

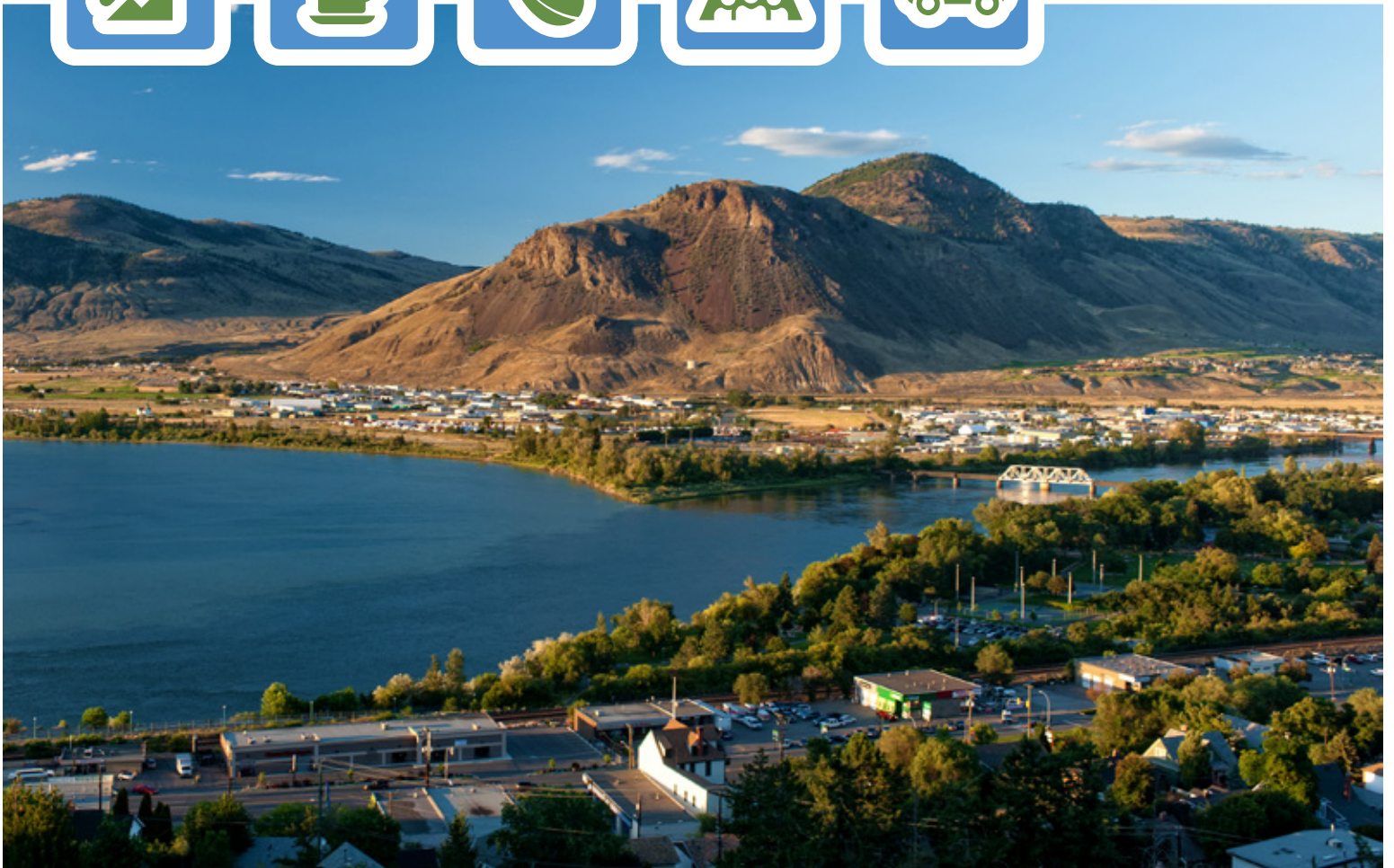


Canada's Tournament Capital

City of Kamloops,  
British Columbia, Canada

# Annual Report 2013

For the year ended December 31, 2013





Canada's Tournament Capital

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British Columbia, Canada**

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For the year ended December 31, 2013

Prepared by: City of Kamloops  
Business and Client Services Division  
Department of Finance



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# Message from the Mayor



**MAYOR  
PETER MILOBAR**

In terms of progress, 2013 was a great year for the City of Kamloops. Our economy held strong, our residents participated in numerous City activities, events and initiatives – more than ever before – and our efforts to advance efficiencies and transparency were successful as our commitments to public engagement advanced.

This focus is evident throughout the organization and within this Annual Report, which has a modified format from previous years. The report concentrates on our commitments within five municipal strategic directions and shares results of those commitments in a more illustrative way. The format is intended to advance our goal of transparency in our operations and demonstrate how we are working to reduce costs.

Diversifying and strengthening the economy is a Council strategic goal. One of the ways our organization supports this goal is through the Tournament Capital Program, which saw positive growth in 2013. We hosted more events with additional participants, generating nearly \$14 million in economic benefits, which is a \$2-million increase from the previous year. We were also awarded four new events to be hosted over the next two years, the 4 Nations Cup, Canadian Masters Cross Country Ski Championships, the Junior All Native Basketball Tournament, and the Espoir National Synchronized Swimming Championships.

The City has also worked hard to improve services in support of the construction and development sector. While the City saw a dip in commercial construction in 2013, we realized a 42% increase in residential developments, which has been welcome news for the city's home builders. More than 40 subdivision applications were received during the year translating to expected continual growth through the next year.

We were encouraged by a large and positive response to our improved "livability" goals within the City. Citizens participation in municipal programs and events skyrocketed in 2013. It's incredible to think that nearly 1 million people visited the Tournament Capital Centre, more than 13,000 citizens took one or more of our 3,000 courses and residents volunteered 2,000 hours on community safety projects. We also advanced our cultural strategic plan by seeking input on a future performing arts centre. Interest in this topic is high and we will continue to involve the public in discussions as the project progresses.

This brings me to an accomplishment we are pleased to have realized. In December 2013, we adopted a Public Engagement Policy and Toolkit. This comes on the heels of many public engagement opportunities hosted 2013. We sought public input on the Agriculture Area Plan, Parks Master Plan and Corporate Energy and Emissions Management Program all of which were adopted by Council.

Our budget process was expanded to include more meetings and social media for residents to participate in at their convenience. We will continue to find ways to involve Kamloops citizens in our planning and decision making. It's our city – we are building it together.

**PETER MILOBAR,**  
Mayor of Kamloops



**98%**  
Believe Kamloops  
has a good quality  
of life

**94%**  
Satisfied with  
quality and level of  
City services

**78%**  
Satisfied with speed  
and timeliness of  
City services



# Message from the CAO



**CAO  
DAVID TRAWIN**

As Chief Administrative Officer, I find it humbling to be a part of the City of Kamloops organization and the high standard in which it operates. City Council, the senior management team and the staff all work together for the betterment of the community, true to our corporate mission, “Making Kamloops Shine”.

Organization-wide, a greater focus has been placed on leadership and management roles that attract individuals who are most qualified for the job, both in expertise and in willingness to manage and motivate teams and departments to offer the best service possible.

Successful city leadership, based on council’s direction, is achieved through effective senior managers, but as important is the commitment from employees in all departments who routinely exceed expectations. This has been especially true in implementing three priority areas in 2013: supporting fiscal responsibility; continual review and management of the organization’s structure, and; improving accountability.

A key focus for fiscal responsibility was continued implementation of our 2012 purchasing review recommendations and ongoing scrutiny of the budget and budget process. Actions taken as a result of the review have saved the City an estimated \$600,000 annually. Additionally, we realized \$200,000 in reductions in our operating budget and nearly \$2.7 million in our tendered contracts in 2013. We also achieved \$2.8 million in our capital budget due to a zero based budgeting approach, improved prioritization of projects and including only projects that will be completed in the budget year.

Through 2013, our corporation has strived to take advantage of its strengths and minimize weaknesses.

Senior management has focused on eliminating “silos,” reducing redundancies among departments and reviewing vacant management positions to determine if there was need to replace them.

A greater focus has also been placed on accountability citywide, and to that end we developed a public engagement policy and handbook in 2013. This tool helps staff determine when, where and how public engagement should happen for City-managed initiatives.

Staff members have also been reporting back to council on results of initiatives including the purchasing review, business cases and the implementation of the sustainability plan. This improved communication will continue and be expanded as will organizational audits and benchmarking against other communities. We are committed to informing City Council how our organization is doing in an open and factual manner.

I strongly believe that an organization must look for ways to improve on its weaknesses and build on its strengths if it is to operate efficiently. I can promise that myself and the senior management team are committed to doing just that to Make Kamloops Shine.

**DAVID TRAWIN,**  
Chief Administrative Officer

**99%**

**Satisfied with  
Fire Services**

**95%**

**Satisfied with overall  
aesthetic appearance  
of the City**

**94%**

**Satisfied  
with Police  
Services**

**93%**

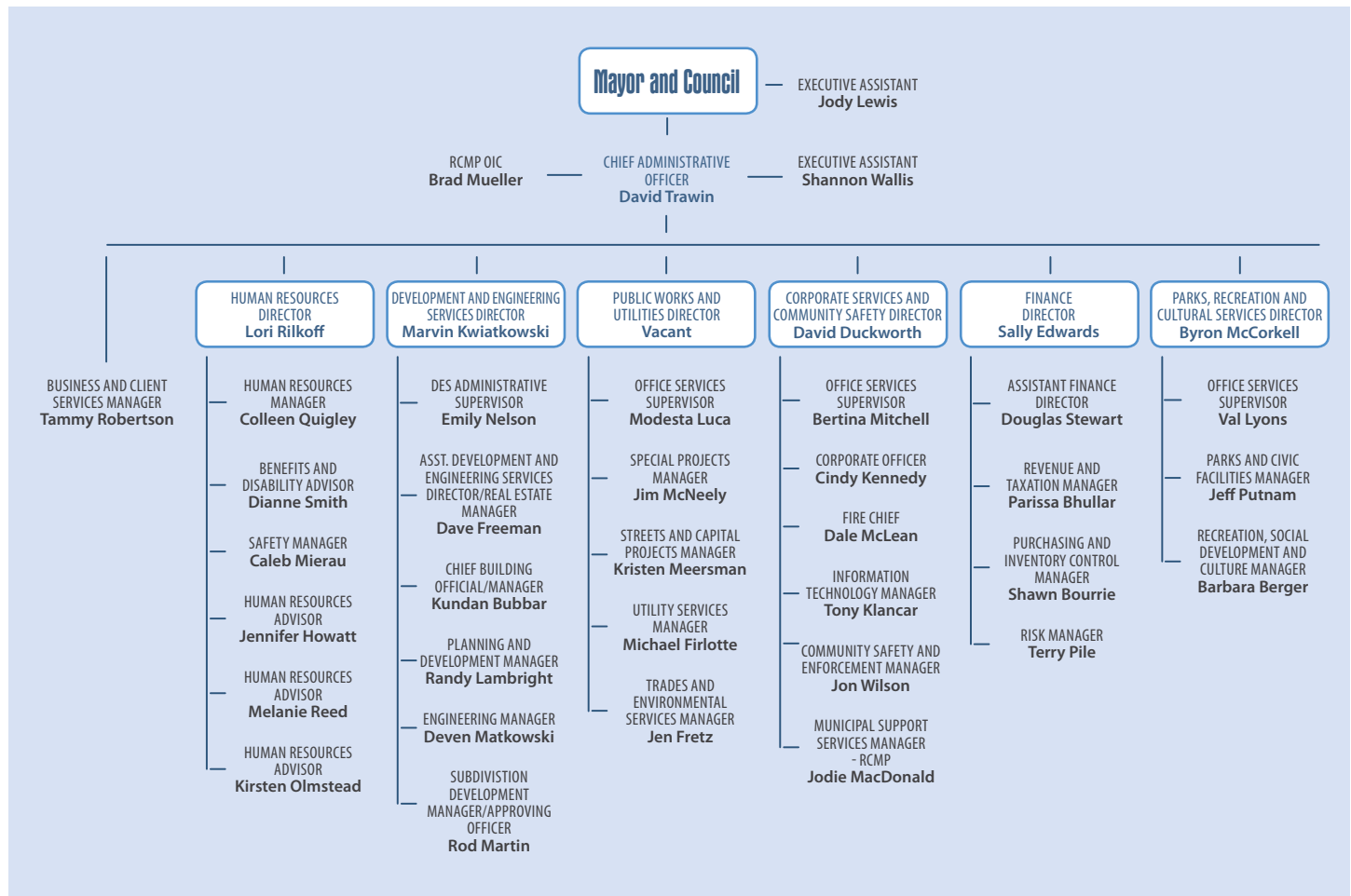
**Satisfied with availability  
of green space for  
recreation & enjoyment**

**93%**

**Satisfied with programs  
& services for  
recreation & sport**

# City of Kamloops Management

## Organizational Chart 2013



## City Administration and Departments

### City Administration

- Chief Administrative Officer
- Corporate Services and Community Safety
- Development and Engineering Services
- Finance
- Human Resources
- Parks, Recreation, and Cultural Services
- Public Works and Utilities





# City Council



COUNCILLOR  
NANCY BEPPLE



COUNCILLOR  
DONOVAN CAVERS



COUNCILLOR  
KEN CHRISTIAN



COUNCILLOR  
NELLY DEVER



COUNCILLOR  
TINA LANGE



COUNCILLOR  
ARJUN SINGH



COUNCILLOR  
MARG SPINA



COUNCILLOR  
PAT WALLACE



**City councillors  
contribute time  
in many ways**

**32**  
**Council  
Meetings**

**13**  
**Public  
Hearings**

**38**  
**Committee  
Meetings**

**Longest Council Meeting = 4.0 hours**



# Committee Appointments

Committee	Council Member Appointed	Meeting Schedule
<b>Agriculture Advisory Committee</b>	Councillor Dever	On Call of Chair
<b>Airshed Advisory Committee</b>	Councillor Lange Councillor Spina	On Call of Chair
<b>Arts Commission</b>	Councillor Singh Councillor Wallace (Alternate)	Monthly
<b>Audit Committee</b>	Councillor Spina (Chair) Councillor Bepple Councillor Cavers	Annually
<b>City-School District Joint Use Committee</b>	Mayor Milobar	Quarterly
<b>Communities in Bloom</b>	Councillor Lange	n/a
<b>Community and Council Services Committee</b>	Councillor Bepple (Chair) Councillor Cavers Councillor Singh Councillor Spina	Every 2 months or as required
<b>Community Recognition Awards Committee</b>	Mayor Milobar Councillor Lange Councillor Wallace	Annually
<b>Coordinated Enforcement Task Force</b>	Mayor Milobar Councillor Christian Councillor Spina	Monthly
<b>Development Cost Charges (DCC) Review Committee</b>	Councillor Christian Councillor Lange	On Call of Chair
<b>Fraser Basin Council</b>	Councillor Cavers	n/a





## Committee Appointments

Committee	Council Member Appointed	Meeting Schedule
<b>Heritage Commission</b>	Councillor Cavers Councillor Beppe (Alternate)	Monthly
<b>Industrial Tax Base Task Force</b>	Mayor Milobar Councillor Beppe	Annually
<b>Kamloops Airport Authority Board of Directors</b>	Mayor Milobar (President) Councillor Christian Councillor Wallace	4 to 6 times per year
<b>Kamloops Airport Society</b>	Mayor Milobar Councillor Wallace	Annually
<b>Kamloops Art Gallery Board Liaison</b>	Councillor Wallace	Monthly
<b>Kamloops Chamber of Commerce Liaison</b>	Councillor Lange (Non-voting Liaison) Councillor Beppe (Alternate)	Monthly
<b>Kamloops Foundation Liaison</b>	Mayor Milobar (Non-voting Liaison)	n/a
<b>Municipal Insurance Association</b>	Councillor Spina Councillor Singh (Alternate)	Annually
<b>Official Community Plan Advisory Committee</b>	Councillor Cavers Councillor Singh	TBA
<b>Parcel Tax Roll Review Panel</b>	Councillor Spina (Chair) Councillor Beppe Councillor Dever Councillor Wallace (Alternate)	Annually
<b>Parks and Recreation Committee</b>	Councillor Spina Councillor Christian (Alternate)	4 times per year
<b>Police Committee</b>	Mayor Milobar (Chair) Councillor Dever Councillor Wallace Councillor Spina (Alternate)	Monthly



**84**  
Parks



**70**  
Sports fields

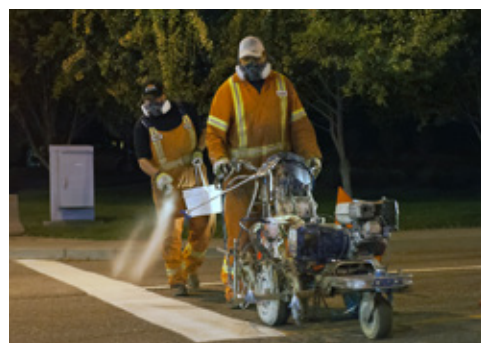


**80**  
Kms of trails



## Committee Appointments

Committee	Council Member Appointed	Meeting Schedule
<b>Service Agreement Committee</b>	Mayor Milobar Councillor Beppe Councillor Christian Councillor Wallace (Alternate)	Based on specific events
<b>Sister City Advisory Committee</b>	Mayor Milobar (Chair)	Based on specific events
<b>Social Planning Council</b>	Councillor Cavers Councillor Lange (Alternate) Councillor Dever (Alternate)	4 times per year
<b>Thompson-Nicola Regional District</b>	Mayor Milobar Councillor Beppe Councillor Christian Councillor Lange Councillor Spina Councillor Wallace	Twice per month
<b>Tourism Kamloops Board</b>	Mayor Milobar Councillor Singh (Alternate)	n/a
<b>Tournament Capital Committee</b>	Councillor Wallace (Chair) Mayor Milobar Councillor Christian Councillor Singh	On Call of Chair
<b>Venture Kamloops Board</b>	Councillor Dever Councillor Lange	Bi-monthly
<b>Venture Kamloops Business Development Society</b>	Mayor Milobar Councillor Dever Councillor Lange	Annually
<b>Wastewater Steering Committee</b>	Mayor Milobar (Chair) Councillor Spina	On Call of Chair



**40**  
Playgrounds



**Our city offers many ways for citizens and visitors to participate and enjoy quality of life.**

# Council Strategic Goals and Objectives

A Framework Guided by Public and Stakeholder Consultation



## Economy

Diversify, strengthen, and fortify our economy through creative and innovative partnerships.

- Continue to support and collaborate with Venture Kamloops and Tourism Kamloops for the retention of existing businesses as well as the development of new industries that focus on high tech, manufacturing, and transportation sectors.
- Continue the Tournament Capital Project Marketing Strategy.
- Expand industrial land availability.
- Improve the attraction of the downtown core for business (parkade, high density residential, increased transit).
- Improve Tranquille business corridor attractiveness.



## Livability

Ensure Kamloops maintains a high quality of life while meeting the challenge of a growing community.

- Support the expansion and improvement of Royal Inland Hospital and Interior Health Authority Services.
- Build neighbourhood capacity through social planning, encouraging new neighbourhood associations, and revitalizing old neighbourhoods.
- Enhance sense of safety/security in all areas of the City, especially in the downtown core and North Shore.
- Continue to enhance city-wide beautification efforts with a specific focus on gateways and edible landscaping.
- Develop and implement the Cultural Strategic Plan Phase II.
- Develop socially and financially sustainable transit service to reach goals in the Transit Plan.





City of Kamloops  
Council 2013



## Environment

Implement strategies that reduce our impact on the environment.

- Continue to implement the Kamloops Sustainability Plan.
- Continue to densify and infill core commercial and residential zones.
- Increase landfill diversion to 40% by 2015.



## Governance

Be recognized for excellence in public service in local government.

- Maintain and enhance relations and service agreements with government/ governing bodies, specifically with Tk'emlúps Indian Band, Thompson Rivers University, and the Interior Health Authority.
- Be recognized for great public engagement.
- Conduct a thorough review of City costs and fiscal accountability and the balance of user fees and taxes.



## Infrastructure

Invest in the long-term financial stability of our assets and improve the overall infrastructure standards of the City.

- Improve parking management in the downtown core.
- Ensure that the cost of infrastructure is shared appropriately between private and public sector.
- Construct Wastewater Treatment Plant.
- Support utilization of Asset Management Plan in Corporate and Council decision making.

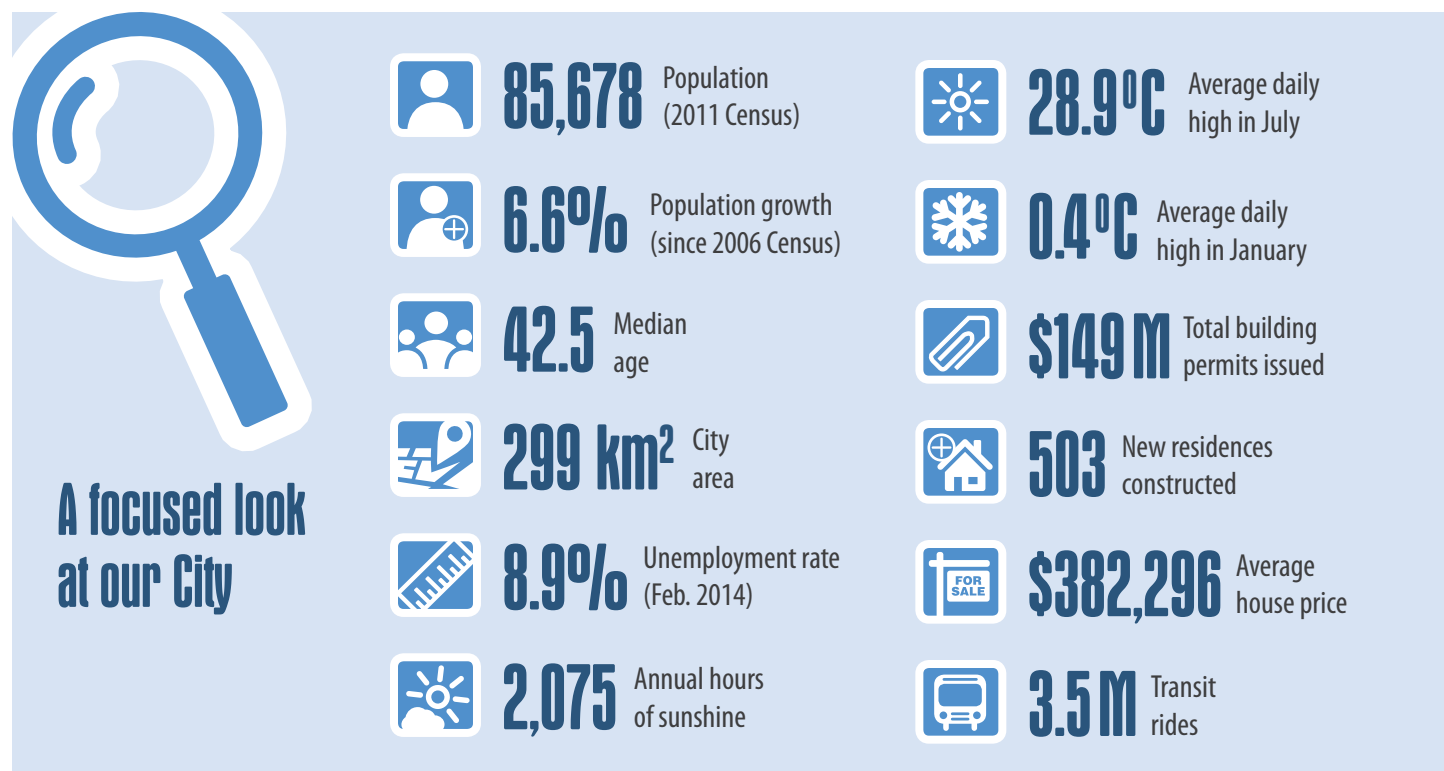
# City accomplishments abound in many areas

The City's commitment to public involvement and engagement continues to grow year after year and 2013 was no exception.

In addition to hosting many public forums that have helped shape outcomes on municipal plans, the City also hosted events for residents to learn more about its operations. One of the most popular was the Public Works Open House on May 25 at the Concordia Way Public Works Centre, part of National Public

Works Week. The day included demonstrations of large equipment, workshops in birdhouse building and hanging basket demonstrations, information on water meters and environmental sustainability initiatives, and was highlighted by a free barbecue with refreshments available to any visitors. These

efforts helped earn the City a provincial award from the Public Works Association of BC Annual Conference and Trade Show. The award recognizes a municipality that uses Public Works Week to educate and inform the public about the essential role public works plays.





## Financial reporting:

For the second time in two years the Government Finance Officers Association of the U.S. and Canada recognized Kamloops' commitment to financial reporting. The association's municipal program encourages local governments to publish high quality and easily understandable financial reports and provide peer recognition and guidance for officials preparing these documents. Kamloops' Business and Client Services Department worked successfully with the Finance Department to prepare its annual financial report for the awards program and communicate the City's financial story in a clear, concise manner.

## Investment:

Kamloops was ranked as a top-five community for investment in BC by the Real Estate Investment Network (REIN). The report analyzes current and future prospects for real estate investment opportunities and ranked Kamloops 5th in the province, a slight drop from 2012's number 3 spot. Kamloops was recognized for its location as a transportation hub in the Southern Interior and for its business attraction and retention success. The city's slight downgrade was attributed to the increase in investment potential through natural resource activities in Fort St. John and Dawson Creek.

## Civic pride:

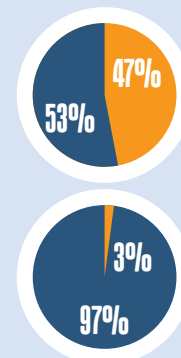
Dedication to community pride continues to garner Kamloops national and international recognition. In 2013, the City once again earned a coveted Communities in Bloom award, this time in the International Category matched against cities throughout Canada, the U.S., Europe and Asia. Communities in Bloom is a non-profit organization committed to fostering civic pride, environmental responsibility and beautification with focus on the enhancement of green spaces in communities. Kamloops has won accolades from the organization numerous times over the past two decades.

## Public engagement:

Today's citizens want influence over decisions made in their cities beyond traditional democratic processes such as voting and consultation. In response to this evolving dynamic, the City has developed a public engagement policy and handbook to establish a concerted plan for Kamloops residents, businesses, and stakeholders to follow in municipal policy making. The handbook provides definitions and guiding principles of public engagement followed by tools and case studies that can be used to help put plans into practice. The City of Kamloops Public Engagement Handbook is available for download at [kamloops.ca](http://kamloops.ca).

## Economic outlook:

A process guided by Venture Kamloops in 2013 to measure the "economic pulse" of the community involved more than 70 businesses taking part in a business retention and expansion survey. Results suggest that within the wide variety of organizations that responded, many anticipate the next year will be a period of growth in a city hailed as a great place to own and operate a business. The City itself earned kudos from respondents for being "forward thinking" and for development and management of infrastructure related to transportation, facilities and services. Of the businesses that were surveyed, almost half said they have expansion plans in 2013/2014 and 97% said they did not foresee the need to downsize over the next year.



Do you have any expansion plans in the next 12 months?

Yes No

Do you foresee any downsizing at this facility in the next 12 months?

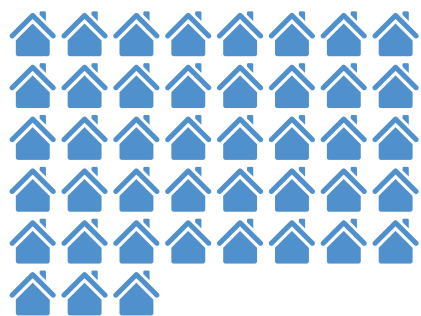
Yes No





# Economy

A stable economy and focus on business, lifestyle and recreational amenities have positioned Kamloops as a highly desirable location in British Columbia, attributes recognized provincially, nationally and internationally.



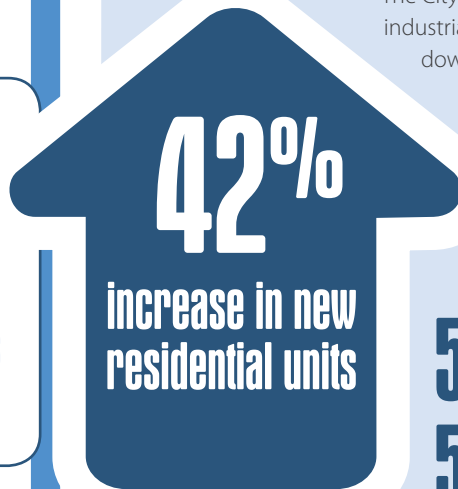
**43**  
New  
Subdivision  
Applications  
Received



**\$149.2M**  
In Building Permits

The City saw a decrease in commercial, industrial and institutional activity in 2013 down to \$62.6M from \$114M in 2012.

However, construction within the single and multi-family development sector saw an increase of 42% with half of those located on the North Shore. This increase boosted total permit values.



**42%**

increase in new  
residential units

**503** Total New  
Units Built  
**50%** New Dwelling Units  
on North Shore





# 3,742 Participants

Attended the 2013 BC Seniors Games, hosted by the City of Kamloops

A strong municipal focus on tourism, event and sport hosting continues to build a strong economic base and vibrancy and pride experienced among residents.

## 7 Bids to Host Events Submitted in 2013 - 4 Awarded



- 4 Nations Cup
- Canadian Masters Cross Country Skiing Championships
- Jr All Native Basketball Tournament
- Espoir National Synchronized Swimming Championships



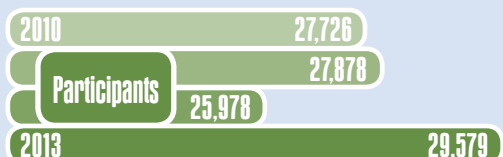
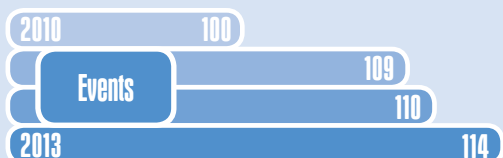
## \$2 Million

Increase in economic spinoff through event hosting in 2013



## 2013 Tournament Statistics

It was a record breaking year for participation at events in Canada's Tournament Capital as the City hosted its highest number of events, yet.



