

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

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

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

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

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

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

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

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

PROVINCE OF BRITISH COLUMBIA
PUBLIC ACCOUNTS 2003/04

**Summary of Audited Financial Statements of Public Bodies
Reporting under the *Financial Information Act*
for the Year Ended March 31, 2004
(Unaudited)**

	In Thousands					
	Balance Sheet			Operating Statement		
Universities, Colleges and Institutes	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
British Columbia Institute of Technology.....	297,943	208,480	89,463	214,111	210,917	3,194
Camosun College ¹	94,442	82,675	11,767	80,137	76,994	3,143
Capilano College ¹	89,563	64,902	24,661	68,857	62,507	6,350
College of New Caledonia.....	42,219	35,986	6,233	45,585	44,930	655
College of the Rockies.....	30,659	27,241	3,418	26,251	24,555	1,696
Douglas College	107,365	93,373	13,992	78,013	71,555	6,458
Emily Carr College of Art and Design.....	40,008	36,859	3,149	19,375	18,800	575
Institute of Indigenous Government.....	1,260	900	360	2,212	2,155	57
Justice Institute of British Columbia	46,437	35,465	10,972	34,984	34,979	5
Kwantlen University College	132,734	104,302	28,432	106,138	101,505	4,633
Langara College ¹	60,461	47,012	13,449	77,953	71,575	6,378
Malaspina University College	130,348	96,913	33,435	89,872	85,439	4,433
Nicola Valley Institute of Technology	11,785	10,035	1,750	5,820	5,353	467
North Island College	41,081	35,106	5,975	31,806	31,168	638
Northern Lights College	40,430	31,237	9,193	26,040	24,914	1,126
Northwest Community College	25,155	21,688	3,467	21,772	20,433	1,339
Okanagan University College	118,845	112,800	6,045	98,922	93,590	5,332
Open Learning Agency ¹	26,369	21,378	4,991	50,270	48,921	1,349
Royal Roads University	41,709	26,997	14,712	37,352	36,055	1,297
Selkirk College ¹	26,509	23,352	3,157	37,133	37,377	(244)
Simon Fraser University.....	798,252	486,830	311,422	389,759	365,397	24,362
University College of the Cariboo.....	102,667	91,966	10,701	93,032	88,179	4,853
University College of the Fraser Valley.....	92,241	78,118	14,123	69,566	64,759	4,807
University of British Columbia.....	2,341,934	1,327,549	1,014,385	1,133,553	1,131,589	1,964
University of Northern British Columbia	240,107	167,416	72,691	69,400	67,441	1,959
University of Victoria.....	567,583	302,867	264,716	324,553	307,412	17,141
Vancouver Community College	73,754	61,034	12,720	89,526	82,675	6,851
Total Universities, Colleges and Institutes	5,621,860	3,632,481	1,989,379	3,321,992	3,211,174	110,818

¹Based 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.

