through the BC Hydro/Tree Canada Community Tree Planting Program.

- Improve deck and change room floors at Enderby Lions Pool.
- Repaint basin at Enderby Lions Pool.
- Purchase a new tractor/mower to improve field conditions at Riverside Park.
- Purchase new rock picker equipment to improve infields at Riverside Park.
- Work with local students to design and install new heritage style street banners to celebrate the 150th anniversary of Confederation.
- Update Master Parks Plan.

Social Health, Food Security, and Public Safety

- Continue to provide space for Harvest Hut.
- Continue to host interagency meetings of social support providers.
- Purchase new self contained breathing apparatuses for the Fire Department.
- Remove structures affixed to breakwater at Mabel Lake.
- Commence planning for breakwater replacement at Mabel Lake.

General and Operational

- Commence wastewater treatment process optimization and documentation.
- Implement Emergency Management Program.

City of Enderby

2016

Statement of Financial Position



619 Cliff Avenue
P. O. Box 400
Enderby, B. C. V0E 1V0

The Corporation of the City of Enderby

Tel: (250) 838-7230
Fax: (250) 838-6007
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.

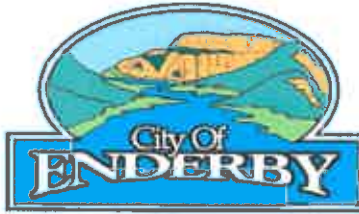
Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

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

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, 2016

THE CORPORATION OF THE CITY OF ENDERBY

December 31, 2016

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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, 2016 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, 2016, 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 20, 2017
Enderby, BC

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, 2016

	2016	2015
Financial assets		
Cash	\$ 696,466	\$ 1,528,006
Temporary investments	5,994,950	5,584,706
Accounts receivable (Note 3)	711,892	1,295,587
Deposit - Municipal Finance Authority (Note 4)	51,612	59,153
Tax sale proceeds subject to redemption	70,825	13,490
	<u>7,525,745</u>	<u>8,480,942</u>
Liabilities		
Accounts payable and accrued liabilities (Note 5)	412,873	591,075
Deferred revenue (Note 6)	912,325	712,986
Reserve - Municipal Finance Authority (Note 4)	51,612	59,153
Long-term debt (Note 7)	3,364,704	3,076,420
	<u>4,741,514</u>	<u>4,439,634</u>
Net financial assets	<u>2,784,231</u>	<u>4,041,308</u>
Non-financial assets		
Prepaid expenses	62,830	50,835
Tangible capital assets (Note 8)	27,975,129	25,998,702
	<u>\$ 30,822,190</u>	<u>\$ 30,090,845</u>
Accumulated surplus	\$ 30,822,190	\$ 30,090,845
Represented by:		
Trust funds	206,482	198,996
Operating fund	3,585,794	3,406,196
Reserves	2,093,949	2,398,179
Statutory reserves	325,540	1,165,194
Equity in tangible capital assets	24,610,425	22,922,280
	<u>\$ 30,822,190</u>	<u>\$ 30,090,845</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, 2016

	2016 Budget	2016 Actual	2015 Actual
Revenue			
Taxation - net (Note 11)	\$ 1,882,243	\$ 1,854,514	\$ 1,804,336
Grants and subsidies (Note 12)	1,355,468	1,409,536	2,249,496
Sale of services (Note 13)	1,412,760	1,447,952	1,455,566
Other revenue from own sources	53,123	93,094	68,998
Interest and penalties	130,995	178,118	191,333
Developer contributions		443,154	
Recognition of restricted revenues		4,800	60,162
	<u>4,834,589</u>	<u>5,431,168</u>	<u>5,829,891</u>
Expenditures			
General government services	709,957	729,433	668,752
Protective services	221,680	301,682	231,845
Transportation services	493,724	935,489	1,077,442
Environmental health services	99,116	97,534	95,756
Community development services	24,300	30,826	20,704
Recreational and cultural services	73,366	79,352	80,498
Area F services	914,910	952,442	864,975
Water supply	556,757	847,640	855,983
Sewer services	563,777	621,850	648,560
	<u>3,657,587</u>	<u>4,596,248</u>	<u>4,544,515</u>
Excess revenue over expenses	1,177,002	834,920	1,285,376
Gain (loss) on disposal of tangible capital assets	15,000	(103,575)	(45,671)
Annual surplus	<u>\$ 1,192,002</u>	<u>\$ 731,345</u>	<u>\$ 1,239,705</u>
Consolidated fund balance, beginning of year	<u>30,090,845</u>	<u>30,090,845</u>	<u>28,851,140</u>
Consolidated fund balance, end of year	<u>\$ 31,282,847</u>	<u>\$ 30,822,190</u>	<u>\$ 30,090,845</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, 2016