## \$1 Million

Total proceeds from land sales and road closures.

 Majority earned from three land sales: \$999,727.

## \$151,967

Funds earned through seniors housing profit sharing initiative with profits directed to local affordable housing.



# Livability

The City strives to maintain and improve quality of life for all Kamloops residents through numerous programs and services that support a safe, healthy community and focus on accessibility, participation, active living, and arts and culture.



Increased safety and security among Kamloops residents has been achieved through professional and volunteer support.

**2,048**  
Hours Logged

By community safety  
volunteers to support  
crime prevention

**3,000**

**“Get Your Glow On”**

tip cards, focused on pedestrian  
safety, handed out to residents





Livability



13,596

People took part in

3,000

City-offered courses

Participation in events and activities is a major part of high quality of life in Kamloops. The proof is in the numbers.

6,939

People went

Public Skating

1,100

Students visited the

Kamloops Museum



275,000

Visits to the Rivers Trail



992,000

Visits to the Tournament Capital Centre



585

Seniors took in the annual Seniors Christmas Lights Tour  
75 volunteers helped make it happen



\$1.2 million

Approved to support arts, culture and heritage groups



20th Anniversary

of Music in the Park

1

added in 2013

8

Total number of Automated External Defibrillators (AEDs) in City facilities

2

Number of lives saved in 2013

201 Fires



67%

of those confined to one room

Responded to by Kamloops Fire & Rescue

187

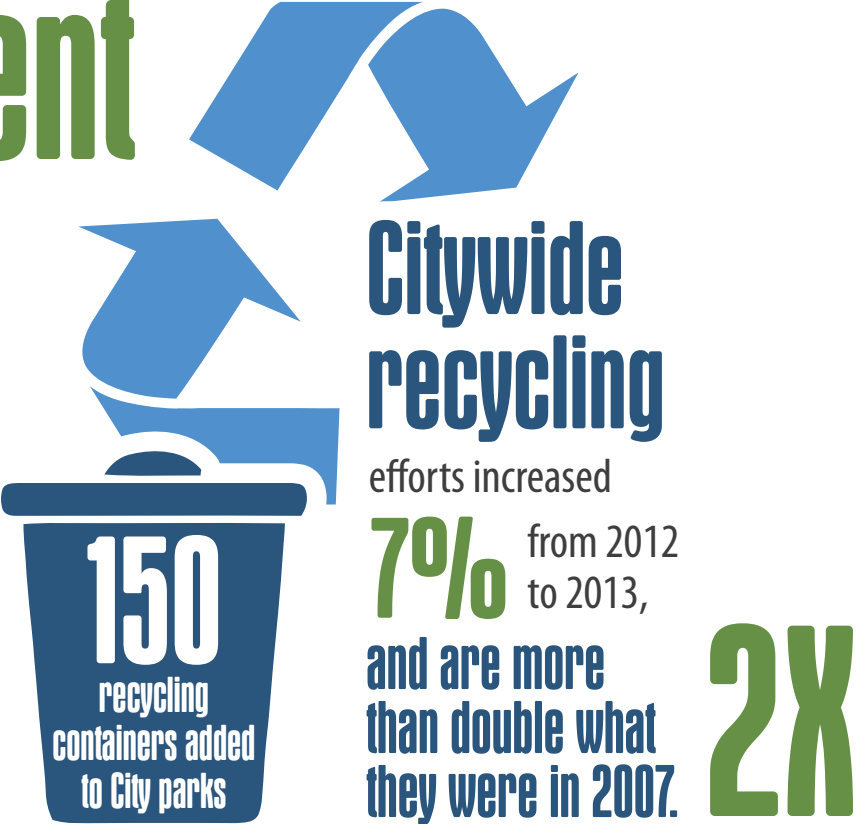
Smoke alarms inspected by firefighters in seniors' residences as part of a public service program





# Environment

An ongoing focus on reducing and recycling within the municipality has obvious environmental health benefits, but these improvements have also been felt economically and socially. Water reduction and irrigation strategies, planting of “zone friendly” vegetation and energy reduction measures are just some of the initiatives the City has integrated to make Kamloops a more environmentally friendly and safer place to call home.







2.8 Million kWh/ year reduction in City electricity due to energy efficient technology systems at the City's new Sewage Treatment Facility.

## What does it mean?

Power saved equals what 280 households would use each year.



That created savings of up to

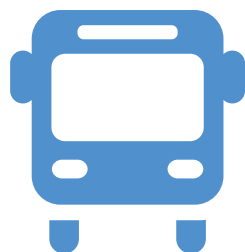
**\$35,000**

New LED street light fixtures installed.

Used

**70%**  
**less energy**

than traditional fixtures.



**75% increase**

in employers signing up for **ProPass transit program**, which rewards employees for using alternative forms of transportation.

Other reduction strategies have led to less need for pesticide use and lawn mowing through:

Citywide strategies have significantly reduced water use.

**50%**

decrease in water use in City parks due to computerized irrigation introduced in 2004

**30%**

watering reduction due to planting White Clover on highway interchange areas within City limits



White clover, the same plant that helped to reduce water use.



Parasite wasps and nematodes used in City greenhouses, a natural pesticide solution.



Weed-eating goats, which returned for a second year to Kamloops as part of the City's invasive plant management program.



# Governance

Public engagement opportunities, workshops and council meetings have all helped guide decision making over the past year and ensured the voices of residents and groups are heard. In 2013 the city hosted 2 council workshops, 32 council meetings, 13 public hearings and 38 committee meetings. The City also adopted the Parks Master Plan, the Agriculture Area Plan and the Corporate Energy and Emissions Management Plan.

Did you know? The City sought residents to sit on seven municipal committees that provide input into Council decision-making, including the important KamPlan official community plan project to help shape the future of Kamloops. Interested? Call 250-828-3311 for more information or email [info@kamloops.ca](mailto:info@kamloops.ca).

## City Budget: Public consultation process expands in 2013



5 public budget consultation opportunities in locations on North and South Shore.



Afternoon and evening meeting times held



Twitter town hall, online chat room and webcasts



Online participation opportunities



108 comments captured

**82%**

rated meetings as good or excellent



**76%**

said meetings met their expectations





Through adjusted time utilization and use of internal departments versus contracting out, the City banked significant savings.

**\$750,000**

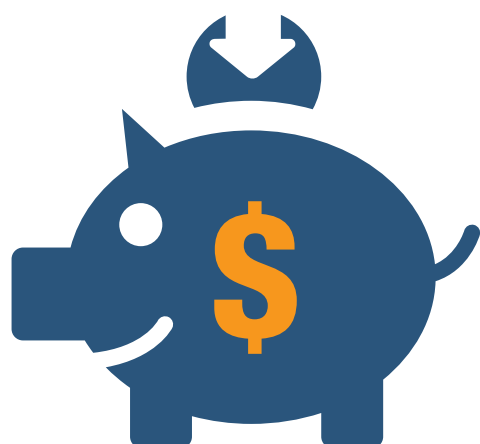
at Missions Flats Landfill construction

**\$180,000**

through consolidating 4 recycling depots into 2

**\$150,000**

through completing LED traffic signal replacement a year ahead of schedule



Our municipality responded to thousands of inquires in 2013:

- 337,000 calls to Parks, Recreation & Cultural Services
- 122,000 calls to Development & Engineering Services
- 106,000 calls to the RCMP



## Good neighbours

City employees contribute, personally, to our community...



**\$58,000**

raised for United Way through  
**RCMP & United  
Way Jail & Bail**



**\$48,000**

donated by  
**Kamloops  
Fire Fighters**

to charitable organizations



**\$27,000**

raised for United Way through  
**City employee  
contributions**





# Infrastructure

In 2013, the City focused significantly on transportation improvements and managing and maintaining City assets related to water and sewer infrastructure. The City has addressed community priorities of improving and maintaining alternate transportation and green space through improved walking paths, bike paths, and parks. To that end, 2013 saw several improvements in various areas including Prince Charles Park, the Rivers Trail at Royal Avenue and the Highland Road reconstruction that included incorporation of a well-lit multi-use bike and walking path.

Did you know – the City has 611 km of water mains, 47 pump stations, and 47 reservoirs treating 20 billion litres of water per day.



**\$346** million  
invested in City  
water infrastructure

**160** million litres  
amount of water – per day – maintained  
by at City's Water Treatment Centre



**37**

million litres  
amount of waste  
water treated daily  
at City wastewater  
treatment facilities.







## The City managed 30 capital projects in 2013

Among them:

**\$5.5 million**

Highland Road reconstruction

**\$3.5 million**

Tranquille Road multi-use path and lighting

**\$1.8 million**

local roads and utilities reconstruction

**\$1.1 million**

Mission Flats Road gravity main sanitary

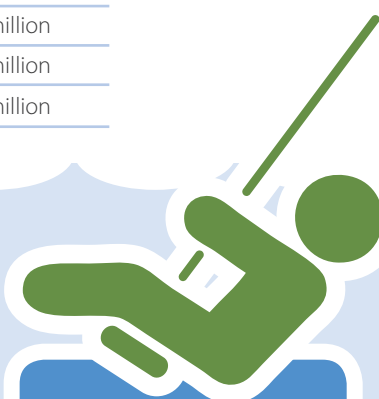
### Additional projects in planning or construction stage:

Project	Value
Sewage Treatment Centre Upgrade	\$43 million
Emergency Water Intake	\$10 million
Pulp Mill (Mission Flats) Force Main	\$6 million
Campbell Creek Water Main and Booster	\$3 million
Windbreak Street Reconstruction	\$3 million
1st Avenue and Lorne Street Improvements	\$1.7 million
12th Street Reconstruction	\$1.6 million
Overlander Drive Reconstruction	\$0.4 million
Hillside Drive Gully Reconstruction	\$0.3 million

**\$400,000**  
Improving our parks

New playground equipment and wading pool at Prince Charles Park

Construction of 1.8 km multi-use pathway and new lighting at West Highlands Park



Existing equipment from Prince Charles Park was repurposed and taken to Nicaragua by volunteer fire fighters.





Canada's Tournament Capital

**City of Kamloops,  
British Columbia, Canada**

# Financial Statements

For the year ended December 31, 2013

Prepared by: City of Kamloops  
Finance Department

# Canadian Award for Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the City of Kamloops for its annual financial report for the fiscal year ended December 31, 2012. The Canadian Award for Financial Reporting program was established to encourage municipal governments throughout Canada to publish high-quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports.

In order to be awarded a Canadian Award for Financial Reporting, a government unit must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments, and address user needs.

A Canadian Award for Financial Reporting is valid for a period of one year only. The City of Kamloops believes its current report continues to conform to the Canadian Award for Financial Reporting program requirements, and we are submitting it to the GFOA.



Government Finance Officers Association

## Canadian Award for Financial Reporting

Presented to

**City of Kamloops  
British Columbia**

For its Annual  
Financial Report  
for the Year Ended

**December 31, 2012**

A handwritten signature in black ink, reading "Jeffrey R. Emer".

Executive Director/CEO



April 29, 2014

Your Worship and Members of Council:

I am pleased to submit the 2013 Annual Report for the City of Kamloops (the "City") for the year ended December 31, 2013, in accordance with Sections 98 and 167 of the Community Charter. The Annual Report includes an introductory section which provides an organization overview, audited consolidated financial statements, and statistical information.

The consolidated financial statements for the year ended December 31, 2013, were prepared by the City's Finance Department in accordance with Canadian public sector accounting standards. The City maintains systems of internal controls to provide reasonable assurance that the financial information is relevant, reliable, and accurate. The Audit Committee reviews the City's consolidated financial statements and recommends their approval to City Council. The City Council is responsible for the appointment of the City's external auditor. The consolidated financial statements were audited by BDO Canada LLP who expressed an unqualified opinion in their report dated April 29, 2014.

The City improved its financial position with an increase in accumulated surplus of \$29.2 million. We are pleased to report that expenses in the year were close to budget. Total expenses for 2013 were \$163.7 million versus a budget of \$168.8 million. Total expenses for 2012 were \$158.7 million. An increase of \$1.0 million in salaries, wages and benefits, an increase of \$1.2 million for expanded services and increase in the BC Transit contract, an increase in amortization expense of \$0.8 million, and an increase of \$2.0 million in supplies and materials for increases in costs for hydro, water main breaks, and fleet repairs were the main reasons for the increase in expenses compared to the prior year. The City acquired \$56.7 million of tangible capital assets and recognized \$25.5 million in amortization of tangible capital assets.

On behalf of the Finance Department, I would like to express my appreciation to City Council and staff for their efforts in achieving positive results in 2013.

Respectfully submitted,

**\* Sally Edwards, BBA, CMA \***

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Sally Edwards, BBA, CMA  
Finance Director

*Our corporate mission is...*

**MAKING KAMLOOPS SHINE**

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## Independent Auditor's Report

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### To the Members of Council, inhabitants and ratepayers of the City of Kamloops

We have audited the accompanying consolidated financial statements of the City of Kamloops, which comprise the consolidated statement of financial position as at December 31, 2013, and the consolidated statements of operations and accumulated surplus, changes in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### Management's Responsibility for the Consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from 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 of the consolidated 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 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 City of Kamloops as at December 31, 2013 and the results of its operations, changes in net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.



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BDO Canada LLP  
300 - 272 Victoria Street  
Kamloops BC V2C 1Z6

### Emphasis of Matters

We draw attention to Note 2 in the consolidated financial statements which describes prior period adjustments relating to tangible capital assets and government transfers.

A handwritten signature in black ink that reads 'BDO Canada LLP' in a cursive, stylized font.

### Chartered Accountants

Kamloops, British Columbia  
April 29, 2014





## Management's Responsibility for Financial Reporting

The accompanying consolidated financial statements of the City of Kamloops and all the information in this annual report are the responsibility of management and have been approved by the Mayor and Council of the City.

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards. Consolidated financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the consolidated financial statements are presented fairly, in all material respects.

The City maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the City's assets are appropriately accounted for and adequately safeguarded.

The City Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the consolidated financial statements.

The Audit Committee reviews the City's consolidated financial statements and recommends their approval to City Council. The Audit Committee meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the annual report, the consolidated financial statements and the external auditor's report. The Mayor and Council take this information into consideration when approving the consolidated financial statements for issuance to the ratepayers. ~~The Mayor and Council also consider the engagement of the external auditors.~~

The consolidated financial statements have been audited by BDO Canada LLP in accordance with generally accepted auditing standards on behalf of the ratepayers. BDO Canada LLP has full access to the Council and management.

**\* Peter Milobar \***

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Mayor

**\* Sally Edwards, BBA, CMA \***

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Finance Director

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012**

	<u>2013</u>	<u>2012</u> (Restated) (note 2)
<b>Financial assets</b>		
Cash (note 4)	\$ 16,105,546	\$ 19,105,739
Short-term investments (note 4)	115,912,980	116,015,933
Accounts receivable (note 5)	21,397,596	18,989,980
Long-term investments (note 6)	346,728	332,989
	<u>153,762,850</u>	<u>154,444,641</u>
<b>Liabilities</b>		
Accounts payable (note 7)	25,115,220	20,751,106
Payroll benefits payable	3,751,022	3,923,667
Post-employment benefits payable (note 8)	7,605,000	7,424,476
Landfill post-closure costs (note 9)	2,378,272	3,802,326
Deferred revenue (note 10)	30,363,916	34,346,813
Long-term debt (note 11)	96,834,236	95,782,076
	<u>166,047,666</u>	<u>166,030,464</u>
<b>Net debt</b>	<u>(12,284,816)</u>	<u>(11,585,823)</u>
<b>Non-financial assets</b>		
Inventory	1,176,232	968,770
Prepaid expenses	893,511	808,875
Tangible capital assets (note 12 & Schedule 1)	1,072,115,218	1,042,509,532
	<u>1,074,184,961</u>	<u>1,044,287,177</u>
<b>Accumulated surplus (note 13)</b>	<u>\$ 1,061,900,145</u>	<u>\$ 1,032,701,354</u>

Commitments and contingencies - (note 17)

See accompanying notes and schedules to consolidated financial statements.

**\* Sally Edwards, BBA, CMA \***

S.E. Edwards, C.M.A.,  
Finance Director

**\* Peter Milobar \***

Peter Milobar  
Mayor

**CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS**  
**YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012**

	2013 Fiscal Plan (note 19)	2013	2012 (Restated) (note 2)
<b>Revenue (note 14)</b>			
Taxation (note 15)	\$ 94,767,382	\$ 95,216,313	\$ 90,574,271
Development levies utilized	14,793,843	8,508,939	3,043,103
Fees, rates and sales of service	58,188,410	55,618,535	55,793,600
Government transfers (note 16)	22,613,036	22,925,297	21,959,578
Investment income	4,288,494	4,557,052	4,570,612
Private contributions	1,632,501	6,033,633	6,804,525
	<u>196,283,666</u>	<u>192,859,769</u>	<u>182,745,689</u>
<b>Expenses (note 14)</b>			
Cemetery	646,216	601,585	751,542
Community development	4,841,781	4,081,439	4,289,396
Corporate administration	11,077,485	9,826,049	9,502,174
Environmental services	264,628	220,129	503,599
Fire services	15,864,444	15,448,650	15,582,322
Infrastructure maintenance	23,087,129	24,023,172	24,522,457
Legislative and enforcement	4,787,628	4,731,887	5,010,559
Parks, recreation and cultural services	33,488,232	33,850,676	30,866,200
Police services	25,278,999	22,128,355	22,317,571
Public transit	16,397,570	15,181,411	13,950,816
Solid waste	7,494,596	6,909,046	7,088,834
Water utility	15,605,732	16,702,811	14,654,525
Sewer utility	7,011,132	6,849,982	6,944,039
Kamloops Airport Authority Society	2,326,888	2,386,459	2,068,932
Venture Kamloops Business Development Society	658,111	719,327	625,178
	<u>168,830,571</u>	<u>163,660,978</u>	<u>158,678,144</u>
Annual surplus	<u>27,453,095</u>	<u>29,198,791</u>	<u>24,067,545</u>
Accumulated surplus, beginning of year, as previously stated		1,025,375,281	1,005,813,483
Prior period adjustments (note 2)		7,326,073	2,820,326
Accumulated surplus, beginning of year, as restated		<u>1,032,701,354</u>	<u>1,008,633,809</u>
Accumulated surplus, end of year		<u>\$ 1,061,900,145</u>	<u>\$ 1,032,701,354</u>

See accompanying notes and schedules to consolidated financial statements.



**CONSOLIDATED STATEMENT OF CHANGES IN NET DEBT**  
**YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012**

	2013 Fiscal Plan (note 19)	2013	2012 (Restated) (note 2)
Annual surplus	\$ 27,453,095	\$ <b>29,198,791</b>	\$ 24,067,545
Acquisition of tangible capital assets (schedule 1)	(114,138,933)	<b>(56,686,675)</b>	(48,325,927)
Amortization of tangible capital assets (schedule 1)	25,466,555	<b>25,466,555</b>	24,748,149
Net book value of tangible capital assets disposed	-	<b>1,614,434</b>	1,130,417
Increase in prepaid expenses	-	<b>(84,636)</b>	(138,425)
Decrease (increase) in inventory	-	<b>(207,462)</b>	173,882
Change in net financial assets (debt)	(61,219,283)	<b>(698,993)</b>	1,655,641
Net debt, beginning of the year	(11,585,823)	<b>(11,585,823)</b>	(13,241,464)
Net debt, end of the year	\$ <u>(72,805,106)</u>	\$ <u><b>(12,284,816)</b></u>	\$ <u>(11,585,823)</u>

See accompanying notes and schedules to consolidated financial statements.

**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012**

	<b>2013</b>	<b>2012</b>
		(Restated)
		(note 2)
<b>Cash provided by (used for):</b>		
<b>Operating transactions:</b>		
Annual surplus	\$ 29,198,791	\$ 24,067,545
Items not involving cash:		
Amortization of tangible capital assets	25,466,555	24,748,149
Increase (decrease) in post-employment benefits payable	180,524	402,000
Increase (decrease) in landfill post-closure costs	(1,424,054)	268,445
Loss (gain) on disposal of tangible capital assets	268,213	817,165
Private contributions	(6,033,633)	(6,804,525)
Changes in non-cash operating items:		
Decrease (increase) in accounts receivable	(2,407,616)	1,536,127
Decrease (increase) in inventory	(207,462)	173,882
Decrease (increase) in prepaid expenses	(84,636)	(138,425)
Increase (decrease) in accounts payable	4,364,114	2,894,490
Increase (decrease) in payroll benefits payable	(172,645)	161,490
Increase (decrease) in deferred revenue	(3,982,897)	192,522
	<b>45,165,254</b>	<b>48,318,865</b>
<b>Capital transactions:</b>		
Tangible capital asset additions	(50,653,042)	(41,521,402)
Proceeds from sale of tangible capital assets	1,346,220	313,290
	<b>(49,306,822)</b>	<b>(41,208,112)</b>
<b>Investing transactions:</b>		
Decrease (increase) in short-term investments	102,953	(3,329,903)
Decrease (increase) in long-term investments	(13,739)	(12,373)
	<b>89,214</b>	<b>(3,342,276)</b>
<b>Financing transactions:</b>		
Proceeds from issuance of long-term debt	9,000,000	10,486,067
Principal repayments on long-term debt	(7,947,839)	(7,369,049)
	<b>1,052,161</b>	<b>3,117,018</b>
 Increase (decrease) in cash and short-term investments for the year	 <b>(3,000,193)</b>	 6,885,495
Cash, beginning of the year	19,105,739	12,220,244
Cash, end of the year	<b>\$ 16,105,546</b>	<b>\$ 19,105,739</b>

See accompanying notes and schedules to consolidated financial statements.



## **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012**

The City of Kamloops (The "City") was incorporated in 1893 under statute of the Province of British Columbia. Its principal activities include the provision of local government services to residents of the incorporated area. These include cemetery; community development; fire; infrastructure maintenance; legislative and enforcement; parks, recreation and leisure; police; public transit; solid waste; water utility; sewer utility and fiscal services. The City is also responsible for the Kamloops Airport Authority Society and the Venture Kamloops Business Development Society.

### **1 . Significant accounting policies:**

#### **(a) Basis of presentation:**

The consolidated financial statements of the City have been prepared, in all material respects, in accordance with Canadian public sector accounting standards for local governments as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants (CICA).

#### **(b) Basis of accounting:**

The basis of accounting followed in these financial statements is an accrual method and includes revenues in the period in which the transactions or events occurred that gave rise to the revenues and expenses in the period the goods and services were acquired and a liability was incurred.





## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

### 1 . Significant accounting policies (continued):

#### (c) Basis of consolidation:

The consolidated financial statements include the accounts of the Kamloops Airport Authority Society and the Venture Kamloops Business Development Society. Separate audited financial statements have also been prepared for the societies. Inter-fund balances and transactions have been eliminated.

The Kamloops Airport Authority Society and the Venture Kamloops Business Development Society are controlled by the City through its appointment of the members of each society. The consolidated financial statements include all accounts of these societies.

#### (d) Revenue recognition:

Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues and the amounts to be received can be reasonably estimated and collection is reasonably assured.

Taxation for municipal purposes is recorded as revenue in the period the taxes are levied.

User charges, fees, and other amounts collected for which the City has an obligation to perform or provide a future service are deferred until the service is provided.

Contributions or other funding received which has externally imposed restrictions are initially accounted for as deferred revenue and then recognized as revenue when used for the specific purpose.

Contributions received in-kind are recognized as revenue in the period received at the fair market value at the time of the contribution.

#### (e) Government transfers:

Government transfers are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

#### (f) Inventory:

Inventory is valued at the lower of cost and net realizable value with cost determined by the average cost method.

#### (g) Investments:

Short-term investments and investments are recorded at cost, which approximates net realizable value.



## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

### 1 . Significant accounting policies (continued):

#### (h) Tangible capital assets:

Tangible capital assets are recorded at cost less accumulated amortization and are classified according to their functional use. Costs include all costs directly attributable to the acquisition or construction of the tangible capital asset including transportation costs, design and engineering fees, legal fees and site preparation costs.

Assets were amortized using the straight line method. There are several different amortization periods used for each major category of assets, as follows:

Land	No amortization taken
Site improvements	5 - 50 years
Equipment	5 - 10 years
Buildings	15 - 50 years
Transportation network	10 - 75 years
Water network	10 - 75 years
Sanitary network	10 - 75 years
Drainage network	10 - 75 years
Communication network	20 years
Computing infrastructure	4 - 10 years

Amortization is not taken on tangible capital assets until they are ready for use. The City holds several works of art and historic treasures that have not been included in the tangible capital assets, including displays at the museum, statues located throughout the City and various works of art and decorations in the facilities.

#### (i) Non-financial assets

Non-financial assets are held for use in the provision of goods and services but are not available to discharge existing liabilities. These assets have a useful life extending beyond the current year and are not intended for sale in the ordinary course of operations.

#### (j) Long-term debt:

Long-term debt is recorded net of any related sinking fund balances. Debt service charges, including principal and interest, are charged against current revenue in the period in which they occur.

#### (k) Reserves:

Reserves for operating and capital purposes represent amounts reserved either internally or by statute for specific future purposes.

#### (l) Use of estimates:

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that have an effect on the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Actual results could be different from those estimates. Significant estimates in these financial statements include the post-employment benefit payable and the landfill post-closure costs.



## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

### 1. Significant accounting policies (continued):

#### (m) Landfill post-closure costs:

The City is required to fund the closure of its landfill sites and to provide for the post-closure care of the facilities. Closure and post-closure activities include the final cover, landscaping, surface and groundwater monitoring, leachate control and visual inspection. The requirement is being provided for over the estimated life of the landfill sites based on the respective usage of each facility.

#### (n) Retirement benefits and other employee benefit plans:

The City's contributions due during the period to its multi-employer defined benefit plan are expensed as incurred. The costs of other pensions and other retirement benefits that accumulate over the period of service provided by employees are actuarially determined using the projected benefit method prorated on services based on management's best estimate of retirement ages, inflation rates, investment returns, wage and salary escalation, insurance and health care costs trends, employee turnover and discount rates. Actuarial gains and losses are amortized on a straight-line basis over the expected average remaining service life of the employee group.

### 2. Prior period adjustments

During the year, a number of assets have been found which were not accounted for in the initial recording of tangible capital assets. Since the inception of PS 3150 Tangible Capital Assets, there has been no policy for accounting for found assets (tangible capital assets owned prior to January 1, 2008 which are discovered after January 1, 2008). It has been determined that found assets are errors which require a retroactive adjustment. The found assets total \$6,123,427. This has resulted in an increase in opening net book value of \$3,502,303, increase in cost of tangible capital assets of \$6,123,427, increase in opening accumulated amortization of \$2,621,124, increase in amortization expense of \$220,182, increase in ending accumulated amortization of \$2,841,306, and an increase in ending net book value of \$3,282,121.

Also, during the year, it was discovered that a number of tangible capital assets thought to be owned by the City, were not actually assets of the City. The total cost of these assets amount to \$929,728. The adjustment has resulted in a decrease in opening net book value of \$681,977, a decrease in cost of tangible capital assets of \$929,728, a decrease in opening accumulated amortization of \$247,751, a decrease in amortization expense of \$13,507, a decrease in ending accumulated amortization of \$261,258, and a decrease in ending net book value of \$668,470.

In 2012, the City adopted PS 3410, Government Transfers. During 2013, the City changed its interpretation on how it recognized Community Works Fund (Gas Tax). The change brought the recognition in revenue to be more consistent with how the City budgets for these funds. This change was required to be made retroactively, consequently the previously deferred amounts as of December 31, 2012 in spent funds of \$4,712,375 was recognized as revenue.

The changes to the 2012 amounts as reported in these statements to the amounts reported in the 2012 consolidated financial statements are:

Net book value of tangible capital assets, beginning of year increased	\$	2,820,326
Net book value of tangible capital assets, end of year increased		2,613,651
Accumulated surplus, beginning of year increased		2,820,326
Accumulated surplus, end of year increased		2,613,651
Deferred revenue decreased		4,712,375
Government transfers increased		4,712,375
Amortization expense increased		206,675
Annual surplus decreased		4,505,700



## **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012**

### **3 . Segmented Information**

The City of Kamloops is a diversified municipal government institution that provides a wide range of services to its citizens. Distinguishable functional segments have been separately disclosed. The nature of the segments and the activities they encompass are as follows; and quantitative data on these segments can be found in note 14.

#### **Cemetery:**

This segment captures all of the revenue and expenses associated with Cemetery operations including providing services to the public and maintenance of the cemetery infrastructure.

#### **Community development:**

This segment includes almost all of the activities of the Planning, Engineering and Development Services Department including Building Permits, Business Licenses, Zoning, Development Applications and Engineering Services. The only function of the Planning Development and Engineering Services department that has been separated into its own segment is the Public Transit function.

#### **Corporate administration:**

This segment includes all of the internal support service functions of the corporation. This includes Human Resources, Information Technology, Finance and the Chief Administration Officer's department. All of these functions are typical to all medium to large corporations, either private or public.

#### **Environmental services:**

This segment includes all of the operating activities of the Environmental Services Division.

#### **Fire services:**

This segment includes all of the operating activities of the Fire and Rescue Services Division including fire prevention, suppression and education. This function also includes maintenance of the fire department fleet and operation of the Fire Training Centre.

#### **Infrastructure maintenance:**

This segment includes all of the function of the Public Works department that involve the repair and maintenance of the City's infrastructure assets including the road network, the stormwater (drainage) network, administrative buildings and the City's vehicle fleet. Maintenance of the recreation buildings and park assets are not included in this segment.

#### **Legislative and enforcement:**

This segment includes the functions related to the legislative operations of the City. This encompasses revenue and expenses directly related to City Council, the City Clerk's office, bylaw enforcement, parking and animal control.





## **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

### **YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012**

#### **3 . Segmented Information (continued)**

##### **Parks, recreation and cultural services:**

All operating activities of the Parks, Recreation and Cultural Services department are included in this segment. This includes the revenue expenses to provide recreation and cultural programs throughout the City as well as repair and maintenance of the buildings and other infrastructure used to provide these programs.

