

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

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

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

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

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

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

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

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

	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
<b>Universities, Colleges and Institutes</b>						
British Columbia Institute of Technology.....	256,855	179,983	76,872	176,235	174,802	1,433
Camosun College.....	91,347	85,573	5,774	68,865	68,405	460
Capilano College.....	87,142	69,237	17,905	56,618	55,904	714
College of New Caledonia.....	39,408	34,092	5,316	40,459	41,289	(830)
College of the Rockies.....	25,893	26,519	(626)	21,484	21,079	405
Douglas College.....	101,370	95,887	5,483	63,644	61,920	1,724
Emily Carr College of Art and Design.....	22,730	34,639	(11,909)	14,673	14,376	297
Institute of Indigenous Government <sup>1</sup> .....	603	381	222	2,061	2,046	15
Justice Institute of British Columbia.....	43,786	33,135	10,651	32,444	31,625	819
Kwantlen University College.....	121,542	108,966	12,576	80,234	80,643	(409)
Langara College.....	45,174	45,489	(315)	57,524	56,646	878
Malaspina University College.....	87,180	62,596	24,584	66,527	67,161	(634)
Nicola Valley Institute of Technology.....	5,451	4,772	679	6,226	5,527	699
North Island College.....	40,379	36,320	4,059	29,287	28,595	692
Northern Lights College.....	30,891	26,092	4,799	23,344	23,076	268
Northwest Community College <sup>1</sup> .....	18,716	17,791	925	23,151	23,144	7
Okanagan University College.....	107,395	111,728	(4,333)	81,222	80,551	671
Open Learning Agency.....	35,322	31,757	3,565	59,711	59,781	(70)
Royal Roads University.....	21,551	13,552	7,999	25,831	24,744	1,087
Selkirk College <sup>1</sup> .....	22,976	21,290	1,686	35,359	36,132	(773)
Simon Fraser University <sup>1</sup> .....	516,192	282,189	234,003	279,187	268,959	10,228
Technical University of British Columbia.....	13,491	6,305	7,186	18,892	15,906	2,986
University College of the Cariboo.....	84,489	84,916	(427)	72,981	73,174	(193)
University College of the Fraser Valley.....	74,409	69,547	4,862	52,778	52,292	486
University of British Columbia.....	1,643,620	823,342	820,278	873,937	830,742	43,195
University of Northern British Columbia.....	203,532	145,180	58,352	53,380	51,301	2,079
University of Victoria.....	416,321	237,838	178,483	250,593	242,844	7,749
Vancouver Community College.....	65,102	58,862	6,240	78,765	78,764	1
<b>Total Universities, Colleges and Institutes .....</b>	<b>4,222,867</b>	<b>2,747,978</b>	<b>1,474,889</b>	<b>2,645,412</b>	<b>2,571,428</b>	<b>73,984</b>