	2016	2015
Annual surplus	\$ 731,345	\$ 1,239,705
Amortization of tangible capital assets	1,260,697	1,214,061
Change in prepaid expenses	(11,993)	8,879
Loss on sale of tangible capital assets	117,731	45,671
Acquisition of tangible capital assets	(3,354,857)	(2,552,158)
Increase (decrease) in net financial assets	(1,257,077)	(43,842)
Net financial assets, beginning of year	4,041,308	4,085,150
Net financial assets, end of year	\$ 2,784,231	\$ 4,041,308

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, 2016

	2016	2015
Cash flows from operating activities		
Cash receipts	\$ 5,978,749	\$ 4,811,695
Cash payments to suppliers and employees	(3,384,873)	(3,061,981)
Interest received	178,118	191,333
Interest paid	(140,873)	(146,652)
	<u>2,631,121</u>	<u>1,794,395</u>
Financing activities		
Proceeds of long-term debt	467,000	450,000
Debt repayment	(178,716)	(698,464)
	<u>288,284</u>	<u>(248,464)</u>
Investing activities		
Increase in capital assets (net of disposals)	(3,354,857)	(2,552,158)
Decrease (increase) in temporary investments	(410,244)	2,041,651
Proceeds on disposition	14,156	
	<u>(3,750,945)</u>	<u>(510,507)</u>
Increase (decrease) in cash	(831,540)	1,035,424
Cash, beginning of year	1,528,006	492,582
Cash, end of year	<u>\$ 696,466</u>	<u>\$ 1,528,006</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, 2016

	2016	2015
Cash	\$ 24,368	\$ 21,287
Temporary Investments	174,628	171,459
Interest earned	3,491	3,548
Other amounts collected	3,995	2,702
Surplus	\$ 206,482	\$ 198,996

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, 2016

	2016	2015
Operating Surplus		
Balance beginning of year	\$ 3,406,196	\$ 3,756,595
Annual surplus	731,345	1,239,705
Amortization	1,260,697	1,214,061
Transfers from (to) reserves	1,136,398	(49,214)
Capital expenditures	(3,354,857)	(2,552,158)
Debt issued	467,000	450,000
Debt principal payments	(178,716)	(698,464)
Capital disposal	117,731	45,671
Balance end of year	\$ 3,585,794	\$ 3,406,196
Represented by:		
General	1,741,168	1,604,851
Water	582,453	611,450
Sewer	947,178	785,453
Area F Services	314,995	404,442
Balance end of year	\$ 3,585,794	\$ 3,406,196

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, 2016

	2016	2015
Balance beginning of year	\$ 2,398,179	\$ 2,474,659
Additions		
Other contributions	775,753	721,219
Return on investments	43,180	44,522
Net interfund transfers		
Capital fund	(1,123,163)	(842,221)
	<u>\$ 2,093,949</u>	<u>\$ 2,398,179</u>

Summary of Reserve Fund Positions

General reserve

Cemetery	\$ 7,064	\$ 3,500
Fire department building and equipment	155,013	120,850
Asset management	171,608	181,496
Computer equipment	23,273	46,812
Streets	75,769	5,667
Fortune Parks	189,562	157,212
Equipment reserves	160,304	284,225
Other	154,427	287,791
	<u>937,020</u>	<u>1,087,553</u>

Sewer reserve

Future sewer capital	659,814	602,771
	<u>659,814</u>	<u>602,771</u>

Water reserve

Future water capital	497,115	707,855
	<u>497,115</u>	<u>707,855</u>
	<u>\$ 2,093,949</u>	<u>\$ 2,398,179</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, 2016

	Tax sale lands reserve	Gas tax agreement	2016	2015
Balance beginning of year	\$ 60,410	\$ 1,104,784	\$ 1,165,194	\$ 1,045,749
Add: Amounts received during year		176,185	176,185	170,446
Interest earned	1,058	20,163	21,221	19,802
Less: Amount spent of projects		(1,037,060)	(1,037,060)	(70,803)
Balance end of year	\$ 61,468	\$ 264,072	\$ 325,540	\$ 1,165,194