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

School Districts	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Income \$	Expenditure \$	Surplus \$
South East Kootenay.....	133,673	60,396	73,277	48,775	47,509	1,266
Rocky Mountain	100,556	49,480	51,076	33,942	32,908	1,034
Kootenay Lake	122,174	60,083	62,091	50,525	50,777	(252)
Arrow Lakes	17,869	7,367	10,502	7,458	7,174	284
Revelstoke	25,814	9,284	16,530	11,251	11,037	214
Kootenay-Columbia	106,721	43,413	63,308	41,696	38,512	3,184
Vernon	136,835	70,707	66,128	64,524	64,502	22
Central Okanagan.....	343,439	192,290	151,149	139,820	136,349	3,471
Cariboo-Chilcotin	120,713	56,028	64,685	56,837	54,677	2,160
Quesnel	65,267	26,275	38,992	36,952	36,350	602
Chilliwack	190,040	113,031	77,009	88,121	83,211	4,910
Abbotsford	298,317	175,191	123,126	127,559	120,993	6,566
Langley	300,513	146,577	153,936	137,472	128,620	8,852
Surrey	1,001,852	644,264	357,588	399,063	390,741	8,322
Delta.....	199,144	82,165	116,979	119,616	117,276	2,340
Richmond.....	456,136	265,571	190,565	165,575	151,419	14,156
Vancouver.....	632,588	234,743	397,845	444,659	420,990	23,669
New Westminster	69,200	36,342	32,858	45,619	44,812	807
Burnaby	272,440	150,851	121,589	169,074	164,772	4,302
Maple Ridge	262,483	151,505	110,978	103,097	98,033	5,064
Coquitlam	519,989	317,152	202,837	218,054	211,345	6,709
North Vancouver.....	193,709	94,185	99,524	132,058	125,143	6,915
West Vancouver	104,353	47,607	56,746	49,911	45,034	4,877
Sunshine Coast	63,350	32,366	30,984	32,512	31,586	926
Powell River	48,283	25,565	22,718	22,768	22,706	62
Howe Sound.....	132,418	74,908	57,510	35,564	32,350	3,214
Central Coast	12,829	5,782	7,047	4,801	4,644	157
Haida Gwaii/Queen Charlotte.....	36,523	22,908	13,615	11,588	9,511	2,077
Boundary	39,351	16,330	23,021	16,215	14,755	1,460
Prince Rupert	62,544	27,444	35,100	26,762	25,876	886
Okanagan-Similkameen.....	46,642	18,807	27,835	22,149	22,607	(458)
Bulkley Valley	41,566	16,847	24,719	21,667	21,162	505
Prince George.....	208,526	66,164	142,362	133,331	128,157	5,174
Nicola-Similkameen.....	47,931	20,052	27,879	24,673	24,422	251
Peace River South.....	93,722	34,134	59,588	41,499	39,962	1,537
Peace River North.....	88,091	35,420	52,671	46,935	43,728	3,207
Greater Victoria	275,405	113,128	162,277	160,002	153,168	6,834
Sooke.....	150,900	85,831	65,069	65,078	62,436	2,642
Saanich.....	119,081	57,137	61,944	62,619	58,895	3,724
Gulf Islands	47,112	25,653	21,459	16,922	16,630	292
Okanagan-Skaha.....	113,602	64,210	49,392	51,230	51,028	202
Nanaimo-Ladysmith.....	266,077	146,260	119,817	110,662	106,508	4,154
Qualicum	120,602	74,073	46,529	39,136	37,579	1,557
Alberni	65,391	19,761	45,630	39,405	37,486	1,919
Comox Valley.....	159,323	95,929	63,394	68,748	65,648	3,100
Campbell River	130,699	66,151	64,548	50,829	47,817	3,012
Kamloops-Thompson.....	193,018	64,197	128,821	115,499	115,507	(8)

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**Summary of Audited Financial Statements of Public Bodies
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for the Year Ended June 30, 2003—Continued
(Unaudited)**

	In Thousands					
	Balance Sheet			Operating Statement		
School Districts—Continued	Assets \$	Liabilities \$	Equity \$	Income \$	Expenditure \$	Surplus \$
Gold Trail.....	36,539	13,928	22,611	22,105	21,203	902
Mission.....	136,847	78,940	57,907	50,209	47,646	2,563
Fraser–Cascade.....	38,224	16,068	22,156	19,749	18,051	1,698
Cowichan Valley.....	158,349	84,581	73,768	70,707	67,194	3,513
Fort Nelson.....	21,565	8,377	13,188	9,650	9,315	335
Coast Mountains.....	133,876	57,314	76,562	54,755	50,466	4,289
North Okanagan–Shuswap.....	150,653	79,878	70,775	59,441	59,065	376
Vancouver Island West.....	20,555	7,812	12,743	6,621	6,367	254
Vancouver Island North.....	60,964	23,144	37,820	20,679	19,946	733
Stikine.....	25,287	13,872	11,415	6,652	6,298	354
Nechako Lakes.....	106,477	48,636	57,841	46,694	43,000	3,694
Nisga'a.....	25,797	12,293	13,504	8,274	7,470	804
Francophone Education Authority.....	28,155	25,623	2,532	35,212	34,436	776
Total School Districts.....	9,180,099	4,714,030	4,466,069	4,323,000	4,146,809	176,191

