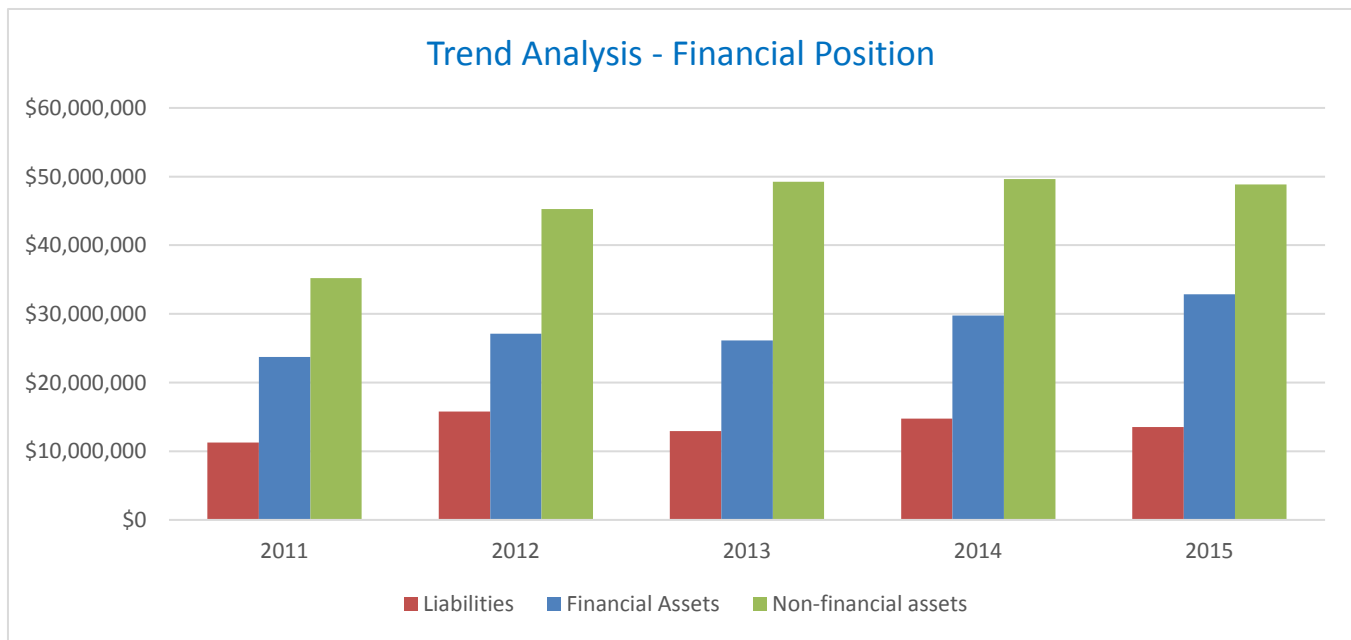




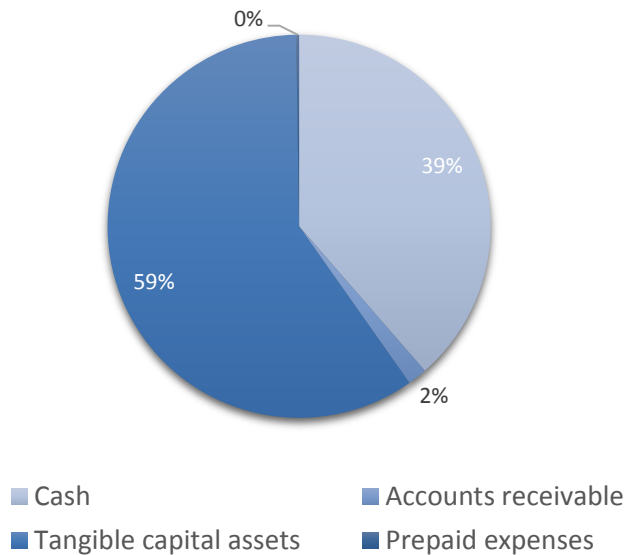
**THOMPSON-NICOLA REGIONAL DISTRICT
FINANCIAL POSITION TRENDS AND STATISTICS**

Summary Table of Financial Position: TNRD 2011-2015

	2011	2012	2013	2014	2015
Financial Assets	\$ 23,741,137	\$ 27,129,802	\$ 26,145,389	\$ 29,750,443	\$ 32,872,047
Liabilities	<u>11,286,115</u>	<u>15,785,935</u>	<u>12,950,289</u>	<u>14,772,476</u>	<u>13,518,650</u>
Net Financial Assets	12,455,022	11,343,867	13,195,100	14,977,967	19,353,397
Non-financial Assets	<u>35,220,958</u>	<u>45,266,374</u>	<u>49,270,574</u>	<u>49,635,678</u>	<u>48,852,106</u>
Accumulated Surplus	<u>\$ 47,675,980</u>	<u>\$ 56,610,241</u>	<u>\$ 62,465,674</u>	<u>\$ 64,613,645</u>	<u>\$ 68,205,503</u>
Ratio: financial assets to liabilities:	2.10	1.72	2.02	2.01	2.43



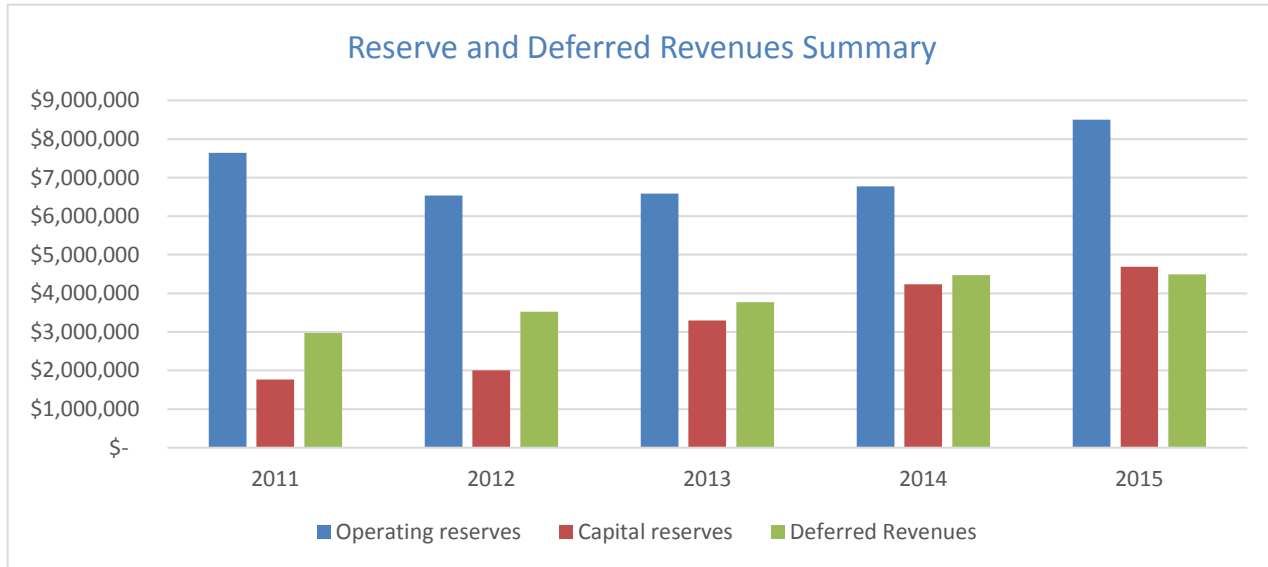
2015 Assets



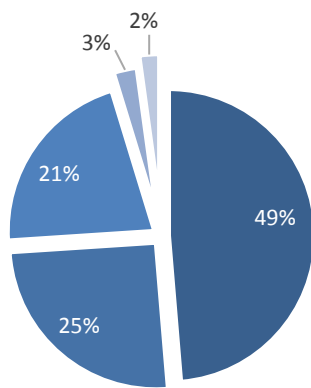


Reserve and Deferred Revenues Summary: TNRD 2011-2015

	2011	2012	2013	2014	2015
Operating reserves	\$ 7,641,486	\$ 6,532,641	\$ 6,586,342	\$ 6,771,426	\$ 8,503,047
Capital reserves	1,767,051	2,006,465	3,300,746	4,237,074	4,690,994
Deferred Revenues	2,969,271	3,524,935	3,771,551	4,469,947	4,486,970
	<u>\$ 12,377,808</u>	<u>\$ 12,064,041</u>	<u>\$ 13,658,639</u>	<u>\$ 15,478,447</u>	<u>\$ 17,681,011</u>