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

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

PROVINCE OF BRITISH COLUMBIA

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

	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Income \$	Expenditure \$	Surplus \$
<b>School Districts</b>						
South East Kootenay.....	116,951	52,173	64,778	44,885	44,783	102
Rocky Mountain .....	89,258	46,957	42,301	32,843	32,032	811
Kootenay Lake .....	104,947	54,501	50,446	42,648	42,543	105
Arrow Lakes .....	16,052	7,232	8,820	7,608	7,153	455
Revelstoke .....	25,062	10,284	14,778	10,330	10,118	212
Kootenay–Columbia .....	94,718	39,980	54,738	37,300	36,654	646
Vernon .....	130,446	73,909	56,537	57,490	56,559	931
Central Okanagan .....	302,590	181,050	121,540	121,868	120,092	1,776
Cariboo–Chilcotin.....	106,758	54,773	51,985	53,998	55,701	(1,703)
Quesnel.....	60,918	27,086	33,832	33,790	33,741	49
Chilliwack.....	157,908	101,986	55,922	66,789	66,304	485
Abbotsford.....	222,995	125,640	97,355	106,634	105,288	1,346
Langley.....	271,876	152,411	119,465	113,918	113,396	522
Surrey.....	858,456	595,505	262,951	316,203	316,201	2
Delta .....	156,747	61,529	95,218	100,209	98,738	1,471
Richmond.....	369,794	230,160	139,634	138,608	136,673	1,935
Vancouver .....	495,459	181,321	314,138	360,680	357,396	3,284
New Westminster .....	53,974	24,470	29,504	37,643	37,684	(41)
Burnaby.....	232,113	133,152	98,961	134,840	134,812	28
Maple Ridge .....	230,792	146,841	83,951	81,986	81,183	803
Coquitlam.....	445,576	285,616	159,960	183,861	185,387	(1,526)
North Vancouver .....	129,143	49,035	80,108	109,710	109,663	47
West Vancouver.....	91,411	45,308	46,103	40,217	39,597	620
Sunshine Coast .....	58,068	31,131	26,937	29,090	28,575	515
Powell River.....	44,858	24,489	20,369	20,843	20,632	211
Howe Sound.....	109,053	62,541	46,512	29,989	28,736	1,253
Central Coast .....	11,075	4,494	6,581	4,631	4,590	41
Haida Gwaii/Queen Charlotte.....	21,173	11,324	9,849	9,407	9,028	379
Boundary.....	35,116	16,019	19,097	15,168	15,168	0
Prince Rupert.....	61,059	29,696	31,363	25,513	25,450	63
Okanagan–Similkameen .....	40,902	14,530	26,372	21,013	20,674	339
Bulkley Valley .....	36,414	14,570	21,844	19,547	19,417	130
Prince George.....	181,111	55,092	126,019	114,911	114,278	633
Nicola–Similkameen .....	47,698	22,563	25,135	21,822	20,522	1,300
Peace River South .....	85,398	37,125	48,273	37,898	37,834	64
Peace River North .....	71,369	30,260	41,109	36,720	37,074	(354)
Greater Victoria .....	228,486	92,175	136,311	134,045	132,111	1,934
Sooke .....	126,838	74,889	51,949	53,050	51,754	1,296
Saanich.....	106,111	55,924	50,187	51,468	50,318	1,150
Gulf Islands.....	42,935	25,253	17,682	13,391	13,388	3
Okanagan–Skaha .....	97,952	54,919	43,033	45,372	45,341	31
Nanaimo–Ladysmith .....	227,206	134,487	92,719	94,039	93,395	644
Qualicum .....	89,127	53,120	36,007	33,312	32,649	663
Alberni.....	58,829	19,676	39,153	35,195	35,041	154
Comox Valley .....	136,063	87,037	49,026	57,858	57,860	(2)
Campbell River .....	120,401	67,274	53,127	45,722	45,100	622
Kamloops–Thompson .....	176,008	60,102	115,906	105,167	104,884	283
Gold Trail .....	36,113	13,737	22,376	20,243	20,462	(219)
Mission.....	127,175	83,444	43,731	41,294	41,309	(15)
Fraser–Cascade.....	32,645	14,257	18,388	16,865	16,734	131
Cowichan Valley .....	124,414	63,577	60,837	62,867	61,494	1,373
Fort Nelson .....	15,244	4,338	10,906	8,639	8,496	143
Coast Mountains .....	103,992	37,389	66,603	49,528	48,712	816
North Okanagan–Shuswap.....	135,164	75,064	60,100	53,204	52,929	275

**Summary of Audited Financial Statements of Public Bodies  
Reporting Under the *Financial Information Act*  
for the Year Ended June 30, 2000—Continued  
(Unaudited)**

	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Income \$	Expenditure \$	Surplus \$
<b>School Districts—Continued</b>						
Vancouver Island West.....	20,455	8,598	11,857	6,990	6,809	181
Vancouver Island North.....	55,173	22,949	32,224	19,955	20,368	(413)
Stikine .....	23,645	14,841	8,804	5,471	5,386	85
Nechako Lakes.....	86,434	38,821	47,613	38,709	37,493	1,216
Nisga'a .....	18,558	7,223	11,335	6,367	6,234	133
Francophone Education Authority .....	3,345	6,668	(3,323)	29,029	31,480	(2,451)
<b>Total School Districts.....</b>	<b><u>7,759,551</u></b>	<b><u>4,150,515</u></b>	<b><u>3,609,036</u></b>	<b><u>3,648,390</u></b>	<b><u>3,623,423</u></b>	<b><u>24,967</u></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, 2000  
(Unaudited)**