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, 2003
(Unaudited)**

	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Income \$	Expenditure \$	Surplus \$
Health Care Organizations¹						
Health Authorities						
Fraser Health Authority.....	721,506	769,628	(48,122)	1,589,829	1,565,679	24,150
Interior Health Authority	741,345	710,078	31,267	1,153,169	1,103,216	49,953
Northern Health Authority	364,482	370,809	(6,327)	424,848	421,049	3,799
Provincial Health Services Authority.....	546,142	563,802	(17,660)	1,138,598	1,124,354	14,244
Vancouver Coastal Health Authority.....	948,379	994,190	(45,811)	1,941,273	1,933,436	7,837
Vancouver Island Health Authority.....	717,465	758,219	(40,754)	1,232,566	1,231,867	699
Total Health Authorities	4,039,319	4,166,726	(86,653)	7,480,283	7,379,601	99,983
Hospital Societies						
Louis Brier Hospital	8,623	8,763	(140)	12,837	12,986	(149)
Menno Hospital	6,617	7,405	(788)	11,307	11,300	7
Mount St. Mary Hospital	46,077	42,668	3,409	9,547	9,756	(209)
Nisga'a Valley Health Board	2,670	1,195	1,475	10,789	10,767	22
Saint Mary's Hospital.....	18,468	23,086	(4,618)	33,408	33,243	165
St. Joseph's General Hospital.....	26,615	8,635	17,980	47,571	47,878	(307)
St. Michael's Centre Extended Care Hospi- tal.....	10,402	11,689	(1,287)	11,075	11,605	(530)
Providence Health Care ²	256,282	273,197	(16,915)	476,786	482,153	(5,367)
Total Hospital Societies	375,754	376,638	(884)	613,320	619,688	(6,368)
Total Health Care Organizations	4,415,073	4,543,364	(87,537)	8,093,603	7,999,289	93,615

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

²Operates as separate entity within the Vancouver Coastal Health Authority.

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Municipalities	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
Cities:						
Abbotsford	590,332	100,266	490,065	115,592	107,787	7,806
Armstrong	36,852	3,103	33,749	3,852	3,711	141
Burnaby	2,652,410	64,537	2,587,872	267,817	210,681	57,136
Castlegar	73,816	8,273	65,542	10,590	10,141	449
Chilliwack	381,567	32,357	349,210	61,194	64,943	(3,749)
Colwood	54,306	12,402	41,904	9,989	10,222	(233)
Coquitlam	515,265	73,273	441,992	125,841	120,754	5,087
Courtenay	79,203	15,918	63,285	22,080	22,802	(722)
Cranbrook	168,123	40,414	127,709	25,333	27,225	(1,893)
Dawson Creek	118,352	17,866	100,486	26,651	26,993	(342)
Duncan	31,109	2,457	28,652	6,223	5,578	645
Enderby	12,475	2,708	9,767	2,318	2,011	307
Fernie	51,852	7,824	44,028	9,137	8,803	334
Fort St. John	119,397	9,085	110,312	26,885	25,961	924
Grand Forks	41,141	3,221	37,920	6,958	6,550	408
Greenwood	5,488	361	5,127	813	823	(10)
Kamloops	597,774	73,037	524,737	107,440	109,111	(1,671)
Kelowna	853,859	155,599	698,260	165,449	166,419	(970)
Kimberley	73,737	9,166	64,571	14,418	15,214	(796)
Langley	127,570	27,071	100,500	25,782	24,239	1,543
Merritt	49,700	7,454	42,246	7,911	7,452	460
Nanaimo	595,523	56,282	539,241	95,672	90,557	5,115
Nelson	108,247	22,082	86,165	26,081	24,321	1,761
New Westminster	266,490	24,935	241,555	94,374	97,728	(3,354)
North Vancouver	287,739	16,514	271,225	61,766	55,632	6,134
Parksville	69,252	14,689	54,562	13,488	13,143	345
Penticton	243,421	24,181	219,241	55,089	53,023	2,065
Port Alberni	127,764	4,170	123,594	26,608	24,548	2,061
Port Coquitlam	251,600	47,270	204,330	54,289	54,586	(297)
Port Moody	142,813	13,772	129,041	42,046	36,394	5,652
Prince George	542,124	80,846	461,278	98,140	99,360	(1,220)
Prince Rupert	193,705	24,083	169,622	36,330	32,327	4,002
Quesnel	83,239	18,085	65,154	19,177	18,523	653
Revelstoke	64,245	7,669	56,576	12,863	11,525	1,338
Richmond	1,195,355	147,131	1,048,224	192,126	189,114	3,012
Roseland	22,671	4,823	17,848	5,675	5,295	380
Surrey	2,005,229	223,634	1,781,595	322,942	297,156	25,786
Terrace	76,560	7,111	69,449	15,299	14,020	1,279
Trail	69,727	7,199	62,528	15,909	13,642	2,267
Vancouver	7,055,749	856,583	6,199,166	936,823	862,215	74,608
Vernon	211,377	68,473	142,903	63,487	59,113	4,374
Victoria	395,124	52,953	342,171	124,580	117,865	6,715
White Rock	85,089	7,920	77,169	21,339	20,172	1,167
Williams Lake	83,133	10,880	72,254	17,144	16,955	189
Total Cities	20,810,504	2,407,677	18,402,826	3,393,523	3,184,636	208,886