##### **Police services:**

This segment includes all of the operating activities of the Police Services Division. This includes the activities of the RCMP and the municipal staff who support these activities.

##### **Public transit:**

This segment includes all of the operating activities of the Public Transit Division.

##### **Solid waste:**

Included in this segment is all of the revenue and expenses related to the collection and disposal of the residents garbage and recycling products.

##### **Water utility:**

This segment includes all of the operating activities related to the treatment and distribution of water throughout the City.

##### **Sewer utility:**

This segment includes all of the operating activities related to the collection and treatment of wastewater (sewage) throughout the City.

##### **Kamloops Airport Authority Society:**

This segment includes all of the operating activities of the Kamloops Airport Authority Society whose mandate is to oversee the operation of the Kamloops Airport and the repair and maintenance of its assets.

##### **Venture Kamloops Business Development Society:**

This segment includes all of the operating activities of the Venture Kamloops Business Development Society.

##### **Tangible capital asset acquisition:**

This segment identifies the revenue sources and use of operating equity and reserves to acquire capital assets and increase the capital equity.



## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

### 4 . Cash and short-term investments:

	2013	2012
Consolidated cash	\$ 16,105,546	\$ 19,105,739
Consolidated short-term investments	115,912,980	116,015,933
	<u>132,018,526</u>	<u>135,121,672</u>
Restricted cash and short-term investments:		
Statutory reserves	34,711,878	32,167,972
Development cost charges	9,734,766	14,636,968
Kamloops Airport Authority Society	3,647,140	3,236,035
Venture Kamloops Business Development Society	50,488	200,968
Unrestricted cash and short-term investments	83,874,254	84,879,729
	<u>\$ 132,018,526</u>	<u>\$ 135,121,672</u>

The maturity dates of the short-term investments held directly by the City range from March 8, 2014 to June 1, 2025. The interest rates earned on these investments range from 1.50% to 5.75%.

### 5 . Accounts Receivable:

	2013	2012
<b>General fund:</b>		
Taxes	\$ 4,249,970	\$ 4,066,543
Utilities	1,363,050	1,655,520
Trade	3,903,975	4,597,568
Accrued interest	935,860	1,002,703
Province of British Columbia	5,317	5,317
Government of Canada	729,955	926,633
	<u>11,188,127</u>	<u>12,254,284</u>
<b>Water Fund:</b>		
Trade	2,030,249	1,123,339
	<u>2,030,249</u>	<u>1,123,339</u>
<b>Sewer Fund:</b>		
Trade	1,138,122	-
Province of British Columbia	6,139,241	4,416,584
	<u>7,277,363</u>	<u>4,416,584</u>
<b>Kamloops Airport Authority Society:</b>		
Trade	364,866	351,823
Government of Canada	532,778	833,547
	<u>897,644</u>	<u>1,185,370</u>
<b>Venture Kamloops Business Development Society:</b>		
Trade	4,213	10,403
	<u>\$ 21,397,596</u>	<u>\$ 18,989,980</u>



## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

### 6 . Long-term investments:

The City's long-term investments are held by the Kamloops Foundation in two endowment funds; the City of Kamloops Centennial Fund "A" and the City of Kamloops Centennial Fund "B". All of the income earned in Fund "A" is re-invested in the fund. 90% of the income earned in Fund "B" is returned to the City to support the grant-in-aid program and the remaining 10% is re-invested in the fund.

### 7 . Accounts payable:

	2013	2012
<b>General fund:</b>		
Trade	\$ 17,932,488	\$ 11,909,299
Payroll and benefits	2,573,333	2,782,814
Province of British Columbia	(114,927)	260,277
Government of Canada	4,427,583	5,253,641
	<u>24,818,477</u>	<u>20,206,031</u>
<b>Kamloops Airport Authority Society:</b>		
Trade	<u>248,438</u>	<u>475,181</u>
<b>Venture Kamloops Business Development Society:</b>		
Trade	<u>48,305</u>	<u>69,894</u>
	<u>\$ 25,115,220</u>	<u>\$ 20,751,106</u>

### 8 . Post-employment benefits payable:

The City of Kamloops sponsors a defined benefit plan for retirement benefits other than pensions for certain employees. The plan provides for a payout of accumulated sick leave for CUPE local 900 employees; an early retirement incentive payment and deferred vacation payout for IAFF local 913 employees; and an early retirement incentive payment for Management employees.

Total benefit payments paid during the year were \$525,000 (2012 - \$534,000). The plan does not require any contribution from employees. The retirement benefit liability at December, 31, 2013 includes the following components:

	2013	2012
Accrued benefit obligation - opening balance	\$ 7,691,000	\$ 7,424,000
Current service cost	615,000	595,000
Interest cost	279,000	270,000
Benefits paid	(525,000)	(534,000)
Actuarial gain/(loss) - current	(455,000)	(64,000)
Accrued benefit obligation - ending balance	<u>7,605,000</u>	<u>7,691,000</u>
Unamortized net actuarial (loss)/gain	-	(543,000)
Funding excess	-	276,476
Post-employment benefit payable	<u>\$ 7,605,000</u>	<u>\$ 7,424,476</u>



## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

### 8 . Post-employment benefits payable (continued):

Actuarial valuations for accounting purposes are performed using the projected benefit method prorated on services. The most recent actuarial report was prepared on February 4, 2013 using data as of December 31, 2012. The accrued benefit obligation shown for 2013 is based on amounts included in the 2012 valuation.

The actuarial valuation was based on a number of assumptions about future events, such as inflation rates, interest rates, wage and salary increases, and employee turnover and mortality. The assumptions used reflect the City's best estimates. The expected inflation rate is 3.25% (2012 - 3.25%). The discount rate used to determine the accrued benefit obligation is 4.0% (2012 - 3.5%).

The retirement benefit expense is included in the statement of operations and accumulated surplus as a component of program expenses. The retirement benefit interest expense is included in the public debt interest expense. The prior period cost of plan amendment is included in the current expenses for the year indicated.

### 9 . Landfill post-closure costs:

The City of Kamloops operates two solid waste landfill sites in the Kamloops area and assumes certain obligations for the landfill sites including closure and post closure liabilities. The reported liabilities are based on estimates and assumptions with respect to events extending over the remaining life of each of the landfills. The estimates and assumptions are provided through an independent assessment conducted in 2010 with the results included in 2011. The liability and annual expense is calculated based on the ratio of current usage to total capacity of the site and the estimated future cash flows associated with closure and post-closure activities stated in current (2013) dollars. The aggregate liability for closure and post-closure costs for the two landfills is \$2,378,272 (2012 = \$3,802,326).

The main landfill at the Mission Flats site is expected to serve until 2068 with 25 years needed for post-closure care based on the independent assessment. The remaining capacity of the landfill site is estimated at 3.55 million cubic meters, which is 83% of the site's total capacity. Approximately 60% of landfill closure will be completed while the landfill is still in operation with costs associated with the closure being charged to expenses when they are incurred. To date \$1,697,472 has been spent on progressive closure costs.

Since a final design for the Barnhartvale site has not been completed the independent assessment was not able to provide a lifespan analysis. The City anticipates that the Barnhartvale site will serve until 2021 with 25 years needed for post-closure care. The remaining capacity of the landfill site is estimated at 145,912 cubic meters, which is approximately 26% of the site's total capacity.

The estimated total expenses for closure and post-closure care of the two landfills in current (2013) dollars is \$19,260,720 (2012 estimate = \$19,083,089) with \$15,184,976 (2012 = \$15,280,763) remaining to be recognized as a liability.

The City has not provided a reserve to fund future landfill capital expenses as at December 31, 2013. The funding required is provided through current operations.



# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

## 10 . Deferred revenue:

	Balance at December 31, 2012 (restated)	Collected	Interest	Recognized	Balance at December 31, 2013
<b>General fund:</b>					
Taxes	\$ 13,534,577	\$ 26,925,674	\$ -	\$ (24,663,015)	\$ 15,797,236
Leases	54,659			(5,144)	49,515
Business licenses	1,004,025	990,827	-	(1,004,025)	990,827
Other	1,271,670	443,895	-	(1,271,670)	443,895
	<u>15,864,931</u>	<u>28,360,396</u>	<u>-</u>	<u>(26,943,854)</u>	<u>17,281,473</u>
<b>Community works fund (gas tax):</b>					
Unapplied funds	<u>3,841,581</u>	<u>3,288,586</u>	<u>66,757</u>	<u>(3,849,248)</u>	<u>3,347,676</u>
<b>Development cost charges:</b>					
	<u>14,636,968</u>	<u>3,418,858</u>	<u>280,718</u>	<u>(8,601,777)</u>	<u>9,734,767</u>
<b>Venture Kamloops Business Development Society:</b>					
	<u>3,333</u>	<u>-</u>	<u>-</u>	<u>(3,333)</u>	<u>-</u>
	<u>\$ 34,346,813</u>	<u>\$ 35,067,840</u>	<u>\$ 347,475</u>	<u>\$ (39,398,212)</u>	<u>\$ 30,363,916</u>

## 11 . Long-term debt:

( a ) Long-term debt outstanding:

	General fund *	Water fund	Sewer fund	Total
Balance at December 31, 2012	\$ 62,658,891	\$ 28,405,928	\$ 4,717,257	\$ 95,782,076
Principal repayments	(3,064,893)	(2,843,848)	(331,076)	(6,239,817)
Actuarial adjustments	(660,413)	(848,830)	(198,780)	(1,708,023)
Debt acquired	-	-	9,000,000	9,000,000
Balance at December 31, 2013	<u>\$ 58,933,585</u>	<u>\$ 24,713,250</u>	<u>\$ 13,187,401</u>	<u>\$ 96,834,236</u>

\* Kamloops Airport Authority Society debt included in General Fund balance. Amount outstanding on Dec 31, 2013 was \$8,187,807 (2012 = \$8,711,766)



## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

### 11 . Long-term debt (continued):

( b ) Future principal repayment and sinking fund earnings on outstanding borrowings over the next five years and thereafter are as follows:

	General fund *	Water fund	Sewer fund	Total
Principal repayment:				
2014	\$ 3,064,892	\$ 2,856,405	\$ 11,331,076	\$ 17,252,373
2015	3,054,931	2,834,667	303,682	6,193,280
2016	3,026,043	1,812,991	215,087	5,054,121
2017	2,944,481	1,751,459	184,686	4,880,626
2018	2,895,463	1,612,292	140,313	4,648,068
Thereafter	22,263,761	8,572,315	65,715	30,901,791
	37,249,571	19,440,129	12,240,559	68,930,259
Sinking fund earnings	21,684,014	5,273,121	946,842	27,903,977
	\$ 58,933,585	\$ 24,713,250	\$ 13,187,401	\$ 96,834,236

\* Kamloops Airport Authority Society debt included in General Fund - annual principle payment amount is \$484,429.

The weighted average interest rate on long-term debt in 2013 was 3.99% (2012 - 4.22%). Consolidated interest expense on long-term debt was \$5,431,487 (2012 - \$5,441,541). Included in the 2014 scheduled repayments for the Sewer Fund is \$11,000,000 in temporary borrowings.

Sinking fund assets, managed by the Municipal Finance Authority are used to reduce long term debt to be repaid. In the event that the City does not default under any of its obligations, the sinking fund earnings will be used to offset future principle repayments.

### ( c ) Un-issued debt:

The City internally finances certain capital projects pending the issue of long-term debt and/or short-term debt. For budget and financial reporting purposes, borrowed funds received in the current year are applied to advances pending from prior year's. A summary of the current year's transactions and cumulative advances pending debenture issue are as follows:

	Balance at December 31, 2012	Capital assets purchased pending debt	Debt acquired	Balance at December 31, 2013
General fund	\$ 175,528	\$ 735,030	\$ -	\$ 910,558
Water fund	1,204,613	1,870,324	-	3,074,937
Sewer Fund	3,959,787	8,041,622	-	12,001,409
	\$ 5,339,928	\$ 10,646,976	\$ -	\$ 15,986,904

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

#### 12 . Tangible capital assets:

See schedules 1a and 1b for details

	2013			2012
	Cost	Accumulated Amortization	Net Book Value	Net Book Value (restated)
<b>General fund:</b>				
Land	\$ 77,049,849	\$ -	\$ 77,049,849	\$ 76,347,705
Land under roads	419,482,990	-	419,482,990	417,175,747
Site improvements	63,347,187	(33,450,493)	29,896,694	31,686,338
Buildings	124,878,787	(60,283,317)	64,595,470	66,532,537
Transportation network	238,078,761	(105,712,973)	132,365,788	132,567,008
Drainage network	72,543,323	(29,021,620)	43,521,703	44,557,332
Water network	7,851,878	(4,936,396)	2,915,482	3,100,895
Equipment	51,582,414	(32,347,927)	19,234,487	18,696,480
Computing infrastructure	7,054,708	(5,585,847)	1,468,861	1,552,539
Communication network	1,772,474	(528,339)	1,244,135	1,279,382
Work in progress	15,562,023	-	15,562,023	9,079,765
	<u>1,079,204,394</u>	<u>(271,866,912)</u>	<u>807,337,482</u>	<u>802,575,728</u>
<b>Water fund:</b>				
Site improvements	764,786	(518,144)	246,642	265,683
Buildings	27,827,502	(6,845,829)	20,981,673	14,636,728
Transportation network	82,699	(35,569)	47,130	50,227
Water network	149,994,256	(47,069,320)	102,924,936	101,458,006
Equipment	823,422	(495,552)	327,870	298,681
Computing infrastructure	100,573	(33,271)	67,302	50,365
Work in progress	2,779,461	-	2,779,461	7,641,208
	<u>182,372,699</u>	<u>(54,997,685)</u>	<u>127,375,014</u>	<u>124,400,898</u>

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

#### 12 . Tangible capital assets (continued):

	2013			2012
	Cost	Accumulated Amortization	Net Book Value	Net Book Value (restated)
<b>Sewer fund:</b>				
Site improvements	143,086	(115,435)	<b>27,651</b>	30,106
Buildings	3,383,721	(1,398,267)	<b>1,985,454</b>	1,470,702
Sanitary network	61,087,960	(22,162,091)	<b>38,925,869</b>	39,379,486
Equipment	183,353	(42,583)	<b>140,770</b>	119,660
Computing infrastructure	12,408	(9,916)	<b>2,492</b>	3,915
Work in progress	40,250,657	-	<b>40,250,657</b>	17,729,655
	<u>105,061,185</u>	<u>(23,728,292)</u>	<u><b>81,332,893</b></u>	<u>58,733,524</u>
<b>Kamloops Airport Authority Society:</b>				
Land	8,745,200	-	<b>8,745,200</b>	8,745,200
Buildings	21,097,327	(4,857,389)	<b>16,239,938</b>	16,181,481
Transportation network	37,576,818	(12,769,818)	<b>24,807,000</b>	25,476,625
Drainage network	1,981,914	(284,233)	<b>1,697,681</b>	1,750,188
Sanitary network	543,400	(219,629)	<b>323,771</b>	333,785
Water network	4,987,814	(1,976,654)	<b>3,011,160</b>	3,004,068
Equipment	2,215,902	(1,009,308)	<b>1,206,594</b>	1,269,270
Computing infrastructure	99,786	(87,199)	<b>12,587</b>	12,596
	<u>77,248,161</u>	<u>(21,204,230)</u>	<u><b>56,043,931</b></u>	<u>56,773,213</u>
<b>Venture Kamloops Business Development Society:</b>				
Equipment	42,287	(28,379)	<b>13,908</b>	15,874
Computing infrastructure	36,691	(24,701)	<b>11,990</b>	10,295
	<u>78,978</u>	<u>(53,080)</u>	<u><b>25,898</b></u>	<u>26,169</u>
	<u>\$ 1,443,965,417</u>	<u>\$ (371,850,199)</u>	<u><b>\$ 1,072,115,218</b></u>	<u>\$ 1,042,509,532</u>

During the year the City received \$5,077,025 (2012 - \$5,553,864) in land and infrastructure from developers. These contributed tangible capital assets were recorded at fair value at the date of contribution.

No interest was capitalized during the year. There were no write-downs of capital assets during the year.



# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

## 13 . Accumulated Surplus:

( a ) Reserves for operating purposes

	Balance at December 31, 2012 (restated)	Interest income and contributions	Transfers to operations and capital	Balance at December 31, 2013
<b>General fund:</b>				
Affordable Housing	\$ 817,145	\$ 138,630	\$ -	\$ 955,775
Art Gallery	464,069	8,967	(8,967)	464,069
Arts Legacy	229,044	-	-	229,044
Bi-centennial Legacy	332,989	13,739	-	346,728
Canada Games Legacy	568,300	-	-	568,300
Climate Action	401,942	204,146	-	606,088
Community Arts	7,999	-	-	7,999
Downtown Parking Reserve	-	51,166	-	51,166
Deferred Operating	4,034,666	2,365,695	(1,215,466)	5,184,895
Environmental Grant	30,000	-	-	30,000
General Building	97,195	5,144	-	102,339
Heritage Foundation	190,000	20,000	-	210,000
Insurance	777,043	16,233	(225,446)	567,830
Oak Hills Dyke	12,932	-	-	12,932
Police Contract	2,462,073	1,165,375	-	3,627,448
Return to Work	237,146	-	-	237,146
Health Benefit Premiums	367,000	-	(200,000)	167,000
Solid Waste	1,293,382	2,448,095	(1,168,407)	2,573,070
Sports Legacy	192,019	-	-	192,019
Working Capital	1,889,467	-	(78,060)	1,811,407
Youth Legacy	4,331	-	-	4,331
2006 BC Summer Games	97,474	1,883	-	99,357
	<u>14,506,216</u>	<u>6,439,073</u>	<u>(2,896,346)</u>	<u>18,048,943</u>
<b>Water fund:</b>				
Deferred Operating	768,000		(167,348)	600,652
	<u>768,000</u>	<u>-</u>	<u>(167,348)</u>	<u>600,652</u>
<b>Sewer fund:</b>				
Deferred Operating	50,000			50,000
	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
<b>Venture Kamloops Business Development Society:</b>				
Reserve fund	55,141	1,103	(32,452)	23,792
	<u>\$ 15,379,357</u>	<u>\$ 6,440,176</u>	<u>\$ (3,096,146)</u>	<u>\$ 18,723,387</u>

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

#### 13 . Accumulated Surplus (continued):

( b ) Reserves for capital purposes

	Balance at December 31, 2012 (restated)	Interest income and contributions	Transfers to operations and capital	Balance at December 31, 2013
<b>Statutory reserves:</b>				
Tax sale property fund	\$ 10,519,741	\$ 628,757	\$ (415,162)	\$ 10,733,336
Local improvement fund	618,445	336,589	(4,000)	951,034
Debt retirement fund	1,447,325	27,966	(355,167)	1,120,124
Parking facility reserve	1,319,531	212,429	-	1,531,960
Land sale reserve fund	1,470,681	1,047,484	(139,380)	2,378,785
Equipment replacement fund	16,792,249	5,163,113	(3,958,724)	17,996,638
	<u>32,167,972</u>	<u>7,416,338</u>	<u>(4,872,433)</u>	<u>34,711,877</u>
<b>Non-statutory reserves:</b>				
General fund	8,821,481	7,448,200	(3,541,876)	12,727,805
Water fund	9,688,507	2,542,601	(867,068)	11,364,040
Sewer fund	5,196,477	2,384,645	(2,115,741)	5,465,381
	<u>23,706,465</u>	<u>12,375,446</u>	<u>(6,524,685)</u>	<u>29,557,226</u>
<b>Airport capital fund</b>	<u>3,129,317</u>	<u>2,276,135</u>	<u>(1,954,102)</u>	<u>3,451,350</u>
	<u>\$ 59,003,754</u>	<u>\$ 22,067,919</u>	<u>\$ (13,351,220)</u>	<u>\$ 67,720,453</u>

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

#### 13 . Accumulated Surplus (continued):

( c ) Current funds

	<u>2013</u>	<u>2012 (restated)</u>
General fund:		
Balance, beginning of year	\$ 10,955,772	\$ 11,795,560
Operating Surplus (deficit) for the year	<u>(2,569,637)</u>	<u>(839,788)</u>
	<u>8,386,135</u>	<u>10,955,772</u>
Water fund:		
Balance, beginning of year	6,631,303	6,104,542
Operating Surplus (deficit) for the year	<u>(2,623,035)</u>	<u>526,761</u>
	<u>4,008,268</u>	<u>6,631,303</u>
Sewer fund:		
Balance, beginning of year	6,057,997	4,877,043
Operating Surplus (deficit) for the year	<u>270,785</u>	<u>1,180,954</u>
	<u>6,328,782</u>	<u>6,057,997</u>
Kamloops Airport Authority Society:		
Balance, beginning of year	401,577	397,609
Operating Surplus (deficit) for the year	<u>3,868</u>	<u>3,968</u>
	<u>405,445</u>	<u>401,577</u>
Venture Kamloops Business Development Society:		
Balance, beginning of year	85,568	136,936
Operating Surplus (deficit) for the year	<u>(85,568)</u>	<u>(51,368)</u>
	<u>-</u>	<u>85,568</u>
	<u>\$ 19,128,630</u>	<u>\$ 24,132,217</u>

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

#### 13 . Accumulated Surplus (continued):

##### ( d ) Capital Equity

	<u>2013</u>	<u>2012 (restated)</u>
General fund:		
Balance, beginning of year	\$ 752,582,806	\$ 746,036,128
Net capital equity addition for the year	<u>5,242,742</u>	<u>6,546,678</u>
	<u>757,825,548</u>	<u>752,582,806</u>
Water fund:		
Balance, beginning of year	82,864,903	79,518,997
Net capital equity addition for the year	<u>2,073,366</u>	<u>3,345,906</u>
	<u>84,938,269</u>	<u>82,864,903</u>
Sewer fund:		
Balance, beginning of year	50,138,371	45,233,503
Net capital equity addition for the year	<u>15,006,914</u>	<u>4,904,868</u>
	<u>65,145,285</u>	<u>50,138,371</u>
Kamloops Airport Authority Society:		
Balance, beginning of year	48,573,777	48,071,377
Net capital equity addition for the year	<u>(181,102)</u>	<u>502,400</u>
	<u>48,392,675</u>	<u>48,573,777</u>
Venture Kamloops Business Development Society:		
Balance, beginning of year	26,170	10,129
Net capital equity addition for the year	<u>(272)</u>	<u>16,041</u>
	<u>25,898</u>	<u>26,170</u>
	<u>\$ 956,327,675</u>	<u>\$ 934,186,027</u>

##### Total Accumulated Surplus

	<u>2013</u>	<u>2012 (restated)</u>
General fund	\$ 796,988,431	\$ 786,866,275
Water fund	100,911,229	99,952,713
Sewer fund	76,989,448	61,442,845
Statutory reserves	34,711,877	32,167,972
Kamloops Airport Authority Society	52,249,470	52,104,671
Venture Kamloops Business Development Society	49,690	166,878
	<u>\$ 1,061,900,145</u>	<u>\$ 1,032,701,354</u>



## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

#### 14 . Operating activities by segment:

	2013 Fiscal Plan	2013	2012 (restated)
<b>Cemetery:</b>			
Revenue			
Property tax requirement (contribution)	\$ 94,868	\$ -	\$ 176,393
Fees, rates and sales of service	452,000	<b>459,241</b>	370,951
Investment income	69,000	<b>61,157</b>	69,982
Total operating revenue	<u>615,868</u>	<u><b>520,398</b></u>	<u>617,326</u>
Expenses			
Salaries, wages and benefits	317,474	<b>261,479</b>	407,651
Personnel expenses	750	<b>229</b>	1,721
Supplies and other expenses	82,318	<b>76,018</b>	69,295
Contractual services	17,750	<b>19,833</b>	18,367
Transfers from other functions	118,576	<b>134,678</b>	120,292
Amortization of tangible capital assets	109,348	<b>109,348</b>	134,216
Total operating expenses	<u>646,216</u>	<u><b>601,585</b></u>	<u>751,542</u>
Transfers of equity			
Transfer to (from) reserves	79,000	-	-
Transfer to (from) capital equity	(109,348)	<b>(109,348)</b>	(134,216)
Total transfers of equity	<u>\$ (30,348)</u>	<u><b>\$ (109,348)</b></u>	<u>\$ (134,216)</u>

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

## YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

### 14 . Operating activities by segment (continued):

	2013 Fiscal Plan	2013	2012 (restated)
<b>Community development:</b>			
Revenue			
Property tax requirement (contribution)	\$ 1,938,302	\$ 1,340,501	\$ 1,123,106
Fees, rates and sales of service	2,801,915	2,881,598	3,210,676
Government transfers	18,750	12,500	30,000
Total operating revenue	<u>4,758,967</u>	<u>4,234,599</u>	<u>4,363,782</u>
Expenses			
Salaries, wages and benefits	5,512,274	5,069,619	4,904,484
Personnel expenses	113,095	89,859	79,988
Supplies and other expenses	223,544	256,680	463,230
Contractual services	306,006	155,233	179,551
Transfers from other functions	368,141	358,932	367,035
Transfers to other functions	(375,500)	(375,500)	(427,650)
Cost allocated to capital	(1,403,870)	(1,297,726)	(1,302,283)
Amortization of tangible capital assets	98,091	98,091	96,926
Total operating expenses	<u>4,841,781</u>	<u>4,355,188</u>	<u>4,361,281</u>
Loss (gain) on disposal of tangible capital assets	<u>0</u>	<u>(273,749)</u>	<u>(71,885)</u>
Transfers of equity			
Transfer to (from) reserves	15,277	88,943	207,403
Transfer to (from) other funds	-	1,019,134	(8,450)
Transfer to (from) capital equity	(98,091)	(954,917)	(124,567)
Total transfers of equity	<u>\$ (82,814)</u>	<u>\$ 153,160</u>	<u>\$ 74,386</u>

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

#### 14 . Operating activities by segment (continued):

	2013 Fiscal Plan	2013	2012 (restated)
<b>Corporate administration:</b>			
Revenue			
Property tax requirement (contribution)	\$ 6,395,287	\$ 12,831,007	\$ 10,508,574
Fees, rates and sales of service	2,264,585	2,378,295	2,315,197
Government transfers	2,410,000	2,758,655	2,686,188
Investment income	2,336,000	2,352,034	2,543,224
Total operating revenue	<u>13,405,872</u>	<u>20,319,991</u>	<u>18,053,183</u>
Expenses			
Salaries, wages and benefits	7,014,067	7,318,545	7,196,451
Personnel expenses	429,415	318,277	307,821
Supplies and other expenses	3,198,113	1,481,871	1,365,577
Contractual services	2,381,429	2,487,451	2,345,817
Transfers from other functions	490,701	517,654	490,762
Transfers to other functions	(2,768,650)	(2,637,499)	(2,660,638)
Cost allocated to capital	(59,969)	(59,969)	(62,408)
Debt servicing costs	20,098	24,629	97,810
Amortization of tangible capital assets	372,281	372,281	322,858
Total operating expenses	<u>11,077,485</u>	<u>9,823,240</u>	<u>9,404,050</u>
Loss (gain) on disposal of tangible capital assets	<u>0</u>	<u>2,809</u>	<u>98,124</u>
Transfers of equity			
Transfer to (from) reserves	1,492,347	9,151,454	5,610,956
Transfer to (from) other funds	1,208,321	1,717,578	3,361,035
Transfer to (from) capital equity	(372,281)	(375,090)	(420,982)
Total transfers of equity	<u>\$ 2,328,387</u>	<u>\$ 10,493,942</u>	<u>\$ 8,551,009</u>

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

#### 14 . Operating activities by segment (continued):

	2013 Fiscal Plan	2013	2012
<b>Environmental services:</b>			
Revenue			
Property tax requirement (contribution)	\$ 224,926	\$ 232,427	\$ 331,285
Government transfers	-	-	142,231
Total operating revenue	<u>224,926</u>	<u>232,427</u>	<u>473,516</u>
Expenses			
Salaries, wages and benefits	191,042	189,621	465,747
Personnel expenses	9,605	12,586	6,692
Supplies and other expenses	52,550	4,265	53,070
Contractual services	35,000	34,312	33,802
Transfers from other functions	23,129	26,043	43,587
Transfers to other functions	(54,400)	(54,400)	(106,782)
Amortization of tangible capital assets	7,702	7,702	7,483
Total operating expenses	<u>264,628</u>	<u>220,129</u>	<u>503,599</u>
Transfers of equity			
Transfer to (from) reserves	(32,000)	20,000	(22,600)
Transfer to (from) capital equity	(7,702)	(7,702)	(7,483)
Total transfers of equity	<u>\$ (39,702)</u>	<u>\$ 12,298</u>	<u>\$ (30,083)</u>

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

## YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

### 14 . Operating activities by segment (continued):

	2013 Fiscal Plan	2013	2012 (restated)
<b>Fire services:</b>			
Revenue			
Property tax requirement (contribution)	\$ 15,274,696	\$ 14,762,039	\$ 14,619,020
Fees, rates and sales of service	1,247,300	1,346,763	1,325,567
Private contributions	15,000	12,400	15,000
Total operating revenue	<u>16,536,996</u>	<u>16,121,202</u>	<u>15,959,587</u>
Expenses			
Salaries, wages and benefits	14,046,140	13,744,224	14,135,548
Personnel expenses	110,155	97,394	102,359
Supplies and other expenses	779,175	680,519	747,583
Contractual services	268,906	261,398	241,090
Transfers from other functions	187,089	288,628	291,964
Transfers to other functions	-	(93,989)	(78,698)
Debt servicing costs	253,347	250,844	-
Amortization of tangible capital assets	219,632	219,632	203,343
Total operating expenses	<u>15,864,444</u>	<u>15,448,650</u>	<u>15,643,189</u>
Loss (gain) on disposal of tangible capital assets	<u>0</u>	<u>0</u>	<u>(60,867)</u>
Transfers of equity			
Transfer to (from) reserves	-	-	(372,443)
Transfer to (from) other funds	892,184	892,184	953,051
Transfer to (from) capital equity	(219,632)	(219,632)	(203,343)
Total transfers of equity	<u>\$ 672,552</u>	<u>\$ 672,552</u>	<u>\$ 377,265</u>



## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

#### 14 . Operating activities by segment (continued):

	2013 Fiscal Plan	2013	2012 (restated)
<b>Infrastructure maintenance:</b>			
Revenue			
Property tax requirement (contribution)	\$ 13,690,077	\$ 14,150,020	\$ 14,831,618
Fees, rates and sales of service	10,100	10,236	6,008
Government transfers	650	196	1,179
Private contributions	-	(104,283)	-
Total operating revenue	<u>13,700,827</u>	<u>14,056,169</u>	<u>14,838,805</u>
Expenses			
Salaries, wages and benefits	9,353,143	8,603,545	9,032,812
Personnel expenses	107,555	74,362	71,987
Supplies and other expenses	7,450,688	7,959,865	7,440,734
Contractual services	1,991,275	2,353,707	2,075,060
Transfers from other functions	2,925,761	3,271,074	3,328,840
Transfers to other functions	(8,898,470)	(10,128,581)	(9,478,457)
Cost allocated to capital	(2,248,477)	(872,701)	(593,409)
Debt servicing costs	726,522	685,097	764,058
Amortization of tangible capital assets	11,754,132	11,754,132	11,471,539
Total operating expenses	<u>23,162,129</u>	<u>23,700,500</u>	<u>24,113,164</u>
Loss (gain) on disposal of tangible capital assets	<u>(75,000)</u>	<u>322,672</u>	<u>409,293</u>
Transfers of equity			
Transfer to (from) reserves	-	(38,381)	(127,000)
Transfer to (from) other funds	2,367,830	2,363,830	2,472,678
Transfer to (from) capital equity	(11,754,132)	(12,292,452)	(12,029,330)
Total transfers of equity	<u>\$ (9,386,302)</u>	<u>\$ (9,967,003)</u>	<u>\$ (9,683,652)</u>

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

#### 14 . Operating activities by segment (continued):

	2013 Fiscal Plan	2013	2012
<b>Legislative and enforcement:</b>			
Revenue			
Property tax requirement (contribution)	\$ 3,189,700	\$ 3,094,160	\$ 3,407,223
Fees, rates and sales of service	1,525,132	1,646,741	1,547,304
Investment income	11,000	19,206	18,461
Total operating revenue	<u>4,725,832</u>	<u>4,760,107</u>	<u>4,972,988</u>
Expenses			
Salaries, wages and benefits	3,020,186	3,137,414	3,317,590
Personnel expenses	155,870	115,914	108,877
Supplies and other expenses	1,003,666	902,276	957,994
Contractual services	230,659	226,317	211,023
Transfers from other functions	335,088	307,131	295,843
Transfers to other functions	(229,050)	(229,050)	(151,000)
Debt servicing costs	48,750	48,268	49,490
Amortization of tangible capital assets	222,459	222,459	220,742
Total operating expenses	<u>4,787,628</u>	<u>4,730,729</u>	<u>5,010,559</u>
Loss (gain) on disposal of tangible capital assets	<u>0</u>	<u>1,158</u>	<u>0</u>
Transfers of equity			
Transfer to (from) reserves	11,000	64,905	12,373
Transfer to (from) other funds	149,663	186,932	170,798
Transfer to (from) capital equity	(222,459)	(223,617)	(220,742)
Total transfers of equity	<u>\$ (61,796)</u>	<u>\$ 28,220</u>	<u>\$ (37,571)</u>

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

#### 14 . Operating activities by segment (continued):

	2013 Fiscal Plan	2013	2012 (restated)
<b>Parks, recreation and cultural services:</b>			
Revenue			
Property tax requirement (contribution)	\$ 21,016,484	\$ 21,187,566	\$ 18,054,411
Fees, rates and sales of service	6,494,641	6,811,177	6,824,382
Government transfers	380,728	89,090	35,600
Investment income	30,000	10,981	13,661
Private contributions	63,254	124,183	71,193
Total operating revenue	<u>27,985,107</u>	<u>28,222,997</u>	<u>24,999,247</u>
Expenses			
Salaries, wages and benefits	12,960,286	12,932,345	11,587,420
Personnel expenses	165,405	127,120	112,157
Supplies and other expenses	7,069,639	7,098,259	5,963,377
Contractual services	3,045,992	3,591,258	3,080,797
Transfers from other functions	3,458,758	3,314,064	2,765,425
Transfers to other functions	(719,167)	(721,398)	(388,907)
Cost allocated to capital	(140,058)	(130,200)	(140,058)
Debt servicing costs	1,940,935	1,921,758	1,936,560
Amortization of tangible capital assets	5,706,442	5,706,442	5,849,271
Total operating expenses	<u>33,488,232</u>	<u>33,839,648</u>	<u>30,766,042</u>
Loss (gain) on disposal of tangible capital assets	<u>0</u>	<u>11,028</u>	<u>100,158</u>
Transfers of equity			
Transfer to (from) reserves	3,317	(110,209)	(117,983)
Transfer to (from) other funds	200,000	200,000	200,000
Transfer to (from) capital equity	(5,706,442)	(5,717,470)	(5,948,970)
Total transfers of equity	<u>\$ (5,503,125)</u>	<u>\$ (5,627,679)</u>	<u>\$ (5,866,953)</u>

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

#### 14 . Operating activities by segment (continued):

	2013 Fiscal Plan	2013	2012
<b>Police services:</b>			
Revenue			
Property tax requirement (contribution)	\$ 20,550,497	\$ 19,787,320	\$ 19,470,586
Fees, rates and sales of service	204,800	142,699	208,475
Government transfers	3,065,808	2,892,043	3,641,979
Total operating revenue	<u>23,821,105</u>	<u>22,822,062</u>	<u>23,321,040</u>
Expenses			
Salaries, wages and benefits	3,930,419	3,606,587	3,530,516
Personnel expenses	67,500	45,109	53,850
Supplies and other expenses	72,032	54,951	69,968
Contractual services	21,030,513	18,254,104	18,511,021
Transfers from other functions	112,487	101,556	96,828
Amortization of tangible capital assets	66,048	66,048	55,388
Total operating expenses	<u>25,278,999</u>	<u>22,128,355</u>	<u>22,317,571</u>
Transfers of equity			
Transfer to (from) reserves	(1,451,846)	699,755	1,058,857
Transfer to (from) other funds	60,000	60,000	-
Transfer to (from) capital equity	(66,048)	(66,048)	(55,388)
Total transfers of equity	<u>\$ (1,457,894)</u>	<u>\$ 693,707</u>	<u>\$ 1,003,469</u>

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

#### 14 . Operating activities by segment (continued):

	2013 Fiscal Plan	2013	2012
<b>Public transit:</b>			
Revenue			
Property tax requirement (contribution)	\$ 4,779,930	\$ <b>4,492,830</b>	\$ 3,573,606
Fees, rates and sales of service	4,793,703	<b>4,390,212</b>	4,396,354
Government transfers	6,802,958	<b>6,277,390</b>	5,960,196
Total operating revenue	<u>16,376,591</u>	<u><b>15,160,432</b></u>	<u>13,930,156</u>
Expenses			
Salaries, wages and benefits	123,222	<b>111,336</b>	118,182
Personnel expenses	3,000	<b>1,666</b>	2,706
Supplies and other expenses	2,013	<b>2,021</b>	53
Contractual services	16,052,123	<b>14,834,932</b>	13,630,039
Transfers from other functions	196,233	<b>210,477</b>	179,176
Amortization of tangible capital assets	20,979	<b>20,979</b>	20,660
Total operating expenses	<u>16,397,570</u>	<u><b>15,181,411</b></u>	<u>13,950,816</u>
Transfers of equity			
Transfer to (from) capital equity	(20,979)	<b>(20,979)</b>	(20,660)
Total transfers of equity	<u>\$ (20,979)</u>	<u><b>\$ (20,979)</b></u>	<u>\$ (20,660)</u>



## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

#### 14 . Operating activities by segment (continued):

	2013 Fiscal Plan	2013	2012
<b>Solid waste:</b>			
Revenue			
Property tax requirement (contribution)	\$ 761,781	\$ 839,349	\$ 837,629
Fees, rates and sales of service	7,055,500	6,738,454	6,892,229
Total operating revenue	<u>7,817,281</u>	<u>7,577,803</u>	<u>7,729,858</u>
Expenses			
Salaries, wages and benefits	1,949,914	1,909,563	1,967,685
Personnel expenses	7,710	2,535	2,427
Supplies and other expenses	660,070	462,504	454,219
Contractual services	2,963,660	2,624,618	2,987,821
Transfers from other functions	3,860,877	3,808,233	3,301,986
Transfers to other functions	(1,979,502)	(1,930,274)	(1,652,682)
Amortization of tangible capital assets	31,867	31,867	27,378
Total operating expenses	<u>7,494,596</u>	<u>6,909,046</u>	<u>7,088,834</u>
Transfers of equity			
Transfer to (from) reserves	354,552	700,624	538,146
Transfer to (from) other funds	-	-	130,256
Transfer to (from) capital equity	(31,867)	(31,867)	(27,378)
Total transfers of equity	<u>\$ 322,685</u>	<u>\$ 668,757</u>	<u>\$ 641,024</u>

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

#### 14 . Operating activities by segment (continued):

	2013 Fiscal Plan	2013	2012
<b>Water utility:</b>			
Revenue			
Fees, rates and sales of service	\$ 12,279,780	\$ 15,611,844	\$ 13,404,722
Investment income	45,000	244,585	273,006
Total operating revenue	<u>12,324,780</u>	<u>15,856,429</u>	<u>13,677,728</u>
Expenses			
Salaries, wages and benefits	3,124,165	3,402,277	2,849,194
Personnel expenses	47,801	53,134	44,555
Supplies and other expenses	4,025,178	4,464,253	3,626,575
Contractual services	662,800	916,800	679,681
Transfers from other functions	2,035,093	2,113,507	1,937,596
Transfers to other functions	(313,507)	(313,507)	(285,007)
Cost allocated to capital	(34,306)	-	-
Debt servicing costs	1,959,684	1,826,163	1,949,490
Amortization of tangible capital assets	4,098,824	4,098,824	3,634,948
Total operating expenses	<u>15,605,732</u>	<u>16,561,451</u>	<u>14,437,032</u>
Loss (gain) on disposal of tangible capital assets	<u>0</u>	<u>141,360</u>	<u>217,493</u>
Transfers of equity			
Transfer to (from) reserves	-	2,375,253	2,745,210
Transfer to (from) other funds	817,872	1,018,549	130,434
Transfer to (from) capital equity	(4,098,824)	(4,240,184)	(3,852,441)
Total transfers of equity	<u>\$ (3,280,952)</u>	<u>\$ (846,382)</u>	<u>\$ (976,797)</u>

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

#### 14 . Operating activities by segment (continued):

	2013 Fiscal Plan	2013	2012
<b>Sewer utility:</b>			
Revenue			
Fees, rates and sales of service	\$ 5,766,713	\$ 8,163,085	\$ 7,353,626
Investment income	91,000	123,012	219,200
Total operating revenue	<u>5,857,713</u>	<u>8,286,097</u>	<u>7,572,826</u>
Expenses			
Salaries, wages and benefits	1,787,145	1,565,837	1,447,465
Personnel expenses	46,101	51,139	31,381
Supplies and other expenses	1,924,746	2,030,228	1,919,458
Contractual services	673,050	552,119	883,348
Transfers from other functions	1,284,961	1,303,030	1,215,237
Transfers to other functions	(58,648)	(58,648)	(53,316)
Cost allocated to capital	(34,304)	-	-
Debt servicing costs	285,438	240,699	309,692
Amortization of tangible capital assets	1,102,643	1,102,643	1,061,525
Total operating expenses	<u>7,011,132</u>	<u>6,787,047</u>	<u>6,814,790</u>
Loss (gain) on disposal of tangible capital assets	<u>0</u>	<u>62,935</u>	<u>129,249</u>
Transfers of equity			
Transfer to (from) reserves	(50,000)	2,414,255	1,727,925
Transfer to (from) other funds	(776)	187,438	91,636
Transfer to (from) capital equity	(1,102,643)	(1,165,578)	(1,190,774)
Total transfers of equity	<u>\$ (1,153,419)</u>	<u>\$ 1,436,115</u>	<u>\$ 628,787</u>

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

#### 14 . Operating activities by segment (continued):

	2013 Fiscal Plan	2013	2012
<b>Kamloops Airport Authority Society:</b>			
Revenue			
Fees, rates and sales of service	\$ 1,857,000	\$ 1,823,998	\$ 1,776,346
Government transfers	175,000	530,507	833,547
Investment income	35,000	75,237	54,621
Private contributions	-	97,648	-
Total operating revenue	<u>2,067,000</u>	<u>2,527,390</u>	<u>2,664,514</u>
Expenses			
Contractual services	339,500	385,586	84,952
Debt servicing costs	355,500	358,096	356,492
Amortization of tangible capital assets	1,631,888	1,642,777	1,631,888
Total operating expenses	<u>2,326,888</u>	<u>2,386,459</u>	<u>2,073,332</u>
Loss (gain) on disposal of tangible capital assets	<u>-</u>	<u>0</u>	<u>(4,400)</u>
Transfers of equity			
Transfer to (from) reserves	(259,888)	322,033	85,182
Transfer to (from) other funds	-	-	8,000
Transfer to (from) capital equity	-	(181,102)	502,400
Total transfers of equity	<u>\$ (259,888)</u>	<u>\$ 140,931</u>	<u>\$ 595,582</u>
<b>Venture Kamloops Business Development Society:</b>			
Revenue			
Fees, rates and sales of service	\$ 500	\$ 1,400	\$ 200
Government transfers	5,000	6,618	3,185
Investment income	3,000	2,347	2,135
Total operating revenue	<u>8,500</u>	<u>10,365</u>	<u>5,520</u>
Expenses			
Supplies and other expenses	644,781	705,997	615,185
Amortization of tangible capital assets	13,330	13,330	9,993
Total operating expenses	<u>658,111</u>	<u>719,327</u>	<u>625,178</u>
Transfers of equity			
Transfer to (from) reserves	(73,841)	(103,859)	(24,253)
Transfer to (from) other funds	(562,440)	(591,773)	(585,412)
Transfer to (from) capital equity	(13,330)	(13,330)	(9,993)
Total transfers of equity	<u>\$ (649,611)</u>	<u>\$ (708,962)</u>	<u>\$ (619,658)</u>

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

#### 14 . Operating activities by segment (continued):

	2013 Fiscal Plan	2013	2012
<b>Non-operating activities:</b>			
Revenue			
Property tax requirement (contribution)	\$ 6,850,834	\$ 2,499,094	\$ 3,640,820
Development levies utilized	14,793,843	8,508,939	3,043,103
Fees, rates and sales of service	11,434,741	3,212,792	6,161,563
Government transfers	9,754,142	10,358,298	8,625,473
Investment income	1,668,494	1,668,493	1,376,322
Private contributions	1,554,247	5,903,685	6,718,332
Total operating revenue	<u>46,056,301</u>	<u>32,151,301</u>	<u>29,565,613</u>
Loss (gain) on disposal of tangible capital assets	<u>0</u>	<u>0</u>	<u>0</u>
Transfers of equity			
Transfer to (from) reserves	(30,199,791)	(10,545,464)	(14,156,302)
Transfer to (from) current funds	(5,081,706)	(5,036,039)	820,527
Transfer to capital equity	81,337,798	47,760,965	42,901,388
Total transfers of equity	<u>\$ 46,056,301</u>	<u>\$ 32,179,462</u>	<u>\$ 29,565,613</u>



## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

#### 14 . Operating activities by segment (continued):

	2013 Fiscal Plan	2013	2012
<b>Total revenue by segment:</b>			
Property tax requirement (contribution)	\$ 94,767,382	\$ 95,216,313	\$ 90,574,271
Development levies utilized	14,793,843	8,508,939	3,043,103
Fees, rates and sales of service	58,188,410	55,618,535	55,793,600
Government transfers	22,613,036	22,925,297	21,959,578
Investment income	4,288,494	4,557,052	4,570,612
Private contributions	1,632,501	6,033,633	6,804,525
Total revenue	<u>196,283,666</u>	<u>192,859,769</u>	<u>182,745,689</u>
<b>Total expenses by segment:</b>			
Salaries, wages and benefits	63,329,477	61,852,392	60,960,745
Personnel expenses	1,263,962	989,324	926,521
Supplies and other expenses	27,188,513	26,179,707	23,746,318
Contractual services	49,998,663	46,697,668	44,962,369
Transfers from other functions	15,396,894	15,755,007	14,434,571
Transfers to other functions	(15,396,894)	(16,542,846)	(15,283,137)
Cost allocated to capital	(3,920,984)	(2,360,596)	(2,098,158)
Debt servicing costs	5,590,274	5,355,554	5,463,592
Amortization of tangible capital assets	25,455,666	25,466,555	24,748,158
Loss (gain) on disposal of tangible capital assets	(75,000)	268,213	817,165
Total operating expenses	<u>168,830,571</u>	<u>163,660,978</u>	<u>158,678,144</u>
<b>Total transfers of equity by segment:</b>			
Transfer to (from) reserves	(25,118,219)	12,093,181	4,089,497
Transfer to (from) current funds	(5,081,706)	(5,036,039)	820,527
Transfer to (from) capital equity	57,653,020	22,141,649	19,157,521
	<u>\$ 27,453,095</u>	<u>\$ 29,198,791</u>	<u>\$ 24,067,545</u>

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

#### 15 . Taxation:

	2013 Fiscal Plan	2013	2012
<b>General fund:</b>			
Real property	\$ 90,356,000	\$ 89,943,289	\$ 85,933,186
Special assessments	786,760	1,000,699	786,029
Utilities	1,432,030	1,432,029	1,396,648
Government transfers in lieu of taxes	2,192,592	2,840,296	2,458,408
	<u>94,767,382</u>	<u>95,216,313</u>	<u>90,574,271</u>
<b>Collections for other taxing authorities:</b>			
Province of British Columbia - school taxes	38,181,728	38,906,792	38,189,968
Thompson-Nicola Regional Hospital District	4,792,994	6,123,075	4,793,570
Thompson-Nicola Regional District	5,549,387	5,856,389	5,550,054
British Columbia Assessment Authority	1,040,880	1,067,511	1,041,077
	<u>49,564,989</u>	<u>51,953,767</u>	<u>49,574,669</u>
Payments to other taxing authorities	<u>(49,564,989)</u>	<u>(51,953,767)</u>	<u>(49,574,669)</u>
	<u>\$ 94,767,382</u>	<u>\$ 95,216,313</u>	<u>\$ 90,574,271</u>

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

#### 16 . Government transfers:

	2013 Fiscal Plan	2013	2012 (restated)
<b>General fund:</b>			
Federal Government:			
Policing	\$ 2,070,627	\$ 1,849,947	\$ 1,827,616
Community Works Fund	1,133,516	3,849,248	5,235,972
Provincial Government:			
Transit	6,802,958	6,277,390	5,960,196
Gaming revenue	2,400,000	2,479,461	2,505,467
Victims assistance	71,280	141,162	71,280
Traffic Fines	753,901	750,427	1,536,447
Capital infrastructure	307,000	131,066	267,410
Other	580,128	466,440	598,183
	<u>14,119,410</u>	<u>15,945,141</u>	<u>18,002,571</u>
<b>Water fund:</b>			
Provincial Government:			
Capital infrastructure	<u>-</u>	<u>-</u>	<u>434,085</u>
<b>Sewer fund:</b>			
Provincial Government:			
Capital infrastructure	<u>8,313,626</u>	<u>6,443,031</u>	<u>2,686,190</u>
<b>Kamloops Airport Authority Society:</b>			
Federal Government:			
Capital infrastructure	<u>175,000</u>	<u>530,507</u>	<u>833,547</u>
<b>Venture Kamloops Business Development Society:</b>			
Provincial Government:			
Other	<u>5,000</u>	<u>6,618</u>	<u>3,185</u>
	<u>\$ 22,613,036</u>	<u>\$ 22,925,297</u>	<u>\$ 21,959,578</u>



## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

### 17 . Commitments and contingencies:

- (a) The City of Kamloops has entered into various agreements and contracts for services and construction for periods ranging from one to five years.
- (b) The City of Kamloops, as a member of the Thompson Nicola Regional District, is liable for its proportion of any operating deficits or long-term debt related to functions in which it participates.
- (c) The City of Kamloops is a participant in the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible the City, along with other participants, would be required to contribute towards the deficit.
- (d) 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 overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are based on a formula. The Plan has about 179,000 active members and approximately 71,000 retired members. Active members include approximately 35,000 contributors from local governments.

The most recent actuarial valuation as at December 31, 2012 indicated a \$1,370 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in 2016. Employers participating in the Plan record their pension expense as the amount of employer contributions made during the year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

The City of Kamloops paid \$4,738,442 (2012 - \$4,641,472) for employer contributions while employees contributed \$4,069,425 (2012 - \$3,991,877) to the plan in fiscal 2013.

- (e) From time to time the City of Kamloops is brought forth as defendant in various lawsuits. The City reviews its exposure to any potential litigation for which it would not be covered by insurance and assesses whether a successful claim against the City would materially affect the consolidated financial statements of the City. The City reserves a portion of its operating surplus for future payment of insurance deductibles and payment of claims for which it would not be covered by insurance. The City is currently not aware of any claims brought against it that if not defended successfully would result in a material change to the consolidated financial statements of the City.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

#### 17 . Commitments and contingencies (continued):

- (f) The City issues certain of its debt instruments through the Municipal Finance Authority. As a condition of these borrowings and as required by legislation, a debt reserve fund is to be established in the amount of one-half the average instalment of principal and interest as set out in the agreement(s) entered into. The reserve is funded in part by cash, being the withholding of 1% of the total issue proceeds, and the remainder being funded by a demand note 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 of the City.

Details of the cash deposits and contingent demand notes on hand at year end are as follows:

	Cash Deposits	Contingent Demand Notes	2013 Total	2012 Total
General fund	\$ 835,225	\$ 2,139,502	\$ <b>2,974,727</b>	\$ 2,974,727
Water utility fund	686,157	1,937,311	<b>2,623,468</b>	2,623,468
Sewer utility fund	107,368	281,369	<b>388,737</b>	388,737
Kamloops Airport Authority	104,508	326,119	<b>430,627</b>	430,627
	<u>\$ 1,733,258</u>	<u>\$ 4,684,301</u>	<u>\$ <b>6,417,559</b></u>	<u>\$ 6,417,559</u>

- (g) The Kamloops Airport Authority Society has entered into a lease agreement with Kamloops Airport Ltd. for a forty-five year term ending August 27, 2042. The lease provides for the option to extend the term for a further 20 years.

#### 18 . Trust funds:

The City operates the cemeteries and maintains a cemetery perpetual care fund in accordance with the *Cremation, Interment and Funeral Services Act*. In accordance with PSAB guidelines, the Cemetery Perpetual Care Trust Fund is excluded from the City's consolidated financial statements.

	2013	2012 (restated)
<b>Financial Assets</b>		
Cash and short-term investments	\$ <b>1,611,948</b>	\$ 1,523,902
Accounts receivable	<b>9,372</b>	11,191
	<u><b>1,621,320</b></u>	<u>1,535,093</u>
<b>Accumulated surplus</b>		
Balance, beginning of the year	<b>1,535,093</b>	1,456,545
Care fund contributions	<b>86,227</b>	78,548
Interest Earned	<b>61,157</b>	69,982
Contribution to cemetery operations	<b>(61,157)</b>	(69,982)
Balance, end of the year	<u><b>\$ 1,621,320</b></u>	<u>\$ 1,535,093</u>



## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012

#### 19 . Fiscal plan:

The Financial Plan By-law adopted by Council at the time of adoption of the Annual Taxation By-law did not anticipate amortization expense. In addition, some expenses that were classified as capital expenses did not represent new assets or extend the life or service capacity or improve the quality of an existing asset and, therefore, must be added to the operating expenses.

These expenses are added to the Financial Plan and presented as the fiscal plan in these Financial Statements as follows:

	Financial Plan Bylaw	Amortization expense and expenses not capitalized	Venture Kamloops and Kamloops Airport	Fiscal Plan
<b>Revenue</b>				
Taxation	\$ 94,767,382	\$ -	\$ -	\$ 94,767,382
Development levies utilized	14,793,843	-	-	14,793,843
Fees, rates and sales of service	56,330,910	-	1,857,500	58,188,410
Government transfers	22,433,036	-	180,000	22,613,036
Investment income	4,250,494	-	38,000	4,288,494
Private contributions	1,632,501	-	-	1,632,501
	<u>194,208,166</u>	<u>-</u>	<u>2,075,500</u>	<u>196,283,666</u>
<b>Expenses</b>				
Cemetery	536,007	110,209	-	646,216
Community development	4,701,846	139,935	-	4,841,781
Corporate administration	11,099,389	540,536	(562,440)	11,077,485
Environmental services	256,926	7,702	-	264,628
Fire services	15,583,039	281,405	-	15,864,444
Infrastructure maintenance	8,943,665	14,143,464	-	23,087,129
Legislative and enforcement	4,529,339	258,289	-	4,787,628
Parks, recreation and culture	26,509,445	6,978,787	-	33,488,232
Police services	25,203,486	75,513	-	25,278,999
Public transit	16,374,578	22,992	-	16,397,570
Solid waste	7,462,582	32,014	-	7,494,596
Water utility	9,718,644	5,887,088	-	15,605,732
Sewer utility	5,534,689	1,476,443	-	7,011,132
Kamloops Airport Authority	-	-	2,326,888	2,326,888
Venture Kamloops	-	-	658,111	658,111
	<u>136,453,635</u>	<u>29,954,377</u>	<u>2,422,559</u>	<u>168,830,571</u>
Annual surplus	57,754,531	(29,954,377)	(347,059)	27,453,095
Debt principle repayment	(7,423,885)	-	-	(7,423,885)
Debt acquired	31,742,091	-	-	31,742,091
Transfer (to) / from reserves	17,952,492	-	-	17,952,492
Transfer (to) / from current funds	(3,569,584)	-	333,729	(3,235,855)
Transfer (to) / from capital equity	(108,062,454)	29,954,377	13,330	(78,094,747)
	<u>\$ (11,606,809)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (11,606,809)</u>



# Schedule 1a - Tangible Capital Assets (2013)

	Original Cost as at December 31, 2012 (restated)	Accumulated Amortization to December 31, 2012	Net Asset Value as at December 31, 2012	2013 Additions	2013 Disposals	Accumulated Amortization on Disposals	2013 Amortization	Original Cost as at December 31, 2013	Accumulated Amortization to December 31, 2013	Net Asset Value as at December 31, 2013
<b>Cemetery</b>										
Site improvements	1,140,670	(607,353)	533,317	-	-	-	(50,150)	1,140,670	(657,503)	483,167
Buildings	2,270,872	(1,041,087)	1,229,785	-	-	-	(47,694)	2,270,872	(1,088,781)	1,182,091
Equipment	103,578	(79,270)	24,308	2,996	-	-	(10,458)	106,574	(89,728)	16,846
Computing infrastructure	6,816	(3,879)	2,937	-	-	-	(1,046)	6,816	(4,925)	1,891
Work in progress	8,382	-	8,382	(8,382)	-	-	-	-	-	-
	3,530,318	(1,731,589)	1,798,729	(5,386)	-	-	(109,348)	3,524,932	(1,840,937)	1,683,995
<b>Community development</b>										
Land	76,347,705	-	76,347,705	1,557,426	(855,282)	-	-	77,049,849	-	77,049,849
Site improvements	688,109	(319,305)	368,804	-	-	-	(18,754)	688,109	(338,059)	350,050
Buildings	309,452	(158,691)	150,761	-	-	-	(8,582)	309,452	(167,273)	142,179
Transportation network	6,941	(3,004)	3,937	-	-	-	(138)	6,941	(3,142)	3,799
Equipment	285,221	(211,028)	54,193	2,731	-	-	(26,658)	287,952	(237,686)	30,266
Computing infrastructure	270,759	(130,223)	140,536	1,425	(2,652)	1,108	(43,959)	269,532	(173,074)	96,458
Work in progress	-	-	-	77,880	-	-	-	77,880	-	77,880
	77,888,187	(822,251)	77,065,936	1,639,462	(857,934)	1,108	(98,091)	78,669,715	(919,234)	77,750,481
<b>Corporate administration</b>										
Site improvements	47,022	(17,632)	29,390	-	-	-	(2,351)	47,022	(19,983)	27,039
Transportation network	372	(210)	162	-	-	-	(4)	372	(214)	158
Equipment	334,626	(130,384)	204,242	35,093	-	-	(35,217)	369,719	(165,601)	204,118
Computing infrastructure	5,322,387	(4,361,521)	960,866	400,965	(4,558)	1,749	(333,407)	5,718,794	(4,693,179)	1,025,615
Communication network	-	-	-	52,084	-	-	(1,302)	52,084	(1,302)	50,782
Work in progress	2,066,468	-	2,066,468	474,218	-	-	-	2,540,686	-	2,540,686
	7,770,875	(4,509,747)	3,261,128	962,360	(4,558)	1,749	(372,281)	8,728,677	(4,880,279)	3,848,398
<b>Environmental services</b>										
Site improvements	42,622	(15,669)	26,953	-	-	-	(2,255)	42,622	(17,924)	24,698
Computing infrastructure	42,458	(25,800)	16,658	4,428	-	-	(5,447)	46,886	(31,247)	15,639
	85,080	(41,469)	43,611	4,428	-	-	(7,702)	89,508	(49,171)	40,337
<b>Fire services</b>										
Site improvements	61,216	(19,533)	41,683	-	-	-	(2,235)	61,216	(21,768)	39,448
Buildings	379,048	(132,736)	246,312	-	-	-	(12,156)	379,048	(144,894)	234,154
Transportation network	177,563	(3,314)	174,249	-	-	-	(6,628)	177,563	(9,942)	167,621
Equipment	1,635,525	(1,137,341)	498,184	68,010	-	-	(169,346)	1,703,535	(1,306,687)	396,848
Computing infrastructure	174,363	(88,793)	85,570	7,367	-	-	(29,265)	181,730	(118,058)	63,672
Work in progress	1,947,942	-	1,947,942	(32,234)	-	-	-	1,915,708	-	1,915,708
	4,375,657	(1,381,717)	2,993,940	43,143	-	-	(219,632)	4,418,800	(1,601,349)	2,817,451
<b>Infrastructure maintenance</b>										
Land under roads	417,175,747	-	417,175,747	2,460,717	(153,474)	-	-	419,482,990	-	419,482,990
Site improvements	8,890,375	(2,798,543)	6,091,832	340,185	(58,554)	33,588	(293,984)	9,172,005	(3,058,939)	6,113,067
Buildings	33,902,570	(12,623,490)	21,279,080	69,887	-	-	(901,476)	33,972,457	(13,524,966)	20,447,491
Transportation network	220,060,634	(94,825,057)	125,235,577	5,694,654	(785,892)	605,507	(5,486,252)	224,969,396	(99,685,802)	125,283,594
Drainage network	71,867,498	(27,310,166)	44,557,332	997,267	(321,442)	239,383	(1,950,837)	72,543,323	(29,021,620)	43,521,703
Equipment	37,117,041	(21,937,716)	15,179,325	4,453,391	(3,007,296)	2,910,439	(3,007,880)	38,563,136	(22,035,157)	16,527,979
Computing infrastructure	361,391	(214,373)	147,018	7,297	(1,446)	867	(47,674)	367,242	(261,180)	106,062
Communication network	1,720,390	(441,008)	1,279,382	-	-	-	(86,029)	1,720,390	(527,037)	1,193,353
Work in progress	2,691,835	-	2,691,835	5,235,102	-	-	-	7,926,937	-	7,926,937
	793,787,481	(160,150,353)	633,637,128	19,258,500	(4,328,104)	3,789,784	(11,754,132)	808,717,877	(168,114,701)	640,603,176