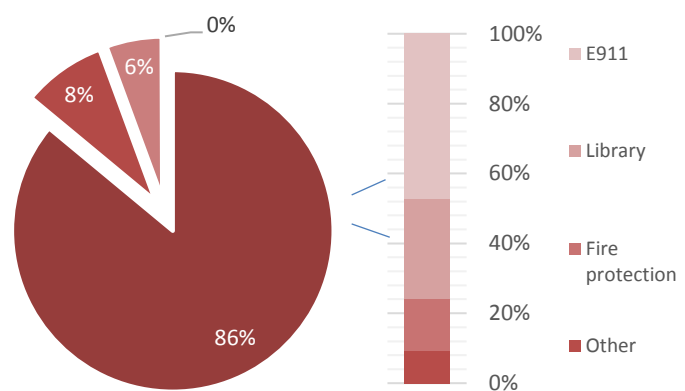


2015 Operating Reserves



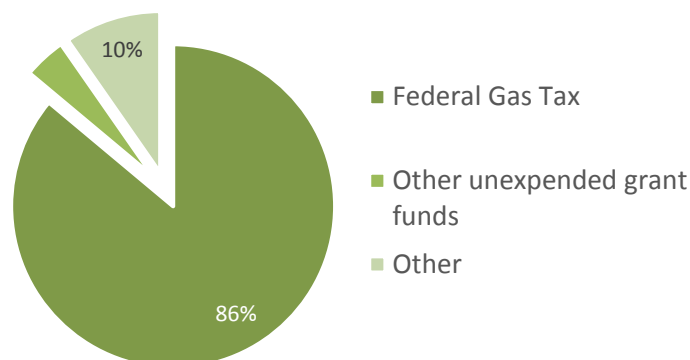
- Solid Waste Management
- General administration
- Building standards
- E911
- Other

2015 Capital Reserves



- General fund
- Water
- Sewer
- Cemetery

2015 Deferred Revenues



- Federal Gas Tax
- Other unexpended grant funds
- Other

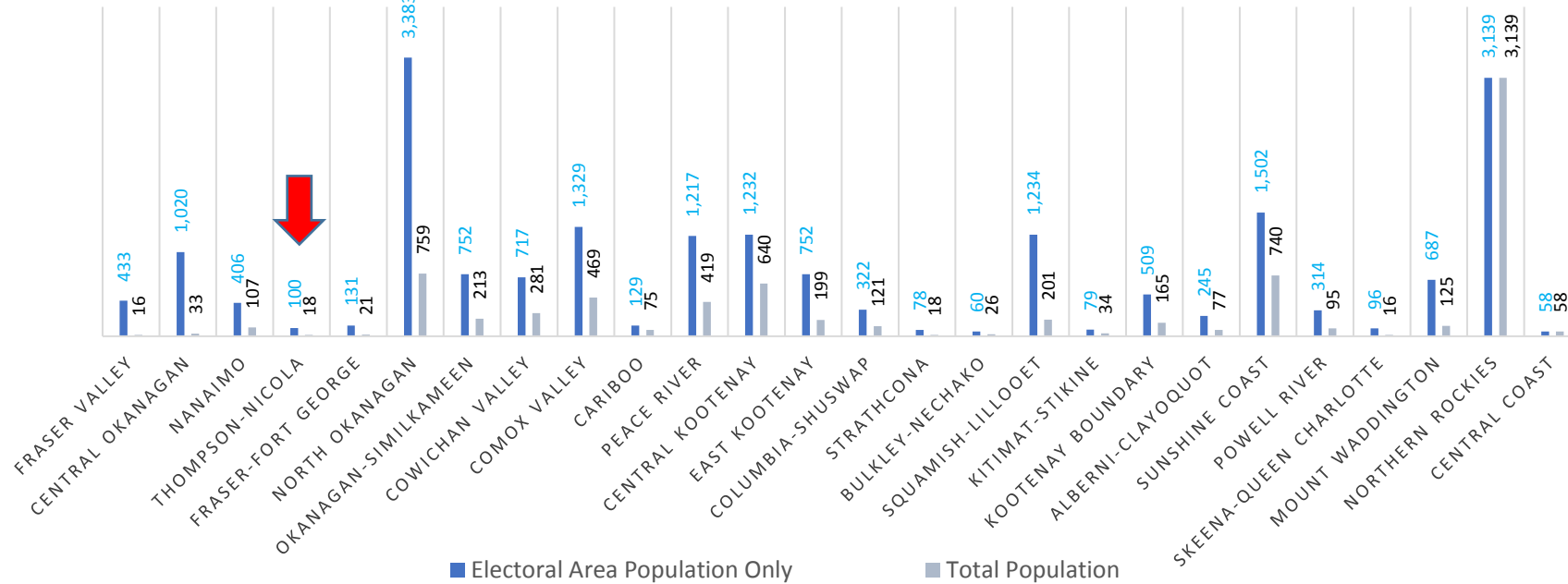
**THOMPSON-NICOLA REGIONAL DISTRICT
FINANCIAL POSITION TRENDS AND STATISTICS**



Debt Summary: TNRD 2011-2015

	2011	2012	2013	2014	2015
Short-term debt	\$ 849,771	\$ 849,771	\$ 1,502,131	\$ 1,858,277	\$ 1,561,187
Long-term debt ¹	854,462	768,208	675,317	587,590	755,849
	<u>\$ 1,704,233</u>	<u>\$ 1,617,979</u>	<u>\$ 2,177,448</u>	<u>\$ 2,445,867</u>	<u>\$ 2,317,036</u>
Debt Per Capita ²	\$ 74	\$ 70	\$ 94	\$ 106	\$ 100

DEBT PER CAPITA (SORTED BY POPULATION)



¹ Note: represents TNRD debt only - does not include member municipality debt.

