

2017

ANNUAL REPORT

ANNUAL REPORT FOR THE CITY OF ENDERBY
FOR THE YEAR 2017

1. Audited Financial Statements

The 2017 Audited Financial Statements were presented and approved by Council on May 7, 2018. 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 2017:

Name	Civic Address	Amount
Pioneer Place Society	1104 Belvedere Street	\$ 11,427
Enderby & District Senior Citizen's Complex Inc No S12884	606 Stanley Avenue	\$ 1,932
Enderby & District Senior Citizen's Complex Inc No S12884	1011 George Street	\$ 3,385
Enderby Seniors Housing Society	708 Granville Avenue	\$ 12,235
Enderby Fraternal Hall Society	507 Mill Avenue	\$ 1,142
Royal Canadian Legion Branch # 98	909 Belvedere Street	\$ 3,620
St. Andrew's United Church – Trustees	606 Regent Avenue	\$ 862
St. Andrew's United Church – Trustees	1110 Belvedere Street	\$ 590
Enderby Evangelical Chapel	706 Mill Avenue	\$ 736
Synod Diocese Kootenay Armstrong-Enderby Parish	602 Knight Avenue	\$ 908
Synod Diocese Kootenay Armstrong-Enderby Parish	608 Knight Avenue	\$ 445
Enderby Jehovah Witnesses	115 George Street	\$ 3,350
Roman Catholic Pastor/Kamloops	1406 George Street	\$ 1,181
Imperial Oil Ltd. (City Hall parking lot)	907 George Street	\$ 2,650
City of Enderby (Drill Hall)	208 George Street	\$ 4,491
City of Enderby (Drill Hall parking lot)	206 George Street	\$ 1,053
City of Enderby (Drill Hall parking lot)	204 George Street	\$ 1,710
City of Enderby (Museum)	903 George Street	\$ 5,247
City of Enderby (Info Centre)	700 Railway Street	\$ 1,689
Seventh-Day Adventist Church	703 Old Vernon Street	\$ 412
Total Tax Exemptions for 2016		\$ 59,065

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

This section reports on municipal services, operations, and progress in achieving 2017 objectives.

Conservation and Green Energy

- Continued 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.
- Supported a flexible ride sharing system to help solve transportation issues in small, rural and remote communities.

Infrastructure, Asset Management, and Drainage

- Completed landscaping portion of Cliff Avenue Upgrades from George Street to Bawtree Bridge.
- Completed Phase 1 construction of Salmon Arm Drive upgrades.
- Finished upgrading two sewer lift station alarms.
- Continued to improve oxidation ditch aeration.
- Repaired sewer line leak on Belvedere Street.
- Continued to invest 1% new taxation in asset management.
- Replaced dehumidifiers at Arena.
- Replaced compressor #3 at Arena.
- Adopted a new Stormwater Protection and Drainage Regulation Bylaw.

Recreation, Public Spaces, and Programs

- Constructed and commissioned Phase 1 of new spray park.
- Planted new shade trees at Barnes Park through the BC Hydro/Tree Canada Community Tree Planting Program and the Enderby Early Years Committee.
- Organized the 5th Annual Our Enderby Clean-Up Challenge.
- Improved deck and change room floors at Enderby Lions Pool.
- Repainted basin at Enderby Lions Pool.
- Replaced tractor/mower for ball diamond and park maintenance.
- Purchased new rock picker equipment to improve infields at Riverside Ball Diamonds.
- Worked with local artists and students to design and install new heritage style street banners to celebrate the 150th anniversary of Confederation.
- Adopted smoking prohibitions in proximity to playgrounds to supplement the Provincial regulations.

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

- Supported construction of Phase 2 of the Memorial Terrace seniors' housing development.
- Adopted zoning regulations to permit carriage house to promote affordable housing.
- Continued to provide space and support for Harvest Hut.
- Continued to host interagency meetings of social support providers.
- Purchased new self contained breathing apparatuses for the Fire Department.
- Initiated an update to the Community Wildfire Protection Plan.

General and Operational

- Completed wastewater treatment process optimization and documentation.
- Implemented Emergency Management Program.

4. Declaration and Identification of Disqualified Council Members

None.

5. Annual Development Cost Charges Report

	Balance Dec 31/16	Received in 2017	Interest Earned in 2017	Expended in 2017	Balance Dec 31/2017
Sewer	89,919	13,514	1,638		105,071
Water	322,075	12,635	5,634		340,344
Storm Sewer	0	0	0		0
Roads/Curbs	141,236	0	2,434		143,670
Total	553,230	26,149	9,706	0	589,085

6. Off-Street Parking Reserve Fund for 2017

There are currently no funds in this reserve.