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, 2016

	2016	2015
Balance beginning of year	\$ 22,922,280	\$ 21,381,391
Contributions from revenue for:		
Acquisition of capital assets	3,354,857	2,552,158
Debt payments	125,609	648,659
Loss from sale/write down of tangible capital assets	(117,731)	(45,671)
Actuarial adjustments	53,107	49,804
Debt issued	(467,000)	(450,000)
Amortization	(1,260,697)	(1,214,061)
Balance end of year	\$ 24,610,425	\$ 22,922,280
Represented by:		
General	\$ 14,398,787	\$ 12,855,069
Water	5,528,929	5,346,711
Sewer	4,682,709	4,720,500
Balance end of year	\$ 24,610,425	\$ 22,922,280

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, 2016

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 these 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 and 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 1.75% (2015 - 1.44%).

THE CORPORATION OF THE CITY OF ENDERBY

Summary of Significant Accounting Policies

For the year ended December 31, 2016

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, 2016

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. 1597, 2016 adopted May 2, 2016. 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, 2016

3. Accounts receivable

	2016	2015
Federal Government	\$ 43,302	\$ 73,263
Trade receivables	560,028	1,009,965
Taxes receivable - current	86,512	143,247
arrears	22,050	69,112
	<u>\$ 711,892</u>	<u>\$ 1,295,587</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	2016	2015
General fund	\$ 57,010	\$ 32,381	\$ 89,391	\$ 75,012
Sewer fund	24,907	13,360	38,267	37,903
Water fund	8,799	5,871	14,670	50,432
	<u>\$ 90,716</u>	<u>\$ 51,612</u>	<u>\$ 142,328</u>	<u>\$ 163,347</u>

5. Accounts payable and accrued liabilities

	2016	2015
Trade payables	\$ 313,158	\$ 494,039
Wages payable	99,715	97,036
	<u>\$ 412,873</u>	<u>\$ 591,075</u>

6. Deferred revenue

	2016	2015
Deferred grants	\$ 3,790	\$ 3,721
Development cost charges	553,230	448,082
Prepaid revenue	178,996	158,534
Refundable deposits	176,309	102,649
	<u>\$ 912,325</u>	<u>\$ 712,986</u>

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2016

7. Long-term debt

Bylaw number	Purpose	Term remaining	% rate	2016	2015
General fund					
1590	Road upgrades	20	2.100	\$ 467,000	\$
1544	Road upgrades	19	2.200	434,088	450,000
1525	Road upgrades	18	3.300	290,626	301,522
1494	Storm system upgrade	27	3.150	802,690	819,083
1502	Road upgrades	17	3.150	608,716	633,415
1503	Road upgrades	17	3.150	183,510	190,956
				2,786,630	2,394,976
Water fund					
1214	System construction	1	4.820	19,564	38,196
1195	System construction		7.250	-	40,542
				19,564	78,738
Sewer fund					
1259	Sewage treatment plant	3	2.100	67,644	88,268
1474	System upgrade	15	3.250	327,244	342,959
1475	System upgrade	15	3.250	163,622	171,479
				558,510	602,706
Total long-term debt - all funds				\$ 3,364,704	\$ 3,076,420

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

	General fund	Water fund	Sewer fund
2017	\$ 95,660	\$ 19,564	\$ 46,072
2018	99,231		48,028
2019	102,936		50,068
2020	106,780		27,575
2021	110,770		20,149
2022 and subsequent periods	2,271,253		366,618
	\$ 2,786,630	\$ 19,564	\$ 558,510

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2016

8. Tangible capital assets

	Cost	Accumulated amortization	2016	2015
General fund				
Land	\$ 1,664,301	\$	\$ 1,664,301	\$ 1,659,516
Building sites and parks	2,554,282	(1,359,413)	1,194,869	1,251,959
Engineering structures	604,742	(217,792)	386,950	100,352
Furniture & equipment	55,170	(10,778)	44,392	22,836
Hydrants	186,643	(141,764)	44,879	47,654
Mobile equipment	2,255,786	(1,150,682)	1,105,104	1,034,381
Planters	118,329	(79,321)	39,008	43,538
Roads	15,166,603	(6,106,730)	9,059,873	7,077,320
Storm sewers	7,690,216	(4,044,175)	3,646,041	2,266,623
Assets under construction				1,745,867
	30,296,072	(13,110,655)	17,185,417	15,250,046
Water fund				
Buildings	966,257	(583,972)	382,285	404,549
Water mains	9,644,922	(5,996,932)	3,647,990	3,289,253
Water system	3,935,229	(2,417,012)	1,518,217	1,620,565
Assets under construction				111,081
	14,546,408	(8,997,916)	5,548,492	5,425,448
Sewer fund				
Buildings	133,966	(43,539)	90,427	93,776
Sanitary sewer system	4,696,505	(2,154,443)	2,542,062	2,634,232
Sewer mains and lift stations	5,070,265	(2,461,534)	2,608,731	2,589,642
Assets under construction				5,558
	9,900,736	(4,659,516)	5,241,220	5,323,208
	\$ 54,743,216	\$ (26,768,087)	\$ 27,975,129	\$ 25,998,702

