

## **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 to be prepared 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.

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 Statements of Public Bodies  
Reporting under the *Financial Information Act*  
for the Year Ended March 31, 2000  
(Unaudited)**

Universities, Colleges and Institutes	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
British Columbia Institute of Technology.....	244,599	171,036	73,563	163,258	162,154	1,104
Camosun College.....	89,119	82,351	6,768	64,928	64,992	(64)
Capilano College.....	85,051	67,860	17,191	51,921	51,746	175
College of New Caledonia.....	37,507	31,483	6,024	37,290	38,109	(819)
College of the Rockies.....	23,163	24,727	(1,564)	20,764	20,741	23
Douglas College.....	99,749	95,981	3,768	59,322	58,528	794
Emily Carr College of Art and Design.....	21,631	33,823	(12,192)	13,407	13,179	228
Institute of Indigenous Government <sup>1</sup> .....	531	325	206	2,133	2,174	(41)
Justice Institute of British Columbia.....	42,285	32,453	9,832	30,191	29,584	607
Kwantlen University College.....	125,251	110,015	15,236	75,352	78,542	(3,190)
Langara College.....	41,975	43,168	(1,193)	54,999	54,870	129
Malaspina University College.....	81,137	55,919	25,218	61,194	62,188	(994)
Nicola Valley Institute of Technology.....	1,599	1,616	(17)	4,841	4,482	359
North Island College.....	39,754	36,395	3,359	28,763	27,485	1,278
Northern Lights College.....	29,648	25,087	4,561	22,138	20,832	1,306
Northwest Community College.....	17,802	17,140	662	21,528	20,426	1,102
Okanagan University College.....	100,128	98,079	2,049	73,717	75,151	(1,434)
Open Learning Agency.....	38,775	35,140	3,635	58,652	58,806	(154)
Royal Roads University.....	17,057	10,145	6,912	20,029	18,764	1,265
Selkirk College.....	22,749	19,377	3,372	37,392	38,316	(924)
Simon Fraser University.....	499,751	281,713	218,038	264,364	265,591	(1,227)
Technical University of British Columbia.....	7,084	2,924	4,160	14,074	12,193	1,881
University College of the Cariboo.....	82,511	80,849	1,662	68,563	68,626	(63)
University College of the Fraser Valley.....	70,409	66,301	4,108	50,939	51,605	(666)
University of British Columbia.....	1,466,446	753,067	713,379	835,708	764,313	71,395
University of Northern British Columbia.....	197,825	142,538	55,287	50,933	46,479	4,454
University of Victoria.....	387,079	225,176	161,903	234,652	234,464	188
Vancouver Community College.....	61,993	55,755	6,238	76,503	76,414	89
<b>Total Universities, Colleges and Institutes .....</b>	<b>3,932,608</b>	<b>2,600,443</b>	<b>1,332,165</b>	<b>2,497,555</b>	<b>2,420,754</b>	<b>76,801</b>

<sup>1</sup>Based on draft financial statements.

The figures on this schedule are a summation of the most recent audited financial statements available for individual universities, colleges and institutes. Totals are shown only to give the reader an idea of the scope of the organizations on a collective basis. Financial statements of individual entities may be requested from the particular organization.

PROVINCE OF BRITISH COLUMBIA

**Summary of Audited Financial Statements of Public Bodies  
Reporting Under the *Financial Information Act*  
for the Year Ended June 30, 1999  
(Unaudited)**