	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Income \$	Expenditure \$	Surplus \$
<b>Health Care Organizations<sup>1</sup></b>						
<b>Health Regions and Boards</b>						
Capital Health Region .....	260,946	297,587	(36,641)	582,799	591,451	(8,652)
Central Vancouver Island Health Region .....	130,847	153,569	(22,722)	245,522	251,191	(5,669)
Fraser Valley Health Region .....	107,639	118,446	(10,807)	211,329	210,766	563
Northern Interior Regional Health Board .....	81,145	86,754	(5,609)	130,915	131,435	(520)
North Okanagan Health Region .....	92,361	95,271	(2,910)	131,913	131,598	315
North Shore Health Region .....	121,897	117,866	4,031	191,825	193,844	(2,019)
Okanagan Similkameen Health Region .....	185,903	180,549	5,354	308,420	308,784	(364)
Simon Fraser Health Region .....	202,183	239,439	(37,256)	563,171	567,300	(4,129)
South Fraser Health Region .....	257,826	276,382	(18,556)	418,735	423,256	(4,521)
Thompson Health Region .....	99,908	109,766	(9,858)	155,805	156,638	(833)
Vancouver/Richmond Health Board .....	151,155	148,612	2,543	1,560,935	1,560,592	343
<b>Total Health Regions and Boards .....</b>	<b>1,691,810</b>	<b>1,824,241</b>	<b>(132,431)</b>	<b>4,501,369</b>	<b>4,526,855</b>	<b>(25,486)</b>
<b>Health Councils</b>						
Arrow Lakes/UpperSlocan Valley Health Council .....	7,817	7,910	(93)	7,743	7,727	16
Bella Coola Valley & District Health Authority .....	3,114	2,992	122	2,788	2,766	22
Boundary Health Council .....	12,067	9,324	2,743	11,859	11,992	(133)
Bulkley Valley Health Council .....	14,213	14,541	(328)	12,480	12,583	(103)
Campbell River/Nootka Community Health Council .....	28,139	31,496	(3,357)	32,627	33,014	(387)
Castlegar and District Health Council .....	12,547	12,465	82	12,984	12,975	9
Central Cariboo Chilcotin Health Council .....	24,663	26,656	(1,993)	22,392	22,772	(380)
Central Coast Transitional Health Authority .....	3,534	3,287	247	2,753	2,737	16
Columbia Valley Health Council .....	9,619	9,699	(80)	5,673	5,580	93
Comox Valley Community Health Council .....	5,640	3,258	2,382	9,480	9,545	(65)
Cranbrook Health Council .....	32,711	35,588	(2,877)	32,600	33,109	(509)
Creston and District Health Council .....	14,809	15,329	(520)	16,793	17,287	(494)
Elk Valley and South Country Health Council .....	9,578	10,066	(488)	13,548	13,724	(176)
Fort Nelson-Liard Community Health Council .....	4,366	719	3,647	5,542	4,115	1,427
Golden Health Council .....	4,645	4,365	280	5,857	6,029	(172)
Greater Trail Community Health Council .....	20,304	24,077	(3,773)	46,585	46,934	(349)
Kimberley Community Health Council .....	5,483	6,820	(1,337)	9,285	9,790	(505)
Kitimat and Area Health Council .....	10,735	10,788	(53)	10,699	10,797	(98)
Mount Waddington Health Council .....	8,074	7,225	849	9,253	9,103	150
Nelson and Area Health Council .....	14,928	17,264	(2,336)	32,303	33,047	(744)
North Coast Community Health Council .....	14,548	13,793	755	19,244	19,086	158
North Peace Health Council .....	17,348	17,707	(359)	19,929	20,249	(320)
Powell River Community Health Council .....	34,522	36,490	(1,968)	22,354	22,866	(512)
Queen Charlotte Islands/Haida Gwaii Community Health Council .....	1,875	2,390	(515)	8,622	8,620	2
Quesnel and District Community Health Council .....	23,403	26,291	(2,888)	20,115	21,035	(920)
Sea to Sky Community Health Council .....	16,501	17,014	(513)	14,586	14,399	187
Snow Country Health Council .....	5,840	5,167	673	1,740	1,695	45
South Cariboo Community Health Council .....	20,108	20,079	29	10,236	9,999	237
South Peace Health Council .....	30,680	31,526	(846)	31,250	31,719	(469)
Stikine Regional Community Health Council .....	4,093	4,160	(67)	1,586	1,608	(22)
Sunshine Coast Community Health Council .....	15,389	16,201	(812)	19,589	19,726	(137)
Terrace and Area Health Council .....	14,415	15,961	(1,546)	20,391	20,379	12
Upper Skeena Community Health Council .....	2,379	2,246	133	3,808	3,774	34
<b>Total Health Councils .....</b>	<b>448,087</b>	<b>462,894</b>	<b>(14,807)</b>	<b>496,694</b>	<b>500,781</b>	<b>(4,087)</b>

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

	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Income \$	Expenditure \$	Surplus \$
<b>Hospital Societies</b>						
British Columbia Cancer Agency .....	138,485	149,621	(11,136)	177,572	178,505	(933)
British Columbia Mental Health Society .....	25,932	29,181	(3,249)	110,684	111,388	(704)
Chara Health Care Society .....	65,729	67,503	(1,774)	100,905	103,857	(2,952)
Children's & Women's Health Care Centre of British Columbia .....	124,021	138,988	(14,967)	259,755	265,963	(6,208)
Holy Family Hospital .....	12,830	12,822	8	18,017	17,805	212
Keremeos Diagnostic & Treatment Centre .....	539	317	222	613	582	31
Louis Brier Hospital .....	9,470	9,399	71	11,289	11,277	12
Menno Hospital .....	6,757	7,159	(402)	9,795	9,870	(75)
Mount St. Mary Hospital .....	6,769	6,499	270	7,681	7,812	(131)
Nisga'a Valley Health Board .....	3,241	1,954	1,287	8,045	9,439	(1,394)
Saint Mary's Hospital .....	18,813	23,036	(4,223)	28,760	29,149	(389)
St. Joseph's General Hospital .....	23,906	6,522	17,384	35,365	35,719	(354)
St. Michael's Centre Extended Care Hospital .....	9,355	9,921	(566)	9,835	9,991	(156)
St. Paul's Hospital .....	158,268	168,387	(10,119)	285,237	287,064	(1,827)
Vancouver Hospital and Health Sciences Centre	400,124	448,994	(48,870)	551,015	562,405	(11,390)
<b>Total Hospital Societies .....</b>	<b>1,004,239</b>	<b>1,080,303</b>	<b>(76,064)</b>	<b>1,614,568</b>	<b>1,640,826</b>	<b>(26,258)</b>
<b>Community Health Services Societies</b>						
Cariboo Community Health Services Society .....	4,151	1,511	2,640	14,819	14,011	808
Coast Caribaldi Community Health Services Society .....	2,962	1,641	1,321	13,586	12,950	636
East Kootenay Community Health Services Society .....	2,001	1,572	429	16,675	16,797	(122)
Kootenay Boundary Community Health Services Society .....	3,163	2,370	793	19,962	19,942	20
North West Community Health Services Society .....	2,511	1,646	865	13,513	13,953	(440)
Peace Liard Community Health Services Society .....	2,919	1,376	1,543	11,644	11,161	483
Upper Island/Central Coast Community Health Services Society .....	2,371	3,120	(749)	20,697	20,721	(24)
<b>Total Community Health Services Societies .....</b>	<b>20,078</b>	<b>13,236</b>	<b>6,842</b>	<b>110,896</b>	<b>109,535</b>	<b>1,361</b>
<b>Total Health Care Organizations .....</b>	<b>3,164,214</b>	<b>3,380,674</b>	<b>(216,460)</b>	<b>6,723,527</b>	<b>6,777,997</b>	<b>(54,470)</b>