## Schedule 1a - Tangible Capital Assets (2013)

	Original Cost as at December 31, 2012 (restated)	Accumulated Amortization to December 31, 2012	Net Asset Value as at December 31, 2012	2013 Additions	2013 Disposals	Accumulated Amortization on Disposals	2013 Amortization	Original Cost as at December 31, 2013	Accumulated Amortization to December 31, 2013	Net Asset Value as at December 31, 2013
<b>Legislative and enforcement</b>										
Buildings	2,286,613	(1,099,961)	1,186,652	-	-	-	(45,733)	2,286,613	(1,145,694)	1,140,919
Equipment	1,606,571	(1,072,251)	534,320	-	-	-	(158,948)	1,606,571	(1,231,199)	375,372
Computing infrastructure	115,773	(62,535)	53,238	21,262	(2,892)	1,734	(17,778)	134,143	(78,579)	55,564
	4,008,957	(2,234,747)	1,774,210	21,262	(2,892)	1,734	(222,459)	4,027,327	(2,455,472)	1,571,855
<b>Parks, recreation and cultural services</b>										
Site improvements	51,478,081	(27,164,250)	24,313,831	385,344	(68,171)	57,554	(2,100,578)	51,795,254	(29,207,274)	22,587,980
Buildings	83,999,027	(41,907,099)	42,091,928	923,697	-	-	(2,147,435)	84,922,724	(44,054,534)	40,868,190
Transportation network	12,775,006	(5,731,514)	7,043,492	-	(4,217)	4,219	(234,536)	12,770,789	(5,961,331)	6,809,458
Water network	7,634,190	(4,533,295)	3,100,895	217,688	-	-	(403,101)	7,851,878	(4,936,396)	2,915,482
Equipment	8,015,107	(6,013,401)	2,001,706	285,050	-	-	(780,974)	8,300,157	(6,794,375)	1,505,782
Computing infrastructure	305,002	(169,238)	135,764	1,180	(2,066)	1,653	(39,818)	304,116	(207,403)	96,713
Work in progress	1,094,845	-	1,094,845	996,791	-	-	-	2,091,636	-	2,091,636
	165,301,258	(85,518,797)	79,782,461	2,809,750	(74,454)	63,426	(5,706,442)	168,036,554	(91,161,813)	76,874,741
<b>Police services</b>										
Buildings	-	-	-	257,328	-	-	(8,578)	257,328	(8,578)	248,750
Equipment	554,214	(419,638)	134,576	34,966	-	-	(57,169)	589,180	(476,807)	112,373
Computing infrastructure	2,984	(2,165)	819	-	-	-	(301)	2,984	(2,466)	518
Work in progress	225,909	-	225,909	(211,602)	-	-	-	14,307	-	14,307
	783,107	(421,803)	361,304	80,692	-	-	(66,048)	863,799	(487,851)	375,948
<b>Public Transit</b>										
Site improvements	167,411	(30,009)	137,402	-	-	-	(11,613)	167,411	(41,622)	125,789
Buildings	71,667	(9,314)	62,353	-	-	-	(1,433)	71,667	(10,747)	60,920
Transportation network	153,700	(44,109)	109,591	-	-	-	(7,933)	153,700	(52,042)	101,658
Work in progress	2,013	-	2,013	(2,013)	-	-	-	-	-	-
	394,791	(83,432)	311,359	(2,013)	-	-	(20,979)	392,778	(104,411)	288,367
<b>Solid waste</b>										
Site improvements	223,207	(80,081)	143,126	9,670	-	-	(7,340)	232,877	(87,421)	145,456
Buildings	408,626	(122,960)	285,666	-	-	-	(14,890)	408,626	(137,850)	270,776
Equipment	69,080	(3,454)	65,626	6,510	-	-	(7,233)	75,590	(10,687)	64,903
Computing infrastructure	22,465	(13,332)	9,133	-	-	-	(2,404)	22,465	(15,736)	6,729
Work in progress	1,042,371	-	1,042,371	(47,502)	-	-	-	994,869	-	994,869
	1,765,749	(219,827)	1,545,922	(31,322)	-	-	(31,867)	1,734,427	(251,694)	1,482,733
<b>Water utility</b>										
Site improvements	764,786	(499,103)	265,683	-	-	-	(19,041)	764,786	(518,144)	246,642
Buildings	20,478,442	(5,841,714)	14,636,728	7,349,060	-	-	(1,004,115)	27,827,502	(6,845,829)	20,981,673
Transportation network	82,699	(32,472)	50,227	-	-	-	(3,097)	82,699	(35,569)	47,130
Water network	145,721,084	(44,263,078)	101,458,006	4,587,490	(314,318)	173,919	(2,980,161)	149,994,256	(47,069,320)	102,924,936
Equipment	717,612	(418,931)	298,681	105,810	-	-	(76,621)	823,422	(495,552)	327,870
Computing infrastructure	68,087	(17,722)	50,365	33,687	(1,201)	240	(15,789)	100,573	(33,271)	67,302
Work in progress	7,641,208	-	7,641,208	(4,861,747)	-	-	-	2,779,461	-	2,779,461
	175,473,918	(51,073,020)	124,400,898	7,214,300	(315,519)	174,159	(4,098,824)	182,372,699	(54,997,685)	127,375,014



## Schedule 1a - Tangible Capital Assets (2013)

	Original Cost as at December 31, 2012 (restated)	Accumulated Amortization to December 31, 2012	Net Asset Value as at December 31, 2012	2013 Additions	2013 Disposals	Accumulated Amortization on Disposals	2013 Amortization	Original Cost as at December 31, 2013	Accumulated Amortization to December 31, 2013	Net Asset Value as at December 31, 2013
<b>Sewer utility</b>										
Site improvements	143,086	(112,980)	30,106	-	-	-	(2,455)	143,086	(115,435)	27,651
Buildings	2,776,863	(1,306,161)	1,470,702	606,858	-	-	(92,106)	3,383,721	(1,398,267)	1,985,454
Sanitary network	60,601,647	(21,222,161)	39,379,486	599,140	(112,827)	49,892	(999,822)	61,087,960	(22,162,091)	38,925,869
Equipment	145,406	(25,746)	119,660	37,947	-	-	(16,837)	183,353	(42,583)	140,770
Computing infrastructure	12,408	(8,493)	3,915	-	-	-	(1,423)	12,408	(9,916)	2,492
Work in progress	17,729,655	-	17,729,655	22,521,002	-	-	-	40,250,657	-	40,250,657
	81,409,065	(22,675,541)	58,733,524	23,764,947	(112,827)	49,892	(1,102,643)	105,061,185	(23,728,292)	81,332,893
<b>Kamloops Airport Authority Society</b>										
Land	8,745,200	-	8,745,200	-	-	-	-	8,745,200	-	8,745,200
Buildings	20,503,696	(4,322,215)	16,181,481	593,631	-	-	(535,174)	21,097,327	(4,857,389)	16,239,938
Transportation network	37,446,952	(11,970,327)	25,476,625	129,865	1	-	(799,491)	37,576,818	(12,769,818)	24,807,000
Drainage network	1,981,915	(231,727)	1,750,188	-	(1)	-	(52,506)	1,981,914	(284,233)	1,697,681
Sanitary network	543,400	(209,615)	333,785	-	-	-	(10,014)	543,400	(219,629)	323,771
Water network	4,890,600	(1,886,532)	3,004,068	97,214	-	-	(90,122)	4,987,814	(1,976,654)	3,011,160
Equipment	2,128,138	(858,868)	1,269,270	87,764	-	-	(150,440)	2,215,902	(1,009,308)	1,206,594
Computing infrastructure	94,765	(82,169)	12,596	5,021	-	-	(5,030)	99,786	(87,199)	12,587
	76,334,666	(19,561,453)	56,773,213	913,495	-	-	(1,642,777)	77,248,161	(21,204,230)	56,043,931
<b>Venture Kamloops Business Development Society</b>										
Equipment	38,691	(22,817)	15,874	3,596	-	-	(5,562)	42,287	(28,379)	13,908
Computing infrastructure	31,835	(21,540)	10,295	9,461	(4,605)	4,605	(7,766)	36,691	(24,701)	11,990
	70,526	(44,357)	26,169	13,057	(4,605)	4,605	(13,328)	78,978	(53,080)	25,898
<b>Total tangible capital assets</b>	<b>1,392,979,635</b>	<b>(350,470,103)</b>	<b>1,042,509,532</b>	<b>56,686,675</b>	<b>(5,700,893)</b>	<b>4,086,457</b>	<b>(25,466,553)</b>	<b>1,443,965,417</b>	<b>(371,850,199)</b>	<b>1,072,115,218</b>
<b>Summary by asset Group:</b>										
Land	85,092,905	-	85,092,905	1,557,426	(855,282)	-	-	85,795,049	-	85,795,049
Land under roads	417,175,747	-	417,175,747	2,460,717	(153,474)	-	-	419,482,990	-	419,482,990
Site improvements	63,646,585	(31,664,458)	31,982,127	735,199	(126,725)	91,142	(2,510,756)	64,255,059	(34,084,072)	30,170,987
Buildings	167,386,876	(68,565,428)	98,821,448	9,800,461	-	-	(4,819,374)	177,187,337	(73,384,802)	103,802,535
Transportation network	270,703,867	(112,610,007)	158,093,860	5,824,519	(790,108)	609,726	(6,518,079)	275,738,278	(118,518,360)	157,219,918
Drainage network	73,849,413	(27,541,893)	46,307,520	997,267	(321,443)	239,383	(2,003,343)	74,525,237	(29,305,853)	45,219,384
Sanitary network	61,145,047	(21,431,776)	39,713,271	599,140	(112,827)	49,892	(999,836)	61,631,360	(22,381,720)	39,249,640
Water network	158,245,874	(50,682,905)	107,562,969	4,902,392	(314,318)	173,919	(3,473,384)	162,833,948	(53,982,370)	108,851,578
Equipment	52,730,810	(32,330,845)	20,399,965	5,123,864	(3,007,296)	2,910,439	(4,503,343)	54,847,378	(33,923,749)	20,923,629
Computing infrastructure	6,831,493	(5,201,783)	1,629,710	492,093	(19,420)	11,956	(551,107)	7,304,166	(5,740,934)	1,563,232
Communication network	1,720,390	(441,008)	1,279,382	52,084	-	-	(87,331)	1,772,474	(528,339)	1,244,135
Work in progress	34,450,628	-	34,450,628	24,141,513	-	-	-	58,592,141	-	58,592,141
	<b>1,392,979,635</b>	<b>(350,470,103)</b>	<b>1,042,509,532</b>	<b>56,686,675</b>	<b>(5,700,893)</b>	<b>4,086,457</b>	<b>(25,466,553)</b>	<b>1,443,965,417</b>	<b>(371,850,199)</b>	<b>1,072,115,218</b>

**Schedule 1b - Tangible Capital Assets (2012) - Restated**

	Original Cost as at December 31, 2011	Accumulated Amortization to December 31, 2011	Net Asset Value as at December 31, 2011	2012 Additions	2012 Disposals	Accumulated Amortization on Disposals	2012 Amortization	Original Cost as at December 31, 2012	Accumulated Amortization to December 31, 2012	Net Asset Value as at December 31, 2012
<b>Cemetery</b>										
Site improvements	1,140,670	(539,812)	600,858	-	-	-	(67,541)	1,140,670	(607,353)	533,317
Buildings	2,270,872	(985,484)	1,285,388	-	-	-	(55,603)	2,270,872	(1,041,087)	1,229,785
Equipment	96,967	(69,243)	27,724	6,611	-	-	(10,027)	103,578	(79,270)	24,308
Computing infrastructure	-	-	-	1,201	5,615	(2,843)	(1,036)	6,816	(3,879)	2,937
Work in progress	-	-	-	8,382	-	-	-	8,382	-	8,382
	3,508,509	(1,594,539)	1,913,970	16,194	5,615	(2,843)	(134,207)	3,530,318	(1,731,589)	1,798,729
<b>Community development</b>										
Land	75,876,733	-	75,876,733	498,613	(27,641)	-	-	76,347,705	-	76,347,705
Site improvements	683,641	(300,409)	383,232	4,468	-	-	(18,896)	688,109	(319,305)	368,804
Buildings	237,811	(152,369)	85,442	71,641	-	-	(6,322)	309,452	(158,691)	150,761
Transportation network	6,941	(2,866)	4,075	-	-	-	(138)	6,941	(3,004)	3,937
Equipment	262,773	(184,629)	78,144	2,448	-	-	(26,399)	265,221	(211,028)	54,193
Computing infrastructure	194,919	(128,499)	66,420	47,871	27,969	43,447	(45,171)	270,759	(130,223)	140,536
Work in progress	-	-	-	-	-	-	-	-	-	-
	77,262,818	(768,772)	76,494,046	625,041	328	43,447	(96,926)	77,888,187	(822,251)	77,065,936
<b>Corporate administration</b>										
Site improvements	47,022	(15,281)	31,741	-	-	-	(2,351)	47,022	(17,632)	29,390
Transportation network	372	(206)	166	-	-	-	(4)	372	(210)	162
Equipment	317,934	(97,755)	220,179	16,692	-	-	(32,629)	334,626	(130,384)	204,242
Computing infrastructure	4,944,581	(4,123,232)	821,349	723,218	(345,412)	50,430	(288,719)	5,322,387	(4,361,521)	960,866
Work in progress	1,913,152	-	1,913,152	153,316	-	-	-	2,066,468	-	2,066,468
	7,223,061	(4,236,474)	2,986,587	893,226	(345,412)	50,430	(323,703)	7,770,875	(4,509,747)	3,261,128
<b>Environmental services</b>										
Site improvements	42,622	(13,414)	29,208	-	-	-	(2,255)	42,622	(15,669)	26,953
Computing infrastructure	14,317	(9,997)	4,320	11,067	17,074	(10,575)	(5,228)	42,458	(25,800)	16,658
	56,939	(23,411)	33,528	11,067	17,074	(10,575)	(7,483)	85,080	(41,469)	43,611
<b>Fire services</b>										
Site improvements	18,826	(18,087)	739	42,390	-	-	(1,446)	61,216	(19,533)	41,683
Buildings	379,048	(120,578)	258,470	-	-	-	(12,158)	379,048	(132,736)	246,312
Transportation network	-	-	-	177,563	-	-	(3,314)	177,563	(3,314)	174,249
Equipment	1,474,965	(979,428)	495,537	160,560	-	-	(157,913)	1,635,525	(1,137,341)	498,184
Computing infrastructure	114,247	(50,794)	63,453	21,342	38,774	(9,487)	(28,512)	174,363	(88,793)	85,570
Work in progress	5,243,307	-	5,243,307	(3,295,365)	-	-	-	1,947,942	-	1,947,942
	7,230,393	(1,168,887)	6,061,506	(2,893,510)	38,774	(9,487)	(203,343)	4,375,657	(1,381,717)	2,993,940
<b>Infrastructure maintenance</b>										
Land under roads	414,236,030	-	414,236,030	2,939,860	(143)	-	-	417,175,747	-	417,175,747
Site improvements	7,613,387	(2,550,889)	5,062,498	1,287,464	(10,476)	1,680	(249,334)	8,890,375	(2,798,543)	6,091,832
Buildings	29,440,622	(11,785,171)	17,655,451	4,461,948	-	-	(838,319)	33,902,570	(12,623,490)	21,279,080
Transportation network	208,293,403	(90,056,254)	118,237,148	12,781,488	(1,014,256)	582,671	(5,351,474)	220,060,634	(94,825,057)	125,235,577
Drainage network	70,330,533	(25,424,193)	44,906,340	1,710,681	(173,716)	73,659	(1,959,632)	71,867,498	(27,310,166)	44,557,332
Equipment	37,306,188	(20,944,662)	16,361,526	1,772,003	(1,961,150)	1,954,582	(2,937,716)	37,117,041	(21,937,716)	15,179,325
Computing infrastructure	290,923	(214,338)	76,585	84,897	(14,429)	45,220	(45,255)	361,391	(214,373)	147,018
Communication network	1,460,956	(367,062)	1,093,894	274,636	(15,202)	4,560	(78,506)	1,720,390	(441,008)	1,279,382
Work in progress	6,240,311	-	6,240,311	(3,548,476)	-	-	-	2,691,835	-	2,691,835
	775,212,352	(151,342,569)	623,869,783	21,764,501	(3,189,372)	2,662,372	(11,470,156)	793,787,481	(160,150,353)	633,637,128

**Schedule 1b - Tangible Capital Assets (2012) - Restated**

	Original Cost as at December 31, 2011	Accumulated Amortization to December 31, 2011	Net Asset Value as at December 31, 2011	2012 Additions	2012 Disposals	Accumulated Amortization on Disposals	2012 Amortization	Original Cost as at December 31, 2012	Accumulated Amortization to December 31, 2012	Net Asset Value as at December 31, 2012
<b>Legislative and enforcement</b>										
Buildings	2,286,613	(1,054,228)	1,232,385	-	-	-	(45,733)	2,286,613	(1,099,961)	1,186,652
Equipment	1,606,571	(911,594)	694,977	-	-	-	(160,657)	1,606,571	(1,072,251)	534,320
Computing infrastructure	66,929	(49,587)	17,342	32,193	16,651	1,404	(14,352)	115,773	(62,535)	53,238
	3,960,113	(2,015,409)	1,944,704	32,193	16,651	1,404	(220,742)	4,008,957	(2,234,747)	1,774,210
<b>Parks, recreation and cultural services</b>										
Site improvements	51,340,764	(24,985,114)	26,355,650	375,154	(237,837)	137,679	(2,316,815)	51,478,081	(27,164,250)	24,313,831
Buildings	83,460,293	(39,806,891)	43,653,402	538,734	-	-	(2,100,208)	83,999,027	(41,907,099)	42,091,928
Transportation network	12,775,006	(5,493,639)	7,281,367	-	-	-	(237,875)	12,775,006	(5,731,514)	7,043,492
Water network	7,533,743	(4,138,886)	3,394,857	100,447	-	-	(394,409)	7,634,190	(4,533,295)	3,100,895
Equipment	7,814,109	(5,251,849)	2,562,260	200,998	-	-	(761,552)	8,015,107	(6,013,401)	2,001,706
Computing infrastructure	215,227	(159,561)	55,666	75,085	14,690	28,735	(38,412)	305,002	(169,238)	135,764
Work in progress	808,766	-	808,766	286,079	-	-	-	1,094,845	-	1,094,845
	163,947,908	(79,835,940)	84,111,968	1,576,497	(223,147)	166,414	(5,849,271)	165,301,258	(85,518,797)	79,782,461
<b>Police services</b>										
Equipment	545,548	(364,648)	180,900	8,666	-	-	(54,990)	554,214	(419,638)	134,576
Computing infrastructure	27,725	(20,899)	6,826	-	(24,741)	19,132	(398)	2,984	(2,165)	819
Work in progress	-	-	-	225,909	-	-	-	225,909	-	225,909
	573,273	(385,547)	187,726	234,575	(24,741)	19,132	(55,388)	783,107	(421,803)	361,304
<b>Public Transit</b>										
Site improvements	141,837	(18,715)	123,122	25,574	-	-	(11,294)	167,411	(30,009)	137,402
Buildings	71,667	(7,881)	63,786	-	-	-	(1,433)	71,667	(9,314)	62,353
Transportation network	153,700	(36,176)	117,524	-	-	-	(7,933)	153,700	(44,109)	109,591
Work in progress	-	-	-	2,013	-	-	-	2,013	-	2,013
	367,204	(62,772)	304,432	27,587	-	-	(20,660)	394,791	(83,432)	311,359
<b>Solid waste</b>										
Site improvements	223,207	(73,225)	149,982	-	-	-	(6,856)	223,207	(80,081)	143,126
Buildings	408,626	(108,070)	300,556	-	-	-	(14,890)	408,626	(122,960)	285,666
Equipment	-	-	-	69,080	-	-	(3,454)	69,080	(3,454)	65,626
Computing infrastructure	13,737	(11,099)	2,638	8,989	(261)	483	(2,716)	22,465	(13,332)	9,133
Work in progress	314,573	-	314,573	727,798	-	-	-	1,042,371	-	1,042,371
	960,143	(192,394)	767,749	805,867	(261)	483	(27,916)	1,765,749	(219,827)	1,545,922
<b>Water utility</b>										
Site improvements	739,753	(454,053)	285,700	25,033	-	-	(45,050)	764,786	(499,103)	265,683
Buildings	20,076,590	(5,095,487)	14,981,103	401,852	-	-	(746,227)	20,478,442	(5,841,714)	14,636,728
Transportation network	82,699	(29,375)	53,324	-	-	-	(3,097)	82,699	(32,472)	50,227
Water network	139,049,288	(41,852,934)	97,196,354	7,250,379	(578,583)	354,960	(2,765,104)	145,721,084	(44,263,078)	101,458,006
Equipment	607,397	(352,679)	254,718	110,215	-	-	(66,252)	717,612	(418,931)	298,681
Computing infrastructure	22,408	(6,583)	15,825	37,628	8,051	(1,921)	(9,218)	68,087	(17,722)	50,365
Work in progress	1,261,231	-	1,261,231	6,379,977	-	-	-	7,641,208	-	7,641,208
	161,839,366	(47,791,111)	114,048,255	14,205,084	(570,532)	353,039	(3,634,948)	175,473,918	(51,073,020)	124,400,898
<b>Sewer utility</b>										
Site improvements	143,086	(109,615)	33,471	-	-	-	(3,365)	143,086	(112,980)	30,106
Buildings	2,652,744	(1,238,224)	1,414,520	124,119	-	-	(67,937)	2,776,863	(1,306,161)	1,470,702
Sanitary network	59,474,828	(20,280,679)	39,194,149	1,288,171	(161,352)	34,165	(975,647)	60,601,647	(21,222,161)	39,379,486
Equipment	107,957	(12,678)	95,279	37,449	-	-	(13,088)	145,406	(25,746)	119,660
Computing infrastructure	14,832	(8,634)	6,198	1,287	(3,711)	1,649	(1,508)	12,408	(8,493)	3,915





# Schedule 1b - Tangible Capital Assets (2012) - Restated

	Original Cost as at December 31, 2011	Accumulated Amortization to December 31, 2011	Net Asset Value as at December 31, 2011	2012 Additions	2012 Disposals	Accumulated Amortization on Disposals	2012 Amortization	Original Cost as at December 31, 2012	Accumulated Amortization to December 31, 2012	Net Asset Value as at December 31, 2012
Work in progress	9,297,262	-	9,297,262	8,432,393	-	-	-	17,729,655	-	17,729,655
	71,690,709	(21,649,830)	50,040,879	9,893,419	(165,063)	35,814	(1,061,525)	81,409,065	(22,675,541)	58,733,524

## Kamloops Airport Authority Society

Land	8,745,200	-	8,745,200	-	-	-	-	8,745,200	-	8,745,200
Buildings	20,386,340	(3,780,842)	16,605,498	117,356	-	-	(541,373)	20,503,696	(4,322,215)	16,181,481
Transportation network	37,386,592	(11,147,046)	26,239,546	60,360	-	-	(823,281)	37,446,952	(11,970,327)	25,476,625
Drainage network	1,981,915	(177,597)	1,804,318	-	-	-	(54,130)	1,981,915	(231,727)	1,750,188
Sanitary network	543,400	(199,291)	344,109	-	-	-	(10,324)	543,400	(209,615)	333,785
Water network	4,890,600	(1,793,622)	3,096,978	-	-	-	(92,910)	4,890,600	(1,886,532)	3,004,068
Equipment	1,190,064	(794,696)	435,368	938,074	-	-	(104,172)	2,128,138	(858,868)	1,269,270
Computing infrastructure	92,402	(76,471)	15,931	2,363	-	-	(5,698)	94,765	(82,169)	12,596
	75,216,513	(17,929,565)	57,286,948	1,118,153	-	-	(1,631,888)	76,334,666	(19,561,453)	56,773,213

## Venture Kamloops Business Development Society

Equipment	25,784	(18,884)	6,900	12,907	-	-	(3,933)	38,691	(22,817)	15,874
Computing infrastructure	18,709	(15,480)	3,229	13,126	-	-	(6,060)	31,835	(21,540)	10,295
	44,493	(34,364)	10,129	26,033	-	-	(9,993)	70,526	(44,357)	26,169

## Total tangible capital assets

	1,349,093,794	(329,031,584)	1,020,062,210	48,325,927	(4,440,086)	3,309,630	(24,748,149)	1,392,979,635	(350,470,103)	1,042,509,532
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## Summary by asset Group:

Land	84,621,933	-	84,621,933	498,613	(27,641)	-	-	85,092,905	-	85,092,905
Land under roads	414,236,030	-	414,236,030	2,939,860	(143)	-	-	417,175,747	-	417,175,747
Site improvements	62,134,815	(29,078,614)	33,056,201	1,760,083	(248,313)	139,359	(2,725,203)	63,646,585	(31,664,458)	31,982,127
Buildings	161,671,226	(64,135,225)	97,536,001	5,715,650	-	-	(4,430,203)	167,386,876	(68,565,428)	98,821,448
Transportation network	258,698,712	(106,765,562)	151,933,150	13,019,411	(1,014,256)	582,671	(6,427,116)	270,703,867	(112,610,007)	158,093,860
Drainage network	72,312,448	(25,601,790)	46,710,658	1,710,681	(173,716)	73,659	(2,013,762)	73,849,413	(27,541,893)	46,307,520
Sanitary network	60,018,228	(20,479,970)	39,538,258	1,288,171	(161,352)	34,165	(985,971)	61,145,047	(21,431,776)	39,713,271
Water network	151,473,631	(47,785,442)	103,688,189	7,350,826	(578,583)	354,960	(3,252,423)	158,245,874	(50,682,905)	107,562,969
Equipment	51,356,257	(29,942,745)	21,413,512	3,335,703	(1,961,150)	1,954,582	(4,342,682)	52,730,810	(32,330,845)	20,399,965
Computing infrastructure	6,030,956	(4,875,174)	1,155,782	1,060,267	(259,730)	165,674	(492,283)	6,831,493	(5,201,783)	1,629,710
Communication network	1,460,956	(367,062)	1,093,894	274,636	(15,202)	4,560	(78,506)	1,720,390	(441,008)	1,279,382
Work in progress	25,078,602	-	25,078,602	9,372,026	-	-	-	34,450,628	-	34,450,628
	1,349,093,794	(329,031,584)	1,020,062,210	48,325,927	(4,440,086)	3,309,630	(24,748,149)	1,392,979,635	(350,470,103)	1,042,509,532



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BDO Canada LLP  
300 - 272 Victoria Street  
Kamloops BC V2C 1Z6

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## Independent Auditor's Comments on Supplementary Information

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**To the Members of Council, inhabitants and ratepayers of the City of Kamloops**

We have audited the consolidated financial statements of the City of Kamloops, which comprise the consolidated statement of financial position as at December 31, 2013, consolidated statements of operations and accumulated surplus, changes in net debt, and cash flows, and a summary of significant accounting policies and other explanatory information, and have issued our report thereon dated April 29, 2014. The following supplementary financial information is presented for the purposes of additional analysis and is not a required part of the consolidated financial statements. Such supplementary information is the responsibility of management and was derived from the underlying accounting and other records used to prepare the consolidated financial statements.

The supplementary information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such supplementary information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves.

A handwritten signature in black ink that reads 'BDO Canada LLP'.