School Districts	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Income \$	Expenditure \$	Surplus \$
South East Kootenay.....	113,154	50,447	62,707	46,434	46,068	366
Rocky Mountain .....	87,301	46,247	41,054	32,508	31,934	574
Kootenay Lake .....	99,530	51,621	47,909	43,457	43,533	(76)
Arrow Lakes .....	15,669	7,495	8,174	7,635	7,318	317
Revelstoke .....	24,185	9,907	14,278	10,585	10,300	285
Kootenay-Columbia .....	85,469	32,879	52,590	37,834	37,670	164
Vernon .....	119,253	65,377	53,876	57,663	57,005	658
Central Okanagan .....	268,483	155,222	113,261	121,596	120,152	1,444
Cariboo-Chilcotin.....	104,089	52,417	51,672	54,736	54,581	155
Quesnel.....	57,075	24,409	32,666	33,764	33,939	(175)
Chilliwack.....	143,531	92,291	51,240	63,973	63,665	308
Abbotsford.....	218,015	126,114	91,901	103,824	102,519	1,305
Langley.....	259,164	147,003	112,161	113,268	112,837	431
Surrey.....	777,942	537,361	240,581	310,115	310,111	4
Delta .....	143,637	51,035	92,602	101,088	100,110	978
Richmond.....	341,644	210,061	131,583	138,935	137,017	1,918
Vancouver .....	465,975	162,587	303,388	371,199	368,957	2,242
New Westminster .....	48,212	18,595	29,617	37,989	37,179	810
Burnaby.....	199,614	104,903	94,711	134,263	134,648	(385)
Maple Ridge .....	207,156	130,160	76,996	81,336	80,680	656
Coquitlam.....	418,753	267,029	151,724	179,891	179,543	348
North Vancouver .....	119,463	37,658	81,805	110,582	110,488	94
West Vancouver.....	86,503	47,448	39,055	39,898	39,020	878
Sunshine Coast.....	56,495	30,456	26,039	28,590	28,006	584
Powell River.....	43,761	24,431	19,330	21,000	20,935	65
Howe Sound.....	101,402	57,299	44,103	28,473	27,291	1,182
Central Coast.....	9,528	3,007	6,521	4,501	4,457	44
Haida Gwaii/Queen Charlotte.....	19,612	10,610	9,002	9,183	9,247	(64)
Boundary.....	34,453	15,934	18,519	15,949	15,668	281
Prince Rupert.....	55,943	24,880	31,063	26,697	25,713	984
Okanagan-Similkameen .....	40,161	14,964	25,197	21,424	20,719	705
Bulkley Valley .....	33,663	12,486	21,177	19,697	19,333	364
Prince George.....	169,116	47,046	122,070	116,761	116,903	(142)
Nicola-Similkameen .....	45,150	20,973	24,177	21,704	20,505	1,199
Peace River South .....	84,928	37,742	47,186	38,614	37,565	1,049
Peace River North.....	69,605	29,382	40,223	36,790	36,497	293
Greater Victoria .....	214,772	82,876	131,896	136,784	134,853	1,931
Sooke .....	117,450	69,623	47,827	53,013	52,440	573
Saanich.....	97,899	52,063	45,836	51,466	50,894	572
Gulf Islands.....	42,899	26,615	16,284	13,809	14,158	(349)
Okanagan-Skaha .....	89,404	48,237	41,167	44,238	44,102	136
Nanaimo-Ladysmith.....	209,377	122,702	86,675	93,987	93,934	53
Qualicum .....	86,952	53,986	32,966	32,818	32,818	
Alberni.....	56,137	18,042	38,095	35,870	35,960	(90)
Comox Valley .....	120,477	74,305	46,172	58,207	58,053	154
Campbell River .....	111,872	61,721	50,151	45,423	45,259	164
Kamloops-Thompson .....	170,452	57,516	112,936	106,106	106,106	
Gold Trail .....	35,022	13,070	21,952	19,947	19,905	42
Mission.....	122,824	82,293	40,531	41,629	41,329	300
Fraser-Cascade.....	30,037	12,439	17,598	16,641	16,591	50
Cowichan Valley .....	110,549	53,396	57,153	62,818	61,979	839
Fort Nelson .....	14,875	4,334	10,541	8,315	8,514	(199)
Coast Mountains .....	100,854	37,222	63,632	50,439	49,879	560
North Okanagan-Shuswap.....	123,274	65,346	57,928	52,970	52,754	216

**Summary of Audited Financial Statements of Public Bodies  
Reporting Under the *Financial Information Act*  
for the Year Ended June 30, 1999—Continued  
(Unaudited)**

School Districts—Continued	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Income \$	Expenditure \$	Surplus \$
Vancouver Island West .....	20,381	9,030	11,351	7,429	7,314	115
Vancouver Island North .....	54,321	23,005	31,316	20,287	20,427	(140)
Stikine .....	23,555	15,591	7,964	5,654	5,538	116
Nechako Lakes .....	82,980	36,709	46,271	38,858	37,816	1,042
Nisga'a .....	17,251	6,217	11,034	6,568	6,267	301
Francophone Education Authority .....	2,292	2,481	(189)	26,883	28,185	(1,302)
<b>Total School Districts .....</b>	<b>7,223,540</b>	<b>3,786,295</b>	<b>3,437,245</b>	<b>3,652,115</b>	<b>3,627,188</b>	<b>24,927</b>

The figures on this schedule are a summation taken from the audited financial statements of individual school districts. Totals are shown only to give the reader an idea of the scope of the organization on a collective basis. The financial statements of individual school districts may be requested from the particular organization.

**Summary of Audited Financial Statements of Public Bodies  
Reporting Under the *Financial Information Act*  
for the Year Ended March 31, 1999  
(Unaudited)**