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for the Year Ended December 31, 2002—Continued
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Municipalities—Continued	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
Districts:						
100 Mile House	20,453	3,125	17,329	4,145	3,912	234
Bowen Island	9,724	1,493	8,231	3,685	3,263	422
Campbell River.....	275,098	45,184	229,914	36,271	35,355	916
Central Saanich.....	54,269	3,941	50,327	14,285	14,737	(453)
Chetwynd	39,685	3,335	36,350	4,757	4,636	122
Coldstream	27,331	3,986	23,344	5,355	6,451	(1,096)
Delta.....	814,069	95,272	718,796	137,900	139,155	(1,255)
Elkford.....	49,223	2,661	46,563	6,089	5,084	1,005
Esquimalt.....	59,695	13,818	45,877	24,636	19,756	4,880
Fort St. James	17,003	1,785	15,218	3,407	3,073	335
Highlands	7,966	319	7,646	3,365	3,613	(248)
Hope.....	33,165	2,955	30,210	6,829	6,177	652
Houston.....	24,394	426	23,968	4,213	3,887	326
Hudson's Hope.....	12,757	264	12,493	2,406	2,636	(230)
Invermere	23,692	4,530	19,162	3,743	3,565	178
Kent.....	35,833	5,244	30,589	5,544	5,845	(300)
Kitimat	78,306	3,642	74,664	17,227	16,984	244
Lake Country.....	56,288	14,871	41,417	9,560	10,305	(746)
Langford	81,718	14,188	67,530	16,016	17,348	(1,332)
Langley	537,826	52,717	485,109	82,982	76,435	6,547
Lillooet	17,433	1,217	16,216	2,972	2,505	468
Logan Lake	16,116	2,113	14,003	3,095	2,766	329
Mackenzie	49,822	2,082	47,740	8,711	8,328	383
Maple Ridge	484,845	72,356	412,489	72,146	70,829	1,316
Metchosin.....	17,378	1,019	16,359	2,280	1,915	365
Mission	139,860	14,547	125,313	32,055	30,014	2,041
New Hazelton.....	12,584	1,648	10,937	1,394	1,365	29
North Cowichan.....	142,333	15,775	126,559	23,592	21,727	1,866
North Saanich.....	45,953	9,620	36,333	15,189	14,934	256
North Vancouver	533,301	57,604	475,697	105,130	101,077	4,053
Oak Bay.....	86,621	4,013	82,607	21,164	21,419	(254)
Peachland.....	34,804	8,073	26,731	6,003	5,668	335
Pitt Meadows.....	79,435	4,215	75,220	11,755	10,938	817
Port Edward.....	18,019	791	17,227	2,144	2,145	(2)
Port Hardy.....	53,646	4,932	48,714	6,427	5,857	570
Powell River	93,877	10,025	83,853	20,918	19,522	1,396
Saanich.....	368,974	55,708	313,266	100,303	99,017	1,286
Salmon Arm	155,440	20,843	134,596	18,357	16,309	2,048
Sechelt.....	46,657	13,915	32,742	12,962	11,541	1,421
Sechelt Indian Government.....	1,013	574	440	821	793	27
Sicamous	20,063	2,924	17,140	3,033	2,493	541
Sooke.....	9,773	1,927	7,846	3,575	3,346	229
Spallumcheen.....	18,959	483	18,476	3,303	3,069	234
Sparwood.....	65,082	1,096	63,986	7,340	6,916	424
Squamish.....	100,661	20,126	80,535	23,714	19,112	4,602
Stewart	13,119	671	12,448	1,554	1,506	48
Summerland.....	93,316	18,381	74,935	14,708	13,985	723

