

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 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 Statements of Public Bodies
Reporting under the *Financial Information Act*
for the Year Ended March 31, 2003
(Unaudited)**

	In Thousands					
	Balance Sheet			Operating Statement		
Universities, Colleges and Institutes	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
British Columbia Institute of Technology.....	282,847	202,644	80,203	195,097	198,820	(3,723)
Camosun College ¹	94,383	85,760	8,623	74,997	72,822	2,175
Capilano College ²						
College of New Caledonia ¹	40,122	34,544	5,578	43,257	42,564	693
College of the Rockies ¹	30,330	28,695	1,635	25,062	23,506	1,556
Douglas College ¹	103,474	94,727	8,747	72,128	69,048	3,080
Emily Carr College of Art and Design.....	38,396	35,823	2,573	16,825	16,257	568
Institute of Indigenous Government.....	1,030	728	302	2,213	2,144	69
Justice Institute of British Columbia	42,865	31,897	10,968	34,317	33,472	845
Kwantlen University College	125,845	107,100	18,745	96,859	92,692	4,167
Langara College	54,387	48,748	5,639	68,287	63,430	4,857
Malaspina University College	116,186	85,830	30,356	84,042	80,619	3,423
Nicola Valley Institute of Technology	11,305	10,023	1,282	5,784	4,950	834
North Island College	41,304	36,113	5,191	31,186	30,410	776
Northern Lights College	35,237	26,760	8,477	25,590	23,062	2,528
Northwest Community College	18,534	16,407	2,127	23,318	22,294	1,024
Okanagan University College ¹	110,391	109,678	713	93,649	88,122	5,527
Open Learning Agency ¹	33,069	29,427	3,642	63,140	62,817	323
Royal Roads University	36,217	22,802	13,415	36,213	35,237	976
Selkirk College ¹	24,312	22,088	2,224	37,188	37,849	(661)
Simon Fraser University ¹	574,806	288,291	286,515	348,664	323,927	24,737
Technical University of British Columbia ³ ...				2,240	2,916	(676)
University College of the Cariboo.....	90,889	84,677	6,212	87,981	82,895	5,086
University College of the Fraser Valley.....	85,644	76,328	9,316	63,861	59,539	4,322
University of British Columbia.....	2,077,197	1,080,394	996,803	1,072,408	1,012,108	60,300
University of Northern British Columbia ¹ ...	227,828	158,884	68,944	62,882	62,096	786
University of Victoria.....	503,306	265,543	237,763	301,881	283,634	18,247
Vancouver Community College ¹	70,845	64,521	6,324	88,360	86,009	2,351
Total Universities, Colleges and Institutes	4,870,749	3,048,432	1,822,317	3,057,429	2,913,239	144,190

¹Based on draft financial statements.

²Financial statements unavailable.

³This organization ceased operations during the fiscal year.