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

PROVINCE OF BRITISH COLUMBIA

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	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Income \$	Expenditure \$	Surplus \$
<b>Regional Hospital Districts</b>						
Alberni-Clayoquot.....	17,186	12,476	4,710	2,020	1,628	392
Capital.....	136,338	51,594	84,744	11,060	10,972	88
Cariboo.....	33,402	23,234	10,168	2,125	2,257	(132)
Cariboo-Chilcotin.....	8,649	4,285	4,364	2,790	2,095	695
Central Coast.....	3,816	5	3,811	39	25	14
Central Kootenay.....	11,118	3,375	7,743	901	1,107	(206)
Central Okanagan.....	17,084	16,444	640	4,477	4,136	341
Columbia-Shuswap.....	2,354	1,785	569	393	393	0
Comox-Strathcona.....	55,394	19,766	35,628	3,497	3,551	(54)
Cowichan Valley.....	17,722	4,803	12,919	1,535	1,477	58
East Kootenay.....	30,530	6,468	24,062	1,644	1,572	72
Fraser-Fort George.....	6,892	6,492	400	4,252	4,248	4
Fraser Valley.....	112,435	17,367	95,068	9,051	6,060	2,991
Kitimat-Stikine.....	1,988	1,979	9	316	399	(83)
Kootenay-Boundary.....	4,146	4,067	79	703	624	79
Kootenay East.....	5,504	2,868	2,636	853	719	134
Mount Waddington.....	7,024	2,529	4,495	616	585	31
Nanaimo.....	2,647	15,576	(12,929)	4,471	3,075	1,396
Northern Rockies.....	144	155	(11)	561	572	(11)
North Okanagan.....	5,093	4,433	660	2,545	2,614	(69)
North Okanagan-Columbia-Shuswap.....	2,785	3	2,782	1,308	1,308	0
North West.....	6,036	4,757	1,279	1,311	1,259	52
Okanagan-Similkameen.....	48,673	11,097	37,576	2,232	2,198	34
Peace River.....	13,902	12,761	1,141	2,635	2,799	(164)
Powell River.....	10,532	10,364	168	1,925	1,893	32
Sea to Sky.....	140		140	510	377	133
Skeena-Queen Charlotte.....	1,648	1,652	(4)	332	327	5
Squamish-Lillooet.....	5,021	5,021	0	1,069	1,070	(1)
Stuart-Nechako.....	887	4	883	595	407	188
Sunshine Coast.....	4,360	2,806	1,554	425	483	(58)
Thompson.....	3,738	440	3,298	1,229	1,225	4
Thompson-Nicola.....	50,729	6,420	44,309	2,041	2,002	39
West Kootenay-Boundary.....	3,075	1,570	1,505	2,896	1,391	1,505
<b>Total Regional Hospital Districts.....</b>	<b>630,992</b>	<b>256,596</b>	<b>374,396</b>	<b>72,357</b>	<b>64,848</b>	<b>7,509</b>

