

Introduction to Summary of Audited Financial Statements of Public Bodies Reporting under the *Financial Information Act*

This section of the Public Accounts contains summaries of the financial statements of corporations required to report under the *Financial Information Act*, (R.S.B.C. 1996, chap. 140, sec.2).

Corporation means corporation, association, board, commission, society or public body as defined in this Act.

Information required under the *Financial Information Act* for each fiscal year shall include:

- a statement of assets and liabilities;
- an operational statement;
- a schedule of the amount of debts;
- a schedule of guarantees and indemnity agreements;
- a schedule showing, in respect of each employee earning more than a prescribed amount, the total remuneration paid to the employee and the total amount paid for his/her expenses, and a consolidated total of all remuneration paid to all other employees;
- a schedule showing the total amount paid to each supplier of goods or services during the fiscal year that exceeds a prescribed amount, and a consolidated total of all other payments made to suppliers of goods or services during that fiscal year.

The first four items are included in the annual audited financial statement report here. The supplementary information regarding remuneration and supplier payments is available from the Crown corporations.

These summary statements do not contain the detailed financial information listed above for each entity. They are only intended to give the reader an overview of the size and scope of the entities to which the *Financial Information Act* applies. Organizations included in the province's reporting entity are not included in this section.

Complete financial statements may be obtained from a corporation on payment of a prescribed fee.

Summary of Audited Financial Statement of Public Bodies
Reporting Under the *Financial Information Act*
For the Year Ended December 31, 2005
(Unaudited)

	Balance Sheet			Operating Statement		
	Assets	Liabilities	Equity	Revenue	Expenditure	Surplus
	\$	\$	\$	\$	\$	\$
Municipal Libraries						
Burnaby.....	1,373	158	1,215	8,959	8,321	638
Coquitlam.....	2,355	582	1,773	3,863	3,775	88
Dawson Creek.....	223	15	208	420	381	39
Greater Victoria.....	4,123	2,226	1,897	10,973	10,473	500
Invermere.....	141	3	138	154	133	21
Mackenzie.....	22	9	13	257	258	(1)
Nelson.....	128	105	23	574	562	12
New Westminster.....	0	0	0	2,782	2,782	0
North Vancouver City.....	580	471	109	2,364	2,391	(27)
North Vancouver District.....	1,347	719	628	4,433	4,308	125
Penticton.....	0	0	0	1,150	1,039	111
Port Moody.....	0	0	0	1,234	1,162	72
Pouce Coupe.....	39	0	39	46	40	6
Prince George.....	327	224	103	3,450	3,432	18
Prince Rupert.....	0	2	(2)	588	604	(16)
Richmond.....	1,307	1,297	10	6,993	6,939	54
Smithers.....	36	13	23	214	221	(7)
Surrey.....	552	600	(48)	10,789	10,847	(58)
Trail & District.....	156	139	17	456	456	0
Vancouver.....	6,494	2,612	3,882	39,840	38,258	1,582
West Vancouver.....	242	0	242	1,425	3,914	(2,489)
Whistler.....	617	31	586	523	443	80
Total.....	20,062	9,206	10,856	101,487	100,739	748
Regional Library Districts						
Fraser Valley.....	5,337	1,345	3,992	17,917	17,511	406
Okanagan.....	8,118	537	7,581	11,788	11,120	668
Thompson-Nicola.....	0	0	0	0	0	0
Vancouver Island.....	9,017	969	8,048	14,416	14,131	285
14131 Total.....	22,472	2,851	19,621	44,121	42,762	1,359
Public Library Associations						
Alert Bay.....	35	1	34	20	16	4
Beaver Valley.....	37	20	17	186	207	(21)
Bowen Island.....	56	5	51	230	232	(2)
Burns Lake.....	250	3	247	271	163	108
Castlegar & District.....	106	22	84	405	411	(6)
Chetwynd.....	796	2	794	400	328	72
Cranbrook.....	1,613	64	1,549	565	567	(2)
Creston.....	271	63	208	341	325	16