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, 2002
(Unaudited)**

School Districts	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Income \$	Expenditure \$	Surplus \$
South East Kootenay.....	129,588	60,229	69,359	47,446	46,531	915
Rocky Mountain	98,756	51,217	47,539	33,950	33,019	931
Kootenay Lake	119,676	60,599	59,077	46,313	46,046	267
Arrow Lakes	17,610	7,678	9,932	7,691	7,359	332
Revelstoke.....	25,746	9,853	15,893	10,513	10,336	177
Kootenay–Columbia	104,417	45,348	59,069	39,216	38,205	1,011
Vernon	137,640	75,056	62,584	59,906	59,640	266
Central Okanagan	341,730	201,533	140,197	133,842	131,238	2,604
Cariboo–Chilcotin	116,588	56,585	60,003	55,137	52,507	2,630
Quesnel.....	65,958	28,772	37,186	34,680	34,062	618
Chilliwack	176,862	108,581	68,281	74,126	72,957	1,169
Abbotsford	278,570	168,228	110,342	116,699	115,588	1,111
Langley.....	294,421	155,516	138,905	126,589	124,623	1,966
Surrey.....	965,995	641,145	324,850	362,538	357,273	5,265
Delta	189,269	83,253	106,016	109,435	104,698	4,737
Richmond	417,848	251,681	166,167	148,674	145,401	3,273
Vancouver	562,864	221,060	341,804	400,479	394,196	6,283
New Westminster	65,349	34,347	31,002	42,384	40,927	1,457
Burnaby.....	259,816	145,723	114,093	149,385	147,182	2,203
Maple Ridge	253,376	153,254	100,122	92,772	92,583	189
Coquitlam	500,711	315,800	184,911	203,876	200,785	3,091
North Vancouver.....	179,155	88,110	91,045	119,633	117,804	1,829
West Vancouver	97,308	46,599	50,709	42,317	42,338	(21)
Sunshine Coast	59,277	30,038	29,239	31,130	30,637	493
Powell River	47,022	25,395	21,627	21,571	20,649	922
Howe Sound	119,102	67,705	51,397	31,776	31,463	313
Central Coast.....	13,212	6,593	6,619	4,437	4,512	(75)
Haida Gwaii/Queen Charlotte.....	31,627	20,617	11,010	9,618	9,540	78
Boundary.....	37,948	17,229	20,719	15,834	15,379	455
Prince Rupert.....	62,359	29,250	33,109	25,729	25,442	287
Okanagan–Similkameen.....	46,833	19,411	27,422	22,446	21,846	600
Bulkley Valley	40,913	17,339	23,574	20,841	20,413	428
Prince George	206,021	71,207	134,814	122,987	121,573	1,414
Nicola–Similkameen.....	50,135	23,873	26,262	22,734	21,696	1,038
Peace River South.....	91,866	36,695	55,171	37,021	36,434	587
Peace River North.....	83,482	34,908	48,574	39,806	39,100	706
Greater Victoria	263,090	111,006	152,084	146,033	141,866	4,167
Sooke	141,384	82,060	59,324	59,268	58,557	711
Saanich	113,415	57,289	56,126	54,755	53,543	1,212
Gulf Islands	44,941	24,820	20,121	15,004	15,003	1
Okanagan–Skaha.....	109,187	62,282	46,905	49,649	48,726	923
Nanaimo–Ladysmith.....	259,690	149,662	110,028	102,947	101,728	1,219
Qualicum	115,766	73,389	42,377	35,711	35,196	515
Alberni.....	64,535	21,548	42,987	36,675	36,530	145
Comox Valley	154,012	97,988	56,024	60,128	60,694	(566)
Campbell River	126,831	68,361	58,470	48,113	46,962	1,151
Kamloops–Thompson.....	191,133	65,152	125,981	113,240	109,752	3,488

**Summary of Audited Financial Statements of Public Bodies
Reporting Under the *Financial Information Act*
for the Year Ended June 30, 2002—Continued
(Unaudited)**

School Districts—Continued	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Income \$	Expenditure \$	Surplus \$
Gold Trail.....	37,344	16,057	21,287	20,256	22,321	(2,065)
Mission.....	133,701	81,681	52,020	45,574	45,299	275
Fraser–Cascade	37,455	17,596	19,859	17,575	17,571	4
Cowichan Valley.....	147,974	80,841	67,133	66,677	67,196	(519)
Fort Nelson	20,891	8,052	12,839	9,301	8,888	413
Coast Mountains.....	119,240	48,614	70,626	51,026	50,795	231
North Okanagan–Shuswap.....	144,923	77,793	67,130	57,427	56,467	960
Vancouver Island West.....	20,640	8,485	12,155	6,619	6,673	(54)
Vancouver Island North	60,430	24,389	36,041	20,644	20,745	(101)
Stikine.....	25,198	14,717	10,481	6,118	6,022	96
Nechako Lakes.....	95,782	43,183	52,599	39,398	38,698	700
Nisga'a.....	20,810	8,307	12,503	6,219	6,366	(147)
Francophone Education Authority.....	18,863	17,478	1,385	31,352	29,165	2,187
Total School Districts	<u>8,756,285</u>	<u>4,671,177</u>	<u>4,085,108</u>	<u>3,963,240</u>	<u>3,898,745</u>	<u>64,495</u>

