

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

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

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

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

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

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

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

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

Summary of Audited Financial Statement of Public Bodies
Reporting Under the *Financial Information Act*
For the Year Ended December 31, 2003
(Unaudited)

Municipalities ¹	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
Cities:						
Abbotsford.....	630,322	95,473	534,849	128,147	115,296	12,851
Armstrong.....	38,879	3,533	35,346	4,205	3,993	212
Burnaby.....	2,814,448	81,324	2,733,124	270,178	219,895	50,283
Castlegar.....	77,005	8,345	68,660	10,653	9,949	704
Chilliwack.....	409,720	33,786	375,934	72,479	68,563	3,916
Colwood.....	63,306	16,496	46,810	17,339	17,276	63
Coquitlam.....	553,243	75,528	477,715	137,104	119,158	17,946
Courtenay.....	85,172	17,582	67,590	25,383	25,552	(169)
Cranbrook.....	172,933	40,852	132,081	29,113	26,200	2,913
Dawson Creek.....	126,348	19,754	106,594	29,550	29,310	240
Duncan.....	32,491	2,093	30,398	5,517	4,789	728
Enderby.....	13,387	3,110	10,277	2,746	2,131	615
Fernie.....	54,340	7,195	47,145	10,955	10,515	440
Fort St. John.....	125,417	8,702	116,715	23,555	26,690	(3,135)
Grand Forks.....	44,625	3,482	41,143	9,256	7,800	1,456
Greenwood.....	5,600	322	5,278	955	911	44
Kamloops.....	653,154	93,919	559,235	146,407	132,414	13,993
Kelowna.....	928,882	163,422	765,460	185,055	186,305	(1,250)
Kimberley.....	75,301	8,129	67,172	13,264	13,629	(365)
Langford.....	93,387	16,121	77,266	22,228	29,312	(7,084)
Langley.....	133,588	27,752	105,836	25,135	26,445	(1,310)
Merritt.....	51,571	7,398	44,173	8,150	7,703	447
Nanaimo.....	627,922	55,562	572,360	100,679	91,880	8,799
Nelson.....	113,032	21,487	91,545	26,846	25,126	1,720
New Westminster.....	287,950	29,691	258,259	98,162	94,183	3,979
North Vancouver.....	321,637	21,314	300,323	79,030	60,729	18,301
Parksville.....	73,158	14,961	58,197	13,704	13,282	422
Penticton.....	256,280	24,245	232,035	57,782	55,724	2,058
Port Alberni.....	134,318	4,269	130,049	28,146	24,362	3,784
Port Coquitlam.....	263,051	48,741	214,310	59,354	51,730	7,624
Port Moody.....	153,053	14,291	138,762	34,988	32,810	2,178
Prince George.....	560,523	80,421	480,102	104,250	96,508	7,742
Prince Rupert.....	200,532	25,959	174,573	35,433	34,703	730
Quesnel.....	86,276	17,923	68,353	17,382	18,222	(840)
Revelstoke.....	76,127	8,612	67,515	11,749	10,769	980
Richmond.....	1,280,947	149,585	1,131,362	247,538	232,635	14,903
Rossland.....	22,841	5,387	17,454	4,670	4,571	99
Surrey.....	2,173,727	254,427	1,919,300	362,185	327,132	35,053

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(Unaudited)