	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Income \$	Expenditure \$	Surplus \$
<b>Health Care Organizations<sup>1</sup></b>						
<b>Health Regions and Boards</b>						
Capital Health Region .....	228,833	236,196	(7,363)	542,709	544,977	(2,268)
Central Vancouver Island Health Region .....	120,329	126,113	(5,784)	229,574	231,549	(1,975)
Fraser Valley Health Region .....	98,168	103,356	(5,188)	200,288	200,744	(456)
Northern Interior Regional Health Board .....	76,283	76,167	116	124,489	124,440	49
North Okanagan Health Region .....	87,295	85,332	1,963	124,589	123,428	1,161
North Shore Health Region .....	119,068	111,623	7,445	182,809	182,501	308
Okanagan Similkameen Health Region .....	178,422	163,160	15,262	289,229	287,932	1,297
Simon Fraser Health Region .....	198,250	209,108	(10,858)	538,951	541,198	(2,247)
South Fraser Health Region .....	235,610	237,626	(2,016)	393,393	396,332	(2,939)
Thompson Health Region .....	97,441	99,895	(2,454)	148,334	148,239	95
Vancouver/Richmond Health Board .....	135,561	130,756	4,805	1,470,223	1,473,437	(3,214)
<b>Total Health Regions and Boards .....</b>	<b>1,575,260</b>	<b>1,579,332</b>	<b>(4,072)</b>	<b>4,244,588</b>	<b>4,254,777</b>	<b>(10,189)</b>
<b>Health Councils</b>						
Arrow Lakes/UpperSlocan Valley Health Council .....	7,260	7,263	(3)	7,318	7,174	144
Bella Coola Valley & District Health Authority .....	3,261	3,132	129	2,526	2,540	(14)
Boundary Health Council .....	13,015	8,840	4,175	11,734	11,734	
Bulkley Valley Health Council .....	13,669	13,471	198	11,606	11,471	135
Campbell River/Nootka Community Health Council .....	26,412	26,309	103	30,132	30,310	(178)
Castlegar and District Health Council .....	12,515	11,885	630	12,616	12,550	66
Central Cariboo Chilcotin Health Council .....	24,610	25,243	(633)	21,828	22,034	(206)
Central Coast Transitional Health Authority .....	3,784	3,549	235	2,626	2,645	(19)
Columbia Valley Health Council .....	9,613	9,589	24	5,427	5,268	159
Comox Valley Community Health Council .....	5,198	2,907	2,291	8,991	8,903	88
Cranbrook Health Council .....	30,168	30,913	(745)	30,270	30,940	(670)
Creston and District Health Council .....	16,303	15,761	542	16,591	17,123	(532)
Elk Valley and South Country Health Council .....	10,070	9,859	211	13,012	12,936	76
Fort Nelson-Liard Community Health Council .....	3,037	765	2,272	3,727	3,975	(248)
Golden Health Council .....	4,606	4,154	452	5,776	5,666	110
Greater Trail Community Health Council .....	17,548	18,062	(514)	43,793	44,055	(262)
Kimberley Community Health Council .....	6,050	6,000	50	9,188	9,314	(126)
Kitimat and Area Health Council .....	9,724	9,083	641	10,372	10,295	77
Mount Waddington Health Council .....	7,241	6,348	893	8,958	9,010	(52)
Nelson and Area Health Council .....	14,373	14,402	(29)	29,111	30,024	(913)
North Coast Community Health Council .....	14,339	13,164	1,175	18,113	18,222	(109)
North Peace Health Council .....	17,608	16,878	730	18,962	19,224	(262)
Powell River Community Health Council .....	35,373	35,980	(607)	21,891	22,063	(172)
Queen Charlotte Islands/Haida Gwaii Community Health Council .....	1,695	2,179	(484)	8,297	8,408	(111)
Quesnel and District Community Health Council .....	23,813	24,765	(952)	19,214	19,769	(555)
Sea to Sky Community Health Council .....	16,315	16,619	(304)	13,189	13,350	(161)
Snow Country Health Council .....	5,909	5,248	661	1,722	1,615	107
South Cariboo Community Health Council .....	12,537	12,667	(130)	9,166	8,914	252
South Peace Health Council .....	31,089	30,450	639	29,944	30,148	(204)
Stikine Regional Community Health Council .....	4,227	4,238	(11)	1,384	1,364	20
Sunshine Coast Community Health Council .....	15,203	15,077	126	18,834	19,356	(522)
Terrace and Area Health Council .....	14,233	15,119	(886)	18,883	19,537	(654)
Upper Skeena Community Health Council .....	2,281	2,162	119	3,738	3,739	(1)
<b>Total Health Councils .....</b>	<b>433,079</b>	<b>422,081</b>	<b>10,998</b>	<b>468,939</b>	<b>473,676</b>	<b>(4,737)</b>

**Summary of Audited Financial Statements of Public Bodies  
Reporting Under the *Financial Information Act*  
for the Year Ended March 31, 1999—Continued  
(Unaudited)**

	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Income \$	Expenditure \$	Surplus \$
<b>Hospital Societies</b>						
British Columbia Cancer Agency.....	130,867	135,032	(4,165)	157,749	157,589	160
British Columbia Mental Health Society.....	18,144	19,156	(1,012)	109,097	109,013	84
Chara Health Care Society .....	58,606	53,793	4,813	94,376	93,737	639
Children's & Women's Health Care Centre of British Columbia.....	105,626	104,675	951	241,012	242,778	(1,766)
Holy Family Hospital.....	10,205	9,701	504	16,848	16,366	482
Keremeos Diagnostic & Treatment Centre .....	535	344	191	565	547	18
Louis Brier Hospital.....	9,799	9,960	(161)	10,965	11,131	(166)
Menno Hospital .....	7,225	7,395	(170)	9,389	9,489	(100)
Mount St. Mary Hospital .....	3,125	2,376	749	7,488	7,562	(74)
Nisga'a Valley Health Board .....	4,093	1,412	2,681	7,429	6,434	995
Saint Mary's Hospital.....	19,226	21,461	(2,235)	27,963	27,962	1
St. Joseph's General Hospital.....	23,777	4,596	19,181	33,523	33,922	(399)
St. Michael's Centre Extended Care Hospital ....	9,788	10,038	(250)	9,797	9,917	(120)
St. Paul's Hospital .....	142,313	146,105	(3,792)	258,251	259,319	(1,068)
Vancouver Hospital and Health Sciences Centre	356,140	372,451	(16,311)	514,510	521,938	(7,428)
<b>Total Hospital Societies .....</b>	<b>899,469</b>	<b>898,495</b>	<b>974</b>	<b>1,498,962</b>	<b>1,507,704</b>	<b>(8,742)</b>
<b>Community Health Services Soci- eties</b>						
Cariboo Community Health Services Society ....	3,206	1,164	2,042	13,536	12,645	891
Coast Garibaldi Community Health Services So- ciety.....	1,860	872	988	12,689	12,169	520
East Kootenay Community Health Services Soci- ety .....	2,663	1,636	1,027	15,056	14,669	387
Kootenay Boundary Community Health Ser- vices Society.....	3,110	1,629	1,481	18,491	18,241	250
North West Community Health Services Society	2,597	1,040	1,557	12,541	12,246	295
Peace Liard Community Health Services Society	2,380	1,028	1,352	10,394	9,660	734
Upper Island/Central Coast Community Health Services Society.....	1,602	1,834	(232)	19,330	19,584	(254)
<b>Total Community Health Services Societies.....</b>	<b>17,418</b>	<b>9,203</b>	<b>8,215</b>	<b>102,037</b>	<b>99,214</b>	<b>2,823</b>
<b>Total Health Care Organizations .....</b>	<b>2,925,226</b>	<b>2,909,111</b>	<b>16,115</b>	<b>6,314,526</b>	<b>6,335,371</b>	<b>(20,845)</b>

