

## 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.

The first three items are included in the summary financial statement amounts reported here. 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. Many detailed statements can be obtained from entity web sites, or obtained directly from the entity itself.

**Summary of Audited Financial Statements of Public Bodies  
Reporting under the *Financial Information Act*  
for the Year Ended March 31, 2002  
(Unaudited)**

	In Thousands					
	Balance Sheet			Operating Statement		
<b>Universities, Colleges and Institutes</b>	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
British Columbia Institute of Technology.....	273,636	190,403	83,233	184,013	187,482	(3,469)
Camosun College .....	91,897	85,448	6,449	70,201	69,526	675
Capilano College.....	89,049	72,069	16,980	57,777	58,702	(925)
College of New Caledonia.....	39,303	34,418	4,885	43,749	44,180	(431)
College of the Rockies.....	28,293	28,283	10	23,702	23,089	613
Douglas College .....	102,558	96,541	6,017	67,995	67,411	584
Emily Carr College of Art and Design.....	36,034	47,310	(11,276)	15,415	15,487	(72)
Institute of Indigenous Government <sup>1</sup> .....	892	627	265	2,185	2,157	28
Justice Institute of British Columbia .....	41,255	31,133	10,122	35,457	35,901	(444)
Kwantlen University College .....	119,177	104,600	14,577	85,738	88,009	(2,271)
Langara College .....	48,926	48,145	781	61,683	60,586	1,097
Malaspina University College .....	109,632	82,698	26,934	75,853	73,503	2,350
Nicola Valley Institute of Technology .....	11,048	10,614	434	5,760	6,005	(245)
North Island College .....	41,027	36,612	4,415	30,603	30,240	363
Northern Lights College .....	34,016	28,054	5,962	24,731	23,568	1,163
Northwest Community College <sup>1</sup> .....	18,893	17,789	1,104	23,179	23,000	179
Okanagan University College .....	106,127	110,941	(4,814)	84,786	84,323	463
Open Learning Agency .....	32,615	29,295	3,320	60,805	61,051	(246)
Royal Roads University .....	27,381	14,943	12,438	34,890	30,450	4,440
Selkirk College .....	23,603	21,854	1,749	37,502	37,087	415
Simon Fraser University.....	542,377	283,828	258,549	313,721	293,224	20,497
Technical University of British Columbia....	52,329	47,610	4,719	70,262	72,778	(2,516)
University College of the Cariboo.....	82,098	80,147	1,951	81,393	79,015	2,378
University College of the Fraser Valley.....	82,089	75,481	6,608	56,596	55,817	779
University of British Columbia.....	1,857,152	957,412	899,740	960,940	911,001	49,939
University of Northern British Columbia .....	216,777	156,091	60,686	57,197	56,139	1,058
University of Victoria.....	468,904	256,625	212,279	282,187	257,758	24,429
Vancouver Community College <sup>1</sup> .....	66,027	62,054	3,973	83,781	86,047	(2,266)
<b>Total Universities, Colleges and Institutes</b>	<b>4,643,115</b>	<b>3,011,025</b>	<b>1,632,090</b>	<b>2,932,101</b>	<b>2,833,536</b>	<b>98,565</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.

**Summary of Audited Financial Statements of Public Bodies  
Reporting Under the *Financial Information Act*  
for the Year Ended June 30, 2001  
(Unaudited)**