**Summary of Audited Financial Statement of Public Bodies
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(Unaudited)**

Elkford.....	550	0	550	110	96	14
Fernie.....	161	0	161	262	229	33
Fort Nelson.....	50	2	48	256	250	6
Fort St. James.....	149	1	148	155	84	71
Fort St. John.....	812	79	733	556	570	(14)
Fraser Lake.....	25	1	24	83	84	(1)
Gibsons & District.....	275	40	235	519	513	6
Grand Forks.....	465	18	447	329	357	(28)
Granisle.....	6	0	6	48	51	(3)
Greenwood.....	20	9	11	31	35	(4)
Hazleton.....	85	9	76	121	122	(1)
Houston.....	67	13	54	137	137	0
Hudson's Hope.....	495	0	495	91	68	23
Kaslo & District.....	74	40	34	58	47	11
Kimberly.....	1,682	0	1,682	206	201	5
Kitimat.....	46	9	37	592	585	7
Lillooet.....	213	6	207	207	201	6
McBride & District.....	220	52	168	139	122	17
Midway.....	42	0	42	51	38	13
Nakusp.....	138	0	138	88	89	(1)
Pemberton & District.....	304	3	301	178	178	0
Pender Island.....	99	19	80	126	134	(8)
Powell River.....	133	37	96	600	613	(13)
Rossland.....	43	15	28	133	133	0
Salmo.....	45	42	3	85	84	1
Salt Spring Island.....	345	11	334	170	179	(9)
Sechelt.....	176	53	123	568	566	2
Sparwood.....	497	14	483	178	189	(11)
Squamish.....	214	30	184	683	655	28
Stewart.....	49	8	41	51	53	(2)
Terrace.....	135	0	135	637	651	(14)
Tumbler Ridge.....	91	1	90	148	152	(4)
Valemount.....	345	4	341	121	113	8
Vanderhoof.....	235	166	69	237	171	66
View Royal.....	56	0	56	11	18	(7)
Total.....	11,506	862	10,644	10,383	10,017	366
Federated Public Library System						
InterLink.....	749	530	219	1,464	1,429	35
Total.....	749	530	219	1,464	1,429	35
Total.....	54,789	13,449	41,340	157,455	154,947	2,508

**Summary of Audited Financial Statement of Public Bodies
Reporting Under the *Financial Information Act*
For the Year Ended December 31, 2005—Continued
(Unaudited)**

	Balance Sheet			Operating Statement		
	Assets	Liabilities	Equity	Revenue	Expenditure	Surplus
Other Public Bodies	\$	\$	\$	\$	\$	\$
Insurance Council of B.C.....	2,881	1,440	1,441	2,809	2,962	(153)
Total.....	2,881	1,440	1,441	2,809	2,962	(153)

¹The financial information of this entry is as of May 31, 2006.

Summary of Audited Financial Statement of Public Bodies
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(Unaudited)