7. Objectives and Progress Measures for 2018

This section describes objectives and progress measures for 2018.

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.

Infrastructure and Asset Management

- Complete Phase 2 construction of Salmon Arm Drive.
- Purchase a new plow truck sander.
- Purchase a new aeration blower and second dissolved oxygen probe to enhance wastewater treatment.
- Update the City's Subdivision Servicing and Development Bylaw.
- Replace shingle portion of failing roof on City Hall.
- Complete works to delete the Princess Street lift station.
- Upgrade refrigeration plant at the Enderby Arena and Curling Rink.
- Continue to invest 1% new taxation in asset management.
- Purchase a new built-in back-up power system at the Meadow Crescent lift station to enhance emergency response.
- Purchase streaming current meter for water treatment plant.
- Replace control system for distribution pumps at water treatment plant and begin overhaul of first of three distribution pumps.
- Commence planning and grant applications for water treatment plant expansion.

Recreation, Public Spaces and Programs

- Complete Spray Park Phase 2 installation.
- Organize the 6th Annual Our Enderby Clean-Up Challenge.
- Create an Enderby Cliffs interpretive application.
- Create a 20-year Cemetery land use plan.
- Test a solar-powered light solution along the Riverwalk.
- Plant new shade trees at Barnes Park through the BC Hydro/Tree Canada Community Tree Planting Program.

- Continue to deliver and implement new facility and parks programs to promote fitness and health.

Social Health, Food Security, Housing, and Public Safety

- Continue to provide space and support to the Harvest Hut.
- Continue to host interagency meetings of social support providers.
- Continue to support construction of Phase 2 of the Memorial Terrace seniors' housing development.
- Complete the update to the Community Wildfire Protection Plan.
- Undertake an implementation planning process for implementing FireSmart programs.
- Purchase new turnout gear for firefighters.
- Continue implementation of Emergency Management Program.

City of Enderby

2017

Statement of Financial Information



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



619 Cliff Avenue
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The Corporation of the City of Enderby

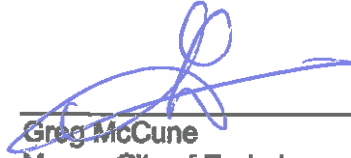
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Where the Shuswap Meets the Okanagan

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

June 19, 2018

Date

JUNE 20, 2018

Date

**THE CORPORATION OF THE CITY
OF ENDERBY**

CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2017

THE CORPORATION OF THE CITY OF ENDERBY
December 31, 2017

CONTENTS	Page
INDEPENDENT AUDITORS' REPORT	3
FINANCIAL STATEMENTS	
Consolidated Statement of Financial Position	4
Consolidated Statement of Financial Activities	5
Consolidated Statement of Change in Net Financial Assets	6
Consolidated Statement of Change in Financial Position	7
Consolidated Statement of Trust Funds	8
Consolidated Statement of Operating Surplus	9
Consolidated Statement of Reserve Fund Activities	10
Consolidated Statement of Statutory Reserve Fund Activities	11
Consolidated Statement of Equity in Tangible Capital Assets	12
Summary of Significant Accounting Policies	13 - 15
Notes to Financial Statements	16 - 24
Schedule I - Consolidated Schedule of Segment Disclosures	25 - 26
Schedule II - Area F Services	27



ROSSWORN HENDERSON LLP Chartered Professional Accountants

C.L. Henderson, BBA, CPA, CA, Partner*
D.W. Stedayk, CPA, CA, Partner*
N.R. Merrill, CPA, CMA, Partner*

* providing professional services through a corporation



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, 2017 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, 2017, 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.