School Districts	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Income \$	Expenditure \$	Surplus \$
South East Kootenay.....	121,216	54,258	66,958	45,909	45,983	(74)
Rocky Mountain .....	91,264	47,495	43,769	33,663	33,282	381
Kootenay Lake .....	113,524	61,027	52,497	44,526	44,966	(440)
Arrow Lakes .....	16,204	7,090	9,114	7,440	7,386	54
Revelstoke.....	25,572	10,335	15,237	10,527	10,411	116
Kootenay-Columbia .....	99,694	43,322	56,372	38,475	38,021	454
Vernon.....	132,820	73,618	59,202	58,313	58,313	0
Central Okanagan .....	323,213	196,960	126,253	128,743	127,998	745
Cariboo-Chilcotin .....	109,598	54,522	55,076	53,855	52,551	1,304
Quesnel.....	63,371	28,162	35,209	33,943	33,654	289
Chilliwack .....	168,182	107,301	60,881	69,926	69,921	5
Abbotsford .....	251,146	148,479	102,667	111,927	111,269	658
Langley.....	285,416	158,215	127,201	120,906	121,396	(490)
Surrey.....	905,452	616,471	288,981	338,568	338,567	1
Delta .....	169,404	70,940	98,464	103,708	101,827	1,881
Richmond .....	392,397	243,259	149,138	143,457	142,153	1,304
Vancouver .....	526,034	203,577	322,457	378,736	376,586	2,150
New Westminster .....	59,830	30,737	29,093	39,864	41,267	(1,403)
Burnaby.....	242,968	138,235	104,733	142,129	142,126	3
Maple Ridge .....	239,678	148,972	90,706	87,205	87,562	(357)
Coquitlam .....	473,313	304,174	169,139	192,319	194,090	(1,771)
North Vancouver.....	147,889	65,302	82,587	114,423	114,400	23
West Vancouver .....	92,988	45,042	47,946	41,219	40,924	295
Sunshine Coast .....	59,150	31,043	28,107	29,046	28,735	311
Powell River .....	47,009	25,939	21,070	21,019	20,474	545
Howe Sound .....	113,624	65,169	48,455	30,993	30,458	535
Central Coast .....	12,102	5,362	6,740	4,712	4,703	9
Haida Gwaii/Queen Charlotte.....	23,771	13,432	10,339	9,558	9,389	169
Boundary.....	36,510	16,897	19,613	15,699	15,699	0
Prince Rupert .....	59,649	27,606	32,043	25,801	25,837	(36)
Okanagan-Similkameen.....	42,475	15,536	26,939	21,801	21,565	236
Bulkley Valley .....	40,560	17,959	22,601	20,313	20,265	48
Prince George.....	197,714	67,460	130,254	120,158	119,597	561
Nicola-Similkameen.....	49,429	23,741	25,688	22,260	21,220	1,040
Peace River South.....	89,055	37,546	51,509	37,264	36,547	717
Peace River North.....	74,517	31,981	42,536	38,205	38,423	(218)
Greater Victoria .....	241,428	98,690	142,738	140,498	137,330	3,168
Sooke .....	134,084	78,996	55,088	57,075	57,005	70
Saanich .....	109,169	57,043	52,126	53,675	53,159	516
Gulf Islands .....	44,209	25,333	18,876	14,298	14,295	3
Okanagan-Skaha.....	101,610	57,023	44,587	47,332	47,143	189
Nanaimo-Ladysmith.....	251,518	153,646	97,872	98,365	98,517	(152)
Qualicum .....	97,850	58,936	38,914	34,647	34,471	176
Alberni.....	59,183	19,335	39,848	36,009	36,345	(336)
Comox Valley .....	149,295	97,781	51,514	58,554	59,507	(953)
Campbell River .....	125,592	69,513	56,079	46,841	46,449	392
Kamloops-Thompson.....	183,398	65,505	117,893	110,188	109,868	320

**Summary of Audited Financial Statements of Public Bodies  
Reporting Under the *Financial Information Act*  
for the Year Ended June 30, 2001—Continued  
(Unaudited)**

School Districts—Continued	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Income \$	Expenditure \$	Surplus \$
Gold Trail.....	37,018	14,860	22,158	20,930	21,692	(762)
Mission.....	130,534	83,078	47,456	43,462	43,147	315
Fraser–Cascade .....	34,969	16,132	18,837	16,995	17,120	(125)
Cowichan Valley.....	138,448	76,187	62,261	65,354	65,602	(248)
Fort Nelson .....	16,206	4,730	11,476	8,755	8,629	126
Coast Mountains.....	107,906	38,703	69,203	50,001	49,523	478
North Okanagan–Shuswap .....	140,197	76,842	63,355	54,945	54,475	470
Vancouver Island West.....	20,121	8,104	12,017	6,632	6,682	(50)
Vancouver Island North .....	57,708	24,307	33,401	20,335	20,694	(359)
Stikine.....	24,214	14,515	9,699	5,818	5,731	87
Nechako Lakes.....	88,512	39,866	48,646	38,535	38,386	149
Nisga'a.....	21,759	9,879	11,880	6,221	6,199	22
Francophone Education Authority.....	8,391	9,500	(1,109)	29,603	27,894	1,709
<b>Total School Districts .....</b>	<b>8,220,057</b>	<b>4,435,668</b>	<b>3,784,389</b>	<b>3,801,678</b>	<b>3,787,428</b>	<b>14,250</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, 2001  
(Unaudited)**