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

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

Municipalities	Balance Sheet			Operating Statement		
	Assets	Liabilities	Equity	Revenue	Expenditure	Surplus
	\$	\$	\$	\$	\$	\$
<b>Cities:</b>						
Abbotsford.....	570,609	148,718	421,891	94,620	93,411	1,209
Armstrong.....	34,475	4,888	29,587	4,524	4,524	0
Burnaby.....	2,885,849	57,719	2,828,130	221,672	216,951	4,721
Castlegar.....	67,072	11,845	55,227	12,307	12,294	13
Chilliwack.....	339,715	41,743	297,972	52,587	52,498	89
Colwood.....	18,554	5,183	13,371	7,747	7,497	250
Coquitlam.....	429,259	51,713	377,546	109,394	108,212	1,182
Courtenay.....	68,738	14,524	54,214	22,779	22,528	251
Cranbrook.....	127,451	19,918	107,533	23,243	22,561	682
Dawson Creek.....	104,822	26,257	78,565	23,009	22,068	941
Duncan.....	27,264	1,962	25,302	5,423	5,288	135
Enderby.....	12,063	3,505	8,558	2,458	2,761	(303)
Fernie.....	48,587	9,447	39,140	8,263	8,054	209
Fort St. John.....	106,250	21,316	84,934	23,958	23,301	657
Grand Forks.....	37,736	3,677	34,059	7,659	7,476	183
Greenwood.....	5,404	826	4,578	888	869	19
Kamloops.....	571,737	109,866	461,871	94,787	95,654	(867)
Kelowna.....	655,055	93,144	561,911	151,294	158,385	(7,091)
Kimberley.....	62,169	7,135	55,034	9,996	9,089	907
Langley.....	110,567	17,221	93,346	20,645	20,642	3
Merritt.....	48,627	9,434	39,193	9,489	9,319	170
Nanaimo.....	449,254	44,585	404,669	98,972	98,473	499
Nelson.....	100,703	25,898	74,805	24,316	24,259	57
New Westminster.....	237,748	33,796	203,952	82,066	81,513	553
North Vancouver.....	309,559	80,757	228,802	52,184	51,854	330
Parksville.....	61,147	13,831	47,316	12,518	11,203	1,315
Penticton.....	226,652	35,237	191,415	49,452	48,721	731
Port Alberni.....	111,597	7,384	104,213	26,573	25,529	1,044
Port Coquitlam.....	208,869	11,017	197,852	42,717	42,715	2
Port Moody.....	110,392	5,490	104,902	25,712	25,356	356
Prince George.....	526,549	100,891	425,658	90,002	90,002	0
Prince Rupert.....	186,334	32,645	153,689	38,812	39,584	(772)
Quesnel.....	71,720	16,530	55,190	15,051	15,562	(511)
Revelstoke.....	53,470	6,229	47,241	9,667	9,582	85
Richmond.....	1,153,254	213,939	939,315	162,570	161,634	936
Roseland.....	20,885	6,126	14,759	5,470	5,471	(1)
Surrey.....	1,892,374	326,218	1,566,156	367,056	368,421	(1,365)
Terrace.....	70,166	10,767	59,399	16,843	15,596	1,247
Trail.....	59,978	5,527	54,451	15,733	15,659	74
Vancouver.....	5,710,032	862,342	4,847,690	724,168	722,831	1,337
Vernon.....	162,117	35,117	127,000	30,002	29,964	38
Victoria.....	370,135	62,454	307,681	114,530	111,308	3,222
White Rock.....	71,548	7,246	64,302	18,152	17,934	218
Williams Lake.....	75,344	13,163	62,181	18,197	16,526	1,671
<b>Total Cities.....</b>	<b>18,571,830</b>	<b>2,617,230</b>	<b>15,954,600</b>	<b>2,947,505</b>	<b>2,933,079</b>	<b>14,426</b>