	In Thousands					
	Balance Sheet			Operating Statement		
	Assets	Liabilities	Equity	Revenue	Expenditure	Surplus
	\$	\$	\$	\$	\$	\$
Terrace.....	80,750	6,381	74,369	16,406	14,500	1,906
Trail.....	72,844	6,865	65,979	14,528	13,852	676
Vancouver.....	7,403,725	666,563	6,737,162	879,330	887,705	(8,375)
Vernon.....	197,590	68,231	129,359	37,183	40,662	(3,479)
Victoria.....	432,981	73,616	359,365	144,290	131,142	13,148
White Rock.....	91,373	8,951	82,422	23,301	25,906	(2,605)
Williams Lake.....	85,211	9,994	75,217	16,902	16,709	193
Total Cities.....	22,178,967	2,351,794	19,827,173	3,591,212	3,388,678	202,534
Districts:						
100 Mile House.....	21,949	3,988	17,961	4,162	3,876	286
Bowen Island.....	11,237	1,509	9,728	4,184	3,418	766
Campbell River.....	285,389	42,403	242,986	43,354	41,864	1,490
Central Saanich.....	56,653	4,554	52,099	15,713	14,839	874
Chetwynd.....	40,113	2,650	37,463	4,846	5,201	(355)
Coldstream.....	25,185	4,283	20,902	5,807	5,580	227
Delta.....	844,600	97,706	746,894	138,597	130,094	8,503
Elkford.....	49,797	1,208	48,589	5,960	4,640	1,320
Esquimalt.....	65,039	18,544	46,495	23,463	20,714	2,749
Fort St. James.....	17,403	1,563	15,840	2,837	2,805	32
Highlands.....	8,840	793	8,047	1,517	1,694	(177)
Hope.....	33,153	2,036	31,117	6,746	6,939	(193)
Houston.....	25,211	483	24,728	4,399	4,009	390
Hudson's Hope.....	13,484	451	13,033	2,444	3,310	(866)
Invermere.....	25,599	5,258	20,341	4,108	4,074	34
Kent.....	37,229	5,095	32,134	5,860	5,403	457
Kitimat.....	80,730	4,214	76,516	18,139	19,000	(861)
Lake Country.....	57,678	14,646	43,032	9,915	9,808	107
Langley.....	568,515	53,218	515,297	91,489	79,449	12,040
Lantzville.....	9,145	259	8,886	3,867	635	3,232
Lillooet.....	18,449	1,469	16,980	2,959	3,083	(124)
Logan Lake.....	16,621	1,745	14,876	3,149	2,898	251
Mackenzie.....	50,258	1,580	48,678	8,656	8,910	(254)
Maple Ridge.....	503,060	73,459	429,601	63,684	60,743	2,941
Metchosin.....	19,045	1,529	17,516	3,093	3,050	43
Mission.....	150,141	15,885	134,256	35,332	34,959	373
New Hazelton.....	11,996	771	11,225	1,281	2,185	(904)
North Cowichan.....	147,764	15,855	131,909	22,751	21,415	1,336
North Saanich.....	48,301	8,487	39,814	16,751	15,797	954
North Vancouver.....	555,429	59,191	496,238	107,132	102,045	5,087
Oak Bay.....	94,762	9,915	84,847	29,204	28,191	1,013
Peachland.....	40,069	10,567	29,502	6,696	6,077	619
Pitt Meadows.....	83,973	5,652	78,321	12,873	12,477	396
Port Edward.....	19,470	2,405	17,065	2,009	2,494	(485)
Port Hardy.....	54,178	4,432	49,746	5,580	5,707	(127)
Powell River.....	96,488	11,468	85,020	19,868	22,096	(2,228)

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(Unaudited)

	In Thousands					
	Balance Sheet			Operating Statement		
	Assets	Liabilities	Equity	Revenue	Expenditure	Surplus
	\$	\$	\$	\$	\$	\$
Saanich.....	386,441	55,157	331,284	104,970	102,714	2,256
Salmon Arm.....	166,548	24,293	142,255	23,563	21,725	1,838
Sechelt.....	48,122	13,725	34,397	7,728	8,874	(1,146)
Sechelt Indian Government.....	1,157	634	523	651	586	65
Sicamous.....	21,994	2,877	19,117	3,991	3,307	684
Sooke.....	10,682	1,623	9,059	4,054	3,208	846
Spallumcheen.....	20,403	579	19,824	3,441	3,394	47
Sparwood.....	66,925	771	66,154	7,399	5,912	1,487
Squamish.....	108,312	21,935	86,377	22,284	26,431	(4,147)
Stewart.....	13,319	794	12,525	1,357	1,368	(11)
Summerland.....	96,506	18,144	78,362	16,064	15,719	345
Taylor.....	29,551	2,729	26,822	5,846	5,012	834
Tofino.....	20,060	1,885	18,175	3,011	2,427	584
Tumbler Ridge.....	64,701	602	64,099	4,679	4,514	165
Ucluelet.....	21,730	2,297	19,433	6,189	4,597	1,592
Vanderhoof.....	21,622	496	21,126	4,780	4,841	(61)
Wells.....	6,291	432	5,859	882	823	59
West Vancouver.....	270,843	42,607	228,236	80,044	87,710	(7,666)
Whistler.....	287,911	49,075	238,836	57,750	57,906	(156)
Total Districts.....	<u>5,850,071</u>	<u>729,926</u>	<u>5,120,145</u>	<u>1,097,108</u>	<u>1,060,547</u>	<u>36,561</u>
Towns:						
Comox.....	43,821	5,664	38,157	10,223	9,378	845
Creston.....	38,021	3,030	34,991	5,596	5,360	236
Fort Nelson.....	40,302	4,913	35,389	7,938	7,546	392
Gibsons.....	29,294	3,277	26,017	4,896	4,630	266
Golden.....	33,470	2,994	30,476	5,606	5,206	400
Ladysmith.....	48,106	5,445	42,661	8,404	8,392	12
Lake Cowichan.....	15,976	779	15,197	2,963	2,644	319
Oliver.....	39,013	3,911	35,102	5,160	4,803	357
Osoyoos.....	31,820	3,081	28,739	7,845	7,113	732
Port McNeill.....	16,201	1,588	14,613	1,924	2,035	(111)
Princeton.....	16,198	299	15,899	2,807	2,427	380
Qualicum Beach.....	55,693	3,759	51,934	7,837	7,989	(152)
Sidney.....	56,566	5,929	50,637	17,614	16,506	1,108
Smithers.....	58,830	3,389	55,441	9,777	10,009	(232)
View Royal.....	30,392	6,438	23,954	7,917	8,758	(841)
Total Towns.....	<u>553,703</u>	<u>54,496</u>	<u>499,207</u>	<u>106,507</u>	<u>102,796</u>	<u>3,711</u>