May 7, 2018
Enderby, BC

Chartered Professional 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, 2017

	2017	2016
Financial assets		
Cash	\$ 588,375	\$ 696,466
Temporary investments	6,709,897	5,994,950
Accounts receivable (Note 3)	940,357	711,892
Deposit - Municipal Finance Authority (Note 4)	46,633	51,612
Tax sale proceeds subject to redemption		70,825
	<u>8,285,262</u>	<u>7,525,745</u>
Liabilities		
Accounts payable and accrued liabilities (Note 5)	914,174	412,873
Deferred revenue (Note 6)	966,524	912,325
Reserve - Municipal Finance Authority (Note 4)	46,633	51,612
Long-term debt (Note 7)	3,203,408	3,364,704
	<u>5,130,739</u>	<u>4,741,514</u>
Net financial assets	<u>3,154,523</u>	<u>2,784,231</u>
Non-financial assets		
Prepaid expenses	33,685	62,830
Tangible capital assets (Note 8)	28,604,313	27,975,129
	<u>\$ 31,792,521</u>	<u>\$ 30,822,190</u>
Accumulated surplus	\$ 31,792,521	\$ 30,822,190
Represented by:		
Trust funds	213,989	206,482
Operating fund	3,788,415	3,585,794
Reserves	2,339,111	2,093,949
Statutory reserves	50,101	325,540
Equity in tangible capital assets	25,400,905	24,610,425
	<u>\$ 31,792,521</u>	<u>\$ 30,822,190</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, 2017

	2017 Budget	2017 Actual	2016 Actual
Revenue			
Taxation - net (Note 11)	\$ 1,949,244	\$ 1,923,144	\$ 1,854,514
Grants and subsidies (Note 12)	2,882,940	1,904,831	1,409,536
Sale of services (Note 13)	1,533,550	1,825,167	1,447,952
Other revenue from own sources	225,742	216,206	93,094
Interest and penalties	112,523	156,397	178,118
Developer contributions			443,154
Recognition of restricted revenues			4,800
	<u>6,703,999</u>	<u>6,025,745</u>	<u>5,431,168</u>
Expenditures			
General government services	839,825	771,983	729,433
Protective services	201,400	496,190	301,682
Transportation services	489,730	1,048,457	935,489
Environmental health services	101,838	100,686	97,534
Community development services	24,800	16,336	30,826
Recreational and cultural services	77,686	82,175	79,352
Area F services	889,903	952,974	952,442
Water supply	530,598	797,621	847,640
Sewer services	614,652	797,225	621,850
	<u>3,770,432</u>	<u>5,063,647</u>	<u>4,596,248</u>
Excess revenue over expenses	2,933,567	962,098	834,920
Gain (loss) on disposal of tangible capital assets	19,000	8,233	(103,575)
Annual surplus	<u>\$ 2,952,567</u>	<u>\$ 970,331</u>	<u>\$ 731,345</u>
Consolidated fund balance, beginning of year	<u>30,822,190</u>	<u>30,822,190</u>	<u>30,090,845</u>
Consolidated fund balance, end of year	<u>\$ 33,774,757</u>	<u>\$ 31,792,521</u>	<u>\$ 30,822,190</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, 2017

	2017	2016
Annual surplus	\$ 970,331	\$ 731,345
Amortization of tangible capital assets	1,377,891	1,260,697
Change in prepaid expenses	29,143	(11,993)
Proceeds on disposal of tangible capital assets	19,048	14,156
(Gain) loss on sale of tangible capital assets	(8,233)	103,575
Acquisition of tangible capital assets	(2,017,888)	(3,354,857)
Increase (decrease) in net financial assets	370,292	(1,257,077)
Net financial assets, beginning of year	2,784,231	4,041,308
Net financial assets, end of year	\$ 3,154,523	\$ 2,784,231

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 Change in Financial Position

For the year ended December 31, 2017

	2017	2016
Cash flows from operating activities		
Cash receipts	\$ 5,765,907	\$ 5,978,749
Cash payments to suppliers and employees	(3,030,974)	(3,384,873)
Interest received	156,397	178,118
Interest paid	(124,339)	(140,873)
	<u>2,766,991</u>	<u>2,631,121</u>
Financing activities		
Proceeds of long-term debt		467,000
Debt repayment	(161,296)	(178,716)
	<u>(161,296)</u>	<u>288,284</u>
Investing activities		
Increase in tangible capital assets	(2,017,888)	(3,354,857)
Increase in temporary investments	(714,946)	(410,244)
Proceeds on disposition	19,048	14,156
	<u>(2,713,786)</u>	<u>(3,750,945)</u>
Decrease in cash	(108,091)	(831,540)
Cash, beginning of year	696,466	1,528,006
Cash, end of year	<u>\$ 588,375</u>	<u>\$ 696,466</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, 2017

	2017	2016
Cash	\$ 28,797	\$ 24,368
Temporary investments	177,685	174,628
Interest earned	3,617	3,491
Other amounts collected	3,890	3,995
Surplus	\$ 213,989	\$ 206,482