**Chartered Accountants**

Kamloops, British Columbia  
April 29, 2014

**GENERAL FUND**  
**STATEMENT OF FINANCIAL POSITION**  
**YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012**

	2013	2012
<b>Financial assets</b>		
Cash	\$ 12,407,918	\$ 15,771,689
Short-term investments	69,850,690	63,314,456
Due from Water Fund	3,889,745	-
Accounts receivable	11,188,127	12,254,284
Long-term investments	346,728	332,989
	<u>97,683,208</u>	<u>91,673,418</u>
<b>Liabilities</b>		
Accounts payable	24,818,477	20,206,031
Payroll benefits payable	3,497,829	3,668,706
Post-employment benefits payable	7,605,000	7,424,476
Landfill post-closure costs	2,378,272	3,802,326
Deferred revenue	20,629,150	19,706,512
Long-term debt	50,745,778	53,947,126
	<u>109,674,506</u>	<u>108,755,177</u>
<b>Net debt</b>	<u>(11,991,298)</u>	<u>(17,081,759)</u>
<b>Non-financial assets</b>		
Inventory	863,131	662,996
Prepaid expenses	779,116	709,310
Tangible capital assets	807,337,482	802,575,728
	<u>808,979,729</u>	<u>803,948,034</u>
<b>Accumulated surplus</b>	<u>\$ 796,988,431</u>	<u>\$ 786,866,275</u>

**GENERAL FUND**  
**STATEMENT OF OPERATIONS**  
**YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012**

	2013 Fiscal Plan	2013	2012
<b>Revenue</b>			
Taxation	\$ 94,767,382	\$ 95,216,313	\$ 90,574,271
Development levies utilized	4,394,834	2,494,374	1,775,627
Fees, rates and sales of service	29,332,733	26,834,776	27,092,743
Government transfers	14,119,410	15,945,141	18,002,571
Investment income	3,066,884	3,064,261	3,076,119
Private contributions	1,280,501	5,291,025	5,680,283
Transfers from other funds	10,291,451	-	3,856,376
	<u>157,253,195</u>	<u>148,845,890</u>	<u>150,057,990</u>
<b>Expenses</b>			
Cemetery	646,216	601,585	751,542
Community development	4,841,781	4,081,439	4,289,396
Corporate administration	11,077,485	9,826,049	9,502,174
Environmental services	264,628	220,129	503,599
Fire services	15,864,444	15,448,650	15,582,322
Infrastructure maintenance	23,087,129	24,023,172	24,522,457
Legislative and enforcement	4,787,628	4,731,887	5,010,559
Parks, recreation and cultural services	33,488,232	33,850,676	30,866,200
Police services	25,278,999	22,128,355	22,317,571
Public Transit	16,397,570	15,181,411	13,950,816
Solid waste	7,494,596	6,909,046	7,088,834
Transfers to other funds	9,757,085	1,721,335	7,146,501
	<u>152,985,793</u>	<u>138,723,734</u>	<u>141,531,971</u>
Increase (decrease) in accumulated surplus	\$ <u>4,267,402</u>	\$ <u>10,122,156</u>	\$ <u>8,526,019</u>

**WATER FUND**  
**STATEMENT OF FINANCIAL POSITION**  
**YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012**

	<u>2013</u>	<u>2012</u>
<b>Financial assets</b>		
Short-term investments	\$ -	\$ 2,727,463
Accounts receivable	2,030,249	1,123,339
	<u>2,030,249</u>	<u>3,850,802</u>
<b>Liabilities</b>		
Due to General Fund	3,889,745	-
Payroll benefits payable	140,663	141,645
Long-term debt	24,713,250	28,405,927
	<u>28,743,658</u>	<u>28,547,572</u>
<b>Net debt</b>	<u>(26,713,409)</u>	<u>(24,696,770)</u>
<b>Non-financial assets</b>		
Inventory	249,624	248,585
Tangible capital assets	127,375,014	124,400,898
	<u>127,624,638</u>	<u>124,649,483</u>
<b>Accumulated surplus</b>	<u>\$ 100,911,229</u>	<u>\$ 99,952,713</u>

**WATER FUND**  
**STATEMENT OF OPERATIONS**  
**YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012**

	2013 Fiscal Plan	2013	2012
<b>Revenue</b>			
Development levies utilized	\$ 433,175	\$ <b>125,236</b>	\$ 153,183
Fees, rates and sales of service	17,590,391	<b>17,138,558</b>	17,768,712
Government transfers	-	-	434,085
Investment income	893,830	<b>1,093,415</b>	1,014,047
Private contributions	352,000	<b>370,505</b>	686,916
Transfers from other funds	4,642,762	<b>118,309</b>	148,552
	<u>23,912,158</u>	<u><b>18,846,023</b></u>	<u>20,205,495</u>
<b>Expenses</b>			
Water utility	15,605,732	<b>16,702,811</b>	14,654,525
Transfers to other funds	850,000	<b>1,184,696</b>	130,434
	<u>16,455,732</u>	<u><b>17,887,507</b></u>	<u>14,784,959</u>
Increase (decrease) in accumulated surplus	\$ <u>7,456,426</u>	\$ <u><b>958,516</b></u>	\$ <u>5,420,536</u>



**SEWER FUND**  
**STATEMENT OF FINANCIAL POSITION**  
**YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012**

	<b>2013</b>	<b>2012</b>
<b>Financial assets</b>		
Short-term investments	\$ 1,615,646	\$ 3,066,121
Accounts receivable	7,277,363	4,416,584
	<u>8,893,009</u>	<u>7,482,705</u>
<b>Liabilities</b>		
Payroll benefits payable	112,530	113,316
Long-term debt	13,187,401	4,717,257
	<u>13,299,931</u>	<u>4,830,573</u>
<b>Net (debt) assets</b>	<u>(4,406,922)</u>	<u>2,652,132</u>
<b>Non-financial assets</b>		
Inventory	63,477	57,189
Tangible capital assets	81,332,893	58,733,524
	<u>81,396,370</u>	<u>58,790,713</u>
<b>Accumulated surplus</b>	<u>\$ 76,989,448</u>	<u>\$ 61,442,845</u>

**SEWER FUND**  
**STATEMENT OF OPERATIONS**  
**YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012**

	2013 Fiscal Plan	2013	2012
<b>Revenue</b>			
Development levies utilized	\$ 9,965,834	\$ 5,889,329	\$ 1,114,293
Fees, rates and sales of service	9,407,786	9,815,935	9,151,631
Government transfers	8,313,626	6,443,031	2,686,190
Investment income	289,780	321,792	423,690
Private contributions	-	274,455	437,326
Transfers from other funds	92,086	-	-
	<u>28,069,112</u>	<u>22,744,542</u>	<u>13,813,130</u>
<b>Expenses</b>			
Sewer utility	7,011,132	6,849,982	6,944,039
Transfers to other funds	-	347,957	168,658
	<u>7,011,132</u>	<u>7,197,939</u>	<u>7,112,697</u>
Increase (decrease) in accumulated surplus	\$ <u>21,057,980</u>	\$ <u>15,546,603</u>	\$ <u>6,700,433</u>



**STATUTORY RESERVE FUNDS  
STATEMENT OF FINANCIAL POSITION  
YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012**

	<u>2013</u>	<u>2012</u>
<b>Financial Assets</b>		
Short-term investments	\$ <b>44,446,644</b>	\$ 46,804,940
	<u><b>44,446,644</b></u>	<u>46,804,940</u>
<b>Liabilities</b>		
Deferred revenue	<b>9,734,766</b>	14,636,968
	<u><b>9,734,766</b></u>	<u>14,636,968</u>
<b>Accumulated surplus</b>	<u><b>\$ 34,711,878</b></u>	<u><b>\$ 32,167,972</b></u>

**STATUTORY RESERVE FUNDS  
STATEMENT OF OPERATIONS  
YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012**

	2013 Fiscal Plan	2013	2012
<b>Revenue</b>			
Transfer to:			
Tax sale property	\$ 183,000	\$ 628,758	\$ 501,999
Local improvement	4,000	336,589	119,264
Debt retirement	1,000	27,966	1,846,129
Parking facility	165,663	212,429	197,763
Land sale	45,000	1,047,484	37,516
Equipment replacement	5,089,158	5,163,113	4,641,890
	<u>5,487,821</u>	<u>7,416,339</u>	<u>7,344,561</u>
<b>Expenses</b>			
Transfer from:			
Tax sale property	2,505,907	415,162	26,761
Local improvement	115,000	4,000	-
Debt retirement	355,167	355,167	420,536
Parking facility	19,762	-	-
Land sale	551,452	139,380	130,981
Equipment replacement	6,922,187	3,958,724	3,903,030
	<u>10,469,475</u>	<u>4,872,433</u>	<u>4,481,308</u>
Increase (decrease) in accumulated surplus	\$ <u>(4,981,654)</u>	\$ <u>2,543,906</u>	\$ <u>2,863,253</u>

**KAMLOOPS AIRPORT AUTHORITY SOCIETY**  
**STATEMENT OF FINANCIAL POSITION**  
**YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012**

	<u>2013</u>	<u>2012</u>
<b>Financial assets</b>		
Cash	\$ 3,647,140	\$ 3,236,035
Accounts receivable	897,644	1,185,370
	<u>4,544,784</u>	<u>4,421,405</u>
<b>Liabilities</b>		
Accounts payable	248,438	475,181
Long-term debt	8,187,807	8,711,766
	<u>8,436,245</u>	<u>9,186,947</u>
<b>Net debt</b>	<u>(3,891,461)</u>	<u>(4,765,542)</u>
<b>Non-financial assets</b>		
Prepaid expenses	97,000	97,000
Tangible capital assets	56,043,931	56,773,213
	<u>56,140,931</u>	<u>56,870,213</u>
<b>Accumulated surplus</b>	<u>\$ 52,249,470</u>	<u>\$ 52,104,671</u>

**KAMLOOPS AIRPORT AUTHORITY SOCIETY**  
**STATEMENT OF OPERATIONS**  
**YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012**

	2013 Fiscal Plan	2013	2012
<b>Revenue</b>			
Fees, rates and sales of service	\$ 1,857,000	\$ <b>1,827,866</b>	1,780,314
Government transfers	175,000	<b>530,507</b>	833,547
Investment income	35,000	<b>75,237</b>	54,621
Private contributions	-	<b>97,648</b>	
	<u>2,067,000</u>	<u><b>2,531,258</b></u>	<u>2,668,482</u>
<b>Expenses</b>			
Kamloops Airport Authority Society	2,326,888	<b>2,386,459</b>	2,073,332
Transfers to other funds	-	-	8,000
Loss (Gain) on disposal of capital assets	-	-	(4,400)
	<u>2,326,888</u>	<u><b>2,386,459</b></u>	<u>2,076,932</u>
Increase (decrease) in accumulated surplus	\$ <u>(259,888.00)</u>	\$ <u><b>144,799</b></u>	\$ <u>591,550</u>

**VENTURE KAMLOOPS BUSINESS DEVELOPMENT SOCIETY**  
**STATEMENT OF FINANCIAL POSITION**  
**YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012**

	<b>2013</b>	<b>2012</b>
<b>Financial assets</b>		
Cash	\$ 50,488	\$ 98,015
Short-term investments	-	102,953
Accounts receivable	4,213	10,403
	<b>54,701</b>	<b>211,371</b>
<b>Liabilities</b>		
Accounts payable	48,305	69,894
Deferred revenue	-	3,333
	<b>48,305</b>	<b>73,227</b>
<b>Net financial assets</b>	<b>6,396</b>	<b>138,144</b>
<b>Non-financial assets</b>		
Prepaid expenses	17,396	2,566
Tangible capital assets	25,898	26,169
	<b>43,294</b>	<b>28,735</b>
<b>Accumulated surplus</b>	<b>\$ 49,690</b>	<b>\$ 166,879</b>



**VENTURE KAMLOOPS BUSINESS DEVELOPMENT SOCIETY**  
**STATEMENT OF OPERATIONS**  
**YEAR ENDED DECEMBER 31, 2013, with comparatives for 2012**

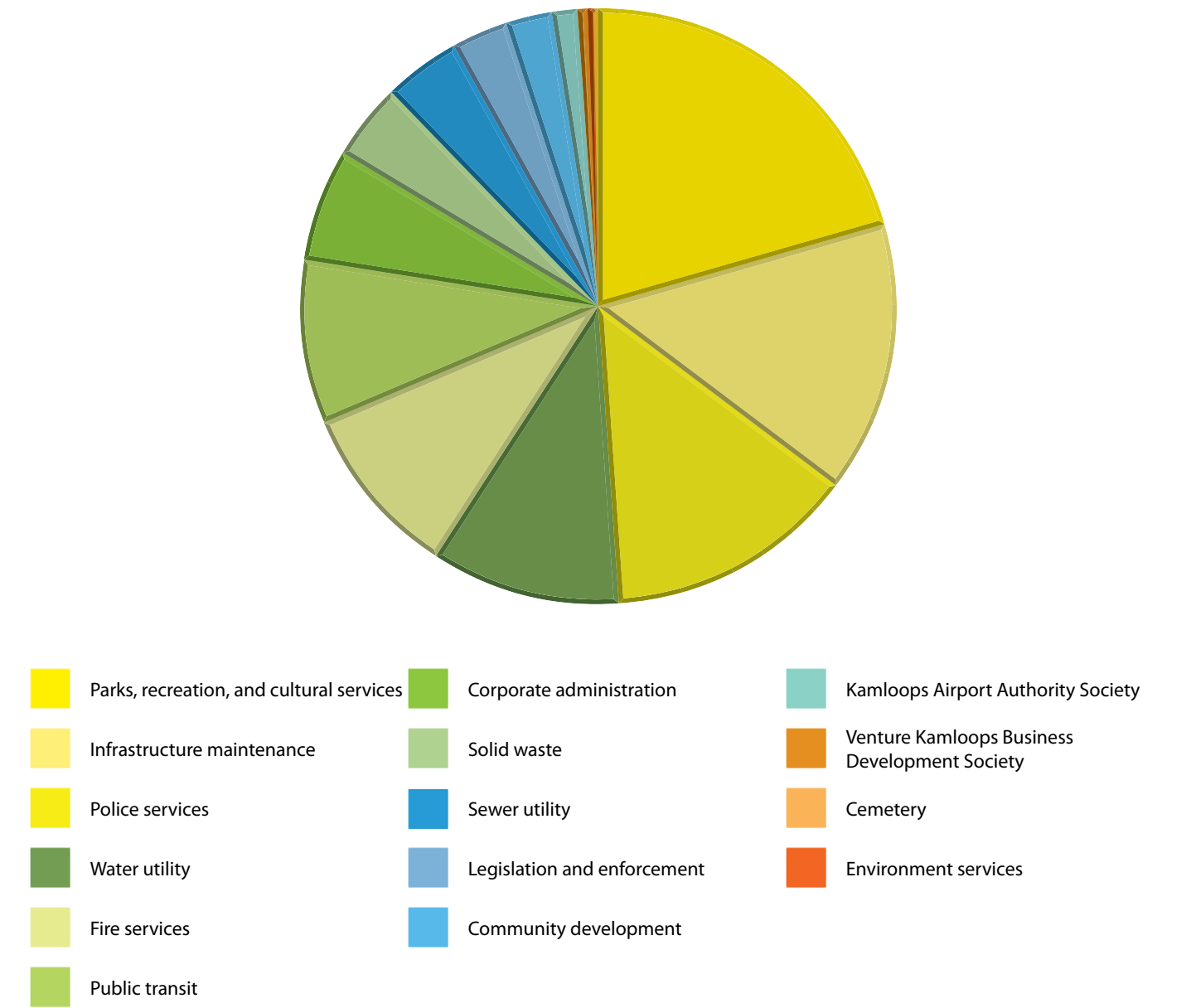
	2013 Fiscal Plan	2013	2012
<b>Revenue</b>			
Fees, rates and sales of service	\$ 500	\$ 1,400	\$ 200
Government transfers	5,000	6,618	3,185
Investment income	3,000	2,347	2,135
Transfers from other funds	562,440	591,773	585,412
	<u>570,940</u>	<u>602,138</u>	<u>590,932</u>
<b>Expenses</b>			
Venture Kamloops Business Development Society	658,111	719,327	625,178
	<u>658,111</u>	<u>719,327</u>	<u>625,178</u>
Increase (decrease) in accumulated surplus	\$ <u>(87,171)</u>	\$ <u>(117,189)</u>	\$ <u>(34,246)</u>

# Statistical Reports

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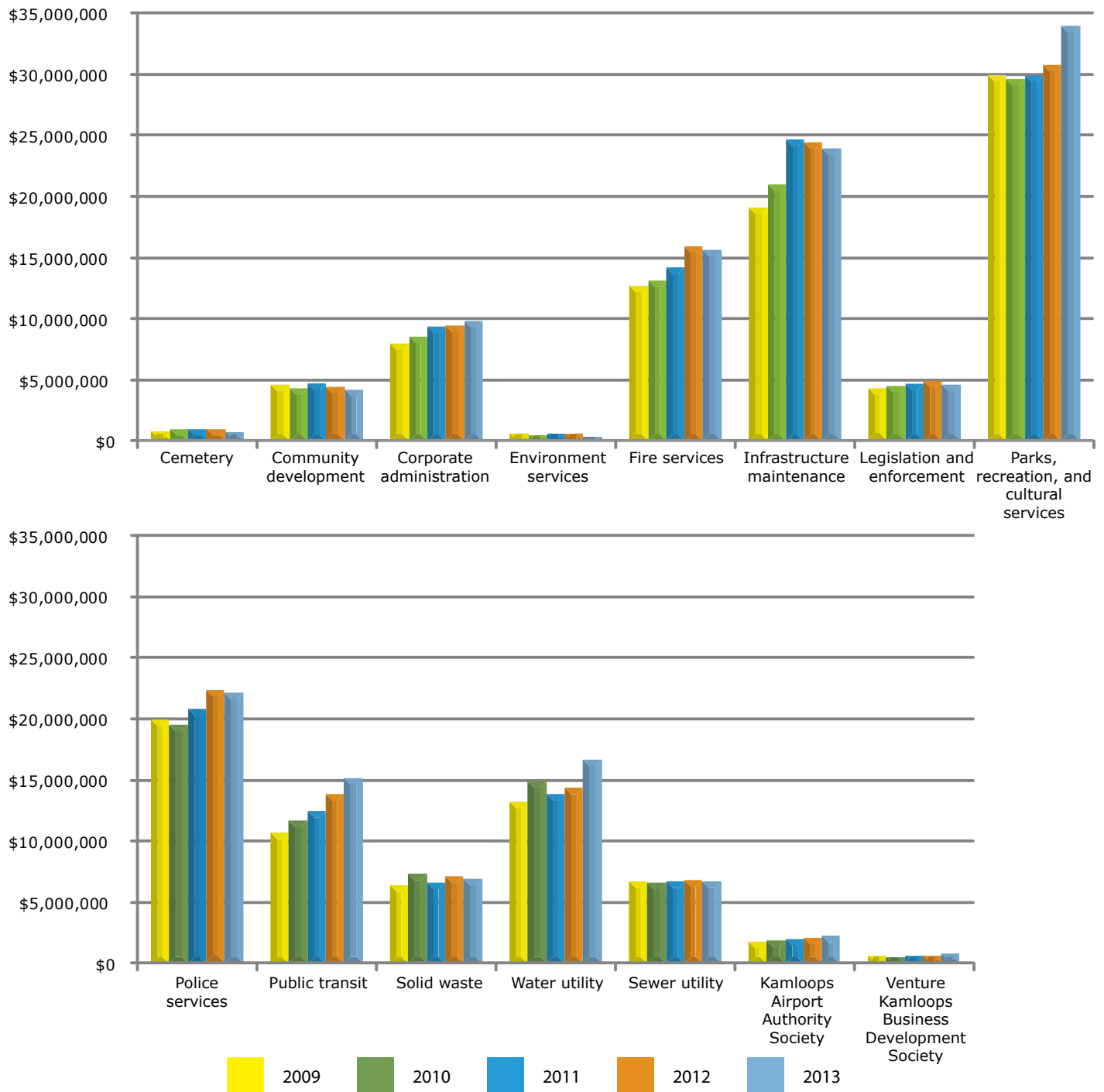
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# 2013 Consolidated Expenses by Function