PROVINCE OF BRITISH COLUMBIA

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

	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
<b>Municipalities—Continued</b>						
<b>Districts:</b>						
100 Mile House .....	18,619	4,038	14,581	3,962	3,735	227
Campbell River .....	270,541	62,361	208,180	34,698	33,745	953
Central Saanich .....	55,384	8,358	47,026	18,401	18,104	297
Chetwynd .....	34,447	3,484	30,963	7,122	6,076	1,046
Coldstream .....	24,439	4,612	19,827	7,294	7,043	251
Delta .....	746,793	164,043	582,750	120,686	121,826	(1,140)
Elkford .....	47,561	8,028	39,533	5,596	5,457	139
Esquimalt .....	46,184	7,087	39,097	17,002	16,705	297
Fort St. James .....	15,128	2,026	13,102	3,143	3,102	41
Highlands .....	3,956	831	3,125	1,285	1,277	8
Hope .....	31,626	4,425	27,201	7,225	7,195	30
Houston .....	23,215	2,600	20,615	5,021	4,593	428
Hudson's Hope .....	11,749	694	11,055	2,319	2,253	66
Invermere .....	21,776	5,382	16,394	4,165	4,041	124
Kent .....	29,874	5,160	24,714	6,494	5,427	1,067
Kitimat .....	73,970	5,978	67,992	18,722	17,677	1,045
Lake Country .....	42,288	9,965	32,323	7,294	7,351	(57)
Langford .....	45,224	9,896	35,328	11,203	11,014	189
Langley .....	487,143	45,518	441,625	74,970	74,254	716
Lillooet .....	12,944	1,779	11,165	2,916	2,815	101
Logan Lake .....	15,365	2,919	12,446	3,237	2,972	265
Mackenzie .....	47,405	3,883	43,522	9,340	9,053	287
Maple Ridge .....	443,147	87,418	355,729	51,941	51,258	683
Metchosin .....	11,787	973	10,814	2,945	2,808	137
Mission .....	142,342	31,630	110,712	30,011	29,850	161
New Hazelton .....	7,792	479	7,313	1,205	1,131	74
North Cowichan .....	144,545	16,872	127,673	23,273	22,999	274
North Saanich .....	32,076	3,580	28,496	10,246	10,004	242
North Vancouver .....	503,823	69,690	434,133	84,688	83,215	1,473
Oak Bay .....	80,993	4,814	76,179	24,425	24,369	56
Peachland .....	29,117	6,448	22,669	5,062	4,972	90
Pitt Meadows .....	66,896	2,212	64,684	10,022	9,813	209
Port Edward .....	17,997	1,715	16,282	1,760	1,667	93
Port Hardy .....	50,598	4,124	46,474	6,840	7,692	(852)
Powell River .....	92,935	18,557	74,378	22,649	22,175	474
Saanich .....	333,365	55,672	277,693	94,427	91,638	2,789
Salmon Arm .....	141,555	22,755	118,800	17,132	16,791	341
Sechelt .....	35,819	6,915	28,904	6,242	6,176	66
Sechelt Indian Government .....	859	599	260	604	594	10
Sicamous .....	17,707	3,594	14,113	3,192	3,070	122
Spallumcheen .....	15,952	546	15,406	3,889	3,882	7
Sparwood .....	61,863	3,136	58,727	7,354	6,897	457
Squamish .....	85,349	15,623	69,726	17,665	16,874	791
Stewart .....	12,566	443	12,123	1,936	1,461	475
Summerland .....	90,024	20,875	69,149	14,068	13,593	475
Taylor .....	26,249	4,706	21,543	6,593	6,593	0
Tofino .....	16,228	1,071	15,157	2,590	2,250	340
Tumbler Ridge .....	65,347	18,011	47,336	10,693	10,487	206
Ucluelet .....	27,317	9,431	17,886	2,458	2,458	0
Vanderhoof .....	17,106	1,212	15,894	4,523	4,209	314
Wells .....	3,745	636	3,109	563	481	82
West Vancouver .....	229,914	26,404	203,510	69,836	69,875	(39)
Whistler .....	222,045	51,676	170,369	38,528	36,818	1,710
Total Districts .....	5,132,689	854,884	4,277,805	949,455	931,815	17,640

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

	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
<b>Municipalities—Continued</b>						
<b>Towns:</b>						
Comox .....	32,163	3,745	28,418	11,253	10,610	643
Creston.....	35,208	6,664	28,544	6,049	5,511	538
Fort Nelson .....	37,191	7,997	29,194	7,155	6,539	616
Gibsons .....	25,512	4,353	21,159	5,620	5,293	327
Golden .....	27,001	4,154	22,847	5,549	5,136	413
Ladysmith .....	39,293	5,213	34,080	8,628	8,482	146
Lake Cowichan .....	13,804	1,345	12,459	3,611	3,324	287
Oliver .....	33,450	4,445	29,005	4,959	4,959	0
Osoyoos .....	24,154	2,983	21,171	5,326	5,139	187
Port McNeill .....	15,358	2,036	13,322	2,414	2,414	0
Princeton .....	13,056	902	12,154	2,522	2,145	377
Qualicum Beach .....	47,467	5,043	42,424	11,039	11,026	13
Sidney .....	45,143	7,553	37,590	13,204	12,889	315
Smithers .....	49,465	4,788	44,677	9,085	8,623	462
View Royal.....	23,974	3,028	20,946	5,054	4,893	161
<b>Total Towns .....</b>	<b>462,239</b>	<b>64,249</b>	<b>397,990</b>	<b>101,468</b>	<b>96,983</b>	<b>4,485</b>
<b>Villages:</b>						
Alert Bay .....	5,566	376	5,190	987	913	74
Anmore .....	3,477	807	2,670	977	954	23
Ashcroft .....	13,567	1,247	12,320	2,585	2,459	126
Belcarra .....	3,212	358	2,854	824	824	0
Burns Lake .....	17,616	1,478	16,138	2,882	2,680	202
Cache Creek.....	10,516	953	9,563	3,155	2,820	335
Chase .....	14,368	2,284	12,084	2,645	2,435	210
Clinton .....	3,657	673	2,984	674	625	49
Cumberland .....	9,457	1,662	7,795	1,894	1,801	93
Fraser Lake .....	7,756	1,116	6,640	1,669	1,602	67
Fruitvale.....	7,041	969	6,072	1,799	1,685	114
Gold River .....	26,417	815	25,602	4,958	4,755	203
Granisle .....	4,033	341	3,692	908	911	(3)
Harrison Hot Springs.....	11,360	1,855	9,505	2,194	2,049	145
Hazelton.....	6,417	651	5,766	1,346	1,029	317
Kaslo.....	8,075	2,444	5,631	1,153	1,119	34
Keremeos .....	7,310	1,454	5,856	1,247	1,203	44
Lions Bay .....	5,456	483	4,973	1,044	1,025	19
Lumby .....	6,266	725	5,541	1,405	1,316	89
Lytton .....	3,395	179	3,216	745	708	37
Masset <sup>†</sup> .....	9,040	1,672	7,368	1,990	2,043	(53)
McBride.....	7,060	1,708	5,352	1,301	1,225	76
Midway .....	6,761	637	6,124	906	857	49
Montrose .....	4,994	726	4,268	1,330	1,330	0
Nakusp.....	15,127	1,701	13,426	2,242	2,211	31
New Denver .....	3,248	109	3,139	487	454	33
Pemberton.....	10,378	1,048	9,330	2,380	2,352	28
Port Alice.....	6,224	1,056	5,168	2,198	1,948	250
Port Clements .....	4,722	2,358	2,364	681	734	(53)
Pouce Coupe .....	8,317	1,286	7,031	1,975	1,105	870
Radium Hot Springs .....	11,158	2,431	8,727	1,822	1,697	125
Salmo .....	5,845	778	5,067	962	932	30
Sayward.....	4,106	473	3,633	694	738	(44)
Silverton .....	1,783	178	1,605	332	314	18