Municipalities ¹	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
Cities:						
Abbotsford.....	870,612	147,858	722,754	177,749	173,723	4,026
Armstrong.....	42,898	3,023	39,875	5,501	6,175	(674)
Burnaby.....	3,901,333	104,148	3,797,185	286,449	255,140	31,309
Campbell River.....	315,956	44,856	271,100	46,408	46,136	272
Castlegar.....	85,516	7,134	78,382	12,718	12,607	111
Chilliwack.....	501,704	69,028	432,676	77,060	74,881	2,179
Colwood.....	75,887	23,117	52,770	15,188	14,260	928
Coquitlam.....	659,202	84,952	574,250	161,762	154,952	6,810
Courtenay.....	110,401	27,378	83,023	38,300	35,988	2,312
Cranbrook.....	188,289	41,077	147,212	32,754	29,309	3,445
Dawson Creek.....	174,708	24,582	150,126	58,364	42,945	15,419
Duncan.....	35,742	2,769	32,973	6,047	5,650	397
Enderby.....	15,526	2,164	13,362	2,553	2,370	183
Fernie.....	60,632	6,835	53,797	10,857	10,180	677
Fort St. John.....	174,969	17,560	157,409	51,171	34,718	16,453
Grand Forks.....	45,184	2,704	42,480	8,329	7,555	774
Greenwood.....	5,864	174	5,690	961	864	97
Kamloops.....	756,671	118,184	638,487	162,385	159,497	2,888
Kelowna.....	1,117,806	203,417	914,389	223,380	207,951	15,429
Kimberley.....	82,400	9,635	72,765	17,928	13,195	4,733
Langford.....	159,250	50,479	108,771	40,732	52,512	(11,780)
Langley.....	155,616	30,136	125,480	35,094	37,876	(2,782)
Merritt.....	55,289	7,077	48,212	9,347	8,936	411
Nanaimo.....	726,400	75,160	651,240	117,970	119,165	(1,195)
Nelson.....	141,188	31,782	109,406	32,041	32,102	(61)
New Westminster.....	339,476	50,818	288,658	107,270	108,037	(767)
North Vancouver.....	351,539	28,062	323,477	67,422	69,536	(2,114)
Parksville.....	84,530	18,064	66,466	17,024	17,032	(8)
Penticton.....	288,416	29,221	259,195	68,347	63,921	4,426
Port Alberni.....	146,100	7,068	139,032	27,933	29,791	(1,858)
Port Coquitlam.....	293,956	58,277	235,679	64,331	66,542	(2,211)
Port Moody.....	188,644	26,938	161,706	49,044	47,572	1,472
Prince George.....	675,054	158,930	516,124	124,069	128,070	(4,001)
Prince Rupert.....	209,816	23,393	186,423	38,351	30,276	8,075
Quesnel.....	94,186	16,457	77,729	21,311	21,490	(179)
Revelstoke.....	90,653	14,350	76,303	14,643	14,711	(68)
Richmond.....	1,475,143	198,785	1,276,358	261,897	233,775	28,122
Roseland.....	25,185	4,579	20,606	4,888	5,768	(880)
Surrey.....	2,584,000	374,973	2,209,027	420,832	426,618	(5,786)

Summary of Audited Financial Statement of Public Bodies
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(Unaudited)