Summary of Audited Financial Statement 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
\$	\$	\$	\$	\$	\$	
Villages:						
Alert Bay.....	10,145	2,287	7,858	1,539	1,631	(92)
Anmore.....	3,798	1,379	2,419	978	952	26
Ashcroft.....	14,130	389	13,741	1,934	1,675	259
Belcarra.....	3,902	269	3,633	651	565	86
Burns Lake.....	20,061	632	19,429	2,812	2,561	251
Cache Creek.....	13,540	25	13,515	2,426	1,570	856
Chase.....	15,744	551	15,193	2,198	1,962	236
Clinton.....	4,474	532	3,942	1,597	1,312	285
Cumberland.....	9,456	1,048	8,408	2,016	2,528	(512)
Fraser Lake.....	7,980	207	7,773	1,468	1,435	33
Fruitvale.....	8,398	1,738	6,660	1,310	1,407	(97)
Gold River.....	30,031	244	29,787	2,842	2,187	655
Granisle.....	3,920	36	3,884	747	674	73
Harrison Hot Springs.....	14,200	2,003	12,197	2,102	1,824	278
Hazelton.....	6,691	231	6,460	631	544	87
Kaslo.....	8,361	1,561	6,800	1,320	1,237	83
Keremeos.....	7,534	675	6,859	898	915	(17)
Lions Bay.....	6,451	196	6,255	1,555	1,704	(149)
Lumby.....	6,962	379	6,583	1,063	1,032	31
Lytton.....	4,674	535	4,139	1,319	1,145	174
Massett.....	9,854	979	8,875	2,590	2,391	199
McBride.....	6,777	737	6,040	912	981	(69)
Midway.....	7,397	445	6,952	964	788	176
Montrose.....	5,497	277	5,220	896	936	(40)
Nakusp.....	16,421	1,146	15,275	2,620	2,310	310
New Denver.....	3,436	0	3,436	470	436	34
Pemberton.....	13,795	1,486	12,309	3,839	2,949	890
Port Alice.....	6,938	711	6,227	1,917	1,806	111
Port Clements.....	5,698	438	5,260	981	969	12
Pouce Coupe.....	8,993	368	8,625	1,406	1,684	(278)
Radium Hot Springs.....	14,275	2,012	12,263	2,072	1,835	237
Salmo.....	6,249	472	5,777	863	766	97
Sayward.....	4,281	172	4,109	618	486	132
Silverton.....	2,547	261	2,286	423	472	(49)
Slocan.....	4,714	208	4,506	756	842	(86)
Tahsis.....	20,771	1,633	19,138	2,015	1,799	216
Telkwa.....	11,541	1,828	9,713	1,966	2,153	(187)
Valemount.....	10,868	480	10,388	2,310	2,171	139
Warfield.....	6,370	209	6,161	1,623	1,641	(18)
Zeballos.....	3,258	151	3,107	895	771	124
Total Villages.....	<u>370,132</u>	<u>28,930</u>	<u>341,202</u>	<u>61,542</u>	<u>57,046</u>	<u>4,496</u>
Total Municipalities.....	<u>28,952,873</u>	<u>3,165,146</u>	<u>25,787,727</u>	<u>4,856,369</u>	<u>4,609,067</u>	<u>247,302</u>