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	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
Municipalities—Continued						
Districts:—Continued						
Taylor	28,287	3,358	24,928	5,015	4,580	435
Tofino.....	17,931	1,100	16,832	2,666	2,939	(274)
Tumbler Ridge	63,620	311	63,310	5,189	3,882	1,307
Ucluelet.....	19,462	3,718	15,744	3,353	3,122	231
Vanderhoof.....	20,189	669	19,521	4,379	4,483	(105)
Wells	4,497	511	3,986	543	572	(29)
West Vancouver	263,833	47,808	216,025	74,820	85,631	(10,810)
Whistler	263,565	42,725	220,840	54,384	52,957	1,427
Total Districts	5,658,963	720,632	4,938,331	1,067,411	1,039,479	27,932
Towns:						
Comox.....	38,522	4,780	33,742	9,403	9,358	45
Creston.....	36,644	3,265	33,379	5,280	4,980	300
Fort Nelson	38,545	5,170	33,375	7,076	6,185	891
Gibsons.....	27,557	3,231	24,326	4,936	4,766	170
Golden.....	30,994	2,847	28,147	4,836	4,778	58
Ladysmith.....	47,228	7,254	39,974	8,014	7,467	547
Lake Cowichan	15,476	971	14,505	2,815	2,814	0
Oliver	37,167	4,200	32,966	4,722	4,268	454
Osoyoos	27,024	2,045	24,979	4,541	3,973	569
Port McNeill.....	16,136	1,669	14,467	1,933	1,828	105
Princeton.....	15,310	143	15,168	3,030	2,493	537
Qualicum Beach.....	53,347	3,419	49,928	7,746	7,409	337
Sidney.....	53,781	9,983	43,798	14,139	13,265	873
Smithers	56,433	2,823	53,610	9,417	10,095	(678)
View Royal	28,279	5,676	22,603	7,111	7,371	(260)
Total Towns	522,441	57,474	464,967	94,999	91,051	3,949
Villages:						
Alert Bay	12,706	2,771	9,935	2,200	3,090	(890)
Anmore	3,270	947	2,323	1,470	1,516	(45)
Ashcroft	13,788	326	13,462	2,266	2,075	191
Belcarra	3,676	260	3,416	611	619	(8)
Burns Lake	19,010	687	18,323	2,614	2,260	354
Cache Creek.....	12,508	41	12,466	2,432	1,795	638
Chase.....	15,249	663	14,586	2,846	2,507	339
Clinton	3,617	463	3,154	809	1,005	(196)
Cumberland	9,648	1,012	8,635	1,856	2,007	(150)
Fraser Lake	8,060	461	7,598	1,599	1,818	(219)
Fruitvale	8,693	2,109	6,584	1,484	1,438	46
Gold River	29,155	348	28,807	2,989	2,229	760
Granisle	3,887	40	3,847	726	809	(83)
Harrison Hot Springs	13,620	2,037	11,583	1,736	1,520	216
Hazelton.....	6,626	301	6,325	770	896	(126)
Kaslo.....	8,346	1,809	6,538	1,260	1,179	81
Keremeos.....	7,493	691	6,803	1,159	944	215
Lions Bay.....	6,205	244	5,961	1,134	1,281	(146)

PROVINCE OF BRITISH COLUMBIA
PUBLIC ACCOUNTS 2003/04

Summary of Audited Financial Statements of Public Bodies
Reporting Under the *Financial Information Act*
for the Year Ended December 31, 2002—Continued
(Unaudited)