9. Commitments and subsequent events

- (a) 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, 2016 is approximately \$99,715 (2015 - \$97,036). Of this amount \$79,576 (2015 - \$76,137) has been accrued and included in accounts payable and accrued liabilities.

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2016

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, 2015, the Plan has about 189,000 active members and approximately 85,000 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, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis.

The Corporation for the City of Enderby paid \$77,650 (2015 - \$68,706) for employer contributions to the plan in fiscal 2016.

The next valuation will be 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 (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

Notes to Financial Statements

For the year ended December 31, 2016

11. Taxation

Taxation revenue comprises the following amounts raised less transfers:

	Budget	2016	2015
Taxation			
General municipal purposes	\$ 1,346,337	\$ 1,318,500	\$ 1,295,547
1% utility taxes	54,484	54,613	53,141
Water parcel	255,534	254,924	231,987
Sewer parcel	225,888	226,477	223,665
Collections for other governments			
School District	905,233	909,849	923,388
Policing	138,000	138,816	137,548
Regional District	329,823	331,595	361,177
Regional Hospital District	109,369	109,957	110,261
Municipal Finance Authority	78	78	76
B.C. Assessment Authority	22,649	22,786	23,878
Okanagan Regional Library	99,530	100,074	101,292
	3,486,925	3,467,669	3,461,960
Transfers			
School District	905,233	909,849	923,388
Policing	138,000	138,816	137,548
Regional District	329,823	331,595	361,191
Regional Hospital District	109,369	109,957	110,250
Municipal Finance Authority	78	78	76
B.C. Assessment Authority	22,649	22,786	23,878
Okanagan Regional Library	99,530	100,074	101,293
	1,604,682	1,613,155	1,657,624
	\$ 1,882,243	\$ 1,854,514	\$ 1,804,336

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2016

12. Government grants and transfers

	Budget	2016	2015
Federal			
Community works fund - Gas tax	\$ 176,185	\$ 176,185	\$ 170,446
Provincial			
Conditional		2,562	748,274
Fortune Parks - conditional	3,721	10,276	31,697
Sewer debt - conditional		3,744	
Small communities protection	431,000	444,525	462,824
Street lighting	1,100	1,134	1,111
	435,821	462,241	1,243,906
Other			
Animal control	6,024	19,232	20,059
Cemetery	24,358	38,798	40,068
Fortune Parks	713,080	713,080	775,017
	743,462	771,110	835,144
	\$ 1,355,468	\$ 1,409,536	\$ 2,249,496

13. Sales of Service

	Budget	2016	2015
Animal control	\$ 8,870	\$ 9,438	\$ 6,755
Building permits	29,930	75,553	650
Business licenses	13,385	13,432	13,692
Cemetery	13,000	20,432	13,599
Fire protection	158,471	105,607	80,753
Fortune Parks	178,718	177,641	179,963
Garbage collection and disposal	99,097	98,944	95,834
Sewer user fees	486,234	495,427	553,606
Water user fees	425,055	451,478	510,714
	\$ 1,412,760	\$ 1,447,952	\$ 1,455,566

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2016

14. Expenditures by object

	Budget	2016	2015
Advertising and publications	\$ 12,150	\$ 11,990	\$ 10,303
Amortization		1,260,697	1,214,061
Contracted services	378,377	386,051	297,131
Council grants	178,399	174,349	116,071
Insurance	76,899	80,502	73,346
Interest and bank charges	152,881	140,873	146,651
Maintenance	1,088,029	991,125	1,200,487
Materials and supplies	382,587	206,911	158,554
Professional fees	23,555	21,032	25,104
Salaries and benefits	1,274,171	1,247,396	1,230,707
Training, travel and conferences	78,546	63,799	60,229
Other costs	11,993	11,523	11,871
	<u>\$ 3,657,587</u>	<u>\$ 4,596,248</u>	<u>\$ 4,544,515</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, 2016