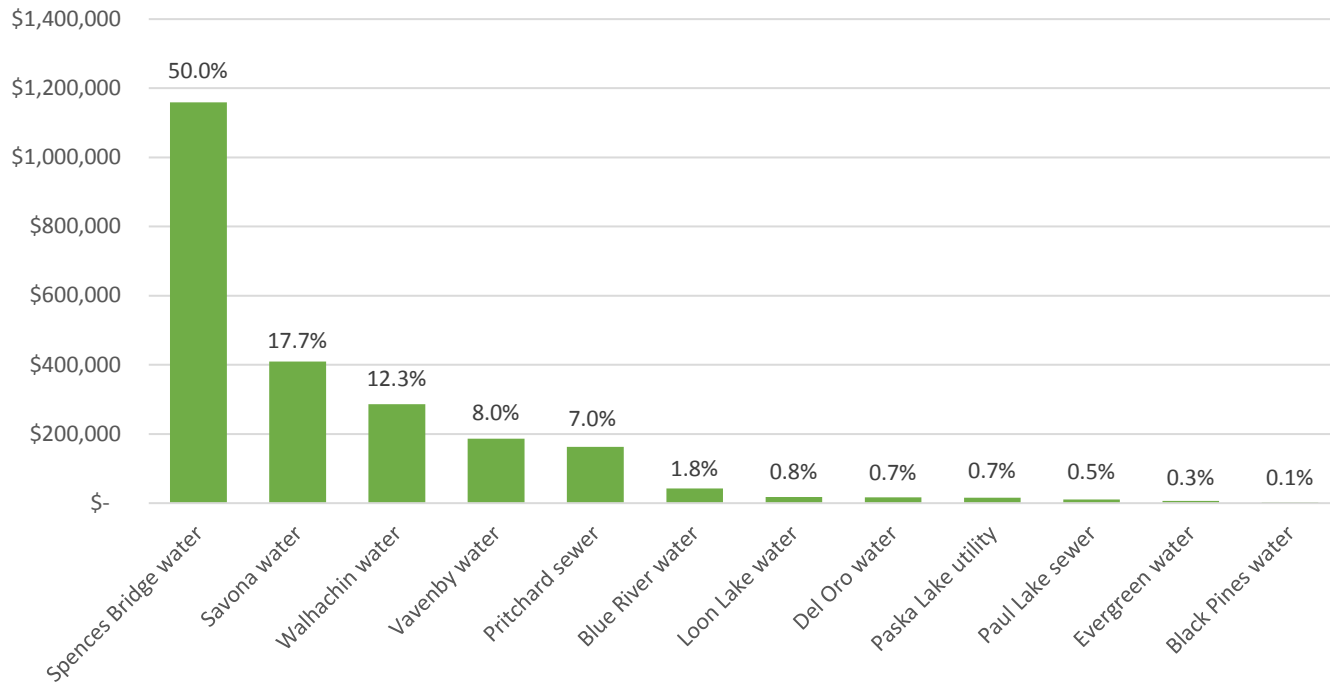
² Debt per Capita figures calculated based on electoral area population only of 23,104 (2011 census).

Debt per Capita figures in the above comparison have been calculated in 2 ways: The first based on debt divided by population of the Electoral Areas only, and the second based on debt divided by population of the Regional District as a whole. It should be noted that not all residents in the TNRD are equally responsible for repayment of the above debt. Only those residents within TNRD service areas that assumed debt are responsible to repay that portion of debt. Comparison figures based on most recent financial data available on RD websites at time of calculation.



To better understand the areas of the TNRD responsible for debt repayment, presented here are the specific service areas making up the current debt in 2015:

Proportionate Share of Debt by Service Area - 2015



Member Municipality Debt

The TNRD is contingently liable for long-term liabilities with respect to MFA debt taken out by member municipalities. This debt for which the individual member municipalities are responsible has not been included in the comparisons presented above and on the previous page, but is summarized below:

Debt Summary: Member Municipality Debt 2011-2015

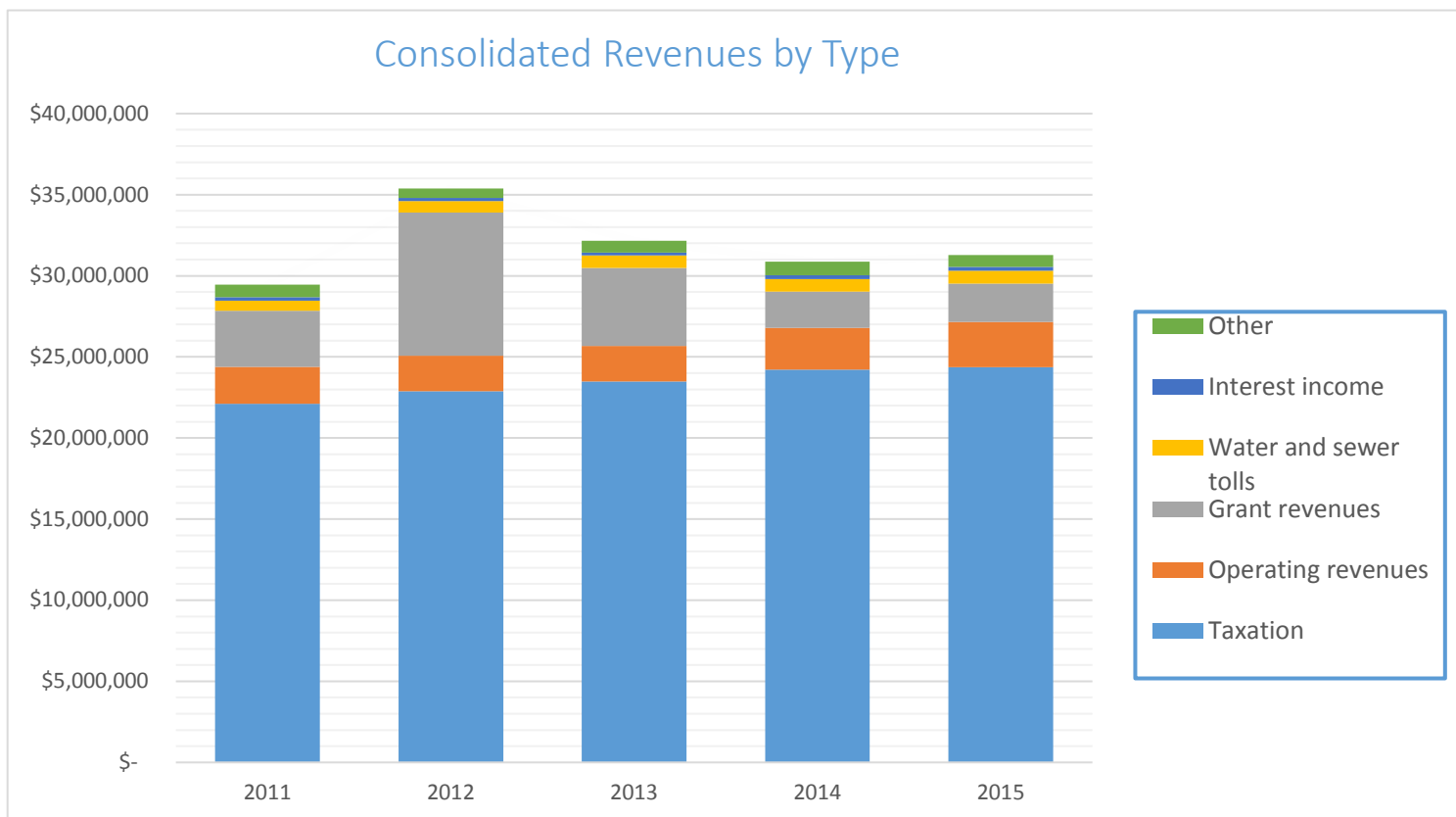
	2011	2012	2013	2014	2015
Barriere	\$ 179,258	\$ 137,668	\$ 93,998	\$ 48,146	\$ -
Chase	1,468,474	1,432,476	2,395,037	2,332,089	2,266,623
Clearwater	348,349	315,433	281,200	245,597	208,570
Clinton	40,906	38,863	36,738	34,528	32,231
Kamloops	92,665,059	93,782,076	85,834,237	90,757,299	95,290,817
Logan Lake	-	-	-	-	2,540,650
Lytton	213,363	199,958	185,884	171,105	155,587
Merritt	5,939,093	7,047,824	6,554,008	8,473,178	7,946,775
Total	\$ 100,854,502	\$ 102,954,298	\$ 95,381,102	\$ 102,061,942	\$ 108,441,253