<sup>1</sup>The government does not claim ownership of the assets of these organizations.

PROVINCE OF BRITISH COLUMBIA

**Summary of Audited Financial Statements of Public Bodies  
Reporting Under the *Financial Information Act*  
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	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Income \$	Expenditure \$	Surplus \$
<b>Regional Hospital Districts</b>						
Alberni-Clayoquot.....	20,262	16,167	4,095	1,247	1,174	73
Bulkley-Nechako.....				42	332	(290)
Capital.....	229,556	82,236	147,320	11,978	11,367	611
Cariboo.....	55,502	40,438	15,064	2,886	3,001	(115)
Cariboo-Chilcotin.....	13,322	10,914	2,408	1,148	707	441
Central Coast.....	3,792	5	3,787	87	71	16
Central Kootenay.....	26,780	7,460	19,320	1,224	1,205	19
Central Okanagan.....	16,294	16,195	99	5,088	5,080	8
Columbia-Shuswap.....	2,582	1,970	612	546	542	4
Comox-Strathcona.....	68,613	34,447	34,166	3,575	3,398	177
Cowichan Valley.....	27,675	13,237	14,438	2,956	2,942	14
East Kootenay.....	51,199	28,114	23,085	2,098	2,215	(117)
Fraser-Fort George.....	6,151	5,998	153	4,323	4,238	85
Fraser Valley.....	135,602	19,547	116,055	9,109	9,370	(261)
Kitimat-Stikine.....	2,227	2,136	91	375	419	(44)
Kootenay-Boundary.....	4,847	2,930	1,917	1,061	1,015	46
Kootenay East.....	4,596	2,456	2,140	771	563	208
Mount Waddington.....	9,545	2,438	7,107	545	450	95
Nanaimo.....	25,945	40,270	(14,325)	5,056	5,123	(67)
Northern Rockies.....	936	633	303	769	711	58
North Okanagan.....	6,138	5,547	591	3,410	3,377	33
North Okanagan-Columbia-Shuswap.....	2,362	1	2,361	1,242	1,242	
North West.....	3,144	1,916	1,228	1,171	987	184
Okanagan-Similkameen.....	44,877	8,538	36,339	2,623	2,723	(100)
Peace River.....	30,481	29,457	1,024	3,286	2,714	572
Powell River.....	11,244	11,108	136	2,552	2,539	13
Sea to Sky.....	33	26	7	271	264	7
Skeena-Queen Charlotte.....	4,598	1,647	2,951	280	303	(23)
Squamish-Lillooet.....	5,456	5,454	2	1,216	1,217	(1)
Stuart-Nechako.....	699	4	695	704	9	695
Sunshine Coast.....	7,881	6,403	1,478	499	466	33
Thompson.....	3,996	1,810	2,186	1,026	1,025	1
Thompson-Nicola.....	68,425	25,038	43,387	3,234	3,246	(12)
Upper Island-Central Coast.....				58	58	
West Kootenay-Boundary.....	2,123	980	1,143	2,332	1,189	1,143
<b>Total Regional Hospital Districts.....</b>	<b>896,883</b>	<b>425,520</b>	<b>471,363</b>	<b>78,788</b>	<b>75,282</b>	<b>3,506</b>

The figures on this schedule are a summation of the audited financial statements of British Columbia regional hospital districts. Totals shown are only to give the reader an idea of the scope of the organizations on a collective basis. Financial statements of individual regional hospital districts may be requested from the particular organization.