	In Thousands					
	Balance Sheet			Operating Statement		
	Assets	Liabilities	Equity	Revenue	Expenditure	Surplus
	\$	\$	\$	\$	\$	\$
Terrace.....	88,629	6,792	81,837	16,316	15,439	877
Trail.....	82,133	8,525	73,608	16,883	14,741	2,142
Vancouver.....	9,128,880	1,108,746	8,020,134	1,148,448	1,041,235	107,213
Vernon.....	239,924	83,581	156,343	63,223	44,739	18,484
Victoria.....	502,933	88,209	414,724	149,484	149,637	(153)
White Rock.....	106,943	12,913	94,030	23,963	23,136	827
Williams Lake.....	97,777	11,836	85,941	23,319	23,974	(655)
Total Cities.....	27,552,960	3,465,746	24,087,214	4,360,046	4,114,727	245,319
Districts:						
100 Mile House.....	25,470	4,341	21,129	4,523	4,479	44
Bowen Island.....	15,932	3,380	12,552	6,692	6,701	(9)
Central Saanich.....	64,160	7,820	56,340	17,578	17,604	(26)
Chetwynd.....	46,045	684	45,361	10,029	8,127	1,902
Coldstream.....	28,034	4,568	23,466	5,712	4,914	798
Delta.....	897,429	91,024	806,405	148,032	151,199	(3,167)
Elkford.....	53,065	1,486	51,579	5,123	4,461	662
Esquimalt.....	70,356	19,355	51,001	23,597	26,704	(3,107)
Fort St. James.....	18,687	1,258	17,429	3,552	3,806	(254)
Highlands.....	9,767	1,067	8,700	1,787	1,693	94
Hope.....	38,283	4,590	33,693	8,443	6,950	1,493
Houston.....	30,191	846	29,345	7,533	6,522	1,011
Hudson's Hope.....	14,709	1,018	13,691	2,706	2,661	45
Invermere.....	32,084	7,647	24,437	8,226	6,977	1,249
Kent.....	43,762	6,363	37,399	8,205	8,285	(80)
Kitimat.....	87,375	5,250	82,125	18,848	19,299	(451)
Lake Country.....	75,903	16,965	58,938	15,718	14,700	1,018
Langley.....	673,417	114,118	559,299	112,979	121,394	(8,415)
Lantzville.....	11,681	416	11,265	2,738	2,499	239
Lillooet.....	22,683	2,268	20,415	3,718	3,079	639
Logan Lake.....	18,319	990	17,329	3,493	2,710	783
Mackenzie.....	50,632	1,115	49,517	9,569	9,606	(37)
Maple Ridge.....	581,502	97,691	483,811	97,525	96,210	1,315
Metchosin.....	21,306	1,796	19,510	3,623	3,043	580
Mission.....	204,546	36,936	167,610	45,616	53,581	(7,965)
New Hazelton.....	12,547	935	11,612	1,263	1,183	80
North Cowichan.....	179,390	18,378	161,012	26,949	23,169	3,780
North Saanich.....	57,373	11,597	45,776	14,786	14,988	(202)
North Vancouver.....	630,411	71,656	558,755	128,126	121,833	6,293
Oak Bay.....	103,531	10,637	92,894	26,032	25,734	298
Peachland.....	50,514	11,383	39,131	6,246	5,117	1,129
Pitt Meadows.....	98,972	9,323	89,649	17,684	14,280	3,404
Port Edward.....	17,467	1,878	15,589	1,866	2,078	(212)
Port Hardy.....	54,861	2,662	52,199	6,033	6,983	(950)
Powell River.....	105,199	12,338	92,861	24,441	23,036	1,405
Saanich.....	431,023	60,254	370,769	124,702	118,821	5,881

Summary of Audited Financial Statement of Public Bodies
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(Unaudited)

In Thousands

	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
Salmon Arm.....	197,216	36,111	161,105	33,809	31,564	2,245
Sechelt.....	54,364	13,522	40,842	10,736	9,692	1,044
Sechelt Indian Government.....	1,350	981	369	833	895	(62)
Sicamous.....	25,215	2,962	22,253	3,735	3,416	319
Sooke.....	35,258	14,402	20,856	14,391	20,012	(5,621)
Spallumcheen.....	24,234	582	23,652	4,735	5,853	(1,118)
Sparwood.....	72,442	1,696	70,746	8,937	8,867	70
Squamish.....	137,643	27,150	110,493	34,727	32,569	2,158
Stewart.....	14,523	368	14,155	2,405	2,372	33
Summerland.....	112,156	25,600	86,556	25,281	21,291	3,990
Taylor.....	38,374	5,405	32,969	10,777	10,952	(175)
Tofino.....	23,179	2,399	20,780	4,553	4,367	186
Tumbler Ridge.....	67,445	448	66,997	5,748	5,987	(239)
Ucluelet.....	24,865	2,461	22,404	4,426	3,424	1,002
Vanderhoof.....	28,653	1,395	27,258	6,795	5,978	817
Wells.....	6,335	201	6,134	816	859	(43)
West Vancouver.....	305,895	58,040	247,855	91,010	93,574	(2,564)
Whistler.....	319,234	50,982	268,252	55,997	48,773	7,224
Total Districts.....	<u>6,365,007</u>	<u>888,738</u>	<u>5,476,269</u>	<u>1,273,404</u>	<u>1,254,871</u>	<u>18,533</u>
Towns:						
Comox.....	55,717	9,561	46,156	12,014	11,457	557
Creston.....	46,218	8,061	38,157	11,418	10,758	660
Fort Nelson.....	49,550	7,830	41,720	17,316	10,128	7,188
Gibsons.....	35,542	5,253	30,289	8,972	9,079	(107)
Golden.....	38,819	3,881	34,938	5,804	5,436	368
Ladysmith.....	56,625	7,907	48,718	9,894	9,614	280
Lake Cowichan.....	18,118	1,281	16,837	3,315	3,114	201
Oliver.....	44,142	4,288	39,854	5,790	5,944	(154)
Osoyoos.....	38,188	4,479	33,709	7,251	6,032	1,219
Port McNeill.....	16,888	1,622	15,266	2,169	2,689	(520)
Princeton.....	17,715	249	17,466	3,084	2,804	280
Qualicum Beach.....	64,567	4,094	60,473	12,406	14,051	(1,645)
Sidney.....	67,254	5,317	61,937	16,772	15,595	1,177
Smithers.....	61,630	3,678	57,952	9,241	9,212	29
View Royal.....	40,101	8,421	31,680	12,844	14,108	(1,264)
Total Towns.....	<u>651,074</u>	<u>75,922</u>	<u>575,152</u>	<u>138,290</u>	<u>130,021</u>	<u>8,269</u>

