

---

# *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 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.





**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector<sup>1</sup>  
for the Fiscal Year Ended March 31, 2010  
(Unaudited)**

	In Millions				Contributions Paid To Consolidated Revenue Fund	Adjusted Net Income
	Revenue	Expense	Net Income	Adjustments		
	\$	\$	\$	\$	\$	\$
<b>Taxpayer-supported (Government Organizations)</b>						
BC Academic Health Council.....	3	(3)				5
BC Immigrant Investment Fund Ltd.....	(12)	(5)	(17)	22		(8)
B.C. Pavilion Corporation.....	103	(103)		(8)		(328)
BC Games Society.....	3	(3)				1
BC Transportation Financing Authority.....	635	(928)	(293)	(35)		
British Columbia Assessment Authority <sup>2</sup> .....	79	(78)	1			
British Columbia Enterprise Corporation.....						
British Columbia Housing Management Commission.....	621	(621)		(7)		(7)
British Columbia Innovation Council.....	12	(13)	(1)	(3)		(4)
British Columbia Securities Commission.....	32	(31)	1			1
British Columbia Transit.....	257	(257)		34		34
Canadian Blood Services.....	149	(149)		1		1
Columbia Basin Trust.....	46	(33)	13	(3)		10
Community Living British Columbia.....	718	(717)	1	5		6
Creston Valley Wildlife Management Authority Trust Fund.....	1	(1)				
First Peoples' Heritage, Language and Culture Council.....	4	(4)				
Forestry Innovation Investment Ltd.....	29	(29)				
Homeowner Protection Office.....	21	(20)	1	19		20
Industry Training Authority.....	113	(112)	1			1
Knowledge Network Corporation.....	10	(9)	1			1
Leading Edge Endowment Fund.....	5	(5)		(5)		(5)

**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector<sup>1</sup>**  
**for the Fiscal Year Ended March 31, 2010—Continued**  
**(Unaudited)**

	In Millions				Adjusted Net Income \$
	Revenue \$	Expense \$	Net Income \$	Adjustments \$	
<b>Taxpayer-supported (Government Organizations)</b>					
—Continued					
Legal Services Society.....	76	(79)	(3)		(3)
Nechako–Kitamaat Development Fund Society.....	1	(1)			
Oil and Gas Commission.....	33	(29)	4		4
Organized Crime Agency of British Columbia Society.....	7	(6)	1		1
Pacific Carbon Trust.....	6	(3)	3		3
Partnerships British Columbia Inc.....	13	(13)			
Private Career Training Institutions Agency.....	4	(2)	2	(1)	1
Provincial Rental Housing Corporation.....	30	(23)	7	119	126
Rapid Transit Project 2000 Ltd.....	28	(28)		(28)	(28)
Shared Services Organization Administration Society.....	5	(5)		8	8
The Royal British Columbia Museum Corporation.....	20	(20)		3	3
Tourism British Columbia.....	111	(109)	2	(8)	(6)
<b>Taxpayer-supported Crown corporations and agencies.....</b>	<b>3,163</b>	<b>(3,439)</b>	<b>(276)</b>	<b>113</b>	<b>(163)</b>
<b>SUCH Sector</b>					
School Districts.....	5,419	(5,379)	40	134	174
Universities.....	3,868	(3,573)	295	(41)	254
Colleges and Institutes.....	1,067	(1,055)	12	20	31
Health Authorities.....	10,519	(10,496)	23	65	88
Hospital Societies.....	876	(877)	(1)	(33)	(34)
<b>SUCH sector.....</b>	<b>21,749</b>	<b>(21,380)</b>	<b>369</b>	<b>145</b>	<b>513</b>
<b>Net impact of taxpayer-supported Crown corporations, agencies and SUCH sector.....</b>	<b>24,912</b>	<b>(24,819)</b>	<b>93</b>	<b>258</b>	<b>350</b>

**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector<sup>1</sup>**  
**for the Fiscal Year Ended March 31, 2010—Continued**  
**(Unaudited)**

	In Millions				Adjusted Net Income \$
	Revenue \$	Expense \$	Net Income \$	Adjustments \$	
<b>Self-supported (Government Enterprises)</b>					
BCIF Management Ltd.....					
British Columbia Hydro and Power Authority.....	3,822	(3,375)	447		400
British Columbia Liquor Distribution Branch.....	2,867	(1,990)	877		(877)
British Columbia Lottery Corporation.....	2,519	(1,441)	1,078	(8)	(1,070)
British Columbia Railway Company <sup>2</sup> .....	40	(38)	2		2
British Columbia Transmission Corporation.....	236	(229)	7		7
Columbia Power Corporation.....	52	(32)	20	(2)	18
Insurance Corporation of British Columbia <sup>2</sup> .....	4,286	(3,685)	601		601
Transportation Investment Corporation.....		(4)	(4)		(4)
Provincial Capital Commission.....	4	(4)			
<b>Net impact of self-supported Crown corporations and agencies.....</b>	<b>13,826</b>	<b>(10,798)</b>	<b>3,028</b>	<b>(8)</b>	<b>(1,996)</b>
					<b>1,024</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 2009 and an inclusion of the stub period of January–March 2010.