**Summary of Audited Financial Statements of Public Bodies  
Reporting Under the *Financial Information Act*  
for the Year Ended December 31, 1998  
(Unaudited)**

Municipalities	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
<b>Cities:</b>						
Abbotsford.....	528,540	137,184	391,356	94,099	92,089	2,010
Armstrong.....	33,219	5,292	27,927	4,396	4,008	388
Burnaby.....	2,890,533	64,343	2,826,190	216,024	211,434	4,590
Castlegar.....	68,059	16,928	51,131	12,767	12,745	22
Colwood.....	16,226	3,652	12,574	7,421	7,334	87
Coquitlam.....	407,433	52,065	355,368	101,221	100,648	573
Courtenay.....	62,272	11,931	50,341	23,196	23,124	72
Cranbrook.....	118,919	18,777	100,142	23,802	20,918	2,884
Dawson Creek.....	101,360	29,203	72,157	20,888	20,377	511
Duncan.....	25,998	1,742	24,256	5,249	5,238	11
Enderby.....	11,167	2,820	8,347	2,713	2,804	(91)
Fernie.....	46,653	9,781	36,872	8,160	7,691	469
Fort St. John.....	93,563	17,946	75,617	21,421	21,000	421
Grand Forks.....	35,766	4,911	30,855	7,564	7,383	181
Greenwood.....	5,223	842	4,381	933	930	3
Kamloops.....	552,724	117,391	435,333	94,597	93,078	1,519
Kelowna.....	596,954	84,046	512,908	146,701	144,811	1,890
Kimberley.....	59,605	7,353	52,252	9,174	8,446	728
Langley.....	97,824	9,956	87,868	19,667	19,622	45
Merritt.....	46,602	9,269	37,333	8,841	8,524	317
Nanaimo.....	426,185	49,384	376,801	96,590	95,936	654
Nelson.....	90,667	19,728	70,939	24,255	24,222	33
New Westminster.....	220,984	35,077	185,907	80,918	80,726	192
North Vancouver.....	294,635	76,774	217,861	49,663	49,436	227
Parksville.....	57,952	13,476	44,476	11,728	11,473	255
Penticton.....	216,987	34,203	182,784	50,288	49,718	570
Port Alberni.....	108,456	8,804	99,652	24,318	23,130	1,188
Port Coquitlam.....	192,348	8,288	184,060	42,591	42,548	43
Port Moody.....	108,033	5,344	102,689	23,247	23,120	127
Prince George.....	523,450	108,946	414,504	85,042	84,182	860
Prince Rupert.....	186,191	37,145	149,046	39,370	39,059	311
Quesnel.....	56,623	9,095	47,528	16,408	14,729	1,679
Revelstoke.....	48,077	2,820	45,257	9,525	9,381	144
Richmond.....	1,070,718	174,763	895,955	157,540	155,412	2,128
Rossland.....	18,632	4,540	14,092	5,331	5,330	1
Surrey.....	1,809,285	341,271	1,468,014	299,330	296,990	2,340
Terrace.....	66,930	10,799	56,131	18,186	16,848	1,338
Trail.....	58,013	5,962	52,051	16,379	16,265	114
Vancouver.....	6,170,338	1,070,326	5,100,012	698,871	697,854	1,017
Vernon.....	157,600	37,651	119,949	32,055	31,965	90
Victoria.....	358,292	64,986	293,306	114,204	112,812	1,392
White Rock.....	65,762	6,462	59,300	17,720	17,463	257
Williams Lake.....	60,959	8,601	52,358	17,737	16,813	924
<b>Total Cities.....</b>	<b>18,165,757</b>	<b>2,739,877</b>	<b>15,425,880</b>	<b>2,760,130</b>	<b>2,727,616</b>	<b>32,514</b>

**Summary of Audited Financial Statements of Public Bodies  
Reporting Under the *Financial Information Act*  
for the Year Ended December 31, 1998—Continued  
(Unaudited)**