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, 2017

	2017	2016
Operating Surplus		
Balance beginning of year	\$ 3,585,794	\$ 3,406,196
Annual surplus	970,331	731,345
Amortization	1,377,891	1,260,697
Transfers from reserves	22,770	1,136,398
Capital expenditures	(2,017,888)	(3,354,857)
Debt issued		467,000
Debt principal payments	(161,296)	(178,716)
Capital disposal	(10,813)	117,731
Balance end of year	\$ 3,788,415	\$ 3,585,794
Represented by:		
General	1,945,361	1,741,168
Water	632,143	582,453
Sewer	899,376	947,178
Area F Services	311,535	314,995
Balance end of year	\$ 3,788,415	\$ 3,585,794

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, 2017

	2017	2016
Balance beginning of year	\$ 2,093,949	\$ 2,398,179
Additions		
Other contributions	933,346	775,753
Return on investments	37,361	43,180
Net interfund transfers		
Capital fund	(725,545)	(1,123,163)
	<u>\$ 2,339,111</u>	<u>\$ 2,093,949</u>

Summary of Reserve Fund Positions

General reserve

Cemetery	\$ 68,256	\$ 7,064
Fire department building and equipment	152,019	155,013
Asset management	61,632	171,608
Computer equipment	27,674	23,273
Streets	147,075	75,769
Fortune Parks	57,850	189,562
Equipment reserves	225,767	160,304
Other	287,198	154,427
	<u>1,027,471</u>	<u>937,020</u>

Sewer reserve

Future sewer capital	<u>772,468</u>	<u>659,814</u>
	772,468	659,814

Water reserve

Future water capital	<u>539,172</u>	<u>497,115</u>
	539,172	497,115

	<u>\$ 2,339,111</u>	<u>\$ 2,093,949</u>
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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, 2017

	Tax sale lands reserve	Gas tax agreement	2017	2016
Balance beginning of year	\$ 61,468	\$ 264,072	\$ 325,540	\$ 1,165,194
Add: Amounts received during year		177,906	177,906	176,185
Interest earned	882	5,181	6,063	21,221
Less: Amount spent on projects	(62,350)	(397,058)	(459,408)	(1,037,060)
Balance end of year	\$ -	\$ 50,101	\$ 50,101	\$ 325,540

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, 2017

	2017	2016
Balance beginning of year	\$ 24,610,425	\$ 22,922,280
Contributions from revenue for:		
Acquisition of capital assets	2,017,888	3,354,857
Debt payments	126,945	125,609
Gain (loss) from sale/write down of tangible capital assets	10,813	(117,731)
Actuarial adjustments	34,351	53,107
Debt issued		(467,000)
Amortization	(1,377,891)	(1,260,697)
Balance end of year	\$ 25,400,905	\$ 24,610,425
Represented by:		
General	\$ 15,173,743	\$ 14,398,787
Water	5,634,737	5,528,929
Sewer	4,592,425	4,682,709
Balance end of year	\$ 25,400,905	\$ 24,610,425

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

Summary of Significant Accounting Policies

For the year ended December 31, 2017

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 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 1.63% (2016 - 1.75%).

Summary of Significant Accounting Policies

For the year ended December 31, 2017

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.

Summary of Significant Accounting Policies

For the year ended December 31, 2017

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. 1628, 2017 adopted May 1, 2017. 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, 2017

3. Accounts receivable

	2017	2016
Federal Government	\$ 61,264	\$ 43,302
Trade receivables	690,024	560,028
Taxes receivable - current	124,883	86,512
arrears	64,186	22,050
	<u>\$ 940,357</u>	<u>\$ 711,892</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	2017	2016
General fund	\$ 57,010	\$ 33,013	\$ 90,023	\$ 89,391
Sewer fund	24,907	13,620	38,527	38,267
Water fund	-	-	-	14,670
	<u>\$ 81,917</u>	<u>\$ 46,633</u>	<u>\$ 128,550</u>	<u>\$ 142,328</u>

5. Accounts payable and accrued liabilities

	2017	2016
Trade payables	\$ 808,447	\$ 327,846
Wages payable	105,727	85,027
	<u>\$ 914,174</u>	<u>\$ 412,873</u>

6. Deferred revenue

	2017	2016
Deferred grants	\$ 56,550	\$ 3,790
Development cost charges	589,085	553,230
Prepaid revenue	196,574	178,996
Refundable deposits	124,315	176,309
	<u>\$ 966,524</u>	<u>\$ 912,325</u>