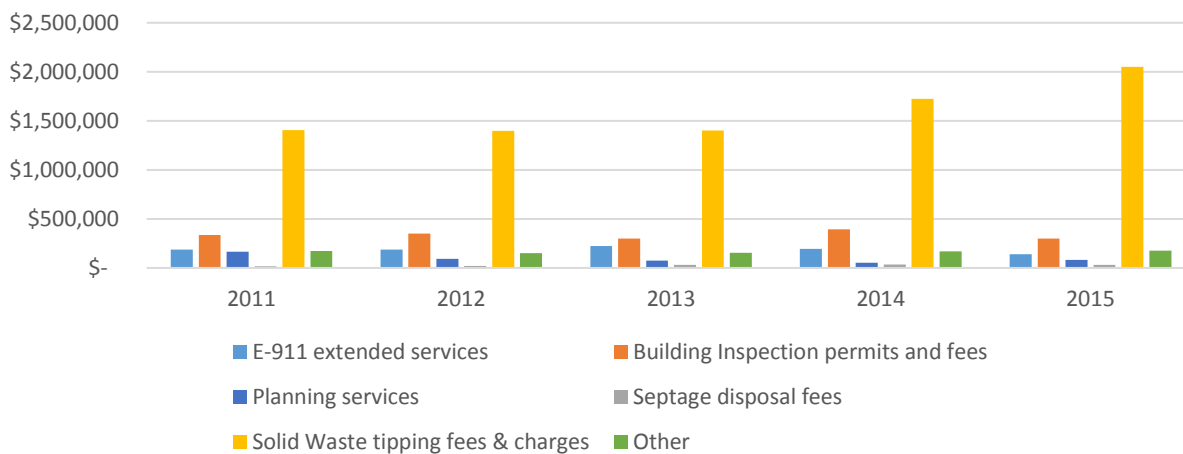
Summary Table of Consolidated Revenues: TNRD 2010-2014

	2011	2012	2013	2014	2015	% of total
Taxation ¹	\$ 22,105,440	\$ 22,879,897	\$ 23,478,732	\$ 24,220,020	\$ 24,370,145	77.9%
Operating revenues	2,278,973	2,197,725	2,190,929	2,568,845	2,779,003	8.9%
Grant revenues	3,459,284	8,824,153	4,815,717	2,233,739	2,371,066	7.6%
Water and sewer tolls	621,545	700,341	768,956	769,985	784,074	2.5%
Other	778,645	572,483	734,135	827,788	717,311	2.3%
Interest income	206,322	206,233	178,383	251,916	250,208	0.8%
	<u>\$ 29,450,209</u>	<u>\$ 35,380,832</u>	<u>\$ 32,166,852</u>	<u>\$ 30,872,293</u>	<u>\$ 31,271,807</u>	<u>100.0%</u>

¹ Taxation includes both property taxes and parcel/frontage taxes.



Operating Revenues Detail

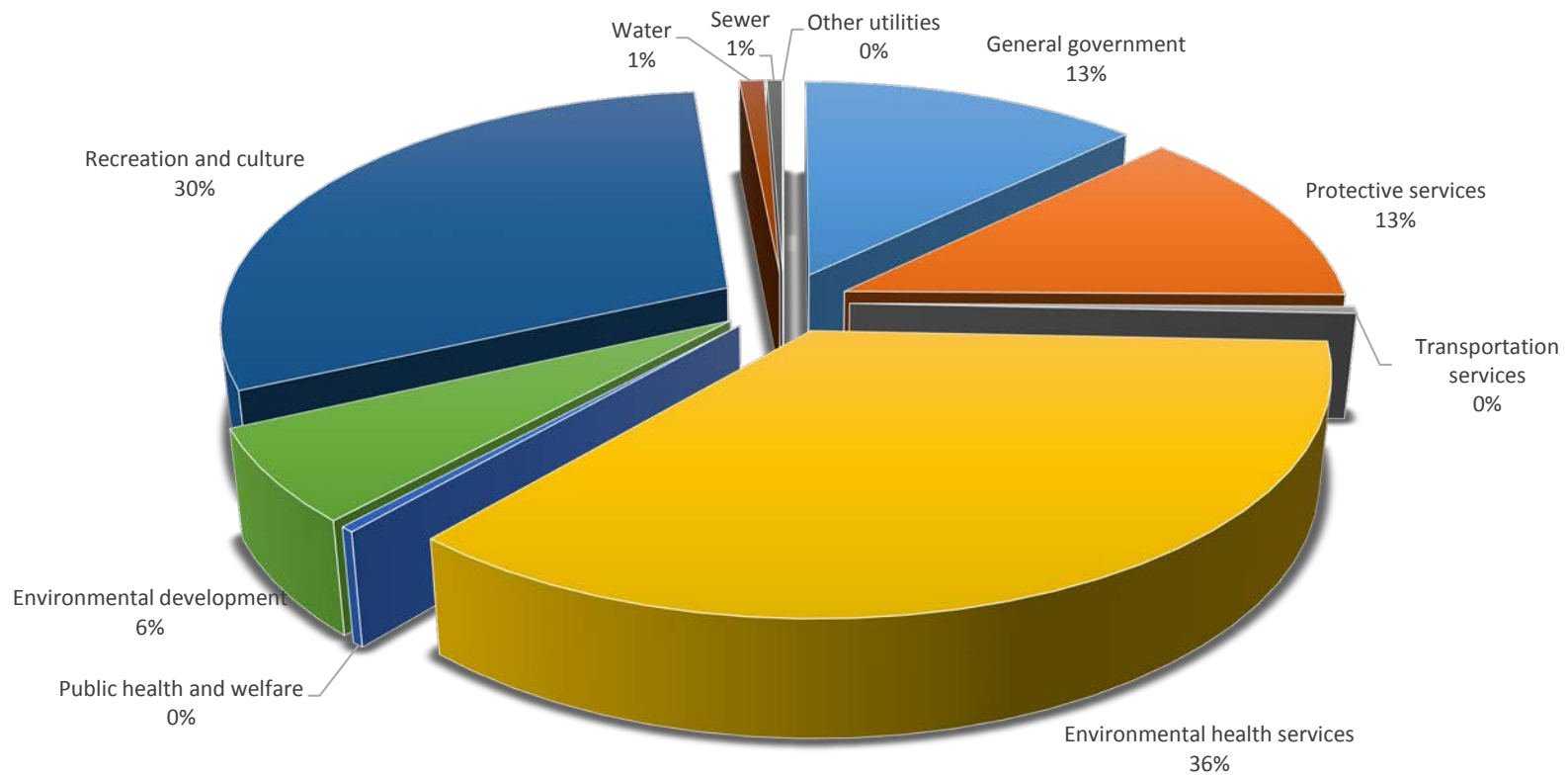




Taxation Revenues - Property Taxes and Parcel Taxes
Tax Contribution by Function: 2011-2015 and Budget 2016

	2011	2012	2013	2014	2015	Budget 2016	% of total 2016
General government	\$ 2,339,325	\$ 1,198,784	\$ 2,277,076	\$ 2,929,025	\$ 3,095,292	\$ 2,550,558	10.6%
Protective services	1,690,037	1,958,271	2,548,283	3,306,886	3,049,872	2,460,097	10.2%
Transportation services	51,910	68,620	72,834	95,918	112,815	114,197	0.5%
Environmental health services	9,341,405	9,344,218	8,882,681	8,561,031	8,693,301	8,859,459	36.8%
Public health and welfare	40,882	98,306	103,691	91,853	92,788	153,954	0.6%
Environmental development	1,544,743	1,415,114	1,287,453	1,370,795	1,541,147	1,747,693	7.3%
Recreation and culture	6,847,764	8,491,689	7,952,169	7,488,962	7,415,452	7,833,068	32.5%
Water	120,534	160,813	165,681	194,323	222,919	247,957	1.0%
Sewer	119,448	139,251	182,617	174,979	140,311	130,382	0.5%
Other utilities	9,392	4,831	6,247	6,248	6,248	6,248	0.0%
	\$ 22,105,440	\$ 22,879,897	\$ 23,478,732	\$ 24,220,020	\$ 24,370,145	\$ 24,103,613	100.0%