Municipalities—Continued	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
<b>Districts:</b>						
100 Mile House .....	17,327	3,746	13,581	4,038	3,743	295
Campbell River .....	252,795	56,355	196,440	37,466	35,747	1,719
Central Saanich .....	54,317	7,452	46,865	17,085	16,850	235
Chetwynd .....	33,057	4,121	28,936	7,680	7,030	650
Chilliwack .....	319,581	38,045	281,536	51,346	51,193	153
Coldstream .....	22,782	4,623	18,159	6,844	6,325	519
Delta .....	761,761	151,166	610,595	121,012	115,296	5,716
Elkford .....	46,901	9,026	37,875	5,931	5,748	183
Esquimalt .....	45,359	8,141	37,218	17,574	16,924	650
Fort St. James .....	14,588	2,189	12,399	2,622	2,489	133
Highlands .....	3,078	848	2,230	1,137	1,066	71
Hope .....	31,527	5,341	26,186	7,442	7,435	7
Houston .....	22,650	2,733	19,917	4,662	4,337	325
Hudson's Hope .....	11,238	719	10,519	2,318	2,133	185
Invermere .....	21,152	5,815	15,337	4,057	3,902	155
Kent .....	27,467	4,806	22,661	5,880	5,481	399
Kitimat .....	70,882	5,375	65,507	19,427	18,563	864
Lake Country .....	38,027	8,610	29,417	8,102	7,909	193
Langford .....	33,623	7,287	26,336	10,114	10,061	53
Langley .....	467,888	48,973	418,915	70,906	68,343	2,563
Lillooet .....	12,446	1,846	10,600	2,475	2,402	73
Logan Lake .....	14,849	2,983	11,866	3,542	3,324	218
Mackenzie .....	44,997	3,623	41,374	8,784	8,341	443
Maple Ridge .....	407,082	80,294	326,788	50,234	48,463	1,771
Metchosin .....	11,212	1,227	9,985	2,624	2,088	536
Mission .....	137,987	34,002	103,985	30,620	30,532	88
New Hazelton .....	7,842	889	6,953	1,262	1,143	119
North Cowichan .....	141,412	17,518	123,894	23,600	22,502	1,098
North Saanich .....	31,257	3,562	27,695	10,355	10,159	196
North Vancouver .....	478,357	62,726	415,631	83,293	81,579	1,714
Oak Bay .....	77,864	4,752	73,112	23,846	23,829	17
Peachland .....	29,205	7,599	21,606	4,908	4,836	72
Pitt Meadows .....	62,613	1,520	61,093	9,971	9,971	0
Port Edward .....	17,439	1,738	15,701	1,868	1,780	88
Port Hardy .....	48,927	2,160	46,767	8,887	9,295	(408)
Powell River .....	84,484	12,729	71,755	21,878	20,527	1,351
Saanich .....	324,841	58,529	266,312	93,040	90,120	2,920
Salmon Arm .....	127,743	15,031	112,712	18,333	17,992	341
Sechelt .....	33,804	7,087	26,717	6,292	6,145	147
Sechelt Indian Government .....	358	108	250	563	575	(12)
Sicamous .....	16,890	3,601	13,289	3,281	3,201	80
Spallumcheen .....	15,135	783	14,352	3,907	3,904	3
Sparwood .....	61,202	4,120	57,082	7,105	6,324	781
Squamish .....	79,170	13,939	65,231	17,816	16,566	1,250
Stewart .....	12,427	460	11,967	1,765	1,354	411
Summerland .....	87,200	21,906	65,294	15,183	15,099	84
Taylor .....	22,779	3,989	18,790	5,216	5,244	(28)
Tofino .....	15,516	1,132	14,384	2,533	2,139	394
Tumbler Ridge .....	64,994	20,349	44,645	10,842	10,143	699
Ucluelet .....	27,552	9,985	17,567	2,371	2,349	22
Vanderhoof .....	16,424	1,310	15,114	4,410	4,237	173
Wells .....	3,081	485	2,596	391	227	164
West Vancouver .....	221,502	33,748	187,754	69,039	68,905	134
Whistler .....	202,361	46,285	156,076	38,030	37,188	842
<b>Total Districts .....</b>	<b>5,236,952</b>	<b>857,386</b>	<b>4,379,566</b>	<b>993,907</b>	<b>963,058</b>	<b>30,849</b>

**Summary of Audited Financial Statements of Public Bodies  
Reporting Under the *Financial Information Act*  
for the Year Ended December 31, 1998—Continued  
(Unaudited)**

	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
<b>Municipalities—Continued</b>						
<b>Towns:</b>						
Comox .....	30,516	4,014	26,502	11,333	10,743	590
Creston .....	34,378	7,806	26,572	5,746	4,924	822
Fort Nelson .....	35,074	7,434	27,640	7,778	7,360	418
Gibsons .....	23,682	4,072	19,610	6,093	6,074	19
Golden .....	25,531	4,580	20,951	4,745	4,188	557
Ladysmith .....	36,052	4,949	31,103	7,628	7,429	199
Lake Cowichan .....	13,502	1,908	11,594	3,620	3,275	345
Oliver .....	32,296	4,838	27,458	5,017	5,017	0
Osoyoos .....	23,092	3,178	19,914	5,039	4,834	205
Port McNeill .....	15,044	2,348	12,696	2,264	2,085	179
Princeton .....	12,136	851	11,285	2,710	2,495	215
Qualicum Beach .....	46,375	6,607	39,768	9,376	9,184	192
Sidney .....	43,139	7,030	36,109	12,769	12,409	360
Smithers .....	43,174	5,643	37,531	7,348	7,194	154
View Royal .....	22,608	2,944	19,664	4,391	4,264	127
<b>Total Towns .....</b>	<b>436,599</b>	<b>68,202</b>	<b>368,397</b>	<b>95,857</b>	<b>91,475</b>	<b>4,382</b>
<b>Villages:</b>						
Alert Bay .....	4,968	492	4,476	871	834	37
Anmore .....	3,111	779	2,332	801	779	22
Ashcroft .....	13,134	1,455	11,679	2,375	2,123	252
Belcarra .....	3,057	346	2,711	587	587	0
Burns Lake .....	15,842	1,596	14,246	2,617	2,390	227
Cache Creek .....	9,468	1,020	8,448	3,060	2,350	710
Chase .....	13,613	2,274	11,339	2,416	2,384	32
Clinton .....	3,463	606	2,857	668	666	2
Cumberland .....	9,245	1,631	7,614	1,975	1,817	158
Fraser Lake .....	7,196	979	6,217	1,613	1,602	11
Fruitvale .....	6,819	921	5,898	1,914	1,787	127
Gold River .....	26,132	3,244	22,888	3,951	3,478	473
Granisle .....	4,116	353	3,763	986	980	6
Harrison Hot Springs .....	10,631	1,648	8,983	1,989	1,829	160
Hazelton .....	6,408	891	5,517	1,268	1,077	191
Kaslo .....	6,579	1,678	4,901	970	903	67
Keremeos .....	6,919	1,403	5,516	1,307	1,158	149
Lions Bay .....	4,915	201	4,714	990	966	24
Lumby .....	5,948	694	5,254	1,533	1,280	253
Lytton .....	3,243	270	2,973	892	892	0
Masset .....	9,040	1,672	7,368	1,990	2,043	(53)
McBride .....	6,782	1,684	5,098	1,219	1,065	154
Midway .....	6,476	559	5,917	841	773	68
Montrose .....	4,242	472	3,770	878	879	(1)
Nakusp .....	14,347	1,413	12,934	2,211	2,228	(17)
New Denver .....	3,075	35	3,040	473	448	25
Pemberton .....	10,153	967	9,186	2,548	2,571	(23)
Port Alice .....	6,215	1,308	4,907	2,245	1,961	284
Port Clements .....	4,594	2,217	2,377	802	808	(6)
Pouce Coupe .....	7,780	1,219	6,561	1,863	1,151	712
Radium Hot Springs .....	10,630	2,483	8,147	1,685	1,549	136
Salmo .....	5,660	828	4,832	1,195	1,171	24
Sayward .....	4,108	513	3,595	694	603	91
Silverton .....	1,766	191	1,575	339	317	22