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, 2016

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, 2016

Schedule I

	General revenue fund							Sewer services	Water supply	Other general services	2016 Consolidation
	General government	Protective services	Transportation services	Environmental health services	Area F services						
Revenues											
Taxation	\$ 1,373,113	\$	\$	\$	\$	\$	\$	\$ 254,924	\$	\$ 226,477	\$ 1,854,514
Grants and subsidies	178,747		445,659		781,386			3,744		3,744	1,409,536
Sales of services	88,984	105,607		98,944	207,512			451,478		495,427	1,447,952
Other revenue from own sources	93,094										93,094
Interest and penalties	117,358							35,388	7,486	13,638	178,118
Developer contributions	331,811				4,248			47,450		63,893	443,154
Restricted revenues recognized					4,800						4,800
	2,183,107	105,607	445,659	98,944	997,946	7,486	789,240	803,179			5,431,168
Expenses											
Advertising and publications	6,886				5,104						11,990
Amortization	58,046	81,407	526,721		41,293		321,409	231,821			1,260,697
Contracted services	83,196	15,459		94,613	72,472	106,961	6,984	6,366			386,051
Council grants	9,400				164,949						174,349
Insurance	60,488				20,014						80,502
Interest and bank charges	85,184							29,595		26,094	140,873
Maintenance	35,961	99,745	277,104		204,962		195,160	178,193			991,125
Material and supplies	26,131	4,857	6,255	394	98,216		59,425	11,633			206,911
Professional fees	20,494				538						21,032
Salaries and benefits	434,817	70,120	166,127	2,527	295,791	3,217	156,470	118,327			1,247,396
Training, travel and conferences	27,414	30,094	163		853		3,351	1,924			63,799
Transfers	(118,584)		(40,881)		48,250		75,246	47,492			11,523
	729,433	301,682	935,489	97,534	952,442	110,178	847,640	621,850			4,596,248
Excess (deficiency) of revenue and expenses	1,453,674	(196,075)	(489,830)	1,410	45,504	(102,692)	(58,400)	181,329			834,920
Loss on disposal of tangible capital assets	(103,575)										(103,575)
Annual surplus	\$ 1,350,099	\$ (196,075)	\$ (489,830)	\$ 1,410	\$ 45,504	\$ (102,692)	\$ (58,400)	\$ 181,329			\$ 731,345

THE CORPORATION OF THE CITY OF ENDERBY

Consolidated Schedule of Segment Disclosure - Service

For the year ended December 31, 2015

Schedule I (cont'd)

	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								191,333
Restricted revenues recognized			60,162				32,570	15,440	60,162
	2,483,285	80,753	524,097	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	1,230,707
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	1,814,533	(151,092)	(553,345)	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	\$ 1,768,862	\$ (151,092)	\$ (553,345)	\$ 78	\$ 206,716	\$ (94,952)	\$ (80,712)	\$ 144,150	\$ 1,239,705

THE CORPORATION OF THE CITY OF ENDERBY

Enderby/Area F Services

For the year ended December 31, 2016

Schedule II

	Fortune Parks	Animal control	Cemetery	2016	2015
Revenue					
Grants and subsidies	\$ 723,356	\$ 19,232	\$ 38,798	\$ 781,386	\$ 866,841
Sale of services	177,642	9,438	20,432	207,512	200,317
Interest and penalties	2,976	262	1,010	4,248	4,532
Recognition of restricted revenues	4,800			4,800	
	908,774	28,932	60,240	997,946	1,071,690
Expenditures					
Advertising	5,104			5,104	3,947
Amortization	41,293			41,293	33,925
Contracted services	61,700	10,772		72,472	67,793
Grants	160,469		4,480	164,949	105,692
Insurance	20,014			20,014	22,415
Interest and bank charges					288
Maintenance	183,952	2,304	18,706	204,962	203,969
Materials and supplies	98,216			98,216	100,952
Professional fees	538			538	
Salaries and benefits	287,798	1,122	6,871	295,791	275,964
Training, travel and conferences	853			853	786
	859,937	14,198	30,057	904,192	815,731
Annual surplus (deficit)	\$ 48,837	\$ 14,734	\$ 30,183	\$ 93,754	\$ 255,959
Transfer to/from general fund					
Computer support	\$ 8,143	\$	\$	\$ 8,143	\$ 8,055
Finance overhead charges	22,090	2,267	5,302	29,659	29,290
Insurance allocation	2,285		572	2,857	2,857
Public works equipment allocation			3,739	3,739	5,231
Lease		3,852		3,852	3,810
	32,518	6,119	9,613	48,250	49,243
Net change in financial assets	16,319	8,615	20,570	45,504	206,716
Opening surplus	284,658	25,032	94,752	404,442	387,315
Debt principal repayments					(23,400)
Capital expenditures	(143,250)			(143,250)	(209,042)
Transfer to reserves	(29,494)		(3,500)	(32,994)	8,928
Transfer to/from capital	41,293			41,293	33,925
Area F accumulated surplus	\$ 169,526	\$ 33,647	\$ 111,822	\$ 314,995	\$ 404,442