Tax Revenues by Function 2015



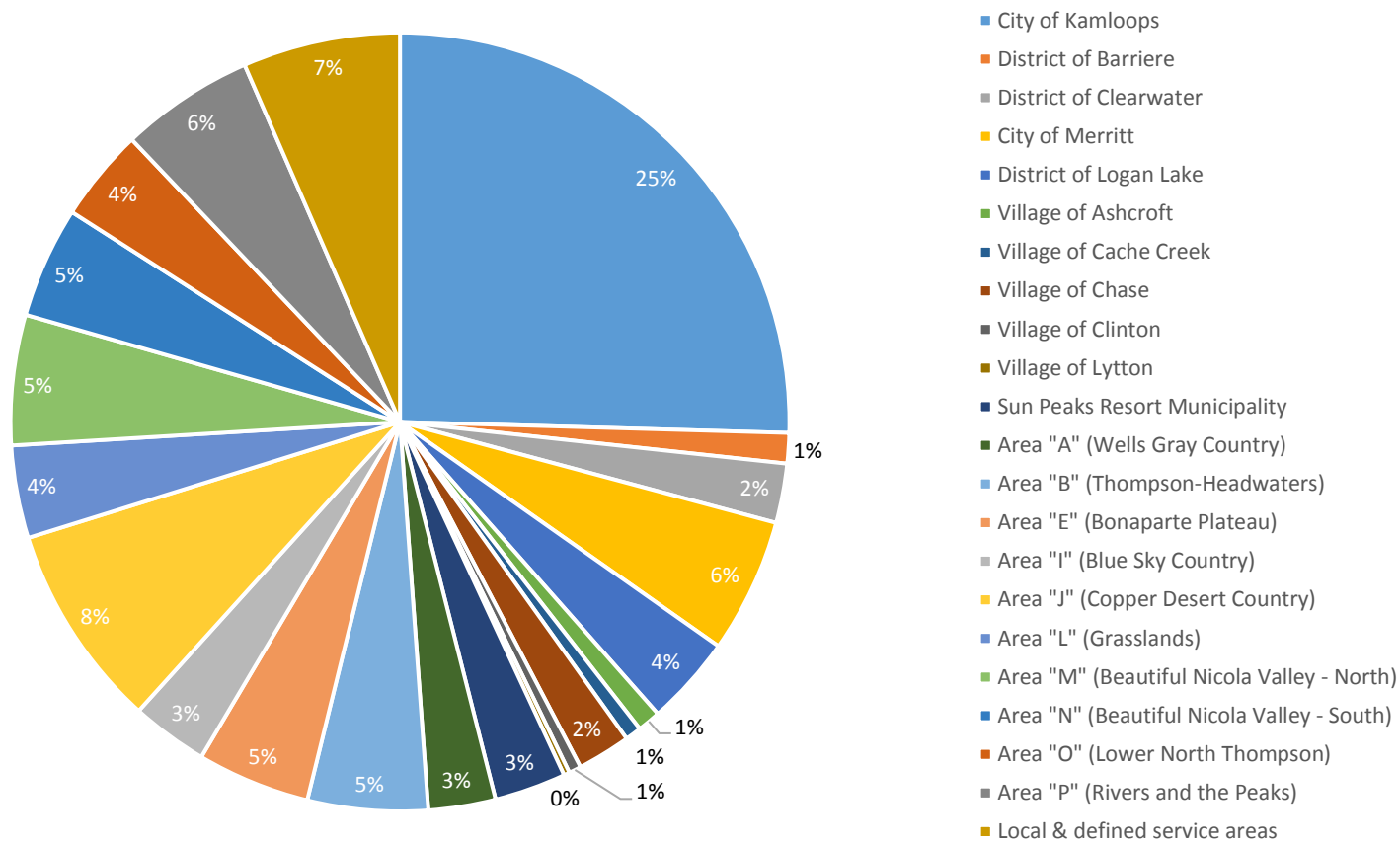


Property Tax Revenues

Tax Contribution by Participating Area: 2011-2015 and Budget 2016

	2011	2012	2013	2014	2015	Budget 2016	% of total 2016
City of Kamloops	\$ 5,208,554	\$ 5,539,894	\$ 5,860,758	\$ 5,967,121	\$ 6,099,632	\$ 6,160,861	26.0%
District of Barriere	303,085	306,726	304,006	297,977	302,082	284,866	1.2%
District of Clearwater	583,193	580,258	604,357	606,469	590,588	584,410	2.5%
City of Merritt	1,323,048	1,381,149	1,385,317	1,377,046	1,340,059	1,311,422	5.5%
District of Logan Lake	786,370	711,415	724,712	844,809	892,049	827,889	3.5%
Village of Ashcroft	243,240	243,066	239,752	236,269	229,684	245,329	1.0%
Village of Cache Creek	174,537	168,373	168,342	165,913	160,580	160,930	0.7%
Village of Chase	563,487	554,782	543,724	533,271	531,278	517,771	2.2%
Village of Clinton	138,126	136,098	130,623	128,227	121,891	112,470	0.5%
Village of Lytton	59,392	61,255	59,445	57,054	57,501	54,116	0.2%
Sun Peaks Resort Municipality	839,915	787,608	777,455	734,946	712,574	678,675	2.9%
Area "A" (Wells Gray Country)	613,941	643,777	671,952	649,579	668,814	653,531	2.8%
Area "B" (Thompson-Headwaters)	1,066,805	1,054,699	1,072,158	1,134,028	1,195,399	1,186,228	5.0%
Area "E" (Bonaparte Plateau)	1,103,957	1,095,976	1,110,519	1,135,958	1,124,678	1,104,851	4.7%
Area "I" (Blue Sky Country)	472,934	494,822	502,811	724,110	762,551	755,821	3.2%
Area "J" (Copper Desert Country)	1,784,432	1,902,217	2,005,438	2,053,767	2,034,481	1,907,657	8.1%
Area "L" (Grasslands)	821,189	862,960	860,370	909,054	922,366	884,113	3.7%
Area "M" (Beautiful Nicola Valley - North)	1,179,917	1,215,213	1,290,561	1,330,636	1,294,648	1,245,461	5.3%
Area "N" (Beautiful Nicola Valley - South)	986,110	1,031,384	1,037,345	1,100,981	1,107,714	1,125,089	4.8%
Area "O" (Lower North Thompson)	856,354	908,410	901,034	897,167	922,922	899,927	3.8%
Area "P" (Rivers and the Peaks)	1,271,965	1,287,882	1,215,188	1,300,614	1,331,675	1,350,104	5.7%
Local & defined service areas	1,438,380	1,583,996	1,778,206	1,664,934	1,565,802	1,626,285	6.9%
	\$ 21,818,931	\$ 22,551,960	\$ 23,244,072	\$ 23,849,929	\$ 23,968,967	\$ 23,677,807	100.0%