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, 2002
(Unaudited)**

	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Income \$	Expenditure \$	Surplus \$
Health Care Organizations¹						
Health Authorities						
Fraser Health Authority ²	662,422	737,548	(75,126)	1,448,873	1,457,922	(9,049)
Interior Health Authority ³	680,118	698,810	(18,692)	1,047,168	1,051,711	(4,543)
Northern Health Authority ⁴	334,973	346,705	(11,732)	384,711	389,865	(5,154)
Provincial Health Services Authority ⁵	458,776	490,680	(31,904)	855,966	858,274	(2,308)
Vancouver Coastal Health Authority ⁶	870,026	925,227	(55,201)	1,879,457	1,879,290	167
Vancouver Island Health Authority ⁷	667,991	708,991	(41,000)	1,111,164	1,112,762	(1,598)
Total Health Authorities	3,006,315	3,198,970	(192,655)	5,616,175	5,637,062	(20,887)
Hospital Societies						
Louis Brier Hospital	11,139	11,176	(37)	12,837	12,986	(149)
Menno Hospital	6,496	7,291	(795)	10,729	11,045	(316)
Mount St. Mary Hospital	17,794	17,916	(122)	8,722	8,972	(250)
Nisga'a Valley Health Board	3,418	1,965	1,453	10,390	9,784	606
Saint Mary's Hospital	19,243	24,026	(4,783)	31,699	31,952	(253)
St. Joseph's General Hospital	28,795	7,481	21,314	41,470	42,046	(576)
St. Michael's Centre Extended Care Hospital	10,423	11,180	(757)	10,466	10,447	19
Providence Health Care ⁸	252,953	267,541	(14,588)	436,573	437,356	(783)
Total Hospital Societies	350,261	348,576	1,685	562,886	564,588	(1,702)
Total Health Care Organizations	3,356,576	3,547,546	(190,970)	6,179,061	6,201,650	(22,589)

¹The government does not claim ownership of the assets of these organizations.

²Amalgamated from previously existing health entities: Fraser Valley Health Region, Simon Fraser Health Region and South Fraser Health Region.

³Amalgamated from previously existing health entities: Arrow Lakes/Upper Slovan Valley Health Council, Boundary Health Council, Cariboo Community Health Services Society, Castlegar and District Health Council, Central Cariboo Chilcotin Health Council, Columbia Valley Health Council, Cranbrook Health Council, Creston and District Health Council, East Kootenay Community Health Services Society, Elk Valley and South Country Health Council, Golden Health Council, Greater Trail Community Health Council, Keremeos Diagnostic and Treatment Centre, Kimberly Community Health Council, Kootenay Boundary Community Health Services Society, Nelson and Area Health Council, North Okanagan Health Region, Okanagan Similkameen Health Region, South Cariboo Community Health Council and Thompson Health Region.

⁴Amalgamated from previously existing health entities: Bulkley Valley Health Council, Fort Nelson-Liard Community Health Council, Kitimat and Area Health Council, North Coast Community Health Council, North Peace Health Council, North West Community Health Services Society, Northern Interior Regional Health Board, Peace Liard Community Health Services Society, Queen Charlotte Islands/Haida Gwaii Community Health Council, Quesnel and District Community Health Council, Snow Country Health Council, South Peace Health Council, Stikine Health Council, Terrace and Area Health Council and Upper Skeena Community Health Council.

⁵Amalgamated from previously existing health entities: British Columbia Cancer Agency, British Columbia Centre for Disease Control and Prevention Society, British Columbia Drug and Poison Information Centre, British Columbia Mental Health Society (Riverview), British Columbia Provincial Renal Agency, British Columbia Transplant Society, Children' and Women's Health Centre of British Columbia, Forensic Psychiatric Services Commission and Red Cross Out-
post Hospitals.