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2017

7. Long-term debt

Bylaw number	Purpose	Term remaining	% rate	2017	2016
General fund					
1590	Road upgrades	19	2.100	\$ 449,620	\$ 467,000
1544	Road upgrades	18	2.200	417,618	434,088
1525	Road upgrades	17	3.300	279,293	290,626
1494	Storm system upgrade	26	3.150	785,642	802,690
1502	Road upgrades	16	3.150	583,030	608,716
1503	Road upgrades	16	3.150	175,766	183,510
				2,690,969	2,786,630
Water fund					
1214	System construction		4.820	-	19,564
				-	19,564
Sewer fund					
1259	Sewage treatment plant	2	2.100	46,087	67,644
1474	System upgrade	14	3.250	310,901	327,244
1475	System upgrade	14	3.250	155,451	163,622
				512,439	558,510
Total long-term debt - all funds				\$ 3,203,408	\$ 3,364,704

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

	General fund	Water fund	Sewer fund
2018	\$ 99,231	\$ -	\$ 48,028
2019	102,936	-	50,068
2020	106,780	-	27,575
2021	110,770	-	28,678
2022	114,911	-	29,826
2023 and subsequent periods	2,156,341	-	328,264
	\$ 2,690,969	\$ -	\$ 512,439

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2017

8. Tangible capital assets

	2017		2016	
	Cost	Accumulated amortization	Cost	Accumulated amortization
General fund				
Land	\$ 1,733,396	\$	\$ 1,664,301	\$
Building sites and parks	2,631,923	(1,449,094)	2,554,282	(1,359,413)
Engineering structures	875,226	(235,510)	604,742	(217,792)
Furniture & equipment	211,197	(39,247)	55,170	(10,778)
Hydrants	186,643	(144,539)	186,643	(141,764)
Mobile equipment	2,316,161	(1,268,902)	2,255,786	(1,150,682)
Planters	118,329	(83,852)	118,329	(79,321)
Roads	15,221,722	(6,521,271)	15,166,603	(6,106,730)
Storm sewers	7,585,255	(4,081,929)	7,690,216	(4,044,175)
Assets under construction	809,208			
	31,689,060	(13,824,344)	30,296,072	(13,110,655)
Water fund				
Buildings	966,257	(606,236)	966,257	(583,972)
Water mains	9,584,630	(6,128,336)	9,644,922	(5,996,932)
Water system	3,935,229	(2,531,876)	3,935,229	(2,417,012)
Assets under construction	415,068			
	14,901,184	(9,266,448)	14,546,408	(8,997,916)
Sewer fund				
Buildings	133,966	(46,888)	133,966	(43,539)
Sanitary sewer system	4,713,321	(2,297,688)	4,696,505	(2,154,443)
Sewer mains and lift stations	5,077,113	(2,551,388)	5,070,265	(2,461,534)
Assets under construction	76,425			
	10,000,825	(4,895,964)	9,900,736	(4,659,516)
	56,591,069	(27,986,756)	54,743,216	(26,768,087)
Net book value	\$ 28,604,313		\$ 27,975,129	

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2017

9. Commitments and subsequent events

- (a) During the year, the City entered into a contract with Mountain Side Earthworks to upgrade the road along Salmon Arm Drive. The total budgeted amount was \$2,763,904. As at year end, approximately 30% of the project has been completed.
 - (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, 2017 is approximately \$130,451 (2016 - \$99,715). Of this amount \$112,105 (2016 - \$79,576) has been accrued and included in accounts payable and accrued liabilities.
-

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 assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2016, the Plan has about 193,000 active members and approximately 90,000 retired members. Active members include approximately 38,000 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 may be adjusted for amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

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. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rates remained unchanged.

The Corporation for the City of Enderby paid \$75,949 (2016 - \$77,650) for employer contributions to the plan in fiscal 2017.