	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Income \$	Expenditure \$	Surplus \$
<b>Health Care Organizations</b>						
<b>Health Regions and Boards</b>						
Capital Health Region .....	358,559	387,518	(28,959)	621,456	620,471	985
Central Vancouver Island Health Region ....	157,663	182,122	(24,459)	266,295	267,681	(1,386)
Fraser Valley Health Region .....	108,082	121,952	(13,870)	237,859	240,638	(2,779)
Northern Interior Regional Health Board ....	101,551	107,564	(6,013)	152,839	153,243	(404)
North Okanagan Health Region .....	97,301	103,203	(5,902)	143,784	145,384	(1,600)
North Shore Health Region.....	138,325	139,636	(1,311)	215,132	215,410	(278)
Okanagan Similkameen Health Region .....	210,476	197,862	12,614	342,400	337,743	4,657
Simon Fraser Health Region .....	233,410	272,227	(38,817)	590,699	592,258	(1,559)
South Fraser Health Region.....	296,009	311,967	(15,958)	484,527	484,063	464
Thompson Health Region.....	115,100	125,547	(10,447)	171,756	172,346	(590)
Vancouver/Richmond Health Board.....	623,918	675,769	(51,851)	1,857,465	1,863,364	(5,899)
Total Health Regions and Boards .....	<u>2,440,394</u>	<u>2,625,367</u>	<u>(184,973)</u>	<u>5,084,212</u>	<u>5,092,601</u>	<u>(8,389)</u>
<b>Health Councils</b>						
Arrow Lakes/UpperSlocan Valley Health Council.....	7,764	7,844	(80)	8,206	8,193	13
Bella Coola Valley & District Health Au- thority .....	2,801	2,854	(53)	3,236	3,411	(175)
Boundary Health Council .....	12,523	10,185	2,338	12,711	12,432	279
Bulkley Valley Health Council .....	15,337	15,219	118	14,667	14,103	564
Campbell River/Nootka Community Health Council.....	37,476	40,869	(3,393)	41,326	41,518	(192)
Castlegar and District Health Council.....	13,369	13,110	259	14,000	13,921	79
Central Cariboo Chilcotin Health Council ..	24,425	26,410	(1,985)	25,271	25,245	26
Central Coast Transitional Health Author- ity.....	3,486	3,216	270	3,021	2,965	56
Columbia Valley Health Council.....	9,985	9,950	35	6,149	6,035	114
Comox Valley Community Health Council..	7,565	5,603	1,962	11,733	11,578	155
Cranbrook Health Council .....	35,565	38,776	(3,211)	36,116	36,481	(365)
Creston and District Health Council.....	17,050	17,974	(924)	18,000	18,404	(404)
Elk Valley and South Country Health Coun- cil.....	10,994	11,465	(471)	15,141	15,073	68
Fort Nelson–Liard Community Health Council.....	5,361	5,212	149	4,113	4,083	30
Golden Health Council.....	5,386	4,993	393	6,562	6,446	116
Greater Trail Community Health Council ...	23,014	27,604	(4,590)	52,303	52,960	(657)
Kimberley Community Health Council.....	5,683	7,283	(1,600)	10,068	10,293	(225)
Kitimat and Area Health Council .....	26,711	26,456	255	11,949	11,641	308
Mount Waddington Health Council .....	9,896	9,168	728	11,342	11,463	(121)
Nelson and Area Health Council .....	18,398	21,292	(2,894)	35,015	35,573	(558)
North Coast Community Health Council ....	15,743	16,550	(807)	20,456	20,384	72
North Peace Health Council .....	19,599	19,577	22	20,968	20,942	26
Powell River Community Health Council ....	34,930	37,247	(2,317)	24,389	24,723	(334)
Queen Charlotte Islands/Haida Gwaii Com- munity Health Council.....	1,922	2,855	(933)	8,971	9,389	(418)

**Summary of Audited Financial Statements of Public Bodies  
Reporting Under the *Financial Information Act*  
for the Year Ended March 31, 2001—Continued  
(Unaudited)**

	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Income \$	Expenditure \$	Surplus \$
<b>Health Councils—Continued</b>						
Quesnel and District Community Health Council.....	23,720	25,859	(2,139)	22,831	22,088	743
Sea to Sky Community Health Council.....	17,107	17,908	(801)	16,601	16,890	(289)
Snow Country Health Council .....	5,848	5,083	765	1,994	1,902	92
South Cariboo Community Health Council.	21,643	21,276	367	14,844	14,499	345
South Peace Health Council.....	33,875	34,889	(1,014)	33,392	33,516	(124)
Stikine Regional Community Health Council.....	3,988	3,992	(4)	1,796	1,735	61
Shunshine Coast Community Health Council	17,388	17,742	(354)	22,989	22,961	28
Terrace and Area Health Council .....	17,181	18,590	(1,409)	22,457	22,286	171
Upper Skeena Community Health Council..	2,607	2,445	162	4,122	4,083	39
<b>Total Health Councils .....</b>	<b>508,340</b>	<b>529,496</b>	<b>(21,156)</b>	<b>556,739</b>	<b>557,216</b>	<b>(477)</b>
<b>Hospital Societies</b>						
British Columbia Cancer Agency .....	186,673	198,708	(12,035)	205,101	205,967	(866)
British Columbia Mental Health Society.....	25,941	27,890	(1,949)	114,680	113,380	1,300
Children's & Women's Health Care Centre of British Columbia.....	141,729	158,576	(16,847)	282,566	284,446	(1,880)
Keremeos Diagnostic & Treatment Centre..	238	116	122	611	647	(36)
Louis Brier Hospital .....	9,085	9,173	(88)	12,859	13,019	(160)
Menno Hospital .....	6,790	7,268	(478)	10,450	10,526	(76)
Mount St. Mary Hospital .....	10,625	10,497	128	8,919	9,061	(142)
Nisga'a Valley Health Board .....	2,948	2,101	847	9,696	10,363	(667)
Saint Mary's Hospital.....	19,087	23,617	(4,530)	31,322	31,629	(307)
St. Joseph's General Hospital.....	27,283	7,158	20,125	38,084	38,031	53
St. Michael's Centre Extended Care Hospital.....	9,042	9,819	(777)	11,136	11,347	(211)
Providence Health Care .....	230,421	244,226	(13,805)	428,067	429,987	(1,920)
<b>Total Hospital Societies.....</b>	<b>669,862</b>	<b>699,149</b>	<b>(29,287)</b>	<b>1,153,491</b>	<b>1,158,403</b>	<b>(4,912)</b>
<b>Community Health Services Societies</b>						
Cariboo Community Health Services Society	5,498	2,307	3,191	15,786	15,235	551
Coast Garibaldi Community Health Services Society.....	3,628	1,885	1,743	15,041	14,618	423
East Kootenay Community Health Services Society .....	3,007	2,135	872	17,340	16,897	443
Kootenay Boundary Community Health Services Society .....	4,404	2,815	1,589	21,395	20,599	796
North West Community Health Services Society .....	3,838	2,400	1,438	14,547	13,639	908
Peace Liard Community Health Services Society.....	3,479	1,438	2,041	12,169	11,670	499
Upper Island/Central Coast Community Health Services Society.....	2,651	3,515	(864)	21,994	22,081	(87)
<b>Total Community Health Services Societies</b>	<b>26,505</b>	<b>16,495</b>	<b>10,010</b>	<b>118,272</b>	<b>114,739</b>	<b>3,533</b>
<b>Total Health Care Organizations .....</b>	<b>3,645,101</b>	<b>3,870,507</b>	<b>(225,406)</b>	<b>6,912,714</b>	<b>6,922,959</b>	<b>(10,245)</b>