⁶Amalgamated from previously existing health entities: Bella Coola and District Transitional Health Authority, Central Coast Transitional Health Authority, Coast Garibaldi Community Health Services Society, North Shore Health Region, Powell River Community Health Council, Sea to Sky Community Health Council, Sunshine Coast Community Health Council and Vancouver/Richmond Health Board.

⁷Amalgamated from previously existing health entities: Campbell River/Nootka Community Health Council, Capital Health Region, Central Vancouver Island Health Region, Comox Valley Community Health Council, Mount Waddington Health Council and Upper Island/Central Coast Community Health Services Society.

⁸Operates as separate entity within the Vancouver Coastal Health Authority.

**Summary of Audited Financial Statements of Public Bodies
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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	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	10,317	10,049	268	1,991	1,891	100
Sea to Sky	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
Total Regional Hospital Districts	622,237	285,419	336,818	84,237	73,547	10,690

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, 2001
(Unaudited)**

Municipalities	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
Cities:						
Abbotsford	649,165	158,364	490,800	108,965	107,087	1,878
Armstrong	36,957	4,478	32,479	4,204	3,988	216
Burnaby	2,695,750	65,159	2,630,590	244,258	241,014	3,244
Castlegar	72,478	9,142	63,337	12,600	12,565	35
Chilliwack	377,838	38,201	339,637	65,265	65,146	118
Colwood	27,303	10,585	16,718	8,374	8,175	199
Coquitlam	494,820	63,762	431,058	118,717	118,440	277
Courtenay	82,841	21,564	61,277	25,129	24,708	421
Cranbrook	165,043	42,222	122,821	25,569	24,383	1,185
Dawson Creek	113,440	19,440	94,000	26,596	25,652	944
Duncan	29,453	1,481	27,972	5,563	5,514	50
Enderby	12,162	2,765	9,397	2,728	2,676	52
Fernie	54,209	10,602	43,607	8,627	8,404	223
Fort St. John	118,485	17,089	101,396	26,215	25,859	356
Grand Forks	41,006	4,107	36,899	7,683	7,196	487
Greenwood	5,849	857	4,992	887	885	2
Kamloops	573,782	63,182	510,600	103,064	101,894	1,170
Kelowna	806,244	135,986	670,258	176,935	173,304	3,631
Kimberley	67,578	5,768	61,810	10,372	9,084	1,287
Langley	125,973	21,017	104,956	22,722	22,499	223
Merritt	50,311	8,147	42,165	9,374	8,695	680
Nanaimo	522,534	54,513	468,021	114,217	113,807	410
Nelson	110,561	26,374	84,187	27,300	27,322	(23)
New Westminster	289,297	36,622	252,675	87,426	87,309	117
North Vancouver	339,426	84,937	254,489	57,976	57,652	324
Parksville	75,470	21,409	54,061	14,161	14,018	143
Penticton	251,195	40,186	211,009	56,564	55,190	1,374
Port Alberni	125,649	6,908	118,741	27,153	26,557	595
Port Coquitlam	237,098	13,169	223,930	46,888	46,582	306
Port Moody	125,151	6,872	118,279	27,725	27,410	315
Prince George	554,465	105,519	448,946	94,783	94,700	83
Prince Rupert	194,476	32,605	161,871	37,513	41,373	(3,860)
Quesnel	83,138	20,453	62,685	16,266	15,678	588
Revelstoke	65,218	10,652	54,566	14,447	14,433	15
Richmond	1,205,493	171,491	1,034,002	176,987	176,620	367
Roseland	20,942	4,213	16,729	4,913	4,861	52
Surrey	2,120,180	350,516	1,769,663	323,080	322,201	879
Terrace	77,154	10,839	66,315	15,386	15,139	247
Trail	67,888	8,391	59,497	16,724	16,400	324
Vancouver	6,041,649	902,554	5,139,095	748,150	730,990	17,160
Vernon	180,074	35,482	144,592	36,922	36,856	67
Victoria	388,083	54,016	334,067	114,997	113,961	1,035
White Rock	84,830	6,422	78,407	20,785	20,604	180
Williams Lake	83,794	16,298	67,495	17,285	15,942	1,343
Total Cities	19,844,452	2,724,359	17,120,093	3,111,493	3,072,774	38,719