**Summary of Audited Financial Statements of Public Bodies  
Reporting Under the *Financial Information Act*  
for the Year Ended December 31, 1998—Continued  
(Unaudited)**

	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
<b>Municipalities—Continued</b>						
<b>Villages—Continued</b>						
Slocan.....	3,319	373	2,946	606	581	25
Tahsis.....	16,621	1,036	15,585	2,724	2,217	507
Telkwa.....	10,048	2,144	7,904	1,285	1,196	89
Valemount.....	9,047	693	8,354	2,094	2,015	79
Warfield.....	5,234	359	4,875	2,013	2,003	10
Zeballos.....	2,229	183	2,046	648	618	30
Total Villages.....	306,173	42,830	263,343	61,136	56,079	5,057
<b>Total Municipalities.....</b>	<b>24,145,481</b>	<b>3,708,295</b>	<b>20,437,186</b>	<b>3,911,030</b>	<b>3,838,228</b>	<b>72,802</b>
<b>Regional Districts</b>						
Alberni–Clayoquot.....	22,063	7,004	15,059	7,208	6,175	1,033
Bulkley–Nechako.....	17,503	10,702	6,801	7,966	7,456	510
Capital.....	566,536	255,882	310,654	103,765	92,214	11,551
Cariboo.....	80,534	33,813	46,721	21,620	19,775	1,845
Central Coast.....	5,244	598	4,646	751	713	38
Central Kootenay.....	54,748	26,829	27,919	20,867	18,478	2,389
Central Okanagan.....	109,009	65,014	43,995	27,245	26,789	456
Columbia Shuswap.....	37,476	17,501	19,975	12,471	11,624	847
Comox–Strathcona.....	156,022	95,867	60,155	34,986	33,250	1,736
Cowichan Valley.....	70,532	27,635	42,897	24,702	21,405	3,297
East Kootenay.....	57,315	43,573	13,742	15,866	14,367	1,499
Fort Nelson–Liard.....	17,709	8,499	9,210	7,399	6,577	822
Fraser Valley.....	248,059	165,728	82,331	36,067	34,668	1,399
Fraser–Fort George.....	110,444	85,466	24,978	28,568	25,910	2,658
Greater Vancouver.....	922,218	787,324	134,894	113,797	113,606	191
Kitimat–Stikine.....	25,308	10,726	14,582	6,881	5,682	1,199
Kootenay–Boundary.....	44,640	15,662	28,978	19,159	21,204	(2,045)
Mount Waddington.....	15,766	6,496	9,270	3,416	3,546	(130)
Nanaimo.....	154,556	78,832	75,724	42,347	37,363	4,984
North Okanagan.....	91,009	38,966	52,043	23,630	23,300	330
Okanagan–Similkameen.....	56,943	39,135	17,808	13,778	15,024	(1,246)
Peace River.....	81,938	59,617	22,321	25,820	24,792	1,028
Powell River.....	10,814	5,442	5,372	3,107	3,360	(253)
Skeena–Queen Charlotte.....	26,385	20,468	5,917	7,867	7,574	293
Squamish–Lillooet.....	25,291	20,452	4,839	7,097	7,107	(10)
Sunshine Coast.....	51,033	13,590	37,443	13,778	12,319	1,459
Thompson–Nicola.....	85,251	61,011	24,240	28,585	24,932	3,653
<b>Total Regional Districts.....</b>	<b>3,144,346</b>	<b>2,001,832</b>	<b>1,142,514</b>	<b>658,743</b>	<b>619,210</b>	<b>39,533</b>

The figures on this schedule are a summation of the various local government funds. No eliminations have been made for inter-fund transfers. The operating statements for municipalities do not include taxation collected for other governments (eg. school, hospital, British Columbia Assessment Authority, Municipal Finance Authority and other) but do include taxation for regional district purposes. The financial statements of individual municipalities and regional districts may be requested from the particular organization.