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(Unaudited)

	In Thousands					
	Balance Sheet			Operating Statement		
	Assets	Liabilities	Equity	Revenue	Expenditure	Surplus
\$	\$	\$	\$	\$	\$	
Regional Districts						
Alberni–Clayoquot.....	25,519	5,831	19,688	6,229	5,703	526
Bulkley–Nechako.....	18,519	9,753	8,766	8,144	8,223	(79)
Capital.....	701,553	260,763	440,790	137,602	140,452	(2,850)
Cariboo.....	105,711	31,768	73,943	26,394	22,610	3,784
Central Coast.....	5,405	498	4,907	583	684	(101)
Central Kootenay.....	72,171	29,230	42,941	23,764	22,318	1,446
Central Okanagan.....	187,374	121,510	65,864	42,671	40,562	2,109
Columbia–Shuswap.....	61,341	32,941	28,400	15,385	14,392	993
Comox–Strathcona.....	178,666	86,034	92,632	53,047	45,988	7,059
Cowichan Valley.....	75,202	25,319	49,883	27,382	29,356	(1,974)
East Kootenay.....	50,898	39,270	11,628	16,292	15,255	1,037
Fraser Valley.....	200,608	106,621	93,987	52,229	56,304	(4,075)
Fraser–Fort George.....	99,965	60,213	39,752	25,638	25,727	(89)
Greater Vancouver.....	3,396,476	2,025,182	1,371,294	655,410	461,046	194,364
Kitimat–Stikine.....	22,608	3,885	18,723	5,375	5,437	(62)
Kootenay Boundary.....	55,539	18,111	37,428	20,032	21,222	(1,190)
Mount Waddington.....	16,787	3,179	13,608	3,636	2,740	896
Nanaimo.....	156,689	58,213	98,476	44,148	50,378	(6,230)
North Okanagan.....	190,042	92,158	97,884	46,631	40,970	5,661
Northern Rockies.....	20,203	8,887	11,316	10,522	10,029	493
Okanagan–Similkameen.....	62,021	32,981	29,040	22,206	19,230	2,976
Peace River.....	66,503	30,507	35,996	33,135	32,103	1,032
Powell River.....	13,754	5,059	8,695	3,964	4,214	(250)
Skeena–Queen Charlotte.....	16,766	7,106	9,660	4,802	4,811	(9)
Squamish–Lillooet.....	31,398	23,517	7,881	9,042	9,077	(35)
Sunshine Coast.....	71,390	19,986	51,404	21,761	22,767	(1,006)
Thompson–Nicola.....	83,129	53,529	29,600	26,052	24,115	1,937
Total Regional Districts.....	<u>5,986,237</u>	<u>3,192,051</u>	<u>2,794,186</u>	<u>1,342,076</u>	<u>1,135,713</u>	<u>206,363</u>