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

Municipalities—Continued	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
Districts:						
100 Mile House	19,373	2,905	16,469	4,295	3,947	349
Bowen Island	7,571	1,409	6,162	3,941	3,828	113
Campbell River	288,774	59,696	229,078	37,218	36,983	235
Central Saanich	57,362	6,394	50,969	18,396	17,947	449
Chetwynd	39,788	3,828	35,960	7,249	6,145	1,104
Coldstream	31,070	6,059	25,011	7,041	6,498	543
Delta	809,870	165,454	644,415	124,027	122,423	1,604
Elkford	49,958	5,440	44,518	6,319	5,490	829
Esquimalt	51,168	7,348	43,820	19,191	18,838	353
Fort St. James	16,647	2,431	14,217	2,964	2,898	66
Highlands	6,247	1,088	5,159	1,201	1,149	52
Hope	34,858	4,865	29,993	6,613	6,553	59
Houston	25,382	2,018	23,365	4,791	4,491	300
Hudson's Hope	12,388	393	11,994	2,280	2,510	(230)
Invermere	23,165	4,941	18,224	4,022	3,863	160
Kent	36,128	5,939	30,189	7,701	7,051	650
Kitimat	80,075	6,989	73,087	21,140	20,647	493
Lake Country	56,142	16,700	39,442	10,056	10,141	(85)
Langford	56,628	12,726	43,902	13,270	13,089	181
Langley	528,388	44,778	483,610	77,828	72,034	5,794
Lillooet	16,858	1,668	15,190	2,910	2,955	(46)
Logan Lake	17,223	3,382	13,841	3,225	3,318	(93)
Mackenzie	49,432	2,697	46,735	8,843	8,784	58
Maple Ridge	505,411	96,991	408,420	56,762	54,405	2,356
Metchosin	13,227	982	12,245	2,470	2,361	109
Mission	150,229	30,192	120,037	31,231	30,757	475
New Hazelton	13,669	3,198	10,471	2,324	1,496	827
North Cowichan	143,063	17,423	125,640	26,074	24,885	1,189
North Saanich	41,104	10,040	31,064	11,597	11,154	443
North Vancouver	525,437	64,063	461,373	89,991	88,443	1,548
Oak Bay	85,450	3,994	81,456	23,119	22,829	291
Peachland	31,986	5,796	26,191	5,404	5,022	381
Pitt Meadows	75,796	2,336	73,460	11,360	11,328	32
Port Edward	18,588	1,672	16,917	2,243	2,224	20
Port Hardy	55,558	8,366	47,193	6,591	6,664	(74)
Powell River	98,380	17,875	80,505	23,399	23,284	116
Saanich	372,867	58,789	314,078	99,857	96,761	3,096
Salmon Arm	151,311	20,342	130,969	18,402	18,175	227
Sechelt	39,944	6,876	33,068	7,777	8,033	(256)
Sechelt Indian Government	986	587	398	618	606	13
Sicamous	19,244	2,915	16,329	3,370	3,242	128
Sooke	9,635	1,188	8,447	4,459	3,338	1,121
Spallumcheen	18,178	742	17,436	4,222	4,224	(2)
Sparwood	64,620	2,007	62,614	6,958	6,543	415
Squamish	96,001	16,734	79,267	20,233	19,069	1,164
Stewart	12,499	373	12,126	2,323	2,254	69
Summerland	96,201	21,247	74,954	14,806	14,738	68