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

	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
<b>Municipal Libraries</b>						
Burnaby.....	1,013	544	469	6,774	6,842	(68)
Coquitlam .....	1,133	264	869	3,358	3,459	(101)
Dawson Creek .....	92	4	88	305	289	16
Greater Victoria .....	2,024	370	1,654	7,987	7,894	93
Mackenzie.....	11	11		251	258	(7)
New Westminster .....				192	2,273	(2,081)
North Vancouver City .....	934	157	777	1,822	1,743	79
North Vancouver District .....	982	277	705	3,775	3,764	11
Port Moody .....				766	766	
Pouce Coupe.....	8		8	22	23	(1)
Prince George.....	393	356	37	2,965	2,968	(3)
Prince Rupert.....	49		49	629	632	(3)
Trail and District .....	142	141	1	365	367	(2)
Vancouver .....	1,876	528	1,348	31,219	31,193	26
Nelson.....	60	23	37	498	476	22
Penticton.....					967	(967)
Richmond.....	413	314	99	4,878	4,972	(94)
Surrey.....	449	32	417	3,508	3,580	(72)
West Vancouver Memorial .....	34		34	2,532	2,552	(20)
<b>Total Municipal Libraries.....</b>	<b>9,613</b>	<b>3,021</b>	<b>6,592</b>	<b>71,846</b>	<b>75,018</b>	<b>(3,172)</b>
<b>Regional Library Districts</b>						
Fraser Valley .....	3,494	755	2,739	11,634	11,320	314
Okanagan.....	5,299	369	4,930	8,813	8,515	298
Vancouver Island .....	5,552	479	5,073	12,046	11,949	97
<b>Total Regional Library Districts .....</b>	<b>14,345</b>	<b>1,603</b>	<b>12,742</b>	<b>32,493</b>	<b>31,784</b>	<b>709</b>
<b>Public Library Associations</b>						
Alert Bay.....	34		34	12	12	
Beaver Valley.....	20	12	8	150	150	
Burns Lake.....	7	4	3	174	264	(90)
Castlegar and District .....	40	10	30	363	323	40
Chetwynd.....	483	96	387	266	202	64
Cranbrook .....	1,393	108	1,285	509	493	16
Creston.....	158	2	156	226	211	15
Elkford.....	109		109	82	74	8
Fernie.....	85		85	167	157	10
Fort Nelson.....	39	19	20	162	162	
Fort St. John .....	521	24	497	462	492	(30)
Gibsons and District .....	130	18	112	307	274	33
Grand Forks.....	644	47	597	272	279	(7)
Granisle.....	9		9	32	31	1
Hazelton .....	59	12	47	116	116	
Houston .....	123		123	133	123	10
Kimberly.....	1,374	1	1,373	203	140	63
Kitimat.....	27	2	25	532	522	10
Lillooet.....	138		138	116	121	(5)
McBride and District .....	214	43	171	100	98	2
Midway.....	24		24	33	31	2
Nakusp.....	367		367	66	55	11

**Summary of Audited Financial Statements of Public Bodies  
Reporting Under the *Financial Information Act*  
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(Unaudited)**

Public Library Associations—Continued	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
Pemberton and District .....	49	1	48	84	81	3
Powell River.....	56		56	487	485	2
Rossland.....	42	4	38	111	104	7
Salmo.....	38	25	13	68	65	3
Salt Spring Island.....	478	4	474	71	58	13
Sechelt .....	160	4	156	378	397	(19)
Smithers .....	16	4	12	137	131	6
Sparwood.....	48	1	47	5		5
Squamish.....	182	21	161	477	485	(8)
Terrace.....	3		3	554	555	(1)
Tumbler Ridge.....	62		62	116	111	5
Valemount.....	275	1	274	94	96	(2)
View Royal .....	74	5	69	44	31	13
Whistler.....	181	6	175	283	232	51
Bowen Island.....	34	4	30	100	95	5
Fort St. James.....	9		9	61	63	(2)
Greenwood.....	7		7	20	23	(3)
Kemano.....	38		38	36	36	
Fraser Lake .....	12	2	10	48	49	(1)
Hudson's Hope .....	37	1	36	68	69	(1)
Invermere.....	94	5	89	111	103	8
Kaslo & District.....	42	11	31	28	33	(5)
Pender Island.....	45		45	18	12	6
Stewart.....	86	4	82	85	55	30
Vanderhoof .....	86	7	79	109	104	5
Total Public Library Associations.....	8,152	508	7,644	8,076	7,803	273
<b>Federated Public Library System</b>						
InterLINK.....	738	580	158	1,218	1,210	8
Total Federated Public Library System .....	738	580	158	1,218	1,210	8
Total Public Library Boards.....	<b>32,848</b>	<b>5,712</b>	<b>27,136</b>	<b>113,633</b>	<b>115,815</b>	<b>(2,182)</b>

**Summary of Audited Financial Statements of Public Bodies  
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Other Public Bodies	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
Insurance Council of British Columbia <sup>1</sup> .....	1,646	1,240	406	2,109	2,568	(459)
<b>Total Other Public Bodies</b> .....	<b>1,646</b>	<b>1,240</b>	<b>406</b>	<b>2,109</b>	<b>2,568</b>	<b>(459)</b>

<sup>1</sup>The financial information of this entity is as at May 31, 1999.

Included in this summary are only those reporting entities that are not reported in the Summary Financial Statements in the Public Accounts. Totals are shown only to give the reader an idea of the scope of other public bodies reporting under the *Financial Information Act*. The financial statements of this entity may be requested from the particular organization.