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, 2017

11. Taxation

Taxation revenue comprises the following amounts raised less transfers:

	2017 Budget	2017	2016
Taxation			
General municipal purposes	\$ 1,402,466	\$ 1,375,918	\$ 1,318,500
1% utility taxes	54,718	54,737	54,613
Water parcel	261,310	262,199	254,924
Sewer parcel	230,750	229,483	226,477
Collections for other governments			
School District	882,480	886,981	909,849
Policing	137,320	138,152	138,816
Regional District	347,846	349,947	331,595
Regional Hospital District	113,232	113,859	109,957
Municipal Finance Authority	83	83	78
B.C. Assessment Authority	19,970	20,108	22,786
Okanagan Regional Library	98,617	99,134	100,074
	<u>3,548,792</u>	<u>3,530,601</u>	<u>3,467,669</u>
Transfers			
School District	882,480	886,538	909,849
Policing	137,320	138,082	138,816
Regional District	347,846	349,779	331,595
Regional Hospital District	113,232	113,797	109,957
Municipal Finance Authority	83	83	78
B.C. Assessment Authority	19,970	20,098	22,786
Okanagan Regional Library	98,617	99,080	100,074
	<u>1,599,548</u>	<u>1,607,457</u>	<u>1,613,155</u>
	<u>\$ 1,949,244</u>	<u>\$ 1,923,144</u>	<u>\$ 1,854,514</u>

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2017

12. Government grants and transfers

	2017 Budget	2017	2016
Federal			
Community works fund - Gas tax	\$ 176,185	\$ 177,904	\$ 176,185
Provincial			
Conditional	337,589	42,000	2,562
Fortune Parks - conditional	120,754	69,175	10,276
Sewer - conditional	130,156	-	3,744
Small communities protection	450,000	450,300	444,525
Street lighting	1,100	889	1,134
Water - conditional	812,844	233,958	-
	1,852,443	796,322	462,241
Other			
Animal control	30,817	44,000	19,232
Cemetery	82,978	96,088	38,798
Fortune Parks	740,517	790,517	713,080
	854,312	930,605	771,110
	\$ 2,882,940	\$ 1,904,831	\$ 1,409,536

13. Sales of Service

	2017 Budget	2017	2016
Animal control	\$ 8,000	\$ 8,731	\$ 9,438
Building permits	29,930	91,219	75,553
Business licenses	13,050	13,781	13,432
Cemetery	14,000	21,078	20,432
Fire protection	201,544	397,594	105,607
Fortune Parks	192,550	190,333	177,641
Garbage collection and disposal	101,861	102,346	98,944
Sewer user fees	503,926	515,425	495,427
Water user fees	468,689	484,660	451,478
	\$ 1,533,550	\$ 1,825,167	\$ 1,447,952

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2017

14. Expenditures by object

	2017 Budget	2017	2016
Advertising and publications	\$ 12,400	\$ 6,344	\$ 11,990
Amortization		1,377,891	1,260,697
Contracted services	360,885	456,131	386,051
Council grants	132,131	119,476	174,349
Insurance	79,156	76,472	80,502
Interest and bank charges	126,333	124,339	140,873
Maintenance	1,174,358	1,159,690	991,125
Materials and supplies	489,218	256,103	206,911
Professional fees	23,600	17,370	21,032
Salaries and benefits	1,296,936	1,403,793	1,247,396
Training, travel and conferences	63,165	51,159	63,799
Other costs	12,250	14,879	11,523
	<u>\$ 3,770,432</u>	<u>\$ 5,063,647</u>	<u>\$ 4,596,248</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, 2017

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, 2017

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, 2017

Schedule 1

	General revenue fund									
	General government	Protective services	Transportation services	Environmental health services	Area F services	Other general services	Water supply	Sewer services	Consultation	2017
Revenues										
Taxation	\$ 1,431,462	\$	\$	\$	\$	\$	\$	\$	\$	\$ 1,923,144
Grants and subsidies	219,905		451,189							1,904,831
Sales of services	105,000	397,594		102,346	999,779	220,143				1,825,167
Other revenue from own sources	216,206									216,206
Interest and penalties	115,973				5,581					156,397
Developer contributions										
Restricted revenues recognized										
	2,088,546	397,594	451,189	102,346	1,225,503	7,507	992,638	760,422	6,025,745	
Expenses										
Advertising and publications	3,876				2,468					6,344
Amortization	86,136	64,200	620,010		48,303		322,795	236,447	1,377,891	
Contracted services	48,699	144,783		97,416	69,939	95,253		41	456,131	
Council grants	10,190				109,286				119,476	
Insurance	55,740				20,732				76,472	
Interest and bank charges	87,799								124,339	
Maintenance	39,581	112,850	283,082		227,123		10,446	26,094	1,159,690	
Material and supplies	68,759	10,810	5,175	366	97,503		218,268	278,786	256,103	
Professional fees	16,858				512		7,538	65,952	17,370	
Salaries and benefits	453,650	139,834	178,492	2,904	318,718	3,258	167,193	139,744	1,403,793	
Training, travel and conferences	22,610	23,713	108		1,749		2,265	714	51,159	
Transfers	(121,915)		(38,410)		56,641		69,116	49,447	14,879	
Excess (deficiency) of revenue and expenses	771,983	496,190	1,048,457	100,586	952,974	98,511	797,621	797,225	5,063,647	
Loss on disposal of tangible capital assets	1,316,563	(98,596)	(597,268)	1,660	272,529	(91,004)	195,017	(36,803)	962,098	
	8,233								8,233	
Annual surplus	\$ 1,324,796	\$ (98,596)	\$ (597,268)	\$ 1,660	\$ 272,529	\$ (91,004)	\$ 195,017	\$ (36,803)	\$ 970,331	