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

	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
Municipalities—Continued						
Districts:—Continued						
Taylor.....	28,736	5,103	23,633	8,078	8,078	(??)
Tofino	18,663	1,301	17,362	2,265	2,237	28
Tumbler Ridge	63,104	1,363	61,741	5,409	5,030	379
Ucluelet	19,721	4,051	15,670	3,208	2,736	472
Vanderhoof.....	19,446	1,256	18,190	5,053	4,692	361
Wells.....	4,924	1,000	3,923	883	881	2
West Vancouver	253,024	28,235	224,789	76,110	75,742	368
Whistler	253,509	47,652	205,857	43,714	41,161	2,553
Total Districts	5,615,006	853,837	4,761,170	1,014,832	983,973	30,858
Towns:						
Comox	36,473	4,171	32,302	12,451	12,169	282
Creston	38,413	6,247	32,167	5,983	6,378	(395)
Fort Nelson	40,168	8,354	31,814	8,384	8,128	256
Gibsons	28,123	4,290	23,833	5,792	5,622	170
Golden	31,489	4,708	26,780	6,037	5,542	495
Ladysmith.....	47,226	7,106	40,120	8,892	8,824	68
Lake Cowichan	14,986	830	14,156	3,772	3,610	162
Oliver	36,452	4,047	32,405	4,764	4,764	(??)
Osoyoos.....	27,333	2,563	24,770	4,783	4,486	297
Port McNeill	15,919	1,940	13,979	2,355	2,301	55
Princeton	15,387	1,170	14,217	2,865	2,683	181
Qualicum Beach	54,406	6,168	48,237	11,546	11,343	203
Sidney	50,505	9,190	41,314	14,420	14,123	297
Smithers	56,502	4,572	51,930	9,036	8,523	513
View Royal.....	26,575	1,861	24,714	6,555	6,269	286
Total Towns.....	519,957	67,218	452,739	107,636	104,765	2,871
Villages:						
Alert Bay.....	12,712	2,614	10,097	3,141	3,556	(415)
Anmore	3,771	699	3,072	1,275	1,275	(??)
Ashcroft	14,529	1,363	13,167	2,646	2,683	(37)
Belcarra.....	3,503	265	3,238	580	580	(??)
Burns Lake	19,026	1,414	17,612	3,184	3,107	77
Cache Creek	12,405	786	11,620	2,667	1,972	695
Chase	16,083	2,329	13,754	2,619	2,611	8
Clinton.....	4,009	657	3,352	1,308	1,214	94
Cumberland	11,105	2,221	8,884	1,926	1,727	199
Fraser Lake.....	8,151	895	7,256	1,614	1,577	37
Fruitvale.....	8,607	1,026	7,580	1,997	1,948	48
Gold River.....	29,177	1,107	28,070	3,034	2,719	314
Granisle.....	4,187	273	3,914	758	623	135
Harrison Hot Springs	13,472	1,764	11,708	2,096	2,010	85
Hazelton.....	6,651	534	6,117	1,206	809	396
Kaslo	8,571	2,181	6,390	1,303	1,241	63
Keremeos	7,735	1,075	6,660	1,290	1,261	29
Lions Bay.....	6,141	374	5,767	1,217	1,174	43
Lumby	7,153	847	6,306	1,578	1,578	1