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	In Thousands					
	Balance Sheet			Operating Statement		
	Assets	Liabilities	Equity	Revenue	Expenditure	Surplus
\$	\$	\$	\$	\$	\$	
Villages:						
Alert Bay.....	9,505	1,730	7,775	1,100	1,195	(95)
Anmore.....	5,341	2,484	2,857	1,641	1,453	188
Ashcroft.....	14,285	145	14,140	1,918	2,046	(128)
Belcarra.....	4,259	238	4,021	855	916	(61)
Burns Lake.....	22,553	1,365	21,188	5,271	4,812	459
Cache Creek.....	17,919	37	17,882	3,523	3,295	228
Canal Flats.....	2,853	173	2,680	1,339	780	559
Chase.....	16,997	669	16,328	2,144	2,325	(181)
Clinton.....	4,485	183	4,302	854	799	55
Cumberland.....	13,131	2,250	10,881	4,132	4,115	17
Fraser Lake.....	9,304	520	8,784	2,136	2,002	134
Gold River.....	32,501	1,301	31,200	2,467	2,085	382
Granisle.....	4,518	178	4,340	1,106	1,101	5
Harrison Hot Springs.....	15,878	2,096	13,782	2,357	1,794	563
Hazelton.....	7,141	265	6,876	650	581	69
Kaslo.....	8,563	965	7,598	1,467	1,334	133
Keremeos.....	8,195	573	7,622	1,270	1,043	227
Lions Bay.....	7,287	391	6,896	1,495	1,381	114
Lumby.....	9,669	1,279	8,390	2,419	2,314	105
Lytton.....	6,133	915	5,218	1,466	1,144	322
Massett.....	11,595	477	11,118	5,328	5,354	(26)
McBride.....	9,257	597	8,660	2,954	2,611	343
Midway.....	9,611	1,147	8,464	2,507	2,675	(168)
Montrose.....	6,172	379	5,793	854	872	(18)
Nakusp.....	17,188	1,003	16,185	2,514	2,428	86
New Denver.....	3,834	247	3,587	732	754	(22)
Pemberton.....	21,403	4,528	16,875	5,389	4,065	1,324
Port Alice.....	8,248	683	7,565	4,533	3,466	1,067
Port Clements.....	6,016	355	5,661	574	499	75
Pouce Coupe.....	11,112	404	10,708	2,310	1,206	1,104
Radium Hot Springs.....	16,370	1,492	14,878	2,666	2,048	618
Salmo.....	6,539	555	5,984	1,035	1,061	(26)
Sayward.....	5,140	325	4,815	1,482	1,441	41
Silverton.....	2,516	294	2,222	310	335	(25)
Slocan.....	4,792	30	4,762	617	991	(374)
Tahsis.....	20,436	1,110	19,326	1,497	1,863	(366)
Telkwa.....	12,741	1,562	11,179	1,556	1,483	73
Valemount.....	12,533	1,265	11,268	2,816	2,961	(145)
Warfield.....	7,085	279	6,806	1,429	1,298	131
Zeballos.....	3,408	138	3,270	559	585	(26)
Total Villages.....	416,513	34,627	381,886	81,272	74,511	6,761
Total Municipalities.....	34,985,554	4,465,033	30,520,521	5,853,012	5,574,130	278,882

