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# *Supplementary Information*

## *(Unaudited)*

The following unaudited supplementary information is intended to provide additional information to financial statement readers and includes:

- a) the impacts of the Crown corporations and the school districts, universities, colleges, institutes and health organizations (SUHC) sector on the province's annual surplus (deficit);
- b) the Consolidated Staff Utilization;
- c) details of the Consolidated Revenue Fund; and
- d) the Provincial Debt Summary.

The purpose of this information is to report organizational impacts on the Summary Financial Statements, to reflect management accountability including appropriation control and to provide greater detail on the provincial debt.

The accounting policies applied for this unaudited information are different in some cases from the generally accepted accounting principles followed for the audited Summary Financial Statements. For example, in order to reflect different management accountabilities, the Consolidated Revenue Fund records prepaid capital advances, nets recoveries against expenses, nets sinking funds against debt and nets sinking fund earnings against interest expense. The Provincial Debt Summary figures include guaranteed debt in the calculation of total debt and calculate debt, interest costs and revenue as if the modified equity enterprises were consolidated on a line-by-line basis.



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## Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector<sup>1</sup> for the Fiscal Year Ended March 31, 2009—Continued (Unaudited)

	In Millions					
	Revenue	Expense	Net Income	Adjustments	Contributions Paid To Consolidated Revenue Fund	Adjusted Net Income
	\$	\$	\$	\$	\$	\$
<b>Taxpayer-supported (Government Organizations)</b>						
—Continued						
Legal Services Society.....	78	(82)	(4)			(4)
Nechako–Kitamaat Development Fund Society.....		(1)	(1)			(1)
Oil and Gas Commission.....	30	(34)	(4)			(4)
Organized Crime Agency of British Columbia Society.....	7	(8)	(1)			(1)
Pacific Carbon Trust.....	5	(1)	4	1		5
Partnerships British Columbia Inc.....	17	(15)	2			2
Private Career Training Institutions Agency.....	3	(2)	1	1		2
Provincial Rental Housing Corporation.....	30	(24)	6	35		41
Rapid Transit Project 2000 Ltd.....	28	(28)				
The Royal British Columbia Museum Corporation.....	21	(21)		(2)		(2)
Tourism British Columbia.....	65	(65)		1		1
Vancouver Island Aboriginal Transition Authority.....	2	(2)				
<b>Taxpayer-supported Crown corporations and agencies.....</b>	<b>3,170</b>	<b>(3,053)</b>	<b>117</b>	<b>40</b>	<b>(1)</b>	<b>156</b>
<b>SUCH Sector</b>						
School Districts.....	5,385	(5,352)	33	68		101
Universities.....	3,102	(3,392)	(290)	167		(123)
Colleges and Institutes.....	1,043	(1,043)		(7)		(7)
Health Authorities.....	10,060	(10,070)	(10)	(141)		(151)
Hospital Societies.....	826	(836)	(10)	15		5
<b>SUCH sector.....</b>	<b>20,416</b>	<b>(20,693)</b>	<b>(277)</b>	<b>102</b>	<b>0</b>	<b>(175)</b>
<b>Net impact of taxpayer-supported Crown corporations, agencies and SUCH sector.....</b>	<b>23,586</b>	<b>(23,746)</b>	<b>(160)</b>	<b>142</b>	<b>(1)</b>	<b>(19)</b>

**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector<sup>1</sup>**  
**for the Fiscal Year Ended March 31, 2009—Continued**  
**(Unaudited)**