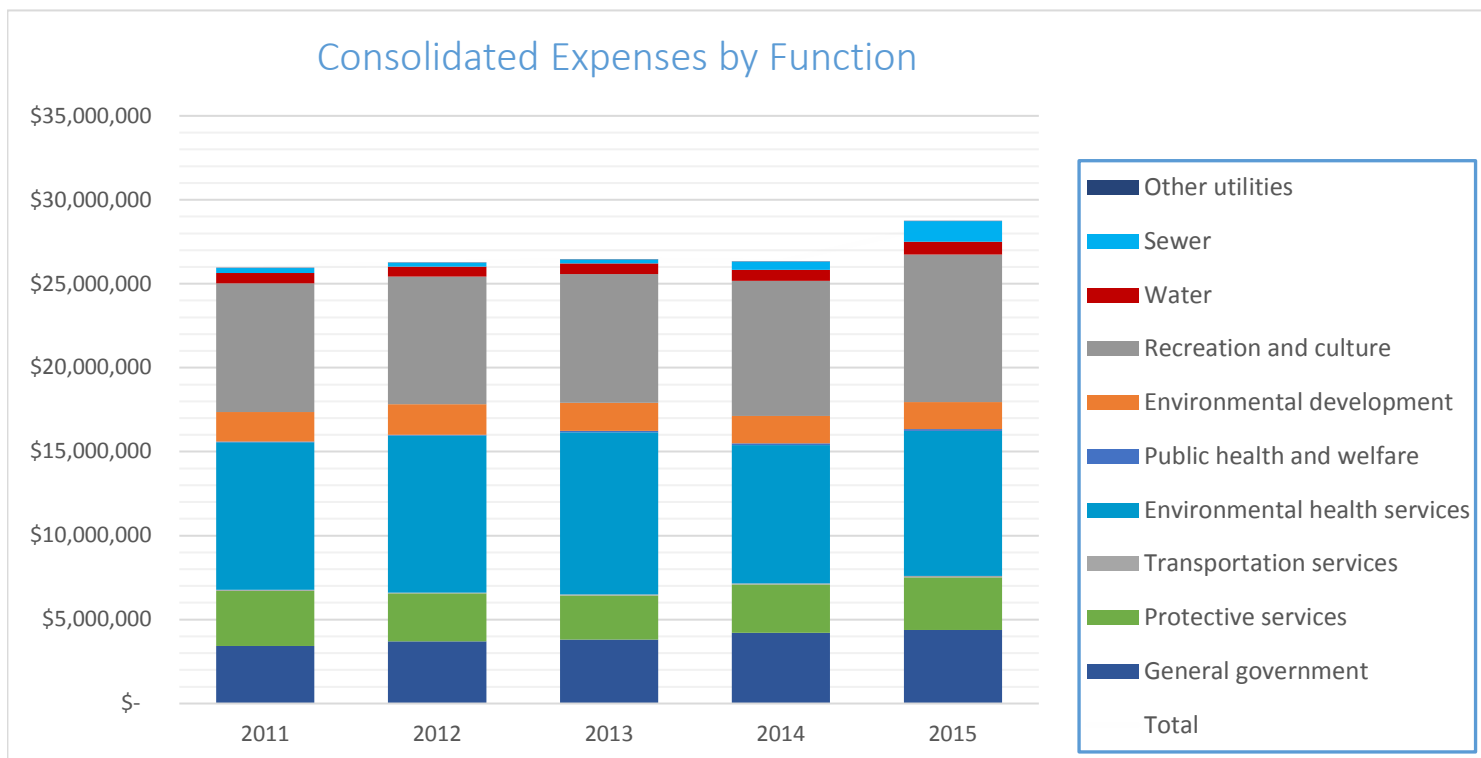
Tax Contribution by Participating Area: 2015



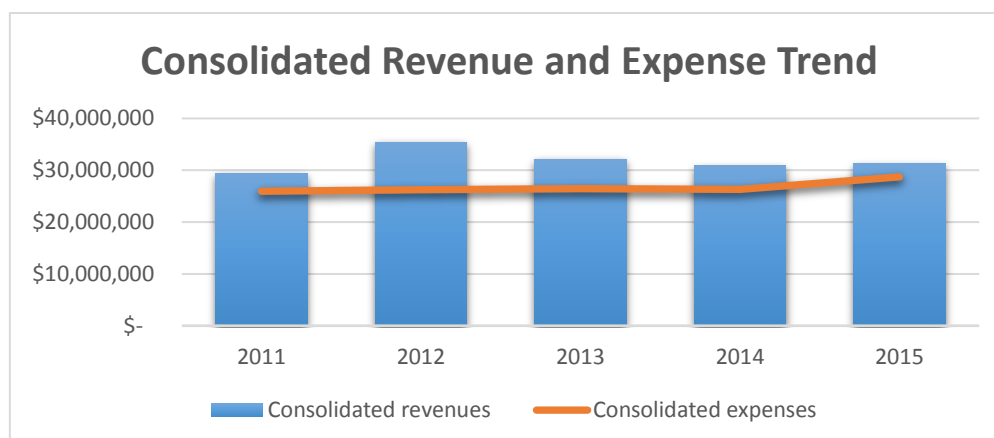


Summary Table of Consolidated Expenses by Function: TNRD 2010-2014

	2010	2011	2012	2013	2014	% of total
General government	\$ 3,427,157	\$ 3,707,811	\$ 3,808,283	\$ 4,200,486	\$ 4,382,040	15.3%
Protective services	3,282,097	2,844,045	2,620,573	2,886,289	3,128,221	10.9%
Transportation services	67,493	57,931	69,063	66,814	97,847	0.3%
Environmental health services	8,775,366	9,363,426	9,650,232	8,241,949	8,640,081	30.1%
Public health and welfare	45,842	39,647	96,028	97,400	95,788	0.3%
Environmental development	1,763,036	1,813,712	1,675,904	1,641,775	1,602,183	5.6%
Recreation and culture	7,672,787	7,600,918	7,648,420	8,045,296	8,797,158	30.6%
Water	605,867	590,815	646,013	648,840	765,867	2.7%
Sewer	305,549	237,903	229,737	480,252	1,212,819	4.2%
Other utilities	3,945	2,997	2,318	2,318	2,318	0.0%
	<u>\$ 25,949,139</u>	<u>\$ 26,259,205</u>	<u>\$ 26,446,571</u>	<u>\$ 26,311,419</u>	<u>\$ 28,724,322</u>	<u>100.0%</u>



Note: there have been 6 new services introduced over this period, 3 of them in 2014, as a result of public assent processes. 3 more have been approved in 2015.