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

	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
<b>Municipalities—Continued</b>						
<b>Villages—Continued</b>						
Slocan .....	3,683	438	3,245	499	458	41
Tahsis .....	17,219	946	16,273	2,695	2,080	615
Telkwa .....	10,224	2,053	8,171	1,248	1,141	107
Valemount .....	9,136	700	8,436	2,347	2,294	53
Warfield .....	5,422	396	5,026	1,642	1,656	(14)
Zeballos .....	2,617	270	2,347	640	522	118
Total Villages .....	322,026	41,834	280,192	63,462	59,004	4,458
<b>Total Municipalities .....</b>	<b>24,488,784</b>	<b>3,578,197</b>	<b>20,910,587</b>	<b>4,061,890</b>	<b>4,020,881</b>	<b>41,009</b>
<b>Regional Districts</b>						
Alberni–Clayoquot .....	22,479	6,823	15,656	6,708	5,878	830
Bulkley–Nechako .....	17,873	10,616	7,257	7,286	6,540	746
Capital .....	532,819	190,093	342,726	118,461	86,389	32,072
Cariboo .....	79,520	30,492	49,028	20,751	19,420	1,331
Central Coast .....	5,350	667	4,683	881	893	(12)
Central Kootenay .....	54,746	25,450	29,296	21,060	18,430	2,630
Central Okanagan .....	126,208	77,643	48,565	28,537	27,424	1,113
Columbia Shuswap .....	46,824	25,624	21,200	12,119	11,424	695
Comox–Strathcona .....	154,810	89,257	65,553	37,364	35,683	1,681
Cowichan Valley .....	67,717	25,127	42,590	24,214	22,222	1,992
East Kootenay .....	56,737	42,013	14,724	16,078	14,562	1,516
Fraser Valley .....	290,964	202,227	88,737	31,899	31,376	523
Fraser–Fort George .....	114,534	85,645	28,889	29,679	26,694	2,985
Greater Vancouver .....	1,540,679	1,405,707	134,972	160,221	160,155	66
Kitimat–Stikine .....	25,010	9,484	15,526	7,360	6,152	1,208
Kootenay–Boundary .....	46,682	15,935	30,747	18,550	17,371	1,179
Mount Waddington .....	18,309	7,665	10,644	3,057	3,089	(32)
Nanaimo .....	158,491	77,105	81,386	45,053	39,802	5,251
North Okanagan .....	92,396	38,525	53,871	23,702	23,198	504
Northern Rockies .....	21,293	10,890	10,403	8,208	7,436	772
Okanagan–Similkameen .....	63,400	46,491	16,909	16,362	17,501	(1,139)
Peace River .....	84,700	60,834	23,866	24,227	22,757	1,470
Powell River .....	12,659	6,831	5,828	3,434	3,458	(24)
Skeena–Queen Charlotte .....	25,186	18,441	6,745	7,542	7,316	226
Squamish–Lillooet .....	23,133	17,575	5,558	7,655	7,482	173
Sunshine Coast .....	54,258	14,687	39,571	13,927	12,301	1,626
Thompson–Nicola .....	76,742	54,474	22,268	28,351	24,780	3,571
<b>Total Regional Districts .....</b>	<b>3,813,519</b>	<b>2,596,321</b>	<b>1,217,198</b>	<b>722,686</b>	<b>659,733</b>	<b>62,953</b>

<sup>1</sup>As at December 31, 1998.