	In Millions				Contributions Paid To Consolidated Revenue Fund	Adjusted Net Income
	Revenue	Expense	Net Income	Adjustments		
	\$	\$	\$	\$	\$	\$
<b>Self-supported (Government Enterprises)</b>						
BCIF Management Ltd.....						366
British Columbia Hydro and Power Authority.....	4,269	(3,903)	366			
British Columbia Liquor Distribution Branch.....	2,803	(1,912)	891		(891)	
British Columbia Lottery Corporation.....	2,568	(1,477)	1,091	(9)	(1,082)	
British Columbia Railway Company <sup>2</sup> .....	59	(23)	36			36
British Columbia Transmission Corporation.....	238	(231)	7			7
Columbia Power Corporation.....	50	(31)	19		(2)	17
Insurance Corporation of British Columbia <sup>2</sup> .....	3,977	(3,465)	512			512
Transportation Investment Corporation.....		(8)	(8)			(8)
Provincial Capital Commission.....	4	(3)	1	(1)		
<b>Net impact of self-supported Crown corporations and agencies.....</b>	<b>13,968</b>	<b>(11,053)</b>	<b>2,915</b>	<b>(10)</b>	<b>(1,975)</b>	<b>930</b>

<sup>1</sup>This schedule does not include elimination entries between entities.

<sup>2</sup>The revenues and expenses reported for the British Columbia Assessment Authority, British Columbia Railway Company and Insurance Corporation of British Columbia include a stub period reversal of January–March 2008 and an inclusion of the stub period of January–March 2009.

**SUCH<sup>1</sup> Statement of Financial Position  
as at March 31, 2009  
(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies <sup>2</sup>	Universities	Colleges and Institutes	School Districts	2009 Total	2008 Total
	\$	\$	\$	\$	\$	\$
<b>Financial Assets</b>						
Cash and cash equivalents.....	425	442	305	876	2,048	2,187
Temporary investments.....	297	258	37	128	720	459
Accounts receivable.....	155	106	43	60	364	358
Inventories for resale.....		20	11	2	33	30
Due from Crown corporations, agencies and trust funds.....	205	12	3	4	224	219
Due from other governments.....	35	20	3		58	67
Loans, advances and mortgages receivable.....	8	33	2		43	35
Other investments.....	107	1,788	108	70	2,073	2,318
Sinking fund investments.....		60	7		67	67
<b>Financial assets before accounting adjustments.....</b>	<b>1,232</b>	<b>2,739</b>	<b>519</b>	<b>1,140</b>	<b>5,630</b>	<b>5,740</b>
Policy accounting adjustments.....	17	163	(178)	22	24	(15)
<b>Financial assets.....</b>	<b>1,249</b>	<b>2,902</b>	<b>341</b>	<b>1,162</b>	<b>5,654</b>	<b>5,725</b>

**SUCH<sup>1</sup> Statement of Financial Position**  
**as at March 31, 2009—Continued**  
**(Unaudited)**

	In Millions				
	Health Authorities & Hospital Societies <sup>2</sup>	Universities	Colleges and Institutes	School Districts	2008 Total
	\$	\$	\$	\$	\$
Accounts payable and accrued liabilities.....	1,583	415	191	483	2,672
Due to other governments.....	23	6	9	38	30
Due to Crown corporations, agencies and trust funds.....	31	3	1	1	36
Deferred revenue.....	4,627	3,418	1,162	4,528	13,735
Taxpayer-supported debt.....	681	776	153	34	1,644
<b>Liabilities before accounting adjustments.....</b>	<b>6,945</b>	<b>4,618</b>	<b>1,516</b>	<b>5,046</b>	<b>18,125</b>
Policy accounting adjustments.....	(802)	(655)	(671)	(223)	(2,351)
<b>Liabilities.....</b>	<b>6,143</b>	<b>3,963</b>	<b>845</b>	<b>4,823</b>	<b>15,774</b>
Net liabilities.....	(4,894)	(1,061)	(504)	(3,661)	(10,120)
<b>Non-financial Assets</b>					
Tangible capital assets.....	5,206	4,361	1,614	5,860	17,041
Prepaid program costs.....	167	20	6	5	198
Other assets.....	47	13	—	6	66
<b>Non-financial assets before accounting adjustments.....</b>	<b>5,420</b>	<b>4,394</b>	<b>1,620</b>	<b>5,871</b>	<b>17,305</b>
Policy accounting adjustments.....	(266)	11	(540)	—	(795)
<b>Non-financial assets.....</b>	<b>5,154</b>	<b>4,405</b>	<b>1,080</b>	<b>5,871</b>	<b>16,510</b>
<b>Accumulated surplus (deficit).....</b>	<b>260</b>	<b>3,344</b>	<b>576</b>	<b>2,210</b>	<b>6,390</b>
					<b>15,220</b>
					<b>6,569</b>

<sup>1</sup>School districts, universities, colleges, institutes, and health organizations.