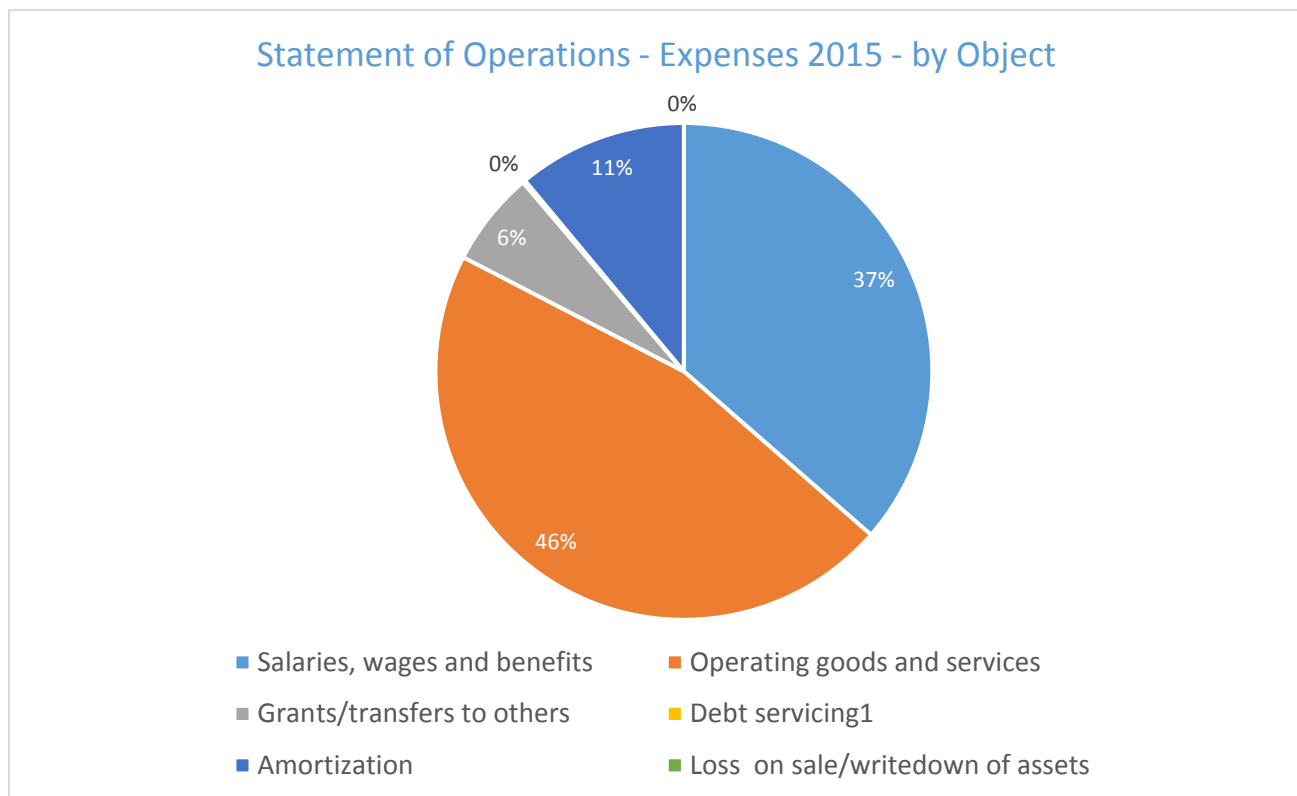




Summary Table of Consolidated Expenses by Object: TNRD 2011-2015

	2011	2012	2013	2014	2015
Salaries, wages and benefits	\$ 9,014,918	\$ 9,293,419	\$ 9,949,385	\$ 10,113,932	\$ 10,082,866
Operating goods and services	13,347,879	12,873,849	11,405,845	13,570,683	12,781,101
Grants/transfers to others	1,667,732	1,895,129	2,022,449	1,907,088	1,710,618
Debt servicing ¹	59,412	54,831	52,667	48,887	47,440
Amortization	2,165,728	2,329,343	2,799,549	3,051,251	3,057,924
Loss on sale/writedown of assets	3,536	-	81,524	32,481	-
Per Statement of Operations	\$ 26,259,205	\$ 26,446,571	\$ 26,311,419	\$ 28,724,322	\$ 27,679,949

¹ Note: Regional District debt only - excludes member municipality debt flow-through payments.