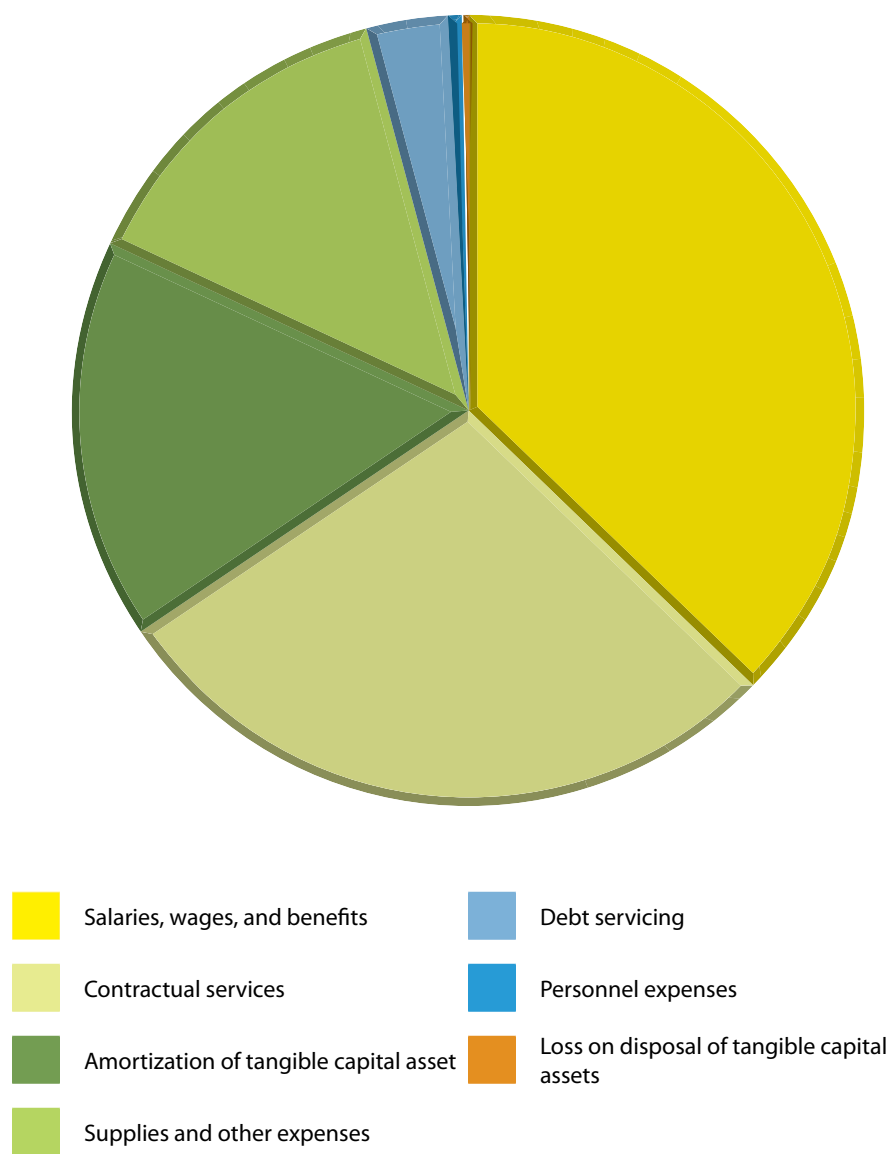


Source: City of Kamloops, Finance Department

## Consolidated Expenses by Function

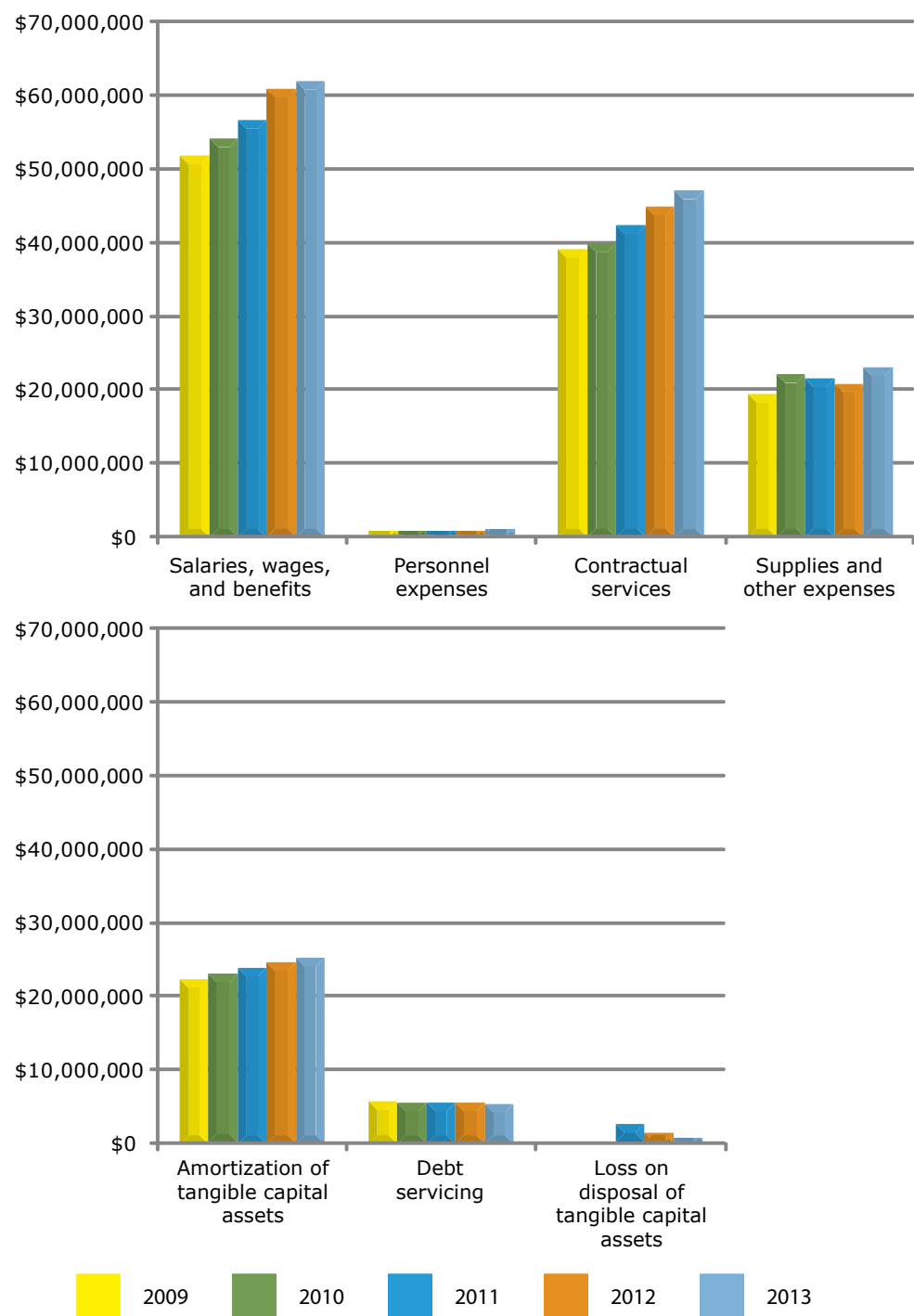


# 2013 Consolidated Expenses by Object

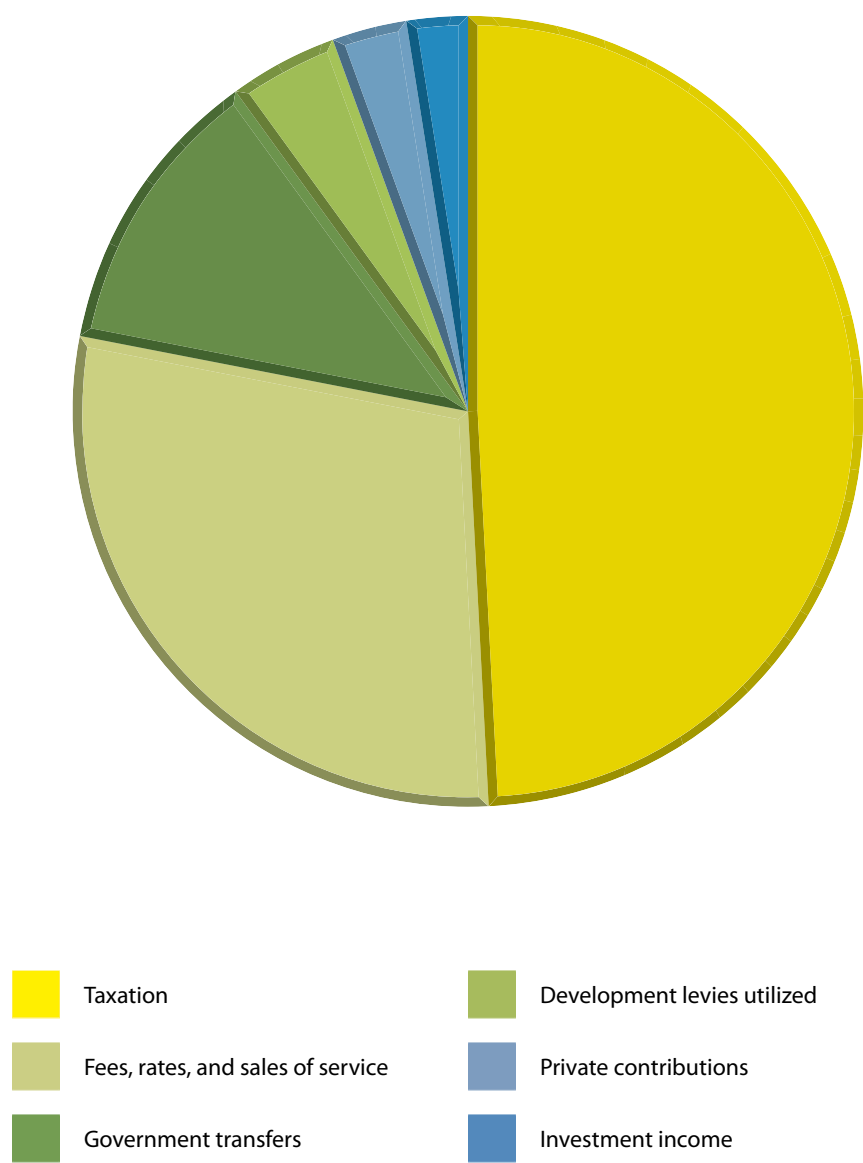


Source: City of Kamloops, Finance Department

# Consolidated Expenses by Object



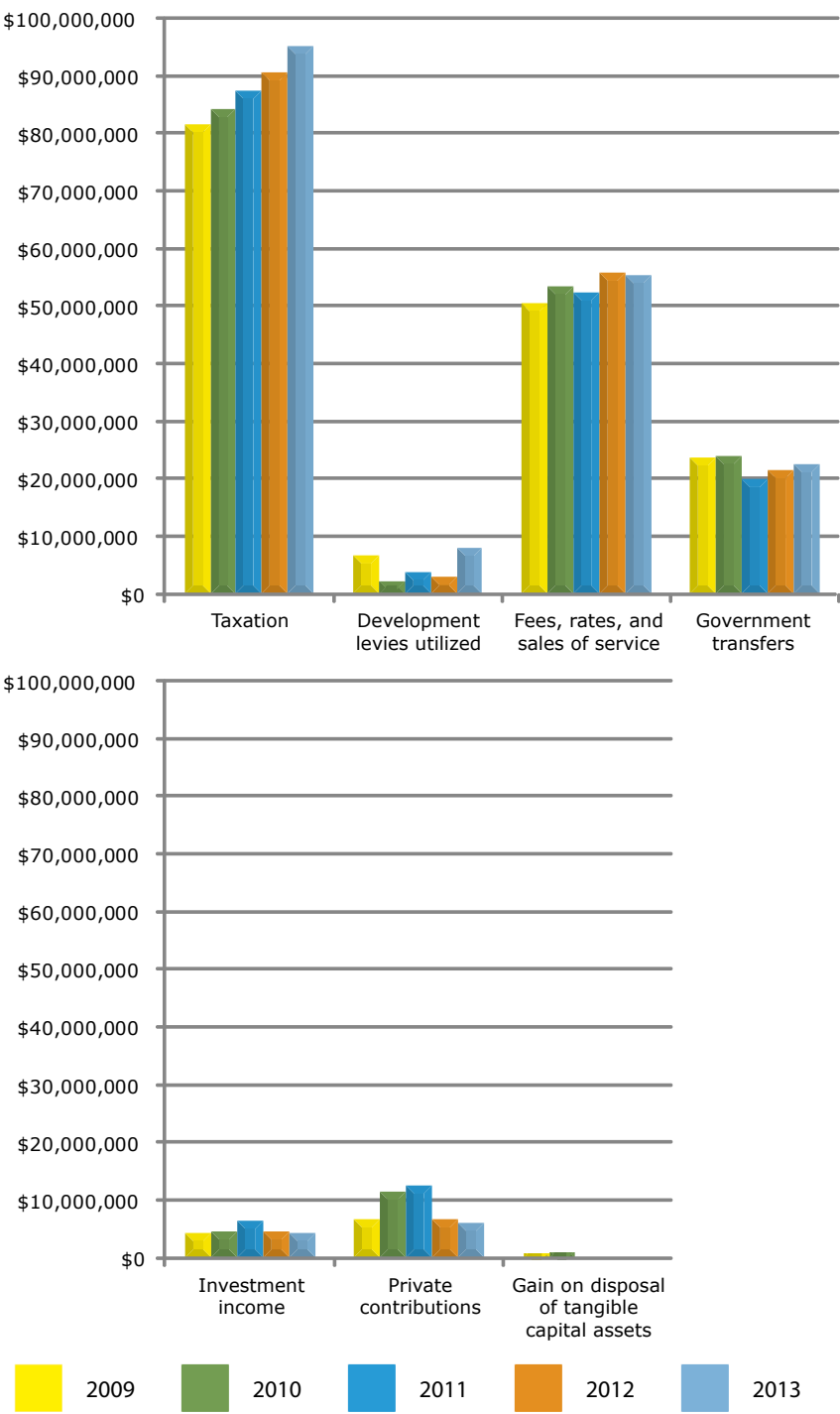
# 2013 Consolidated Revenue by Source



Source: City of Kamloops, Finance Department



# Consolidated Revenue by Source



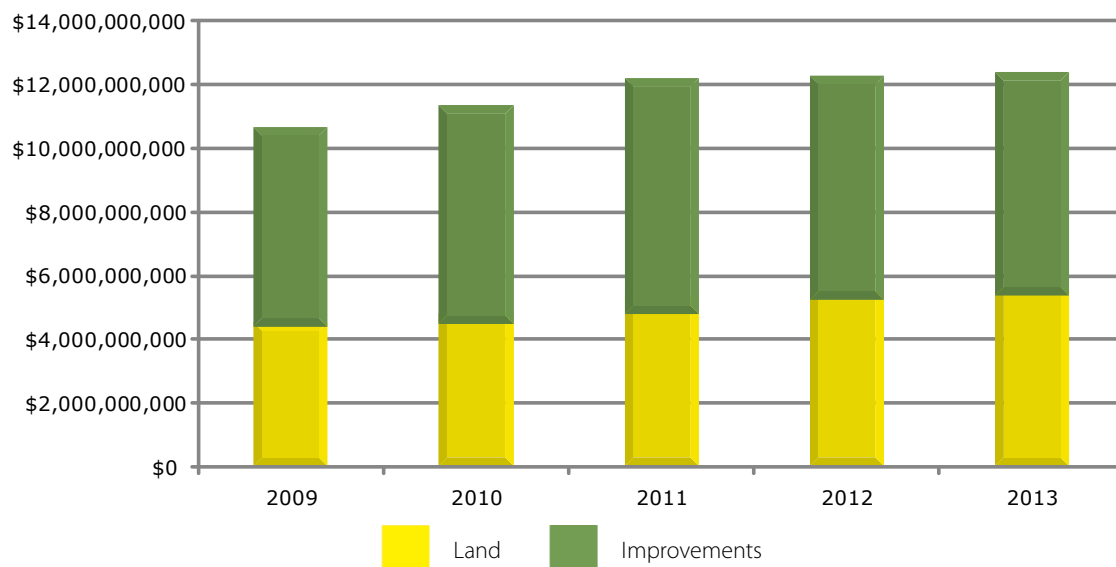
## Consolidated Revenue and Expenses

	2009	2010	2011	2012	2013
<b>Revenue</b>					
Taxation	\$81,511,048	\$84,132,935	\$87,489,806	\$90,574,271	\$95,216,313
Development levies utilized	\$6,749,220	\$2,118,515	\$3,758,220	\$3,043,103	\$8,508,939
Fees, rates, and sales of service	\$50,493,997	\$53,365,069	\$52,256,684	\$55,793,600	\$55,618,535
Government transfers	\$23,675,281	\$23,979,804	\$19,916,416	\$21,959,578	\$22,925,297
Investment income	\$4,408,849	\$4,614,140	\$6,545,210	\$4,570,612	\$4,557,052
Private contributions	\$6,692,344	\$11,462,067	\$12,503,541	\$6,804,525	\$6,033,633
Gain on disposal of tangible capital assets	\$456,628	\$685,169	-	-	-
	<b>\$173,987,367</b>	<b>\$180,357,699</b>	<b>\$182,469,877</b>	<b>\$182,745,689</b>	<b>\$192,859,769</b>
<b>Expenses by Function</b>					
Cemetery	\$728,449	\$755,023	\$775,499	\$751,542	\$601,585
Community development	\$4,288,911	\$4,155,271	\$4,528,295	\$4,289,396	\$4,081,439
Corporate administration	\$7,943,192	\$8,517,221	\$9,468,816	\$9,502,174	\$9,826,049
Environment services	\$475,169	\$411,153	\$510,628	\$503,599	\$220,129
Fire services	\$13,089,045	\$13,355,335	\$14,134,543	\$15,582,322	\$15,448,650
Infrastructure maintenance	\$19,085,755	\$21,282,334	\$24,812,861	\$24,522,457	\$24,023,172
Legislation and enforcement	\$4,232,558	\$4,404,158	\$4,661,732	\$5,010,559	\$4,731,887
Parks, recreation, and cultural services	\$30,107,547	\$29,852,262	\$30,074,605	\$30,866,200	\$33,850,676
Police services	\$19,904,459	\$19,567,088	\$21,034,122	\$22,317,571	\$22,128,355
Public transit	\$10,738,121	\$12,164,445	\$12,768,946	\$13,950,816	\$15,181,411
Solid waste	\$6,425,977	\$7,371,621	\$6,579,479	\$7,088,834	\$6,909,046
Water utility	\$13,217,021	\$14,923,722	\$14,500,638	\$14,654,525	\$16,702,811
Sewer utility	\$6,750,880	\$6,611,923	\$6,975,312	\$6,944,039	\$6,849,982
Kamloops Airport Authority Society	\$1,728,046	\$1,889,535	\$2,008,294	\$2,068,932	\$2,386,459
Venture Kamloops Business Development Society	\$583,077	\$492,403	\$618,997	\$625,178	\$719,327
	<b>\$139,298,207</b>	<b>\$145,753,494</b>	<b>\$153,452,767</b>	<b>\$158,678,144</b>	<b>\$163,660,978</b>

	2009	2010	2011	2012	2013
Expenses by Object					
Salaries, wages, and benefits	\$51,770,812	\$54,133,653	\$56,694,740	\$60,960,745	\$61,852,392
Personnel expenses	\$840,269	\$897,617	\$886,881	\$926,521	\$989,324
Contractual services	\$39,161,965	\$39,922,819	\$42,314,371	\$44,962,369	\$46,697,668
Supplies and other expenses	\$19,400,270	\$22,157,671	\$21,617,974	\$20,799,594	\$23,031,272
Amortization of tangible capital assets	\$22,388,017	\$23,112,565	\$23,868,853	\$24,748,158	\$25,466,555
Debt servicing	\$5,736,874	\$5,529,169	\$5,437,211	\$5,463,592	\$5,355,554
Loss on disposal of tangible capital assets	-	-	\$2,632,737	\$817,165	\$268,213
	<b>\$139,298,207</b>	<b>\$145,753,494</b>	<b>\$153,452,767</b>	<b>\$158,678,144</b>	<b>\$163,660,978</b>

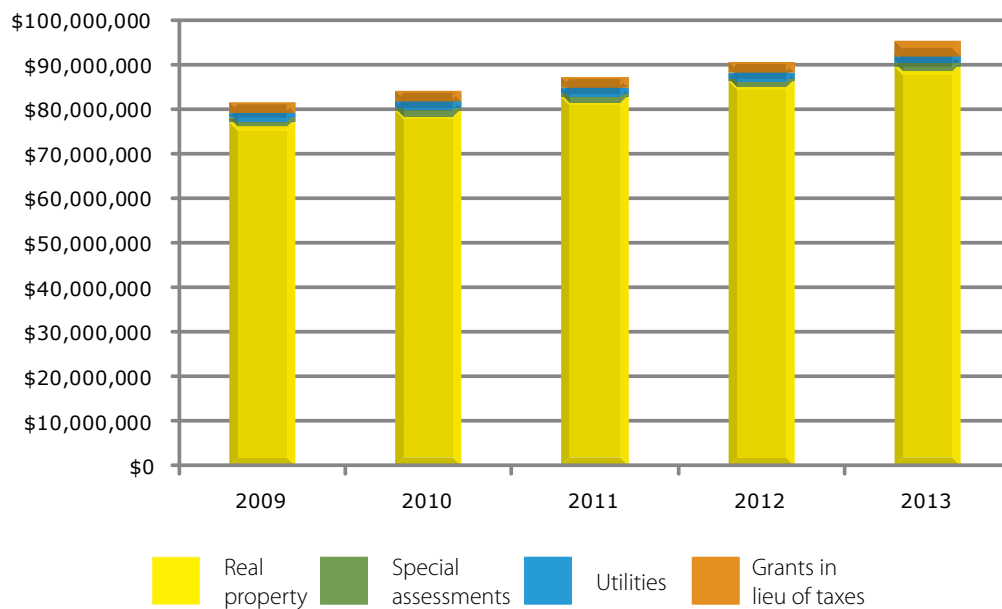
Source: City of Kamloops, Finance Department

## Assessed Values for General Municipal Purposes



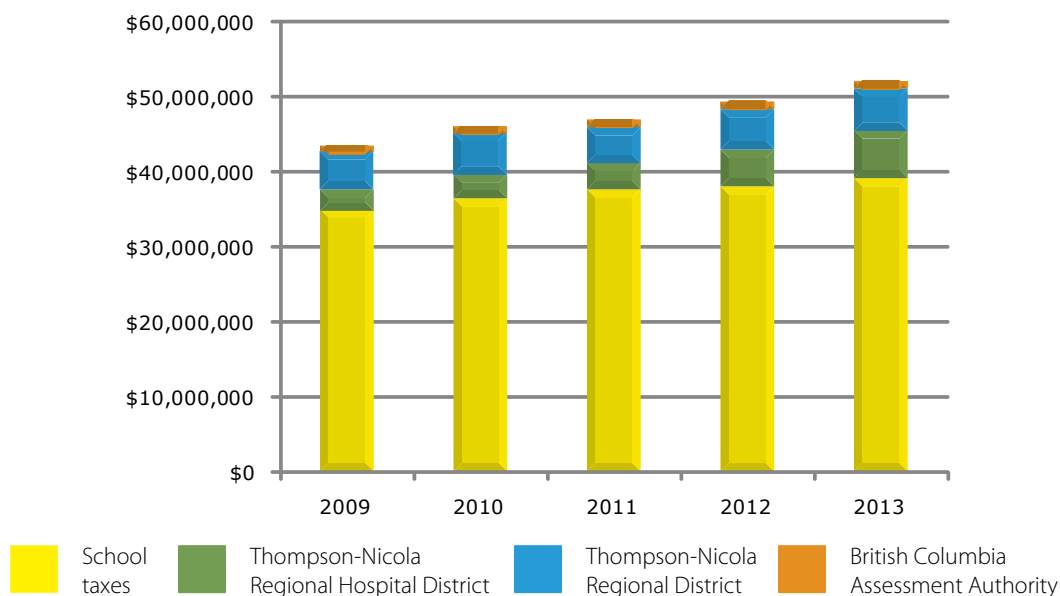
Source: City of Kamloops, Finance Department

## Property Tax Collections



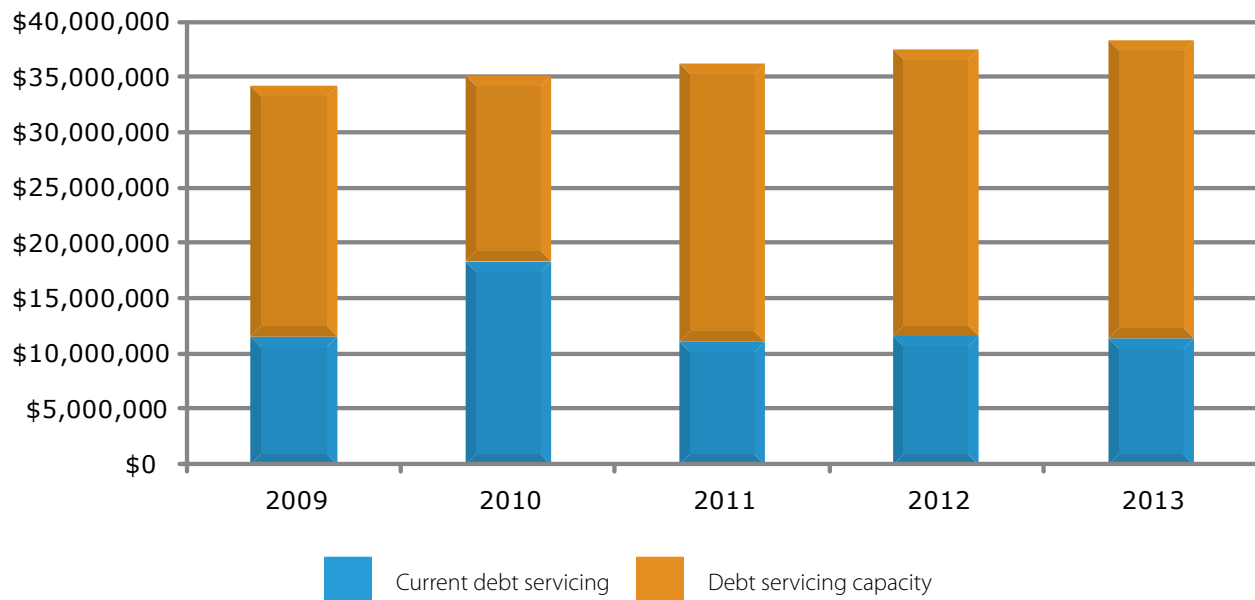
Source: City of Kamloops, Finance Department

## Other Major Tax Levies and Collections



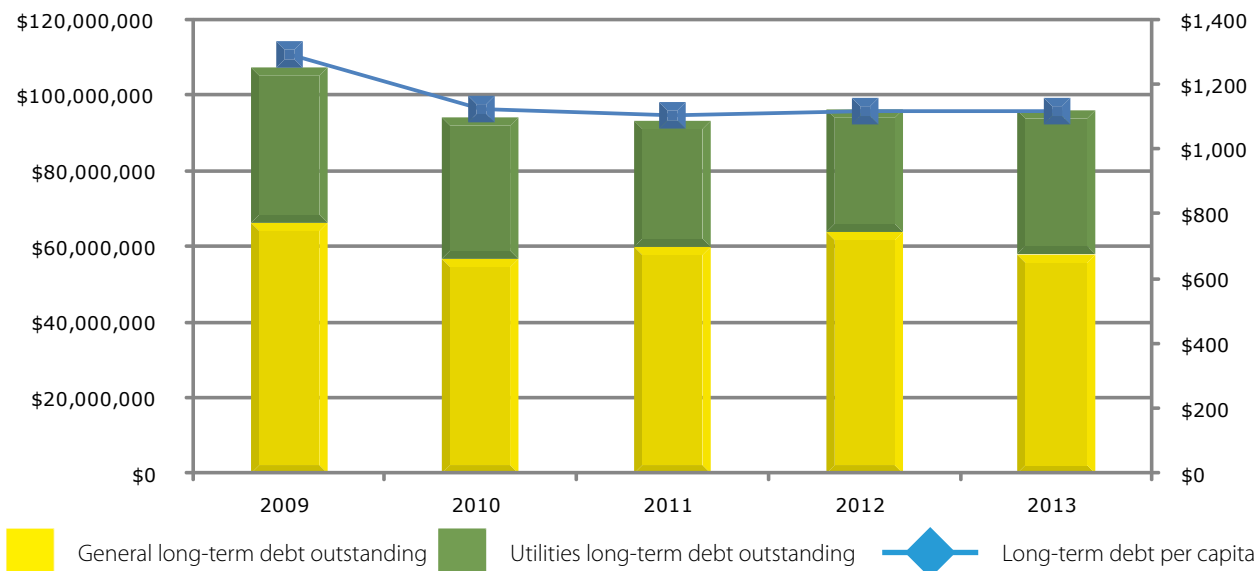
Source: City of Kamloops, Finance Department

## Legal Debt Servicing Limit



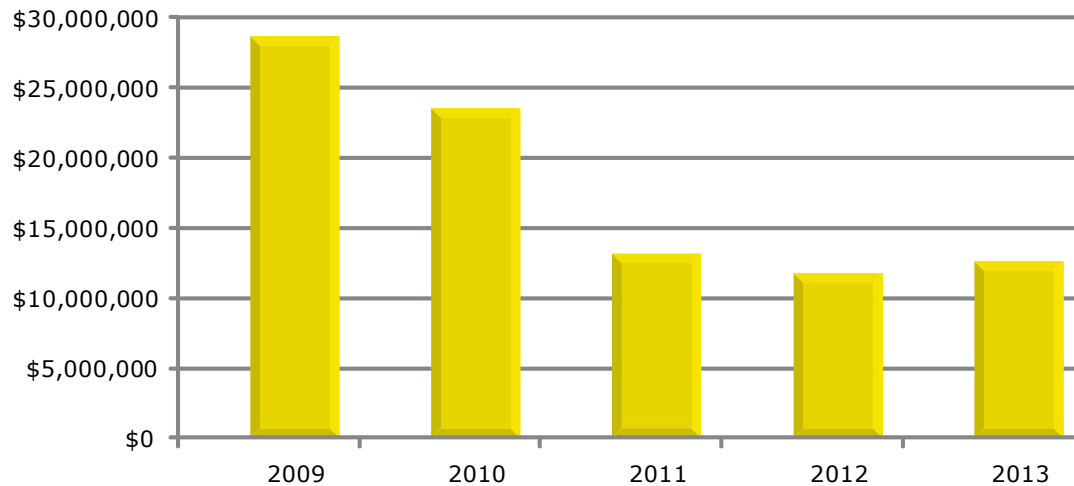
Source: City of Kamloops, Finance Department

## Long-term Debt Outstanding and Debt per Capita



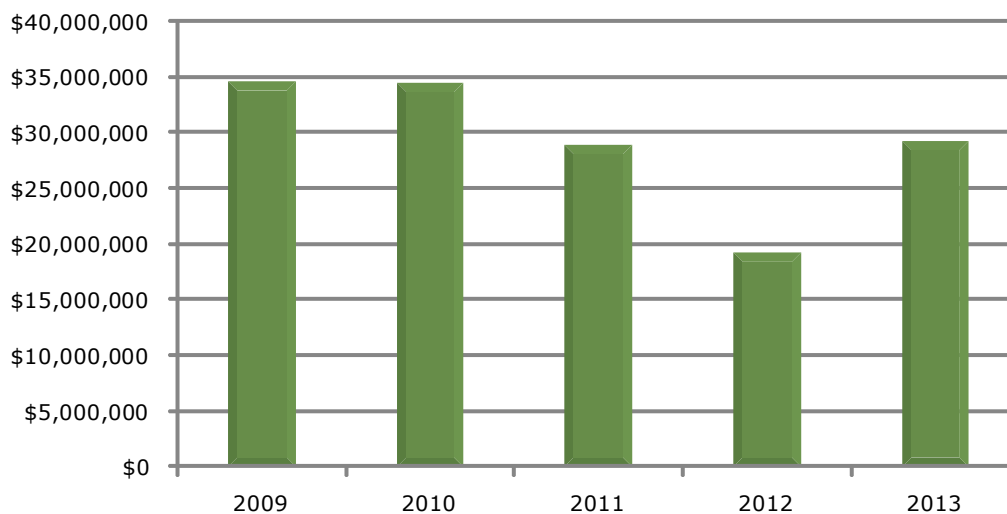
Source: City of Kamloops, Finance Department

## Net Debt



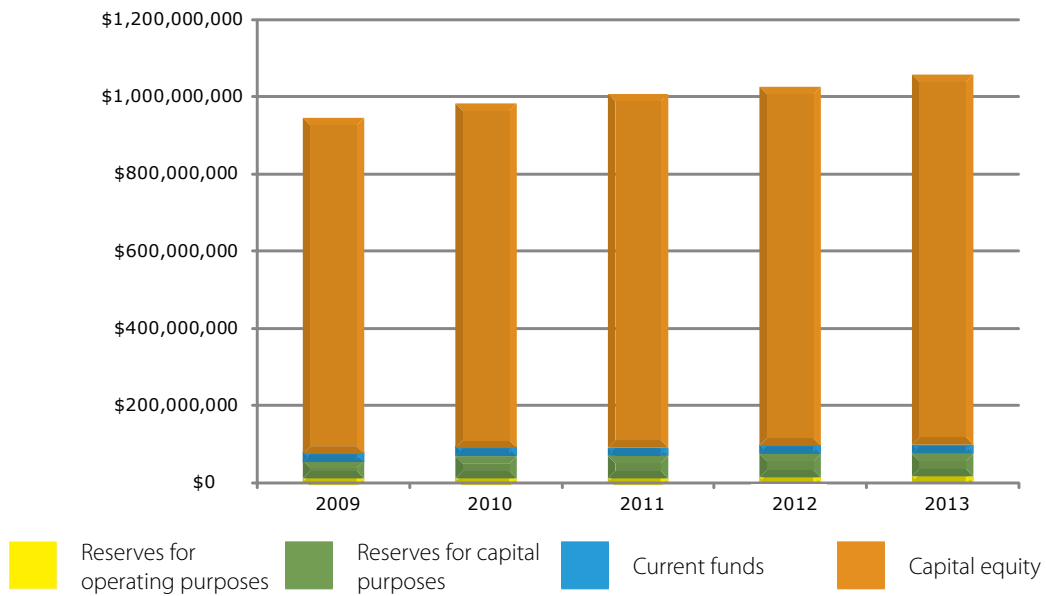
Source: City of Kamloops, Finance Department

## Annual Surplus



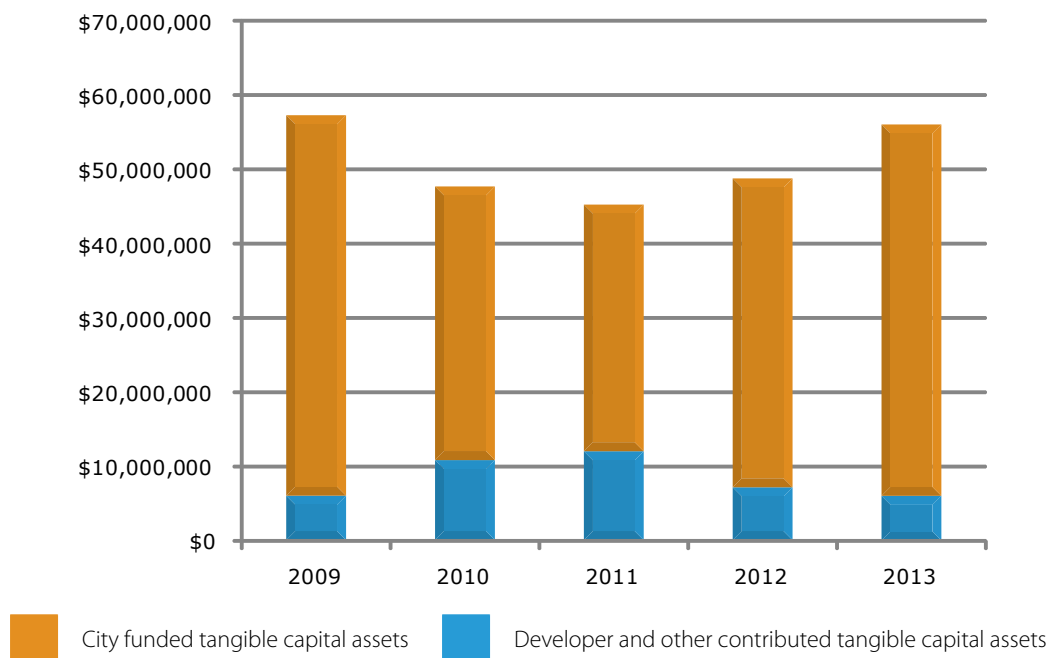
Source: City of Kamloops, Finance Department

## Accumulated Surplus



Source: City of Kamloops, Finance Department

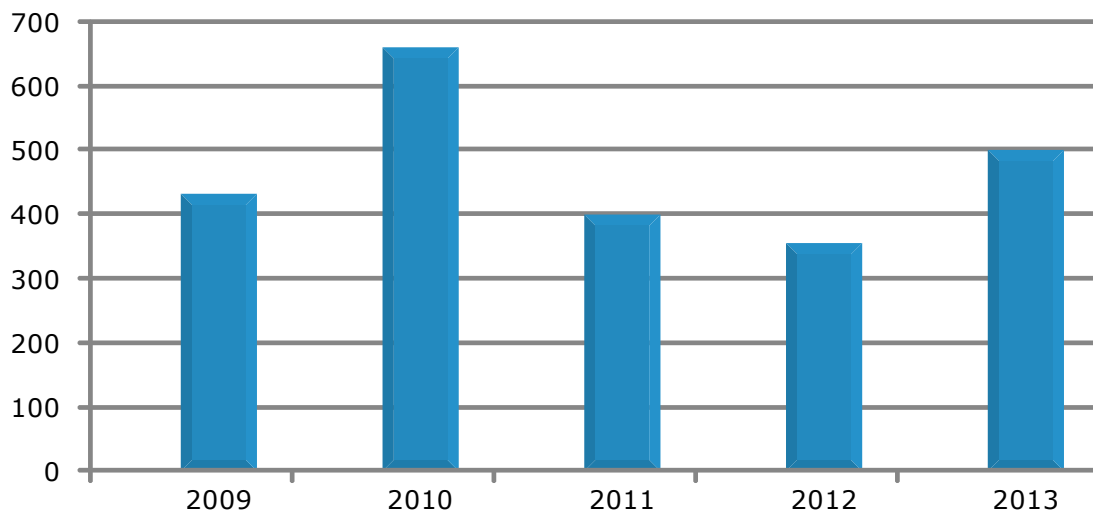
## Acquisition of Tangible Capital Assets



Source: City of Kamloops, Finance Department

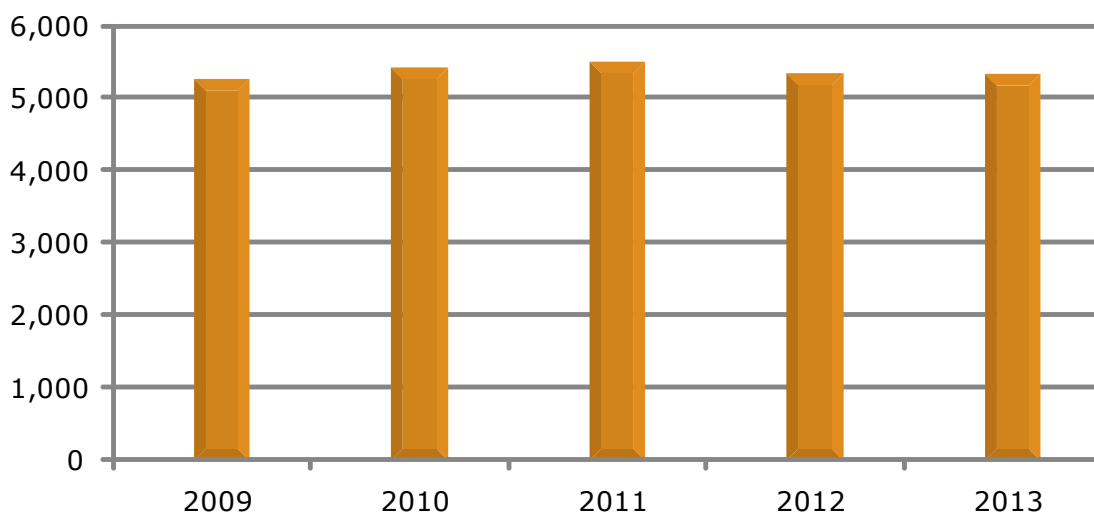


## New Housing Starts



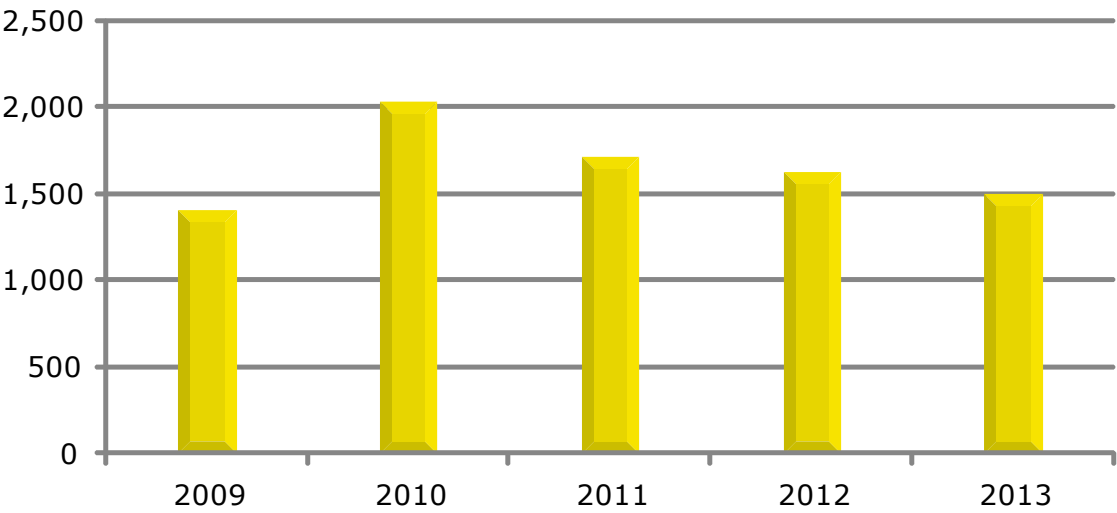
Source: City of Kamloops, Development and Engineering Services Department