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	In Thousands					
	Balance Sheet			Operating Statement		
	Assets	Liabilities	Equity	Revenue	Expenditure	Surplus
\$	\$	\$	\$	\$	\$	
Regional Districts						
Alberni–Clayoquot.....	25,618	6,155	19,463	6,519	5,900	619
Bulkley–Nechako.....	22,021	9,725	12,296	8,557	7,920	637
Capital.....	792,401	271,272	521,129	156,562	154,598	1,964
Cariboo.....	117,263	33,731	83,532	23,716	23,708	8
Central Coast.....	5,572	472	5,100	796	699	97
Central Kootenay.....	94,276	37,027	57,249	30,011	33,773	(3,762)
Central Okanagan.....	222,442	135,046	87,396	56,408	53,559	2,849
Columbia–Shuswap.....	84,368	48,367	36,001	17,415	16,369	1,046
Comox–Strathcona.....	204,858	94,762	110,096	52,773	48,034	4,739
Cowichan Valley.....	84,242	27,793	56,449	29,386	29,931	(545)
East Kootenay.....	61,593	45,384	16,209	20,665	17,910	2,755
Fraser Valley.....	143,364	109,913	33,451	26,183	33,034	(6,851)
Fraser–Fort George.....	170,951	126,348	44,603	27,997	28,579	(582)
Greater Vancouver.....	3,987,083	2,310,140	1,676,943	504,959	513,205	(8,246)
Kitimat–Stikine.....	22,631	3,094	19,537	6,212	6,014	198
Kootenay Boundary.....	65,114	21,032	44,082	23,272	22,080	1,192
Mount Waddington.....	21,358	4,866	16,492	4,685	4,201	484
Nanaimo.....	184,718	66,597	118,121	51,393	52,259	(866)
North Okanagan.....	239,760	121,390	118,370	58,390	50,437	7,953
Northern Rockies.....	32,228	17,839	14,389	12,246	11,268	978
Okanagan–Similkameen.....	76,764	42,721	34,043	21,698	21,766	(68)
Peace River.....	105,611	56,335	49,276	64,029	57,728	6,301
Powell River.....	16,162	6,930	9,232	4,735	4,663	72
Skeena–Queen Charlotte.....	16,687	12,749	3,938	5,776	6,982	(1,206)
Squamish–Lillooet.....	32,096	23,234	8,862	9,178	8,852	326
Sunshine Coast.....	98,264	41,478	56,786	40,260	23,951	16,309
Thompson–Nicola.....	107,037	74,812	32,225	25,265	25,784	(519)
Total Regional Districts.....	<u>7,034,482</u>	<u>3,749,212</u>	<u>3,285,270</u>	<u>1,289,086</u>	<u>1,263,204</u>	<u>25,882</u>

¹The operating statements for municipalities do not include taxation collected for other governments (eg. schools, hospitals, British Columbia Assessment Authority, Municipal Finance Authority and other) but do include taxation collected for regional district purposes. The financial statements of individual municipalities and regional districts may be requested from the particular organization.