THOMPSON-NICOLA REGIONAL DISTRICT
FINANCIAL TRENDS AND STATISTICS



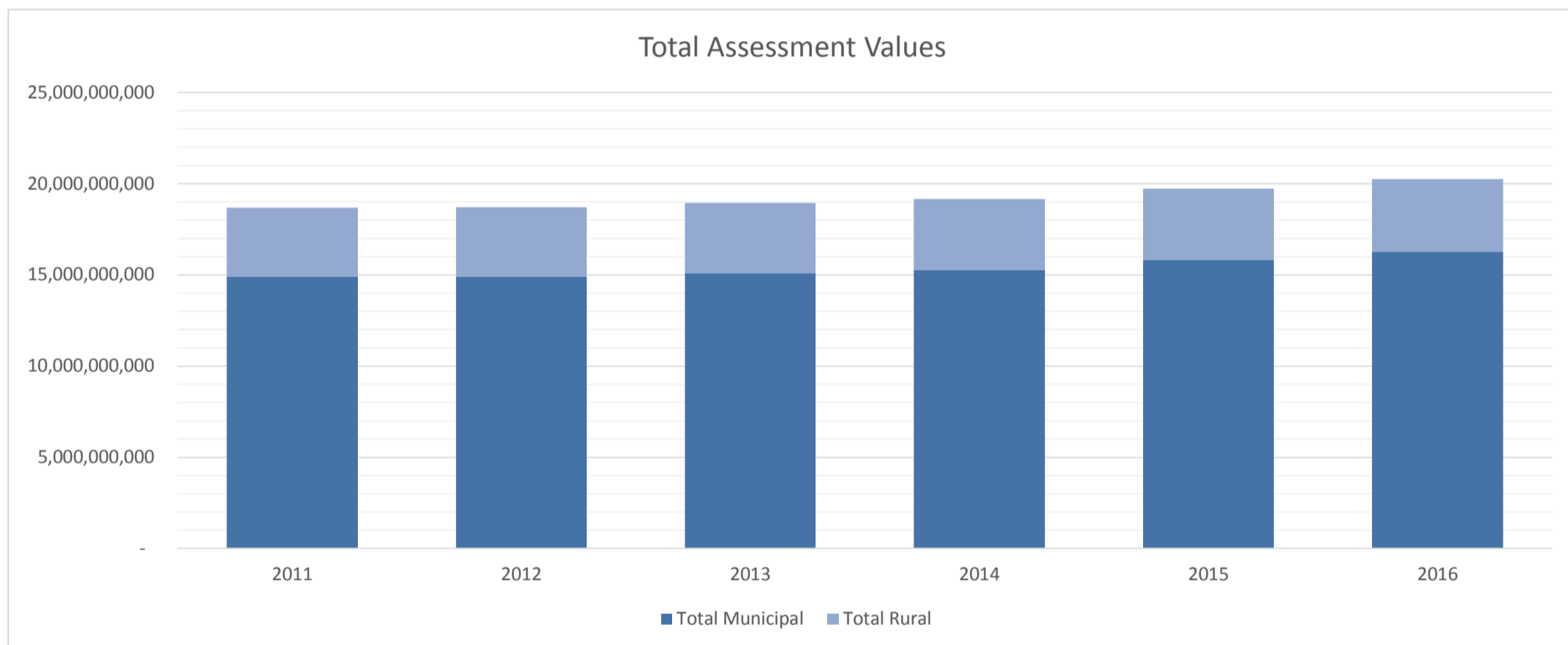
NET TAXABLE VALUES 2011-2016

		2011	2012	2013	2014	2015	2016
City of Kamloops	Land	5,255,823,174	5,366,478,834	5,524,778,748	5,601,067,007	5,735,588,142	5,866,522,121
	Improvements	6,934,577,336	6,908,243,314	6,913,386,598	7,045,672,274	7,396,432,857	7,667,885,935
		12,190,400,510	12,274,722,148	12,438,165,346	12,646,739,281	13,132,020,999	13,534,408,056
District of Barriere	Land	63,513,573	62,004,194	61,804,208	52,039,699	53,665,400	53,107,655
	Improvements	109,773,407	107,595,673	109,758,724	116,208,587	119,106,757	117,680,076
		173,286,980	169,599,867	171,562,932	168,248,286	172,772,157	170,787,731
District of Clearwater	Land	81,429,346	84,842,033	88,179,016	91,163,134	89,288,799	82,890,216
	Improvements	172,949,392	163,244,730	167,984,324	170,968,628	180,794,742	191,190,514
		254,378,738	248,086,763	256,163,340	262,131,762	270,083,541	274,080,730
City of Merritt	Land	269,878,820	275,542,199	276,269,046	266,921,191	270,344,368	257,237,310
	Improvements	498,696,878	513,952,882	516,060,047	516,384,627	513,244,787	543,493,445
		768,575,698	789,495,081	792,329,093	783,305,818	783,589,155	800,730,755
District of Logan Lake	Land	73,069,935	68,842,810	74,794,976	68,998,109	70,182,109	48,843,816
	Improvements	233,282,995	213,245,995	212,120,884	246,779,896	265,762,046	280,884,645
		306,352,930	282,088,805	286,915,860	315,778,005	335,944,155	329,728,461
Village of Ashcroft	Land	41,751,208	40,854,631	41,529,128	39,758,320	39,502,445	40,733,352
	Improvements	109,878,993	109,580,847	108,674,228	106,831,381	106,164,718	118,453,113
		151,630,201	150,435,478	150,203,356	146,589,701	145,667,163	159,186,465
Village of Cache Creek	Land	26,730,303	23,005,345	23,069,305	22,597,299	20,756,637	20,532,847
	Improvements	64,288,815	63,995,923	64,669,463	63,282,269	64,105,881	70,156,371
		91,019,118	87,001,268	87,738,768	85,879,568	84,862,518	90,689,218
Village of Chase	Land	126,896,937	125,396,500	124,545,300	117,311,222	124,916,124	123,403,316
	Improvements	192,948,040	187,675,377	183,548,774	182,890,091	184,123,755	199,241,374
		319,844,977	313,071,877	308,094,074	300,201,313	309,039,879	322,644,690
Village of Clinton	Land	13,549,068	12,297,064	12,422,988	13,373,886	12,551,688	11,780,950
	Improvements	43,381,163	42,767,492	42,445,790	41,512,392	41,647,222	43,077,341
		56,930,231	55,064,556	54,868,778	54,886,278	54,198,910	54,858,291
Village of Lytton	Land	6,495,085	7,181,278	7,177,758	7,170,729	7,329,751	7,000,408
	Improvements	17,178,400	17,460,867	17,159,797	16,946,761	16,831,357	17,795,395
		23,673,485	24,642,145	24,337,555	24,117,490	24,161,108	24,795,803
Sun Peaks	Land	293,405,156	216,770,190	195,838,834	176,608,887	185,433,717	187,253,569
	Improvements	277,024,535	310,206,316	325,443,972	312,705,677	310,399,890	317,566,725
		570,429,691	526,976,506	521,282,806	489,314,564	495,833,607	504,820,294
Area "A"	Land	64,522,252	67,052,206	67,016,381	57,962,149	64,539,489	67,618,069
	Improvements	103,305,736	108,533,178	111,244,749	112,038,362	115,066,001	107,110,079
		167,827,988	175,585,384	178,261,130	170,000,511	179,605,490	174,728,148
Area "B"	Land	27,789,685	28,003,604	26,589,311	25,110,460	26,786,614	26,967,814
	Improvements	139,784,077	143,198,518	148,200,171	149,613,020	157,115,911	160,484,168
		167,573,762	171,202,122	174,789,482	174,723,480	183,902,525	187,451,982
Area "E"	Land	277,078,429	253,587,673	250,754,008	243,069,171	237,001,602	237,162,088
	Improvements	221,518,767	223,912,769	226,875,728	229,249,383	233,563,044	246,358,623
		498,597,196	477,500,442	477,629,736	472,318,554	470,564,646	483,520,711
Area "I"	Land	63,615,168	57,087,710	59,166,417	61,593,302	61,925,952	62,954,974
	Improvements	113,340,667	112,842,489	119,856,318	148,780,895	158,949,983	163,306,400
		176,955,835	169,930,199	179,022,735	210,374,197	220,875,935	226,261,374
Area "J"	Land	252,270,055	255,631,173	258,047,662	235,621,573	238,890,636	230,572,269
	Improvements	309,974,596	327,787,291	341,120,252	354,907,462	358,140,301	360,424,469
		562,244,651	583,418,464	599,167,914	590,529,035	597,030,937	590,996,738
Area "L"	Land	164,621,512	170,589,621	169,806,189	171,920,806	177,628,863	173,927,623
	Improvements	279,907,179	285,859,580	289,459,217	292,902,865	292,650,426	302,858,219
		444,528,691	456,449,201	459,265,406	464,823,671	470,279,289	476,785,842



NET TAXABLE VALUES 2011-2016

		2011	2012	2013	2014	2015	2016
Area "M"	Land	236,749,007	229,954,146	232,969,289	226,789,246	212,681,896	206,060,453
	Improvements	244,325,889	254,046,548	268,061,971	272,426,523	264,956,512	280,773,836
		481,074,896	484,000,694	501,031,260	499,215,769	477,638,408	486,834,289
Area "N"	Land	65,540,947	66,689,982	63,456,576	60,477,226	60,329,828	56,514,483
	Improvements	171,798,800	179,128,181	187,271,411	193,145,648	193,323,682	201,140,779
		237,339,747	245,818,163	250,727,987	253,622,874	253,653,510	257,655,262
Area "O"	Land	171,935,965	180,246,045	178,198,748	175,419,337	177,483,909	182,282,778
	Improvements	169,496,353	173,656,765	173,298,864	174,174,878	179,786,911	184,709,765
		341,432,318	353,902,810	351,497,612	349,594,215	357,270,820	366,992,543
Area "P"	Land	315,227,260	303,084,462	319,047,923	323,097,256	323,410,149	314,101,050
	Improvements	379,172,269	365,896,609	359,121,193	361,577,168	377,142,473	409,734,106
		694,399,529	668,981,071	678,169,116	684,674,424	700,552,622	723,835,156
TOTAL MUNICIPAL		14,906,522,559	14,921,184,494	15,091,661,908	15,277,192,066	15,808,173,192	16,266,730,494
TOTAL ELECTORAL AREAS		3,771,974,613	3,786,788,550	3,849,562,378	3,869,876,730	3,911,374,182	3,975,062,045
GRAND TOTAL		18,678,497,172	18,707,973,044	18,941,224,286	19,147,068,796	19,719,547,374	20,241,792,539



THOMPSON-NICOLA REGIONAL DISTRICT

Converted Amounts

Percentage Cost Sharing- Various Service Participants

Based on 2015 Revised Roll (BC Assessment, March 2015)



<u>Municipality</u>	All Members Service		All Members But Kamloops		Only E/A Service	
	Converted Assessments(\$)	Converted %	Converted Assessments(\$)	Converted %	Converted Assessments(\$)	Converted %
<i>Kamloops</i>	1,657,048,229	63.17	-	-	-	-
<i>Barriere</i>	20,041,950	0.76	20,041,950	2.07	-	-
<i>Clearwater</i>	35,841,309	1.37	35,841,309	3.71	-	-
<i>Merritt</i>	105,306,566	4.01	105,306,566	10.90	-	-
<i>Logan Lake</i>	69,815,639	2.66	69,815,639	7.23	-	-
<i>Ashcroft</i>	17,384,412	0.66	17,384,412	1.80	-	-
<i>Cache Creek</i>	12,179,386	0.46	12,179,386	1.26	-	-
<i>Chase</i>	40,535,747	1.55	40,535,747	4.20	-	-
<i>Clinton</i>	9,152,970	0.35	9,152,970	0.95	-	-
<i>Lytton</i>	4,248,625	0.16	4,248,625	0.44	-	-
<i>Sun Peaks</i>	55,765,464	2.13	55,765,464	5.77	-	-
<i>Electoral Area A</i>	27,571,259	1.05	27,571,259	2.85	27,571,259	4.63
<i>Electoral Area B</i>	53,064,432	2.02	53,064,432	5.49	53,064,432	8.91
<i>Electoral Area E</i>	65,143,824	2.48	65,143,824	6.74	65,143,824	10.94
<i>Electoral Area I</i>	43,872,600	1.67	43,872,600	4.54	43,872,600	7.36
<i>Electoral Area J</i>	107,601,799	4.10	107,601,799	11.14	107,601,799	18.06
<i>Electoral Area L</i>	53,144,431	2.03	53,144,431	5.50	53,144,431	8.92
<i>Electoral Area M</i>	63,892,994	2.44	63,892,994	6.61	63,892,994	10.73
<i>Electoral Area N</i>	55,802,917	2.13	55,802,917	5.78	55,802,917	9.37
<i>Electoral Area O</i>	46,869,570	1.79	46,869,570	4.85	46,869,570	7.87
<i>Electoral Area P</i>	78,737,073	3.00	78,737,073	8.15	78,737,073	13.22
Totals	2,623,021,194	100	965,972,966	100	595,700,898	100