<sup>2</sup>These numbers include inter-entity eliminations between Health Authorities and Hospital Societies.

**SUCH<sup>1</sup> Statement of Operations**  
**for the Fiscal Year Ended March 31, 2009**  
**(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies <sup>2</sup>	Universities	Colleges and Institutes	School Districts	2009 Total	2008 Total
	\$	\$	\$	\$	\$	\$
<b>Revenue</b>						
Contributions from the federal government.....	17	308	4	3	332	273
Fees and licences.....	257	799	240	146	1,442	1,376
Contributions from the provincial government/Crown corporations and agencies.....	9,565	1,542	687	4,873	16,667	15,619
Miscellaneous.....	410	645	109	334	1,498	1,557
Investment income.....	23	(192)	3	29	(137)	85
<b>Total revenue.....</b>	<b>10,272</b>	<b>3,102</b>	<b>1,043</b>	<b>5,385</b>	<b>19,802</b>	<b>18,910</b>
<b>Expense</b>						
Salaries and benefits.....	5,385	2,076	694	4,261	12,416	11,755
Government transfers.....		211	30		241	200
Operating costs.....	4,305	597	209	873	5,984	5,518
Interest.....	36	47	7	2	92	60
Amortization.....	484	305	70	212	1,071	959
Other.....	82	156	33	4	275	291
<b>Total operating expense.....</b>	<b>10,292</b>	<b>3,392</b>	<b>1,043</b>	<b>5,352</b>	<b>20,079</b>	<b>18,783</b>
<b>Surplus (deficit) for the year before accounting adjustments.....</b>	<b>(20)</b>	<b>(290)</b>	<b>0</b>	<b>33</b>	<b>(277)</b>	<b>127</b>
Policy accounting adjustments.....	(126)	167	(7)	68	102	339
<b>Surplus (deficit) for the year.....</b>	<b>(146)</b>	<b>(123)</b>	<b>(7)</b>	<b>101</b>	<b>(175)</b>	<b>466</b>

<sup>1</sup>School districts, universities, colleges, institutes, and health organizations.

<sup>2</sup>These numbers include inter-entity eliminations between Health Authorities and Hospital Societies.



**Summary Financial Statements  
Consolidated Staff Utilization  
for the Fiscal Year Ended March 31, 2009<sup>1</sup>  
(Unaudited)**

	2008/09 Budget <sup>2</sup>	2008/09 Actual	2007/08 Actual	Variance	
				2008/09 Actual To Budget	2008/09 vs 2007/08
Consolidated Revenue Fund <sup>3</sup> .....	31,830	31,874	30,224	44	1,650
Taxpayer-supported Crown corporations and agencies <sup>4</sup> .....	4,265	4,403	4,128	138	275
<b>Total staff utilization</b> .....	<b>36,095</b>	<b>36,277</b>	<b>34,352</b>	<b>182</b>	<b>1,925</b>

The table above provides a summary of full-time equivalent (FTE) employment.

<sup>1</sup>Staff utilization is the full-time equivalent of the number of persons employed in the fiscal year whose salaries are paid by taxpayer-supported entities within the Summary Financial Statements.

<sup>2</sup>The budget figures do not include any provisions for the SUCH entities or for the self-supported Crown corporations and agencies.

<sup>3</sup>See the unaudited Consolidated Revenue Fund schedules at [www.fin.gov.bc.ca/pubs.htm](http://www.fin.gov.bc.ca/pubs.htm) for details outside these financial statements.

<sup>4</sup>See Financial Statements of Government Organizations and Enterprises at [www.fin.gov.bc.ca/pubs.htm](http://www.fin.gov.bc.ca/pubs.htm) for details outside these financial statements.