PROVINCE OF BRITISH COLUMBIA

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

	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
Municipalities—Continued						
Villages—Continued						
Lytton.....	4,088	114	3,974	787	787	(?)
Masset	9,821	1,403	8,417	2,266	2,415	(149)
McBride	6,974	1,099	5,875	1,058	1,084	(26)
Midway.....	6,989	498	6,492	1,041	987	54
Montrose.....	5,216	407	4,809	1,234	1,235	(1)
Nakusp.....	16,433	2,031	14,402	2,556	2,554	1
New Denver.....	3,287	13	3,274	482	436	47
Pemberton.....	12,246	1,920	10,326	2,679	2,349	331
Port Alice.....	6,906	1,072	5,834	2,505	2,341	164
Port Clements	5,822	1,507	4,315	774	723	51
Pouce Coupe	8,674	915	7,759	1,934	1,266	668
Radium Hot Springs.....	12,899	1,985	10,914	1,938	1,712	226
Salmo	6,678	1,200	5,479	994	1,049	(55)
Sayward.....	4,313	495	3,818	735	700	36
Silverton	1,905	29	1,876	400	389	11
Slocan	4,404	491	3,913	553	527	26
Tahsis.....	18,550	560	17,990	2,559	2,315	244
Telkwa	10,666	2,033	8,633	1,331	1,179	152
Valemount	9,700	357	9,343	2,332	2,513	(180)
Warfield	6,036	550	5,485	1,698	1,668	29
Zeballos	2,861	212	2,648	616	572	44
Total Villages.....	361,455	41,314	320,141	65,910	62,465	3,445
Total Municipalities	26,340,870	3,686,727	22,654,143	4,299,871	4,223,978	75,893
Regional Districts:						
Alberni–Clayoquot	27,346	9,733	17,614	7,407	6,645	761
Bulkley–Nechako.....	16,138	9,000	7,138	6,385	7,668	(1,283)
Capital.....	645,152	241,789	403,363	113,682	103,373	10,308
Cariboo	91,984	33,810	58,174	20,514	20,164	350
Central Coast.....	5,543	605	4,937	810	680	130
Central Kootenay.....	66,115	31,350	34,766	22,772	20,538	2,234
Central Okanagan	186,832	126,258	60,573	33,358	32,784	574
Columbia Shuswap	51,189	25,631	25,558	15,069	14,213	856
Comox–Strathcona.....	169,821	91,526	78,295	37,226	35,856	1,370
Cowichan Valley.....	68,443	21,755	46,688	25,735	23,538	2,196
East Kootenay	51,178	33,927	17,251	5,835	14,525	(8,690)
Fraser Valley	340,884	251,932	88,952	32,504	30,756	1,748
Fraser–Fort George	110,519	76,224	34,295	30,099	27,465	2,634
Greater Vancouver	1,654,658	1,504,100	150,558	195,214	195,188	27
Kitimat–Stikine	26,701	8,837	17,864	7,639	5,859	1,779
Kootenay–Boundary	48,682	16,271	32,411	20,099	19,978	120
Mount Waddington.....	18,990	6,980	12,010	3,674	3,569	105
Nanaimo	176,741	83,059	93,682	45,817	39,926	5,890
North Okanagan.....	120,784	57,404	63,380	28,111	27,817	294

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

	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
Municipalities—Continued						
Regional Districts—Continued						
Northern Rockies.....	18,276	8,091	10,185	10,390	9,744	647
Okanagan—Similkameen.....	67,901	45,899	22,002	15,163	17,277	(2,114)
Peace River	63,466	35,175	28,291	33,618	31,253	2,365
Powell River	13,284	5,929	7,355	4,570	3,994	576
Skeena—Queen Charlotte	20,884	13,804	7,080	6,087	5,705	381
Squamish—Lillooet	22,878	15,993	6,884	7,595	7,352	242
Sunshine Coast	58,298	12,822	45,476	16,381	14,222	2,159
Thompson—Nicola	74,295	47,645	26,649	26,436	22,873	3,564
Total Regional Districts	4,216,982	2,815,550	1,401,432	772,188	742,964	29,223

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*
For the Year Ended December 31, 2001
(Unaudited)**