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

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

Regional Hospital Districts	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Income \$	Expenditure \$	Surplus \$
Alberni-Clayoquot .....	21,801	16,280	5,521	2,497	2,208	289
Capital <sup>1</sup> .....	162,640	70,970	91,670	14,243	13,289	954
Cariboo .....	25,745	14,836	10,909	2,122	2,014	108
Cariboo-Chilcotin .....	10,668	4,240	6,428	3,095	3,095	0
Central Coast .....	3,851	2	3,849	42	15	27
Central Kootenay .....	10,916	2,598	8,318	1,033	885	148
Central Okanagan .....	16,440	16,631	(191)	5,228	5,656	(428)
Columbia-Shuswap .....	2,072	1,643	429	501	501	0
Comox-Strathcona .....	43,573	20,485	23,088	3,691	3,359	332
Cowichan Valley .....	18,657	4,372	14,285	1,743	1,594	149
East Kootenay .....	30,503	5,907	24,596	1,431	1,613	(182)
Fraser-Fort George .....	10,738	9,988	750	4,594	4,456	138
Fraser Valley .....	115,231	15,862	99,369	8,850	5,289	3,561
Kitimat-Stikine .....	1,813	1,810	3	321	326	(5)
Kootenay-Boundary .....	3,974	3,970	4	489	485	4
Kootenay East .....	9,018	5,876	3,142	1,206	988	218
Mount Waddington .....	8,828	4,041	4,787	684	675	9
Nanaimo .....	2,921	15,061	(12,140)	4,680	3,891	789
Northern Rockies .....	21	4	17	298	281	17
North Okanagan .....	4,195	3,430	765	2,415	2,223	192
North Okanagan-Columbia-Shuswap .....	1,533	3	1,530	2,522	2,522	0
North West .....	12,275	10,568	1,707	1,884	1,456	428
Okanagan-Similkameen .....	3,941	12,522	(8,581)	5,209	6,168	(959)
Peace River .....	14,416	13,503	913	2,630	1,900	730
Powell River <sup>1</sup> .....	10,317	10,049	268	1,991	1,891	100
Sea to Sky .....	447	447	447	512	205	307
Skeena-Queen Charlotte .....	1,566	1,571	(5)	321	321	0
Squamish-Lillooet .....	4,614	4,612	2	1,070	1,069	1
Stuart-Nechako .....	1,446	197	1,249	733	367	366
Sunshine Coast .....	4,458	3,015	1,443	559	526	33
Thompson .....	6,968	1,672	5,296	2,057	523	1,534
Thompson-Nicola .....	50,688	5,362	45,326	1,999	1,793	206
West Kootenay-Boundary .....	5,963	4,339	1,624	3,587	1,963	1,624
<b>Total Regional Hospital Districts .....</b>	<b>622,237</b>	<b>285,419</b>	<b>336,818</b>	<b>84,237</b>	<b>73,547</b>	<b>10,690</b>

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

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.

PROVINCE OF BRITISH COLUMBIA

Summary of Audited Financial Statements of Public Bodies  
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(Unaudited)