	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
Municipalities—Continued						
Villages—Continued						
Lumby	6,843	394	6,449	1,043	1,050	(8)
Lytton	3,855	67	3,788	736	755	(18)
Masset	9,493	1,001	8,492	2,240	2,236	4
McBride	6,660	663	5,997	859	834	25
Midway	7,513	808	6,705	934	883	51
Montrose	5,341	364	4,977	851	1,069	(217)
Nakusp	15,842	1,094	14,748	2,317	2,195	122
New Denver	3,351	13	3,339	428	430	(2)
Pemberton	12,273	1,873	10,400	2,254	2,695	(442)
Port Alice	6,832	830	6,002	1,840	1,761	79
Port Clements	5,769	824	4,945	1,168	1,277	(109)
Pouce Coupe	8,752	568	8,184	1,278	1,344	(66)
Radium Hot Springs	13,186	1,675	11,511	1,561	1,453	108
Salmo	6,120	506	5,614	784	772	12
Sayward	4,133	195	3,938	666	576	91
Silverton	2,430	202	2,228	657	651	5
Slocan	4,478	288	4,190	596	510	87
Tahsis	18,935	295	18,641	2,009	1,470	539
Telkwa	10,184	1,312	8,872	1,261	1,252	9
Valemount	10,050	583	9,467	1,557	1,448	109
Warfield	5,875	198	5,677	1,417	1,399	18
Zeballos	2,997	152	2,845	736	711	26
Total Villages	356,467	29,112	327,355	57,156	55,759	1,397
Total Municipalities	27,348,375	3,214,896	24,133,479	4,613,089	4,370,925	242,164
Regional Districts:						
Alberni–Clayoquot	25,610	7,092	18,518	6,325	6,103	221
Bulkley–Nechako	17,257	9,723	7,534	7,843	8,067	(224)
Capital	636,148	224,155	411,993	157,050	146,752	10,299
Cariboo	98,860	32,905	65,955	21,173	19,769	1,404
Central Coast	5,399	407	4,992	863	768	95
Central Kootenay	70,241	30,097	40,144	25,835	23,161	2,674
Central Okanagan	187,083	126,395	60,688	45,102	43,059	2,043
Columbia Shuswap	55,982	30,849	25,133	13,016	12,250	767
Comox–Strathcona	168,704	84,375	84,329	40,601	42,189	(1,588)
Cowichan Valley	72,314	24,452	47,863	28,084	27,274	810
East Kootenay	45,583	36,267	9,316	14,961	13,754	1,208
Fraser Valley	194,545	107,386	87,159	32,944	31,263	1,682
Fraser–Fort George	99,822	63,399	36,423	26,265	23,222	3,042
Greater Vancouver	3,037,065	1,763,408	1,273,657	395,583	474,795	(79,212)
Kitimat–Stikine	23,540	5,563	17,978	5,835	5,788	47
Kootenay–Boundary	54,579	19,099	35,480	19,710	19,362	348
Mount Waddington	16,118	6,109	10,009	3,224	3,007	217

**Summary of Audited Financial Statements of Public Bodies
Reporting Under the *Financial Information Act*
for the Year Ended December 31, 2002—Continued
(Unaudited)**

	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
Municipalities—Continued						
Regional Districts—Continued						
Nanaimo.....	181,979	92,077	89,901	43,989	48,491	(4,502)
North Okanagan.....	152,218	91,643	60,575	29,698	28,552	1,145
Northern Rockies.....	19,259	8,498	10,762	8,693	8,491	202
Okanagan—Similkameen.....	58,754	33,958	24,796	20,306	18,397	1,909
Peace River.....	65,223	31,218	34,005	29,713	29,141	572
Powell River.....	12,960	4,842	8,118	4,163	3,661	502
Skeena—Queen Charlotte.....	17,905	8,574	9,331	5,057	4,659	398
Squamish—Lillooet.....	28,025	20,747	7,278	7,985	7,879	105
Sunshine Coast.....	62,425	17,195	45,230	14,789	14,787	2
Thompson—Nicola.....	72,342	44,553	27,789	22,228	20,728	1,500
Total Regional Districts.....	5,479,940	2,924,983	2,554,957	1,031,035	1,085,369	(54,335)