City of Enderby
Schedule of Employee Remuneration & Expenses
for Year Ended December 2016

Elected Officials

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>	<u>Total</u>
Tundra Baird	Councillor	9,000	2,042	11,042
Brad Case	Councillor	8,400	2,954	11,354
Roxanne Davyduke	Councillor	8,580	2,595	11,175
Raquel Knust	Councillor	8,640	3,890	12,530
Greg McCune	Mayor	16,317	3,415	19,732
Brian Schreiner	Councillor	8,160	3,345	11,505
Shawn Shishido	Councillor	7,680	860	8,540
Total Elected Official Remuneration		66,777	19,100	85,877

Employees

Employees with Remuneration Exceeding \$75,000

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>	<u>Total</u>
Jennifer Bellamy	Chief Financial Officer	87,227	1,355	88,582
Tate Bengtson	Chief Administrative Officer	111,482	400	111,882
Clayton Castle	Public Works Lead Hand	78,836	2,449	81,285
Jamie Prevost	Utility III	76,624	600	77,224
		354,169	4,804	358,973
Consolidated total of other employees with remuneration of \$75,000 or less		604,843	4,932	609,776
Total Employee Remuneration		959,012	9,736	968,748

There were no severance agreements made between the City of Enderby and its non-unionized employees during fiscal year 2016.

City of Enderby
Schedule of Payments to Suppliers of Goods & Services
for Year Ended December 2016

Supplier	Amount
ASPHALT SOLUTIONS	105,105
B.C. HYDRO & POWER AUTHORITY	278,016
BRADEN KIEFIUK METAL SCULPTURE	53,624
CAPRI INSURANCE	50,917
CD/M2 LIGHTWORKS CORP	39,213
CONCRETEWORKS STUDIO INC.	31,101
CORPORATION OF THE CITY OF VERNON	42,694
ENDERBY & DISTRICT CHAMBER OF COMMERCE	128,986
GESCAN	26,830
GROUP SOURCE	46,788
LEKO PRE-CAST LTD	28,423
MADDOCKS CONST.	99,937
MODERN ENERGY MNGT	41,424
MONAGHAN ENGINEERING & CONSULTING LTD	436,908
MOUNCE CONSTRUCTION	1,243,052
MOUNTAIN VIEW ELECTRIC LTD	48,309
MUNICIPAL PENSION PLAN	76,524
R355 ENTERPRISES LTD	678,345
PROGRESSIVE WASTE SOLUTIONS CANADA INC.	34,606
RECEIVER GENERAL	49,043
REG. DIST. OF NORTH OKANAGAN	199,290
SANITHERM ULC C3191	44,688
SPLATSIN	29,004
SUMMER SCAPE DESIGNS	69,821
TIP-IT WASTE SOLUTIONS	95,986
TOTAL POWER	137,682
VIMAR EQUIPMENT	215,404
WATERHOUSE ENVIRONMENTAL SERVICES CORP	39,592
 Total Payments to Suppliers Exceeding \$25,000	 <u>4,371,311</u>
Payments to Suppliers of \$25,000 or Less	976,196
Payments of Grants & Contributions Exceeding \$25,000 Kingfisher Community Society	 76,334
Payments of Grants & Contributions of \$25,000 or Less	98,015
Total Supplier Payments	<u><u>5,521,856</u></u>

The City of Enderby has not given any guarantees or indemnities under the Guarantees or Indemnities Regulation for the year ended December 31, 2016.