Municipalities	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
<b>Cities:</b>						
Abbotsford .....	596,470	144,530	451,940	107,277	107,007	270
Armstrong .....	35,710	4,596	31,114	4,094	3,922	172
Burnaby .....	2,622,295	61,525	2,560,770	231,007	224,750	6,257
Castlegar .....	69,677	10,375	59,302	11,818	11,802	16
Chilliwack .....	356,278	39,422	316,856	54,958	54,867	91
Colwood .....	22,757	8,478	14,278	8,416	8,281	135
Coquitlam .....	463,283	57,928	405,355	112,725	111,286	1,439
Courtenay .....	75,061	18,370	56,691	24,707	24,644	62
Cranbrook .....	135,348	19,516	115,832	23,855	20,647	3,208
Dawson Creek .....	108,226	21,407	86,819	24,352	23,456	896
Duncan .....	28,589	1,767	26,822	5,555	5,381	174
Enderby .....	12,309	3,336	8,973	2,687	2,584	104
Fernie .....	51,836	10,038	41,798	8,524	8,004	519
Fort St. John .....	111,565	18,641	92,924	25,716	25,231	485
Grand Forks .....	40,528	7,932	32,596	7,793	7,282	512
Greenwood .....	5,414	693	4,721	928	926	2
Kamloops .....	580,224	93,025	487,200	96,430	94,965	1,464
Kelowna .....	694,299	82,031	612,268	153,372	155,567	(2,196)
Kimberley .....	63,457	6,127	57,329	9,932	9,272	659
Langley .....	118,646	18,561	100,086	21,869	21,853	17
Merritt .....	50,842	10,321	40,521	9,560	9,000	560
Nanaimo .....	484,908	48,519	436,389	105,247	104,834	413
Nelson .....	107,578	28,213	79,365	26,238	26,089	148
New Westminster .....	266,734	36,615	230,119	84,532	84,329	203
North Vancouver .....	325,658	83,265	242,393	54,948	54,775	174
Parksville .....	69,504	19,239	50,265	13,135	12,866	269
Penticton .....	243,043	42,038	201,005	54,888	54,744	145
Port Alberni .....	124,655	12,371	112,284	26,230	25,679	551
Port Coquitlam .....	217,854	48,331	169,523	44,293	44,928	(635)
Port Moody .....	116,537	6,048	110,488	24,842	24,337	505
Prince George .....	523,028	87,113	435,915	93,480	93,460	20
Prince Rupert .....	195,660	36,647	159,013	40,023	40,851	(827)
Quesnel .....	80,273	20,290	59,983	15,498	15,029	469
Revelstoke .....	60,112	7,751	52,361	10,550	10,326	224
Richmond .....	1,173,898	186,770	987,128	169,107	168,996	111
Roseland .....	20,295	4,506	15,789	5,254	5,225	29
Surrey .....	2,002,647	337,877	1,664,770	293,898	291,136	2,762
Terrace .....	73,731	10,583	63,148	16,668	15,907	761
Trail .....	62,613	6,088	56,524	16,306	16,242	65
Vancouver .....	5,824,940	877,105	4,947,836	732,320	726,725	5,595
Vernon .....	170,297	35,060	135,237	35,074	35,074	1
Victoria .....	373,054	52,552	320,502	113,956	112,982	974
White Rock .....	81,165	7,928	73,236	19,354	19,124	229
Williams Lake .....	79,726	14,355	65,371	19,359	20,140	(781)
Total Cities .....	18,920,722	2,647,882	16,272,840	2,960,776	2,934,524	26,252



**Summary of Audited Financial Statements of Public Bodies  
Reporting Under the *Financial Information Act*  
for the Year Ended December 31, 2000—Continued  
(Unaudited)**

	In Thousands					
	Balance Sheet			Operating Statement		
<b>Municipalities—Continued</b>	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
<b>Districts:</b>						
100 Mile House .....	18,950	3,467	15,482	4,259	4,259	(?)
Bowen Island .....	6,530	1,894	4,636	3,832	3,430	402
Campbell River .....	283,608	64,137	219,471	35,857	34,256	1,601
Central Saanich .....	55,216	6,353	48,863	18,239	17,853	386
Chetwynd .....	37,593	3,284	34,309	6,962	5,427	1,535
Coldstream .....	27,051	5,360	21,691	6,727	6,289	438
Delta .....	777,970	164,531	613,439	119,129	123,397	(4,269)
Elkford .....	48,688	6,994	41,694	6,235	5,822	413
Esquimalt .....	48,425	6,825	41,600	18,068	17,369	699
Fort St. James .....	15,786	2,122	13,664	2,862	2,786	76
Highlands .....	5,489	1,438	4,051	1,185	1,270	(85)
Hope .....	33,918	4,995	28,923	7,487	7,349	139
Houston .....	24,581	1,878	22,703	5,309	4,658	651
Hudson's Hope .....	12,160	472	11,688	2,412	2,437	(25)
Invermere .....	22,391	5,125	17,266	4,268	4,104	164
Kent .....	32,612	5,904	26,707	7,007	6,344	663
Kitimat .....	77,669	7,252	70,417	20,213	19,138	1,074
Lake Country .....	46,114	11,033	35,082	8,844	8,702	142
Langford .....	51,543	12,148	39,394	11,702	11,458	244
Langley .....	501,587	39,989	461,598	73,328	68,741	4,587
Lillooet .....	13,128	1,560	11,568	2,818	2,788	30
Logan Lake .....	16,356	3,379	12,976	3,254	3,155	100
Mackenzie .....	48,407	3,010	45,397	8,845	8,577	269
Maple Ridge .....	477,501	96,419	381,082	61,281	60,072	1,209
Metchosin .....	12,571	947	11,624	2,659	2,438	221
Mission .....	142,495	26,779	115,716	29,979	29,985	(6)
New Hazelton .....	11,988	2,872	9,117	1,905	1,838	67
North Cowichan .....	150,030	17,358	132,672	25,662	25,663	(2)
North Saanich .....	32,848	3,281	29,567	10,712	10,366	345
North Vancouver .....	506,680	60,324	446,356	85,740	84,981	759
Oak Bay .....	82,475	4,141	78,334	23,822	23,696	126
Peachland .....	30,735	6,420	24,315	5,148	4,949	200
Pitt Meadows .....	74,106	3,372	70,734	10,447	10,278	169
Port Edward .....	18,502	1,681	16,821	1,690	1,369	321
Port Hardy .....	56,590	9,743	46,846	6,990	6,996	(6)
Powell River .....	94,132	16,929	77,204	25,112	24,281	832
Saanich .....	354,700	58,930	295,771	96,292	93,770	2,522
Salmon Arm .....	145,893	20,743	125,150	18,403	18,199	204
Sechelt .....	37,696	6,615	31,081	7,648	7,521	127
Sechelt Indian Government .....	902	558	344	687	680	7
Sicamous .....	18,913	3,761	15,152	3,464	3,429	35
Sooke .....	7,782	2,262	5,520	5,206	3,803	1,403
Spallumcheen .....	16,803	505	16,298	4,310	4,050	260
Sparwood .....	63,811	2,909	60,902	6,755	6,510	245
Squamish .....	90,910	16,530	74,380	17,650	17,812	(162)
Stewart .....	12,666	310	12,356	1,612	1,407	205
Summerland .....	91,986	19,960	72,026	15,191	15,185	6