THE CORPORATION OF THE CITY OF ENDERBY
 Consolidated Schedule of Segment Disclosure - Service

For the year ended December 30, 2016

Schedule I (cont'd)

	General revenue fund									
	General government	Protective Services	Transportation Services	Environmental health services	Area F services	Other general services	Water supply	Sewer services	Consolidation	2016
Revenues										
Taxation	\$ 1,373,113	\$	\$	\$	\$	\$	\$	\$	\$	\$ 1,854,514
Grants and subsidies	178,747		445,659		781,386			226,477	3,744	1,409,536
Sales of services	88,984	105,607		98,944	207,512		451,478	495,427	1,447,952	1,447,952
Other revenue from own sources	93,094								93,094	93,094
Interest and penalties	117,358				4,248		7,486	35,388	13,638	178,118
Developer contributions	331,811				4,800		47,450	63,893		443,154
Restricted revenues recognized										4,800
	2,183,107	105,607	445,659	98,944	997,946	7,486	789,240	803,179	5,431,168	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									85,184
Maintenance	35,961	99,745	277,104		204,962		29,595	26,094		140,873
Material and supplies	26,131	4,857	6,255	394	98,216		195,160	178,193		991,125
Professional fees	20,494				538		59,425	11,633		206,911
Salaries and benefits	434,817	70,120	166,127	2,527	295,791	3,217	156,470	118,327		21,032
Training, travel and conferences	27,414	30,094	163		83		3,351	1,924		1,247,396
Transfers	(118,584)		(40,881)		48,250		75,246	47,492		63,799
	729,433	301,682	935,489	97,534	952,442	110,178	847,640	621,850	4,596,248	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	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	\$ 731,345

THE CORPORATION OF THE CITY OF ENDERBY

Enderby/Area F Services

For the year ended December 31, 2017

Schedule II

	Fortune Parks	Animal control	Cemetery	2017	2016
Revenue					
Grants and subsidies	\$ 859,691	\$ 44,000	\$ 96,088	\$ 999,779	\$ 781,386
Sale of services	190,334	8,731	21,078	220,143	207,512
Interest and penalties	3,003	575	2,003	5,581	4,248
Recognition of restricted revenues					4,800
	1,053,028	53,306	119,169	1,225,503	997,946
Expenditures					
Advertising	2,468			2,468	5,104
Amortization	48,303			48,303	41,293
Contracted services	59,483	10,456		69,939	72,472
Grants	103,586		5,700	109,286	164,949
Insurance	20,732			20,732	20,014
Maintenance	207,361	5,173	14,589	227,123	204,962
Materials and supplies	97,503			97,503	98,216
Professional fees	512			512	538
Salaries and benefits	307,455	1,142	10,121	318,718	295,791
Training, travel and conferences	1,749			1,749	853
	849,152	16,771	30,410	896,333	904,192
Annual surplus (deficit)	\$ 203,876	\$ 36,535	\$ 88,759	\$ 329,170	\$ 93,754
Transfer to/from general fund					
Computer support	\$ 8,290	\$	\$	\$ 8,290	\$ 8,143
Finance overhead charges	22,484	2,327	5,397	30,208	29,659
Insurance allocation	5,048		605	5,653	2,857
Public works equipment allocation			8,569	8,569	3,739
Lease		3,921		3,921	3,852
	35,822	6,248	14,571	56,641	48,250
Net change in financial assets	168,054	30,287	74,188	272,529	45,504
Opening surplus	169,526	33,647	111,822	314,995	404,442
Capital expenditures	(374,196)			(374,196)	(143,250)
Transfer to reserves	134,978	(24,805)	(60,269)	49,904	(32,994)
Transfer to/from capital	48,303			48,303	41,293
Area F accumulated surplus	\$ 146,665	\$ 39,129	\$ 125,741	\$ 311,535	\$ 314,995