	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
Municipal Libraries						
Burnaby.....	1,108	112	996	7,793	7,311	482
Coquitlam	1,342	180	1,162	3,412	3,265	147
Dawson Creek.....	135	10	125	353	352	1
Greater Victoria.....	3,194	1,385	1,809	9,156	9,099	57
Invermere.....	104	12	92	129	137	(8)
Mackenzie	25	10	15	248	256	(8)
Nelson.....	86	75	11	523	517	6
New Westminster				233	2,524	(2,291)
North Vancouver City.....	1,202	322	880	2,090	2,026	64
North Vancouver District.....	1,204	364	840	4,010	3,929	81
Penticton	52		52	1,000	995	5
Port Moody				1,017	1,017	0
Pouce Coupe	22		22	33	34	(1)
Prince George	502	487	15	3,127	3,162	(35)
Prince Rupert.....	77		77	711	737	(26)
Richmond	627	350	277	6,425	6,422	3
Smithers.....	23	3	20	144	135	9
Surrey.....	619	56	563	7,956	7,842	114
Trail and District	132	132		406	405	1
Vancouver	3,279	1,372	1,907	33,948	33,637	311
West Vancouver Memorial.....	41		41	3,194	3,181	13
Whistler	240	35	205	376	341	35
Total Municipal Libraries	14,014	4,905	9,109	86,284	87,324	(1,040)
Regional Library Districts						
Fraser Valley	5,200	780	4,420	14,315	13,797	518
Okanagan.....	5,925	365	5,560	9,865	9,834	31
Vancouver Island.....	7,401	697	6,704	13,977	13,747	230
Total Regional Library Districts.....	18,526	1,842	16,684	38,157	37,378	779
Public Library Associations						
Alert Bay	31	1	30	13	14	(1)
Beaver Valley	25	7	18	172	173	(1)
Bowen Island.....	69	32	37	113	110	3
Burns Lake	87	4	83	201	138	63
Castlegar and District	98	17	81	416	413	3
Chetwynd.....	621	2	619	297	281	16
Cranbrook.....	1,637	88	1,549	527	500	27
Creston	240	58	182	264	255	9
Elkford	134		134	90	88	2
Fernie	103		103	296	193	103
Fort Nelson	24	1	23	212	212	0
Fort St. James.....	10	1	9	72	72	0
Fort St. John.....	769	29	740	485	505	(20)
Fraser Lake.....	12	5	7	67	64	3
Gibsons and District.....	168	44	124	342	303	39

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

Public Library Associations—Continued	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
Grand Forks	581	8	573	311	301	10
Granisle.....	16		16	32	30	2
Greenwood	26	12	14	31	25	6
Hazleton District	96	3	93	124	109	15
Houston	55		55	118	119	(1)
Hudson's Hope	521	1	520	87	64	23
Kaslo & District.....	47	13	34	45	37	8
Kimberly	1,486	3	1,483	195	161	34
Kitimat.....	26	19	7	538	545	(7)
Lillooet Area.....	172		172	190	177	13
McBride	189	55	134	103	120	(17)
Midway	11		11	38	43	(5)
Nakusp.....	399		399	70	56	14
Pemberton and District	262		262	122	118	4
Pender Island	39		39	28	28	0
Powell River District.....	48	1	47	571	562	9
Rossland.....	47	10	37	138	138	0
Salmo	44	43	1	120	121	(1)
Salt Spring Island.....	304	4	300	127	101	26
Sechelt.....	159	7	152	454	466	(12)
Sparwood	535	19	516	155	184	(29)
Squamish	174	23	151	497	503	(6)
Stewart.....	49	3	46	45	43	2
Terrace	49		49	614	585	29
Tumbler Ridge.....	77		77	117	113	4
Valemount.....	301	3	298	104	104	0
Vanderhoof.....	138	23	115	134	108	26
View Royal.....	89	6	83	50	53	(3)
Total Public Library Associations	9,968	545	9,423	8,725	8,335	390
Federated Public Library System						
InterLINK.....	658	431	227	1,047	1,054	(7)
Total Federated Public Library System.....	658	431	227	1,047	1,054	(7)
Total Public Library Boards	43,166	7,723	35,443	134,213	134,091	122

**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 ¹	2,383	1,507	876	3,149	2,843	306
Total Other Public Bodies	2,383	1,507	876	3,149	2,843	306

¹The financial information of this entity is as at May 31, 2002.

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.