PROVINCE OF BRITISH COLUMBIA

Summary of Audited Financial Statements of Public Bodies  
Reporting Under the *Financial Information Act*  
for the Year Ended December 31, 2000—Continued  
(Unaudited)

	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
<b>Municipalities—Continued</b>						
<b>Districts:—Continued</b>						
Taylor .....	27,918	6,056	21,862	6,138	6,076	63
Tofino.....	13,880	(2,621)	16,501	2,172	2,145	26
Tumbler Ridge .....	60,605	880	59,725	12,544	11,487	1,057
Ucluelet.....	27,716	9,689	18,027	2,545	2,764	(219)
Vanderhoof.....	18,097	1,302	16,795	4,303	4,114	189
Wells .....	4,379	823	3,556	603	592	11
West Vancouver .....	243,252	27,992	215,259	78,350	77,318	1,032
Whistler .....	238,790	55,630	183,159	42,578	39,990	2,588
Total Districts .....	5,373,122	846,250	4,526,872	996,439	973,373	23,066
<b>Towns:</b>						
Comox.....	33,929	3,692	30,238	11,282	10,764	518
Creston.....	36,742	6,526	30,217	6,483	5,941	542
Fort Nelson .....	39,774	9,266	30,508	7,230	7,085	145
Gibsons.....	26,939	4,639	22,300	5,625	5,358	267
Golden.....	29,581	4,946	24,635	5,425	5,142	283
Ladysmith.....	44,389	7,253	37,136	8,578	8,352	227
Lake Cowichan .....	14,096	1,166	12,930	3,425	3,598	(172)
Oliver .....	35,194	4,420	30,774	5,984	5,984	(?)
Osoyoos .....	25,788	2,919	22,868	5,768	5,663	105
Port McNeill .....	15,647	1,982	13,665	2,310	2,318	(8)
Princeton.....	14,259	947	13,312	2,882	2,411	471
Qualicum Beach.....	48,657	4,360	44,297	10,655	10,548	108
Sidney.....	47,375	8,156	39,219	14,050	13,878	171
Smithers .....	55,274	4,669	50,605	8,401	7,890	510
View Royal .....	25,211	3,299	21,911	5,557	5,221	336
Total Towns .....	492,854	68,239	424,615	103,655	100,153	3,502
<b>Villages:</b>						
Alert Bay .....	9,182	3,634	5,548	1,100	1,092	8
Anmore .....	3,802	866	2,936	971	869	101
Ashcroft .....	13,966	1,250	12,716	2,596	2,491	105
Belcarra .....	3,369	308	3,061	583	583	(?)
Burns Lake .....	18,102	1,346	16,756	2,944	2,877	66
Cache Creek.....	11,394	782	10,611	2,603	2,118	485
Chase.....	14,892	2,046	12,847	2,425	2,290	135
Clinton.....	3,647	551	3,096	658	648	10
Cumberland .....	9,717	1,707	8,010	1,796	1,649	147
Fraser Lake .....	7,968	1,014	6,954	1,839	1,870	(30)
Fruitvale .....	8,612	1,038	7,574	4,429	4,288	141
Gold River .....	27,753	939	26,813	3,581	3,176	405
Granisle .....	3,954	222	3,732	743	691	52
Harrison Hot Springs .....	12,805	2,074	10,731	2,362	2,232	129
Hazelton.....	6,400	556	5,844	1,120	728	392
Kaslo.....	8,355	2,338	6,017	1,256	1,161	95
Keremeos.....	7,650	1,295	6,354	1,284	1,172	112
Lions Bay.....	5,991	477	5,514	1,188	1,128	60
Lumby .....	6,732	746	5,986	1,494	1,193	301