## Number of Business Licences Issued



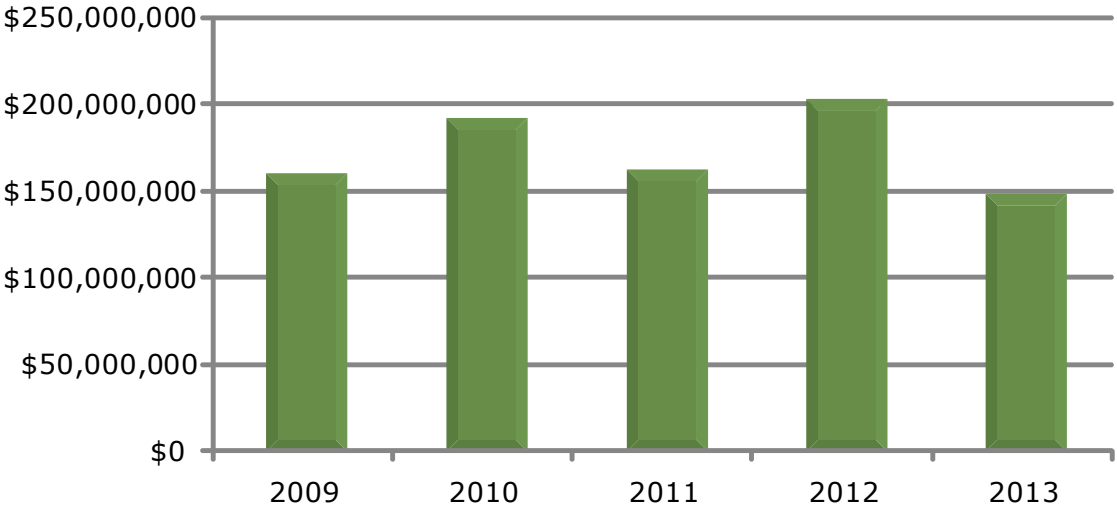
Source: City of Kamloops, Development and Engineering Services Department

## Number of Building Permits Issued



Source: City of Kamloops, Development and Engineering Services Department

## Value of Building Permits Issued

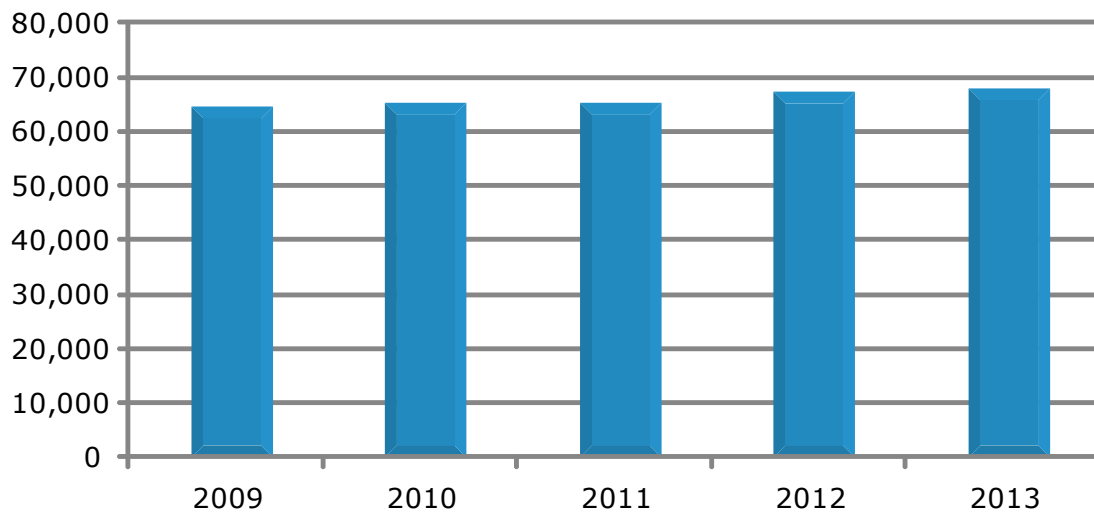


Source: City of Kamloops, Development and Engineering Services Department

## Development and Engineering Services Application Summary

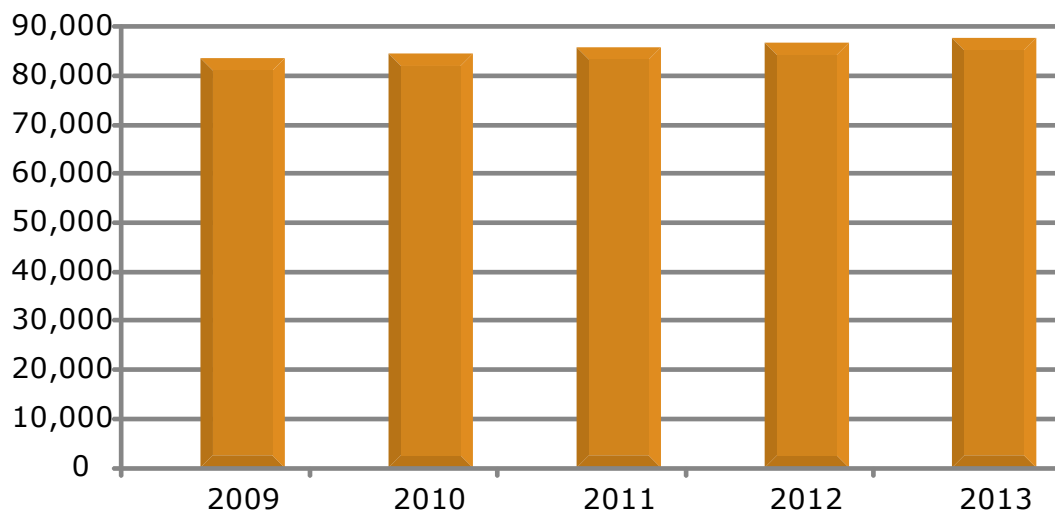
Major Activity	3Q 2013	4Q 2013	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>Planning and Development Division</b>												
Rezoning Applications	8	4	20	35	31	35	54	47	34	43	33	50
Development Variance Applications	3	4	13	23	27	24	31	38	36	31	34	30
Development Permit Applications	9	6	42	41	48	31	38	48	50	37	27	24
Board of Variance Applications	1	0	3	2	5	4	21	18	24	14	24	20
Preliminary Proposals	0	0	4	5	1	1	8	6	21	12	16	13
Inter government Referrals	0	2	2	4	1	4	3	6	3	5	1	2
Liquor Licence Applications	1	2	4	9	12	12	6	8	8	4	12	22
ALR Application	1	0	3	0	3	1	1	3	3	4	3	4
Temporary Use Permits	0	0	1	2	10	5	3	6	1	5	2	1
Land Use Contract Applications	0	0	1	0	0	0	0	1	0	0	1	2
Sign Permit Applications	39	27	126	103	142	108	108	114	102	95	65	55
Zoning Information Requests	18	13	85	67	64	41	75	65	80	68	77	58
New Businesses	145	138	657	621	788	819	734	779	714	675	671	579
Total Business Licences	5,377	5,294	5,294	5,347	5,512	5,421	5,263	5,199	4,886	4,717	4,612	4,536
<b>Subdivision Development Division</b>												
Subdivision Applications	9	9	43	44	37	59	47	75	75	78	71	81
Fee Simple Lots Created	64	3	82	119	193	185	64	364	328	293	409	257
Strata Lots Created	2	10	129	170	178	142	106	224	190	395	146	74
Total New Lots Created	66	13	211	289	371	327	170	588	518	688	555	331
<b>Building Inspection Division</b>												
Building Information Requests	483	289	1,716	1,601	1,617	1,609	1,731	1,629	2,090	1,577	1,636	1,284
Building Permits	431	372	1,542	1,627	1,710	2,026	1,408	1,850	2,080	2,255	1,884	1,487

## Number of Voters on Voters List



Source: City of Kamloops, Corporate Services and Community Safety Department

## Population Estimates



Source: City of Kamloops, Development and Engineering Services and 2006 and 2011 Canada Census.

## Principal Corporate Taxpayers

Registered Owner	Primary Property	Taxes Levied
Domtar	Industrial	5,981,807.71
Kamloops Aberdeen Mall Ltd.	Shopping Centre	1,395,322.00
British Columbia Buildings Corporation	Miscellaneous	1,112,701.04
Trans Mountain Pipeline	Utility	1,102,271.14
BC Hydro	Utility	990,957.10
Kamloops Holdings Inc.	Shopping Centre	908,280.60
FortisBC Energy Inc./BC Gas Inc. Inland Gas/ Terasen Gas Inc.	Utility	684,935.46
First Happy Trails	Shopping Centre	670,271.40
White Rock 350-450 Lansdowne St Kamloops Inc.	Shopping Centre	592,857.40
Lafarge Canada Inc.	Industrial	565,781.04
Includes general municipal property value taxes, 1% utility taxes, and grants in lieu of taxes; does not include special levies, utilities, or taxes levied by other taxing authorities.		

## Permissive Tax Exemptions - 2013

Every year, the City of Kamloops receives applications from non-profit organizations that own land and qualify for tax exemption under the requirements of provincial legislation. In 2013, the following non-profit organizations qualified.

Registered Owners	Exempt Amount of City Property Taxes
495862 BC & Desert Gardens Centre	\$15,612.50
Barnhartvale Community Association	\$2,287.50
BC SPCA	\$14,305.08
Big Brothers of Kamloops	\$6,570.00
Canadian Mental Health	\$9,629.82
Chamber of Commerce	\$18,542.00
Children's Circle Childcare Society	\$2,251.32
Heffley Creek Community Assoc.	\$2,887.50
Interior Community Services	\$26,420.96
Interior Indian Friendship Society	\$18,148.24
Kamloops Aids Society	\$6,940.84
Kamloops Cadet Society	\$4,540.60
Kamloops Cariboo Regional Immigrant Society	\$2,915.60
Kamloops Christian School	\$40,649.40
Kamloops Curling Club	\$17,213.40
Kamloops and District Elizabeth Fry Society	\$5,635.60
Kamloops Elks Lodge No. 44	\$991.34
Kamloops Food Bank	\$6,713.09
Kamloops Gun Club & Sugarloaf Ranch	\$2,265.32
Kamloops Heritage Railway Society	\$8,869.50
Kamloops Hospice Society	\$5,165.70
Kamloops Kiwanis House Society	\$11,266.90
Kamloops Lawn Bowling Association	\$2,766.70
Kamloops Society for Alcohol & Drug Serv.	\$4,954.96
Kamloops Society for Community Living	\$11,913.60
Kamloops Symphony Society	\$7,237.22

Registered Owners	Exempt Amount of City Property Taxes
New Life Mission	\$30,720.98
Norkam Seniors Society	\$11,000.00
Pine Tree Riding Club	\$4,948.48
Rosehill Farmers Market	\$2,507.50
St John Society	\$9,022.80
Thompson Nicola Family Resource Centre	\$16,600.20
TLC The Land Conservancy of BC	\$ 59.11
Wildlife Park Society of BC	\$57,552.83
YM-YWCA	\$62,735.10
<b>Total Non-profit Tax Exemptions</b>	<b>\$451,841.69</b>

Council adopted Permissive Tax bylaws to exempt the following heritage properties from property taxes in 2013.

	Exempt Amount of City Property Taxes
CN Station	\$24,338.20
St. Andrews on the Square	\$15,943.20
<b>Total Heritage Tax Exemptions</b>	<b>\$40,281.40</b>

Provincial Legislation (the *Community Charter*) statutorily exempts the building and the land on which the building stands, for places of worship, specific seniors' housing, hospitals and private schools. Council may, by bylaw, permissively exempt the land surrounding the building. In 2013, Council adopted by-laws to exempt the following surrounding lands.

	Permissive Exemption of City Property Taxes
Places of Worship	\$272,850.91
Seniors' Housing	\$2,867.70
Hospitals	\$43,803.20
Private Schools	\$89,329.15
<b>Total Permissive Surrounding Statutory Land Tax Exemptions</b>	<b>\$408,850.96</b>
<b>Total Permissive Tax Exemptions - Overall</b>	<b>\$900,974.05</b>

## Tournament Capital Grants - 2013

	Year	Grant Amount	Month	Participants	No. Days	Partic Days	Economic Impact
<b>Regional</b>							
Kamloops Long Blades Coyote Cup	2013	\$160	February	80	2	160	\$21,600
Kamloops Tennis Team BC v AB	2013	\$170	April	85	3	255	\$34,425
KYSA TOYSL Playoffs	2013	\$160	June	80	3	240	\$32,400
Kamloops Long Blades Nov Chill	2013	\$120	November	60	2	120	\$16,200
<b>TOTAL REGIONAL GRANTS</b>		<b>\$610</b>					
<b>Provincial</b>							
SKSS / BC High School Curling	2013	\$500	February	70	5	350	\$47,250
Overlander Ski Club Cross Country Ski	2013	\$500	February	150	2	300	\$40,500
Provincial Girls Basketball	2013	\$500	March	250	4	1,000	\$135,000
Provincial Boys Basketball	2013	\$500	March	250	4	1,000	\$135,000
KGTC Provincial Trampoline Championship	2013	\$500	March	176	3	528	\$71,280
Kamloops Team Handball	2013	\$500	April	125	2	250	\$33,750
McArthur Island BMX Provincials	2013	\$600	May	300	2	600	\$81,000
Kamloops Can & Kay Club Team BC Trials	2013	\$130	May	26	3	78	\$10,530
CMAF Provincial Championships - Viani's	2013	\$500	May	120	2	240	\$32,400
Race the Ranch Provincial DownHill #1	2013	\$700	June	350	3	1,050	\$141,750
Sportability - Power Soccer	2013	\$500	June	115	3	345	\$46,575
Kamloops Track & Field BC Jamboree	2013	\$1,034	June	517	3	1,551	\$209,385
FNESS Firefighter Provincial Champs	2013	\$500	June	90	5	450	\$60,750
Kamloops Minor Lacrosse PeeWees	2013	\$1,040	July	520	5	2,600	\$351,000
BC Seniors Games	2013	\$0	August	3,200	5	16,000	\$2,160,000
Kamloops Minor Baseball Bantam "AAA"	2013	\$500	August	126	5	630	\$85,050
Water Ski & Wakeboard BC Barefoots	2013	\$275	August	55	3	165	\$22,275
9 Man Community Football	2013	\$500	November	75	2	150	\$20,250
<b>TOTAL PROVINCIAL GRANTS</b>		<b>\$9,279</b>					

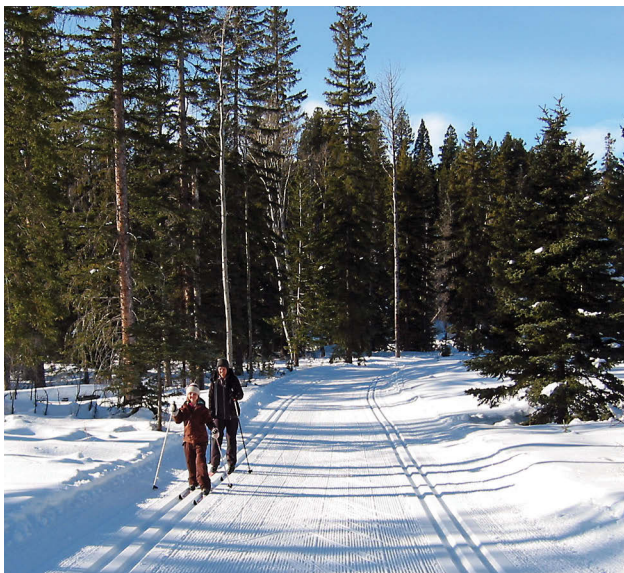


	Year	Grant Amount	Month	Participants	No. Days	Partic Days	Economic Impact
<b>Western Canadian</b>							
W. Cdn Age Class Wrestling Tournament	2013	\$1,500	January	775	3	2,325	\$313,875
Kamloops Collegiate Baseball W Cdn's	2013	\$1,000	May	135	4	540	\$72,900
<b>TOTAL WESTERN CANADIAN GRANTS</b>		<b>\$2,500</b>					
<b>National</b>							
Kamloops Curling Club CIS Curling	2013	\$1,500	January	86	5	430	\$58,050
Sun Peaks Alpine Club IPC Para	2013	\$600	March	40	3	120	\$16,200
Valleyview Skating Club	2013	\$1,500	April	392	3	1,176	\$158,760
McArthur Island BMX Cactus Classic	2013	\$1,500	June	400	3	1,200	\$162,000
KYSA Nationals U16 Soccer	2013	\$1,500	October	440	6	2,640	\$356,400
<b>TOTAL NATIONAL GRANTS</b>		<b>\$4,425</b>					
<b>Invitational</b>							
KMHA Midget Tier 2	2013	\$280	January	140	3	420	\$56,700
KMHA PeeWee Tier 3	2013	\$280	January	140	3	420	\$56,700
KMHA Bantam Tier 2	2013	\$360	January	180	3	540	\$72,900
KMHA Bantam Rec 1	2013	\$320	January	160	3	480	\$64,800
KMHA PeeWee Rec 1	2013	\$240	January	120	3	360	\$48,600
Kamloops Senior Hockey	2013	\$300	January	150	3	450	\$60,750
KMHA Bantam Rec 2	2013	\$160	February	80	3	240	\$32,400
KMHA PeeWee Rec 2	2013	\$160	February	80	3	240	\$32,400
KMHA Midget Rec 2	2013	\$240	February	120	3	360	\$48,600
KMHA Atom Rec 1 Hockey	2013	\$160	February	80	3	240	\$32,400
Kamloops Classics Valentine Meet	2013	\$400	February	200	3	600	\$81,000
KTFC Indoor Van Ryswuk Track Meet	2013	\$416	February	208	3	624	\$84,240
KMHA Atom Rec 2	2013	\$160	March	80	3	240	\$32,400
Theatre BC Mainstage	2013		March	350	3	1,050	\$141,750
KGTC Wild West Fest Gymnastics	2013	\$304	March	152	3	456	\$61,560
Sun Peaks Alpine Club FIS Van Haute	2013	\$360	March	180	3	540	\$72,900

	Year	Grant Amount	Month	Participants	No. Days	Partic Days	Economic Impact
Mini Masters Hockey Women Spring Fling	2013	\$338	March	169	3	507	\$68,445
Kamloops Firefighters IAFF Hockey Tourn	2013	\$900	March	450	5	2,250	\$303,750
Kam Rec Old Timers Hockey	2013	\$440	March	220	3	660	\$89,100
Dirt 4 Life North Face Trail Run	2013	\$250	March	125	2	250	\$33,750
Sun Peaks Alpine Club	2013	\$820	March	410	3	1,230	\$166,050
Kamloops Nisei Curling Club Bonspiel	2013	\$184	March	92	3	276	\$37,260
Sportsmen's Bonspiel	2013	\$0	March	150	4	600	\$81,000
Best of the West Baseball	2013	\$0	March	80	3	240	\$32,400
Highland Dance Competition	2013	\$0	March	125	2	250	\$33,750
Ice Pirates Spring Ice Breaker	2013	\$0	March	350	3	1,050	\$141,750
Big League Experience Baseball	2013	\$0	April	160	3	480	\$64,800
Festival of Performing Arts	2013		April	210	2	420	\$56,700
KTSA Archery 3D Shoot	2013	\$200	April	100	2	200	\$27,000
KIBIHT	2013		April	530	5	2,650	\$357,750
KTFC Battle of the Borders	2013	\$228	April	114	2	228	\$30,780
Kolle Development Ice Pirate Challenge	2013	\$280	April	140	3	420	\$56,700
Kamloops Sr Mens Slo Pitch	2013	\$120	April	60	2	120	\$16,200
Kolle Development Ice Pirate Challenge #2	2013	\$0	April	350	4	1,400	\$189,000
KYSA May Slurpee Cup	2013	\$1,500	May	3,000	3	9,000	\$1,215,000
Kamloops Minor Lacrosse AI Price	2013	\$500	May	250	3	750	\$101,250
Kamloops Minor Lacrosse Snakebite	2013	\$160	May	80	3	240	\$32,400
Kamloops Wolves Spring Howler	2013	\$420	May	210	3	630	\$85,050
Kam Invit Slo Pitch Tournament FACT	2013	\$0	May	240	4	960	\$129,600
Kamloops Track & Field Cent May Meet	2013	\$470	May	235	3	705	\$95,175
DFO Hockey / Golf Tournament	2013	\$200	May	100	3	300	\$40,500
Kamloops Triathlon Club Spring Sprint	2013	\$300	May	100	2	200	\$27,000
Kamloops Sr Mens Slo Pitch	2013	\$0	May	110	2	220	\$29,700
Dive BC Competition	2013	\$0	May	60	2	120	\$16,200
Kamloops Disc Golf Club Nationals	2013	\$1,500	June	150	3	450	\$60,750

	Year	Grant Amount	Month	Participants	No. Days	Partic Days	Economic Impact
Kamloops Classic June Meet	2013	\$1,100	June	550	3	1,650	\$222,750
Kamloops Summer Swim Club	2013	\$900	June	450	3	1,350	\$182,250
Kids of Steel	2013	\$0	June	100	2	200	\$27,000
KMBaseball Canada Day Classic	2013	\$360	July	180	4	720	\$97,200
Kamloops Basketball Academy	2013	\$0	July	825	3	2,475	\$334,125
Kamloops Ultimate Desert Luau	2013	\$0	July	250	2	500	\$67,500
BC Cup Downhill Race #2	2013	\$500	July	250	3	750	\$101,250
Kamloops Marathon	2013		July	200	3	600	\$81,000
Highland Games	2013	\$0	July	160	2	320	\$43,200
BC Extreme Athletics Strongman	2013	\$500	July	46	2	92	\$12,420
Punjab Sport Society Soccer Tournament	2013	\$1,500	August	850	3	2,550	\$344,250
Kamloops Invitational Soccer	2013	\$1,500	August	1,300	4	5,200	\$702,000
NSA Co Ed Slo Pitch World Series	2013	\$160	August	80	3	240	\$32,400
Kamloops Highland Games	2013	\$0	August	120	2	240	\$32,400
2013 Coors Senior Mens Slo Pitch	2013	\$390	September	195	3	585	\$78,975
Dirt 4 Life Trail Run #4	2013	\$138	September	103	2	206	\$27,810
Sahali Secondary Sabres Soccer Classic	2013	\$480	September	240	3	720	\$97,200
Best of the West Fall Baseball	2013	\$0	September	180	3	540	\$72,900
Kamloops Walk in the Park	2013	\$160	September	80	2	160	\$21,600
KDM Octoberfest 2012	2013	\$1,400	October	700	3	2,100	\$283,500
Kamloops Minor Hockey Midget Tier 1	2013	\$360	October	180	4	720	\$97,200
Kamloops Minor Hockey PeeWee Tier 1	2013	\$360	October	180	3	540	\$72,900
TRU Baseball Thanksgiving	2013	\$0	October	100	3	300	\$40,500
Crown of Curling	2013		October	165	4	660	\$89,100
Interior Highland Dance Competition	2013	\$190	November	95	2	190	\$25,650
KMHA Female Bantam A	2013	\$280	November	140	3	420	\$56,700
KMHA Female Midget A	2013	\$280	November	140	3	420	\$56,700
KMHA Female PeeWee A	2013	\$120	November	60	3	180	\$24,300
KMHA Female Bantam Rec	2013	\$120	November	60	3	180	\$24,300

	Year	Grant Amount	Month	Participants	No. Days	Partic Days	Economic Impact
KMHA Bantam Tier 3	2013	\$360	November	180	3	540	\$72,900
KMHA Atom Development 1	2013	\$520	November	260	3	780	\$105,300
KMHA Female PeeWee Rec	2013	\$120	November	60	3	180	\$24,300
KMHA Female Midget Rec	2013	\$280	November	140	3	420	\$56,700
Kamloops Classic Swimming	2013	\$1,100	December	550	3	1,650	\$222,750
KMHA Midget Recreation	2013	\$120	December	60	3	180	\$24,300
KMHA PeeWee Tier 2	2013	\$360	December	180	3	540	\$72,900
KMHA Bantam Recreation	2013	\$320	November	160	3	480	\$64,800
<b>TOTAL INVITATIONAL GRANTS</b>		<b>\$22,758</b>					
<b>Training Camps</b>							
BC Lions Training Camp	2013		June	100	23	2,300	\$310,500
Chinese Speed Skating Team	2013		August	32	38	1,216	\$164,160
<b>TOTAL TRAINING CAMPS</b>				<b>132</b>		<b>3,516</b>	<b>\$474,660</b>
<b>TOTALS</b>		<b>\$41,747</b>		<b>29,579</b>		<b>103,653</b>	<b>\$13,993,155</b>



# Annual Report photography credits

<b>Cover</b>	<i>South Shore Looking North-East: credit Peter Olsen Photography</i>
<b>Page 3</b>	<i>Beach at Riverside Park: credit Al Hepworth</i> <i>Water Treatment Facility: credit City of Kamloops</i> <i>City of Kamloops Community Safety: credit City of Kamloops</i>
<b>Page 6</b>	<i>Interior Savings Centre: credit Peter Olsen Photography</i>
<b>Page 7</b>	<i>Surveying: credit City of Kamloops</i> <i>Kamloops 2013 BC Seniors Games: credit Lynn Sunderman</i> <i>Get Your Glow On: credit City of Kamloops</i>
<b>Page 9</b>	<i>Public Works: credit City of Kamloops</i> <i>Music at the Farmer's Market: credit Peter Olsen</i>
<b>Page 10</b>	<i>Music in the Park: credit Peter Olsen</i> <i>Downtown Kamloops Parking Meters: credit Peter Olsen</i> <i>Curb-Side Collection: credit City of Kamloops</i>
<b>Page 11</b>	<i>Enjoying a Game of Golf: credit Daniel Houghton</i> <i>Line Painting: credit City of Kamloops</i>
<b>Page 15</b>	<i>New Residential Construction: credit City of Kamloops</i> <i>Caring for the Plants: credit Peter Olsen</i>
<b>Page 16</b>	<i>Dragon Boat Racing: credit Peter Olsen</i>
<b>Page 18</b>	<i>Fun at the Park: credit Peter Olsen</i>
<b>Page 20</b>	<i>Mountain Biking: credit Peter Olsen</i>
<b>Page 22</b>	<i>Canada Day Celebrations: credit Steve Riffel</i>
<b>Page 24</b>	<i>The Overlanders at First &amp; Victoria Street: credit Peter Olsen</i>
<b>Page 118</b>	<i>Downtown Business District: credit Ron Lyster</i> <i>Jenn with Veggies: credit Denann Hurstfield</i> <i>Stake Lake Skiing: credit Cori Dixon</i>



Canada's Tournament Capital

# Important Contact Information for the City of Kamloops

## City of Kamloops

7 Victoria Street West,  
Kamloops, BC, V2C 1A2  
Phone 250.828.3311  
Email [info@kamloops.ca](mailto:info@kamloops.ca)

## Emergencies

8am – 4pm: Call 250.828.3461  
After hours: Call 250.372.1710

## Winter Hours of Operation

Sept – May: 8:30 am - 4:30 pm

## Summer Hours of Operation

(after May long weekend)  
May - Sept: 8:00 am - 4:00 pm

**Mayor's Office** 250.828.3494  
[visit kamloops.ca/council](http://visit.kamloops.ca/council)

**City Department List** [kamloops.ca/departments](http://kamloops.ca/departments)

**Chief Administrative Officer** 250.828.3498

**Business and Client Services** 250.828.3572

**Corporate Services & Community Safety** 250.828.3405

**Development and Engineering Service** 250.828.3561

**Finance** 250.828.3413

**Human Resources** 250.828.3439

**Parks, Recreation and Cultural Services** 250.828.3400

**Public Works and Utilities** 250.828.3348

**Bylaw Services** [kamloops.ca/bylaws](http://kamloops.ca/bylaws)

**Landfill** [kamloops.ca/garbage/landfills.shtml](http://kamloops.ca/garbage/landfills.shtml)

**Tournament Capital Centre**  
[tournamentcapital.com/tcc.htm](http://tournamentcapital.com/tcc.htm)

**Bus Schedule and Fares**  
[busonline.ca/regions/kam/default.cfm](http://busonline.ca/regions/kam/default.cfm)

**Venture Kamloops - Economic Development**  
[venturekamloops.com](http://venturekamloops.com)

**Tourism Kamloops** [tourismkamloops.com](http://tourismkamloops.com)

**Visitor Information Centre**  
[tourismkamloops.ca/KVC](http://tourismkamloops.ca/KVC)  
Toll Free: 1.800.662.1994

**Fire 911**

**Ambulance 911**

**RCMP (Bilingual)**  
560 Battle Street  
250.828.3000

**Royal Inland Hospital**  
311 Columbia Street  
250.374.5111

**Drive BC** [drivebc.ca](http://drivebc.ca)

**Weather** [weather.gc.ca](http://weather.gc.ca)





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