**SUCH<sup>1</sup> Statement of Financial Position  
as at March 31, 2010  
(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies <sup>2</sup>	Universities	Colleges and Institutes	School Districts	2010 Total	2009 Total
	\$	\$	\$	\$	\$	\$
<b>Financial Assets</b>						
Cash and cash equivalents.....	338	277	196	816	1,627	2,048
Temporary investments.....	276	119	49	126	570	720
Accounts receivable.....	131	127	30	59	347	364
Inventories for resale.....	1	19	7	1	28	33
Due from Crown corporations, agencies and trust funds.....	186	13	1	16	216	224
Due from other governments.....	39	32	3	74	144	58
Loans, advances and mortgages receivable.....	8	36		44	44	43
Other investments.....	83	2,369	91	95	2,638	2,073
Sinking fund investments.....		55	8		63	67
<b>Financial assets before accounting adjustments.....</b>	<b>1,062</b>	<b>3,047</b>	<b>385</b>	<b>1,113</b>	<b>5,607</b>	<b>5,630</b>
Policy accounting adjustments.....	6	(25)	(2)	6	(15)	24
<b>Financial assets.....</b>	<b>1,068</b>	<b>3,022</b>	<b>383</b>	<b>1,119</b>	<b>5,592</b>	<b>5,654</b>

**SUCH<sup>1</sup> Statement of Financial Position  
as at March 31, 2010—Continued  
(Unaudited)**

	In Millions				
	Health Authorities & Hospital Societies <sup>2</sup>	Universities	Colleges and Institutes	School Districts	2009 Total
\$	\$	\$	\$	\$	\$
Accounts payable and accrued liabilities.....	1,529	421	136	502	2,588
Due to other governments.....	20	6	6	32	38
Due to Crown corporations, agencies and trust funds.....	36	2	1	39	36
Deferred revenue.....	4,776	3,553	892	4,660	13,735
Taxpayer-supported debt.....	908	766	120	40	1,644
<b>Liabilities before accounting adjustments.....</b>	<b>7,269</b>	<b>4,748</b>	<b>1,155</b>	<b>5,202</b>	<b>18,374</b>
Policy accounting adjustments.....	(3,245)	(2,171)	(749)	(4,384)	(10,789)
<b>Liabilities.....</b>	<b>4,024</b>	<b>2,577</b>	<b>406</b>	<b>818</b>	<b>7,336</b>
Net liabilities.....	(2,956)	445	(23)	301	(1,682)
<b>Non-financial Assets</b>					
Tangible capital assets.....	5,602	4,554	1,069	6,117	17,342
Prepaid program costs.....	207	20	6	5	238
Other assets.....	27	13	8	8	48
<b>Non-financial assets before accounting adjustments.....</b>	<b>5,836</b>	<b>4,587</b>	<b>1,075</b>	<b>6,130</b>	<b>17,628</b>
Policy accounting adjustments.....	(212)	11	18	(183)	(819)
<b>Non-financial assets.....</b>	<b>5,624</b>	<b>4,598</b>	<b>1,093</b>	<b>6,130</b>	<b>17,445</b>
<b>Accumulated surplus (deficit).....</b>	<b>2,668</b>	<b>5,043</b>	<b>1,070</b>	<b>6,431</b>	<b>14,804</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, 2010**  
**(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies <sup>2</sup>	Universities	Colleges and Institutes	School Districts	2010 Total	2009 Total
	\$	\$	\$	\$	\$	\$
<b>Revenue</b>						
Contributions from the federal government.....	57	362	3	3	425	332
Fees and licences.....	267	878	250	139	1,534	1,442
Contributions from the provincial government/Crown corporations and agencies.....	10,045	1,657	669	4,928	17,299	16,667
Miscellaneous.....	408	715	137	337	1,597	1,498
Investment income.....	7	256	8	12	283	(137)
<b>Total revenue.....</b>	<b>10,784</b>	<b>3,868</b>	<b>1,067</b>	<b>5,419</b>	<b>21,138</b>	<b>19,802</b>
<b>Expense</b>						
Salaries and benefits.....	5,635	2,222	722	4,335	12,914	12,416
Government transfers.....		171	6		177	241
Operating costs.....	4,453	636	210	816	6,115	5,984
Interest.....	39	45	6	1	91	92
Amortization.....	513	320	73	222	1,128	1,071
Other.....	122	179	38	5	344	275
<b>Total operating expense.....</b>	<b>10,762</b>	<b>3,573</b>	<b>1,055</b>	<b>5,379</b>	<b>20,769</b>	<b>20,079</b>
<b>Surplus (deficit) for the year before accounting adjustments.....</b>	<b>22</b>	<b>295</b>	<b>12</b>	<b>40</b>	<b>369</b>	<b>(277)</b>
Policy accounting adjustments.....	32	(41)	20	134	145	420
<b>Surplus (deficit) for the year.....</b>	<b>54</b>	<b>254</b>	<b>32</b>	<b>174</b>	<b>514</b>	<b>143</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, 2010<sup>1</sup>  
(Unaudited)**

	2009/10 Budget <sup>2</sup>	2009/10 Actual	2008/09 Actual	Variance	
				2009/10 Actual To Budget	2009/10 vs 2008/09
Consolidated Revenue Fund <sup>3</sup> .....	32,017	31,353	31,874	(664)	(521)
Taxpayer-supported Crown corporations and agencies <sup>4</sup> .....	4,410	4,508	4,403	98	105
<b>Total staff utilization</b> .....	<b>36,427</b>	<b>35,861</b>	<b>36,277</b>	<b>(566)</b>	<b>(416)</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.