**Summary of Audited Financial Statements of Public Bodies  
Reporting Under the *Financial Information Act*  
for the Year Ended December 31, 2000—Continued  
(Unaudited)**

	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
<b>Municipalities—Continued</b>						
<b>Villages—Continued</b>						
Lytton .....	3,550	7	3,543	857	798	59
Masset .....	9,449	1,142	8,306	2,128	2,251	(122)
McBride .....	6,971	1,278	5,692	1,268	1,259	10
Midway .....	6,754	497	6,256	1,008	1,015	(7)
Montrose .....	4,973	456	4,516	1,424	1,424	(?)
Nakusp .....	15,551	1,673	13,878	2,493	2,546	(53)
New Denver .....	3,213	10	3,203	450	417	33
Pemberton .....	11,464	1,804	9,660	2,195	2,133	62
Port Alice .....	6,510	978	5,531	2,309	2,059	251
Port Clements .....	4,934	1,073	3,860	777	680	98
Pouce Coupe .....	8,283	1,005	7,278	2,242	1,526	716
Radium Hot Springs .....	12,464	2,766	9,698	1,851	1,757	94
Salmo .....	6,064	798	5,267	1,011	1,076	(65)
Sayward .....	4,214	478	3,736	741	666	75
Silverton .....	1,889	175	1,714	376	358	18
Slocan .....	3,815	323	3,493	627	613	15
Tahsis .....	17,691	675	17,015	2,915	2,637	278
Telkwa .....	10,427	2,091	8,335	1,388	1,389	(2)
Valemount .....	9,330	494	8,836	2,190	2,085	106
Warfield .....	5,638	422	5,216	1,824	1,777	48
Zeballos .....	2,829	283	2,547	691	649	42
Total Villages .....	340,303	41,622	298,681	65,740	61,371	4,369
<b>Total Municipalities .....</b>	<b>25,127,001</b>	<b>3,603,993</b>	<b>21,523,008</b>	<b>4,126,609</b>	<b>4,069,420</b>	<b>57,189</b>
<b>Regional Districts</b>						
Alberni–Clayoquot .....	26,849	10,242	16,607	7,429	6,852	577
Bulkley–Nechako .....	15,575	9,874	5,701	5,971	7,533	(1,563)
Capital .....	607,703	237,566	370,137	112,239	100,881	11,358
Cariboo .....	92,226	37,079	55,148	21,276	21,074	202
Central Coast .....	5,261	564	4,697	915	879	36
Central Kootenay .....	65,574	33,897	31,677	22,245	20,142	2,103
Central Okanagan .....	132,559	79,491	53,068	31,306	30,476	829
Columbia Shuswap .....	52,005	28,043	23,963	13,825	12,883	943
Comox–Strathcona .....	166,770	95,957	70,813	35,763	34,100	1,664
Cowichan Valley .....	70,085	25,277	44,808	25,051	22,988	2,063
East Kootenay .....	55,698	39,901	15,796	15,657	14,017	1,640
Fraser Valley .....	313,462	217,797	95,665	33,071	32,455	617
Fraser–Fort George .....	112,306	81,340	30,966	31,070	28,014	3,056
Greater Vancouver .....	1,588,032	1,443,201	144,831	188,473	188,455	18
Kitimat–Stikine .....	25,717	9,234	16,483	7,379	6,319	1,059
Kootenay–Boundary .....	47,028	15,398	31,630	19,475	19,411	64
Mount Waddington .....	18,820	7,587	11,233	3,374	3,358	16
Nanaimo .....	169,128	82,127	87,001	46,398	41,414	4,984
North Okanagan .....	133,951	74,688	59,263	27,227	26,692	535

**Summary of Audited Financial Statements of Public Bodies  
Reporting Under the *Financial Information Act*  
for the Year Ended December 31, 2000—Continued  
(Unaudited)**

	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
<b>Municipalities—Continued</b>						
<b>Regional Districts—Continued</b>						
Northern Rockies .....	18,570	8,157	10,413	9,723	8,799	924
Okanagan—Similkameen .....	69,114	48,681	20,433	14,733	16,712	(1,979)
Peace River .....	66,717	40,991	25,726	44,179	41,496	2,684
Powell River .....	12,721	6,624	6,097	3,601	3,585	16
Skeena—Queen Charlotte .....	21,133	14,348	6,786	6,785	6,527	259
Squamish—Lillooet .....	21,977	15,680	6,297	7,522	7,609	(86)
Sunshine Coast .....	57,082	13,318	43,764	14,586	12,468	2,118
Thompson—Nicola .....	73,108	49,948	23,160	28,117	25,507	2,610
<b>Total Regional Districts .....</b>	<b><u>4,039,171</u></b>	<b><u>2,727,008</u></b>	<b><u>1,312,163</u></b>	<b><u>777,392</u></b>	<b><u>740,645</u></b>	<b><u>36,747</u></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  
Reporting Under the *Financial Information Act*  
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(Unaudited)**