**City of Enderby
Schedule of Employee Remuneration & Expenses
for Year Ended December 2017**

Elected Officials

Name	Position	Remuneration	Expenses	Total
Tundra Baird	Councillor	9,960	2,536	12,496
Brad Case	Councillor	9,840	3,139	12,979
Roxanne Davyduke	Councillor	9,540	2,626	12,166
Denis Delisle	Electoral Area F Director	250	-	250
Herman Halvorson	Electoral Area F Director	250	-	250
Raquel Knust	Councillor	9,000	300	9,300
Greg McCune	Mayor	17,720	2,048	19,768
Brian Schreiner	Councillor	10,260	2,426	12,686
Shawn Shishido	Councillor	9,000	-	9,000
Total Elected Official Remuneration		75,820	13,076	88,896

Employees

Employees with Remuneration Exceeding \$75,000

Name	Position	Remuneration	Expenses	Total
Tate Bengtson	Chief Administrative Officer	119,674	504	120,177
Raymond Brown	Utility III	80,736	1,813	82,548
Clayton Castle	Public Works Lead Hand	90,674	511	91,185
Jamie Prevost	Utility III	88,453	268	88,721
		379,536	3,096	382,632
Consolidated total of other employees with remuneration of \$75,000 or less		689,467	5,259	694,726
Total Employee Remuneration		1,069,003	8,354	1,077,357

There were no severance agreements made between the City of Enderby and its non-unionized employees during fiscal year 2017.

**City of Enderby
Schedule of Payments to Suppliers of Goods & Services
for Year Ended December 2017**

Supplier	Amount
ACCENT LED LIGHTING LTD	36,018
ASPHALT SOLUTIONS	76,944
AVENUE MACHINERY	40,737
B.C. HYDRO & POWER AUTHORITY	285,984
CAPRI INSURANCE	53,066
CARO ANALYTICAL SERVICES (KELOWNA)	26,372
CORIX UTILITIES INC	68,073
CORIX WATER PRODUCTS LP	55,987
CORPORATION OF THE CITY OF VERNON	32,198
D.WEBB CONTRACTING LTD	55,448
DEEP CREEK POOLS & PONDS	33,800
ELECTRIC MOTOR & PUMP SERVICE LTD.	37,442
ENDERBY & DISTRICT CHAMBER OF COMMERCE	124,442
GROUP SOURCE	41,075
GTI PETROLEUM	29,867
INTERPAVE PRECAST SYSTEM LTD	180,139
IRWIN AIR LTD.	34,264
KENDRICK EQUIPMENT (2003) LTD	25,634
LEKO PRE-CAST LTD	25,420
MODERN ENERGY MNGT	107,947
MONAGHAN ENGINEERING & CONSULTING LTD	307,885
MOUNCE CONSTRUCTION	89,192
MOUNTAIN VIEW ELECTRIC LTD	137,447
MOUNTAIN SIDE EARTHWORKS LTD	535,445
MUNICIPAL PENSION PLAN	75,912
NORTH OKANAGAN COLUMBIA SHUSWAP REGIONAL HOSPITAL	113,797
NORTHWEST SAFEWORK SOLUTIONS	129,510
OKANAGAN REGIONAL LIBRARY	99,080
PROVINCE OF BRITISH COLUMBIA	153,669
RECEIVER GENERAL	46,348
REG. DIST. OF NORTH OKANAGAN	560,827
ROCKY MOUNTAIN PHOENIX	26,050
SPLATSIN CONSTRUCTION & ENVIRONMENTAL SERVICES	81,601
SUMMER SCAPE DESIGNS	71,133
TIP-IT WASTE SOLUTIONS	98,273
TRUE CONSULTING	32,371
WASTE CONNECTIONS OF CANADA INC	28,536
Total Payments to Suppliers Exceeding \$25,000	3,921,493
Payments to Suppliers of \$25,000 or Less	977,876
Payments of Grants & Contributions Exceeding \$25,000	-
Payments of Grants & Contributions of \$25,000 or Less	119,476
Total Supplier Payments	5,018,846

The City of Enderby has not given any guarantees or indemnities under the Guarantees or Indemnities Regulation for the year ended December 31, 2017