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

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	Balance Sheet			Operating Statement		
	Assets	Liabilities	Equity	Revenue	Expenditure	Surplus
	\$	\$	\$	\$	\$	\$
Municipal Libraries						
Burnaby.....	1,226	168	1,058	8,356	7,834	522
Coquitlam.....	1,827	419	1,408	3,656	3,523	133
Dawson Creek.....	182	10	172	370	350	20
Greater Victoria.....	3,798	1,935	1,863	10,179	9,776	403
Invermere.....	111	3	108	129	129	0
Mackenzie.....	36	16	20	246	237	9
Nelson.....	122	114	8	566	570	(4)
New Westminster.....	0	0	0	2,668	2,668	0
North Vancouver City.....	789	629	160	2,263	2,221	42
North Vancouver District.....	1,343	510	833	4,198	4,146	52
Penticton.....	0	0	0	1,075	1,018	57
Port Moody.....	0	0	0	1,175	1,163	12
Pounce Coupe.....	28	0	28	34	35	(1)
Prince George.....	775	655	120	3,226	3,307	(81)
Prince Rupert.....	0	2	(2)	684	700	(16)
Richmond.....	1,317	642	675	6,724	6,461	263
Smithers.....	54	28	26	183	200	(17)
Surrey.....	656	25	631	9,379	9,237	142
Trail & District.....	134	129	5	429	424	5
Vancouver.....	4,477	1,204	3,273	36,562	36,509	53
West Vancouver.....	2,128	0	2,128	4,148	3,049	1,099
Whistler.....	418	124	294	453	417	36
Total.....	19,421	6,613	12,808	96,703	93,974	2,729
Regional Library Districts						
Fraser Valley.....	4,462	862	3,600	15,363	15,938	(575)
Okanagan.....	6,385	297	6,088	10,686	10,893	(207)
Thompson-Nicola.....	0	0	0	0	0	0
Vancouver Island.....	8,250	653	7,597	13,971	13,600	371
Total.....	19,097	1,812	17,285	40,020	40,431	(411)
Public Library Associations						
Alert Bay.....	31	1	30	22	20	2
Beaver Valley.....	32	7	25	189	189	0
Bowen Island.....	57	5	52	134	135	(1)
Burns Lake.....	120	4	116	178	151	27
Castlegar & District.....	95	28	67	403	400	3
Chetwynd.....	740	10	730	300	305	(5)
Cranbrook.....	1,470	82	1,388	491	460	31
Creston.....	221	46	175	290	290	0

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Elkford.....	146	0	146	93	94	(1)
Fernie.....	121	0	121	242	230	12
Fort Nelson.....	36	2	34	218	219	(1)
Fort St. James.....	51	1	50	96	76	20
Fort St. John.....	932	86	846	520	476	44
Fraser Lake.....	41	3	38	97	81	16
Gibsons & District.....	140	67	73	383	380	3
Grand Forks.....	503	19	484	314	314	0
Granisle.....	4	0	4	37	37	0
Greenwood.....	20	8	12	30	33	(3)
Hazleton.....	87	5	82	126	124	2
Houston.....	56	1	55	127	127	0
Hudson's Hope.....	565	61	504	96	70	26
Kaslo & District.....	39	12	27	36	39	(3)
Kimberly.....	1,579	3	1,576	195	185	10
Kitimat.....	46	19	27	563	560	3
Lillooet.....	55	2	53	200	188	12
McBride & District.....	208	44	164	116	113	3
Midway.....	33	0	33	28	29	(1)
Nakusp.....	99	0	99	73	69	4
Pemberton & District.....	279	5	274	134	128	6
Pender Island.....	25	0	25	47	35	12
Powell River.....	116	11	105	587	541	46
Rossland.....	47	15	32	147	148	(1)
Salmo.....	33	31	2	84	83	1
Salt Spring Island.....	309	6	303	133	129	4
Sechelt.....	137	14	123	505	500	5
Sparwood.....	509	13	496	168	188	(20)
Squamish.....	174	22	152	352	372	(20)
Stewart.....	48	3	45	52	39	13
Terrace.....	0	0	0	613	625	(12)
Tumbler Ridge.....	86	0	86	131	128	3
Valemount.....	316	2	314	108	107	1
Vanderhoof.....	173	45	128	163	134	29
View Royal.....	68	0	68	11	17	(6)
Total.....	<u>9,847</u>	<u>683</u>	<u>9,164</u>	<u>8,832</u>	<u>8,568</u>	<u>264</u>
Federated Public Library System						
InterLink.....	<u>836</u>	<u>623</u>	<u>213</u>	<u>1,146</u>	<u>1,143</u>	<u>3</u>
Total.....	<u>836</u>	<u>623</u>	<u>213</u>	<u>1,146</u>	<u>1,143</u>	<u>3</u>
Total.....	<u>49,201</u>	<u>9,731</u>	<u>39,470</u>	<u>146,701</u>	<u>144,116</u>	<u>2,585</u>

**Summary of Audited Financial Statement of Public Bodies
Reporting Under the *Financial Information Act*
For the Year Ended December 31, 2003—Continued
(Unaudited)**

	Balance Sheet			Operating Statement		
	Assets	Liabilities	Equity	Revenue	Expenditure	Surplus
Other Public Bodies	\$	\$	\$	\$	\$	\$
Insurance Council of B.C.....	3,053	1,549	1,504	2,963	2,538	425
Total.....	3,053	1,549	1,504	2,963	2,538	425

¹The financial information of this entry is as of May 31, 2004.