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, 1999**  
(Unaudited)

	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
<b>Municipal Libraries</b>						
Burnaby.....	965	560	405	6,743	6,807	(64)
Coquitlam.....	1,110	215	895	3,084	3,270	(186)
Dawson Creek.....	95	2	93	320	309	11
Greater Victoria.....	3,723	2,105	1,618	8,229	7,635	594
Mackenzie.....	23	11	12	242	230	12
New Westminster.....	0	0	0	195	2,359	(2,164)
North Vancouver City.....	1,047	897	150	1,925	1,846	79
North Vancouver District.....	1,135	1,079	56	3,823	3,795	28
Port Moody.....	0	0	0	857	857	0
Pouce Coupe.....	12	1	11	26	23	3
Prince George.....	436	400	36	2,989	3,003	(14)
Prince Rupert.....	72	0	72	713	691	22
Trail and District.....	137	127	10	356	347	9
Vancouver.....	1,914	704	1,210	31,592	31,656	(64)
Nelson.....	53	52	1	510	524	(14)
Penticton.....	0	0	0	961	942	19
Richmond.....	457	303	154	5,444	5,441	3
Surrey.....	434	60	374	6,861	6,744	117
West Vancouver Memorial.....	26	0	26	3,093	3,101	(8)
Total Municipal Libraries.....	11,639	6,516	5,123	77,963	79,580	(1,617)
<b>Regional Library Districts</b>						
Fraser Valley.....	4,055	851	3,204	12,248	11,742	506
Okanagan.....	5,438	309	5,129	8,992	8,786	206
Thompson-Nicola.....	0	0	0	4,958	4,158	800
Vancouver Island.....	6,165	713	5,452	12,747	12,536	211
Total Regional Library Districts.....	15,658	1,873	13,785	38,945	37,222	1,723
<b>Public Library Associations</b>						
Alert Bay.....	33	0	33	13	12	1
Beaver Valley.....	19	6	13	149	149	0
Burns Lake.....	11	10	1	150	152	(2)
Castlegar and District.....	53	10	43	347	339	8
Chetwynd.....	581	93	488	268	266	2
Cranbrook.....	1,282	105	1,177	511	501	10
Creston.....	177	1	176	233	234	(1)
Elkford.....	119	0	119	83	83	0
Fernie.....	100	0	100	172	157	15
Fort Nelson.....	22	2	20	189	189	0
Fort St. John.....	660	59	601	475	474	1
Gibsons and District.....	203	47	156	325	280	45
Grand Forks.....	675	36	639	320	307	13
Granisle.....	10	0	10	30	29	1
Hazelton.....	68	15	53	124	117	7
Houston.....	72	0	72	118	113	5
Kimberly.....	1,423	1	1,422	196	147	49
Kitimat.....	18	4	14	520	527	(7)
Lillooet.....	156	0	156	148	143	5
McBride and District.....	195	44	151	98	107	(9)
Midway.....	25	0	25	26	25	1
Nakusp.....	381	0	381	64	51	13

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

	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
<b>Public Library Associations—Continued</b>						
Pemberton and District .....	62	1	61	102	89	13
Powell River .....	66	0	66	488	492	(4)
Rossland .....	33	1	32	113	109	4
Salmo .....	40	27	13	64	64	0
Salt Spring Island .....	306	7	299	73	72	1
Sechelt .....	167	4	163	428	420	8
Smithers .....	16	4	12	138	143	(5)
Sparwood .....	50	7	43	157	161	(4)
Squamish .....	197	33	164	503	500	3
Terrace .....	0	0	0	611	593	18
Tumbler Ridge .....	63	1	62	110	110	0
Valemount .....	279	5	274	103	103	0
View Royal .....	84	6	78	45	36	9
Whistler .....	196	6	190	305	277	28
Bowen Island .....	39	4	35	100	95	5
Fort St. James .....	8	0	8	67	67	0
Greenwood .....	9	0	9	20	18	2
Fraser Lake .....	8	3	5	55	53	2
Hudson's Hope .....	48	1	47	77	66	11
Invermere .....	100	4	96	115	108	7
Kaslo & District .....	40	11	29	31	33	(2)
Pender Island .....	37	0	37	22	28	(6)
Stewart .....	48	1	47	44	43	1
Vanderhoof .....	88	2	86	110	107	3
<b>Total Public Library Associations .....</b>	<b>8,267</b>	<b>561</b>	<b>7,706</b>	<b>8,440</b>	<b>8,189</b>	<b>251</b>
<b>Federated Public Library System</b>						
InterLINK .....	723	540	183	1,136	1,112	24
<b>Total Federated Public Library System .....</b>	<b>723</b>	<b>540</b>	<b>183</b>	<b>1,136</b>	<b>1,112</b>	<b>24</b>
<b>Total Public Library Boards .....</b>	<b>36,287</b>	<b>9,490</b>	<b>26,797</b>	<b>126,484</b>	<b>126,103</b>	<b>381</b>

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

	In Thousands					
	Balance Sheet			Operating Statement		
	Assets \$	Liabilities \$	Equity \$	Revenue \$	Expenditure \$	Surplus \$
<b>Other Public Bodies</b>						
Insurance Council of British Columbia <sup>1</sup> .....	1,934	1,609	325	2,562	2,643	(81)
<b>Total Other Public Bodies</b> .....	<b>1,934</b>	<b>1,609</b>	<b>325</b>	<b>2,562</b>	<b>2,643</b>	<b>(81)</b>

<sup>1</sup>The financial information of this entity is as at May 31, 2000.

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.