	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
<b>Municipal Libraries</b>						
Burnaby .....	913	120	793	7,563	7,263	300
Coquitlam .....	1,209	219	990	3,276	3,275	1
Dawson Creek .....	132	15	117	344	320	24
Greater Victoria .....	3,047	1,185	1,862	8,810	8,758	52
Invermere .....	104	4	100	112	108	4
Mackenzie .....	34	11	23	252	241	11
Nelson .....	19	17	2	512	509	3
New Westminster .....	0	0	0	215	2,426	(2,211)
North Vancouver City .....	1,175	319	856	2,021	1,974	47
North Vancouver District .....	1,263	493	770	3,956	3,933	23
Penticton .....	0	0	0	1,133	1,086	47
Port Moody .....	0	0	0	939	939	0
Pouce Coupe .....	23	0	23	38	35	3
Prince George .....	654	591	63	3,205	3,173	32
Prince Rupert .....	100	0	100	703	675	28
Richmond .....	633	400	233	5,540	5,540	0
Surrey .....	495	47	448	7,341	7,267	74
Trail and District .....	154	155	(1)	416	427	(11)
Vancouver .....	2,632	1,129	1,503	33,722	33,417	305
West Vancouver Memorial .....	27	0	27	332	3,484	(3,152)
Whistler .....	200	30	170	357	377	(20)
<b>Total Municipal Libraries .....</b>	<b>12,814</b>	<b>4,735</b>	<b>8,079</b>	<b>80,787</b>	<b>85,227</b>	<b>(4,440)</b>
<b>Regional Library Districts</b>						
Fraser Valley .....	5,014	1,062	3,952	13,567	12,818	749
Okanagan .....	5,656	212	5,444	9,410	9,383	27
Vancouver Island .....	7,099	471	6,628	13,225	13,399	(174)
<b>Total Regional Library Districts .....</b>	<b>17,769</b>	<b>1,745</b>	<b>16,024</b>	<b>36,202</b>	<b>35,600</b>	<b>602</b>
<b>Public Library Associations</b>						
Alert Bay .....	32	0	32	14	15	(1)
Beaver Valley .....	37	12	25	185	185	0
Bowen Island .....	43	5	38	106	103	3
Burns Lake .....	22	3	19	161	143	18
Castlegar and District .....	131	38	93	442	439	3
Chetwynd .....	606	3	603	287	261	26
Cranbrook .....	1,582	113	1,469	559	508	51
Creston .....	231	59	172	246	240	6
Elkford .....	129	0	129	90	86	4
Fernie .....	84	0	84	197	214	(17)
Fort Nelson .....	20	5	15	202	197	5
Fort St. James .....	10	1	9	76	75	1
Fort St. John .....	790	82	708	488	434	54
Fraser Lake .....	6	1	5	56	61	(5)
Gibsons and District .....	182	47	135	308	330	(22)

**Summary of Audited Financial Statements of Public Bodies  
Reporting Under the *Financial Information Act*  
For the Year Ended December 31, 2000—Continued  
(Unaudited)**

Public Library Associations—Continued	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
Grand Forks .....	627	20	607	325	319	6
Granisle.....	15	0	15	30	26	4
Greenwood .....	22	0	22	37	24	13
Hazleton District .....	82	16	66	129	116	13
Houston .....	56	0	56	124	140	(16)
Hudson's Hope .....	61	1	60	84	71	13
Kaslo & District.....	37	11	26	31	34	(3)
Kimberly .....	1,450	1	1,449	196	170	26
Kitimat.....	24	10	14	535	534	1
Lillooet Area.....	132	0	132	172	168	4
McBride .....	199	45	154	99	93	6
Midway .....	16	0	16	32	31	1
Nakusp.....	386	0	386	67	62	5
Pemberton and District .....	65	1	64	100	97	3
Pender Island .....	37	0	37	25	24	1
Powell River District.....	75	10	65	563	570	(7)
Rossland.....	33	6	27	129	127	2
Salmo .....	59	37	22	92	93	(1)
Salt Spring Island.....	309	11	298	106	106	0
Sechelt.....	174	10	164	442	441	1
Smithers.....	24	4	20	154	131	23
Sparwood .....	557	12	545	149	184	(35)
Squamish .....	161	4	157	496	501	(5)
Stewart.....	46	2	44	47	50	(3)
Terrace .....	0	0	0	609	609	0
Tumbler Ridge .....	65	0	65	107	104	3
Valemount.....	296	2	294	110	102	8
Vanderhoof.....	121	17	104	128	109	19
View Royal.....	92	10	82	46	43	3
Total Public Library Associations .....	9,126	599	8,527	8,581	8,370	211
<b>Federated Public Library System</b>						
InterLINK.....	787	553	234	1,153	1,102	51
Total Federated Public Library System.....	787	553	234	1,153	1,102	51
Total Public Library Boards .....	40,496	7,632	32,864	126,723	130,299	(3,576)

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

Other Public Bodies	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
Insurance Council of British Columbia <sup>1</sup> .....	2,031	1,461	570	2,964	2,719	245
<b>Total Other Public Bodies</b> .....	<b>2,031</b>	<b>1,461</b>	<b>570</b>	<b>2,964</b>	<b>2,719</b>	<b>245</b>

<sup>1</sup>The financial information of this entity is as at May 31, 2001.

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.