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, 2002
(Unaudited)**

	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
Municipal Libraries						
Burnaby	1,135	136	999	8,032	7,559	473
Coquitlam	1,541	254	1,287	3,513	3,469	44
Dawson Creek	164	12	152	357	341	16
Greater Victoria	3,833	1,956	1,877	9,858	9,797	61
Invermere	108	10	98	123	117	6
Mackenzie	22	11	11	254	258	(4)
Nelson	84	73	11	574	575	(1)
New Westminster				223	2,563	(2,340)
North Vancouver City	515	398	117	2,140	2,164	(24)
North Vancouver District	1,288	380	908	4,086	4,006	80
Penticton				1,083	1,036	47
Port Moody				1,081	1,081	
Pouce Coupe	25		25	32	29	3
Prince George	476	391	85	3,222	3,153	69
Prince Rupert	14		14	643	706	(63)
Richmond	827	595	232	6,127	6,075	52
Smithers	67	24	43	180	157	23
Surrey	533	44	489	8,459	8,314	145
Trail and District	140	139		401	401	
Vancouver	4,670	1,451	3,219	34,929	34,914	15
West Vancouver Memorial	964		964	4,723	3,799	924
Whistler	400	142	258	493	440	53
Total Municipal Libraries	16,806	6,016	10,790	90,533	90,954	(421)
Regional Library Districts						
Fraser Valley	5,736	1,031	4,705	14,862	14,473	389
Okanagan	6,276	533	5,743	10,180	10,144	36
Thompson–Nicola	30,271	2,474		14,570	13,038	
Vancouver Island	7,739	598	7,141	13,657	13,343	314
Total Regional Library Districts	50,022	4,636	45,386	53,269	50,998	2,271
Public Library Associations						
Alert Bay	30	1	29	13	14	(1)
Beaver Valley	33	8	25	171	171	
Bowen Island	55	2	53	129	137	(8)
Burns Lake	94	5	89	156	149	7
Castlegar and District				390	393	(3)
Chetwynd	723	3	720	306	271	35
Cranbrook	1,499	109	1,390	519	519	
Creston	199	35	164	281	275	6
Elkford	145		145	91	89	2
Fernie	109		109	211	205	6
Fort Nelson	36	5	31	221	214	7
Fort St. James	31	1	30	91	70	21
Fort St. John	795	33	762	483	477	6
Fraser Lake	23	1	22	76	61	15
Gibsons and District	163	92	71	359	361	(2)

**Summary of Audited Financial Statements of Public Bodies
Reporting Under the *Financial Information Act*
For the Year Ended December 31, 2002—Continued
(Unaudited)**

Public Library Associations—Continued	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
Grand Forks	546	21	525	312	312	
Granisle	5		5	35	47	(12)
Greenwood	20	5	15	28	27	1
Hazelton District	82	2	80	122	125	(3)
Houston	56	1	55	123	123	
Hudson's Hope	542	3	539	87	85	2
Kaslo & District	42	12	30	34	39	(5)
Kimberly	1,530	1	1,529	200	196	4
Kitimat	28	5	23	552	536	16
Lillooet Area	131		131	192	193	(1)
McBride	204	42	162	107	106	1
Midway	34		34	45	44	1
Nakusp	406		406	69	61	8
Pemberton and District	275	7	268	123	107	16
Pender Island	68		68	39	37	2
Powell River District	104	2	102	552	509	43
Rossland	46	13	33	115	119	(4)
Salmo	34	33	1	96	95	1
Salt Spring Island	334	34	300	157	127	30
Sechelt	127	9	118	451	485	(34)
Sparwood	523	5	518	166	167	(1)
Squamish	178	24	154	546	543	3
Stewart	48	5	43	45	45	
Terrace	17		17	618	650	(32)
Tumbler Ridge	83		83	117	111	6
Valemount	318	6	312	106	95	11
Vanderhoof	156	41	115	151	120	31
View Royal	74		74	10	19	(9)
Total Public Library Associations	9,946	566	9,380	8,695	8,529	166
Federated Public Library System						
InterLINK	856	647	209	983	1,000	(17)
Total Federated Public Library System	856	647	209	983	1,000	(17)
Total Public Library Boards	77,630	11,865	65,765	153,480	151,481	1,999

**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	2,964	1,742	1,222	3,187	2,840	347
Total Other Public Bodies	2,964	1,742	1,222	3,187	2,840	347

¹The financial information of this entity is as at May 31, 2003.

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.