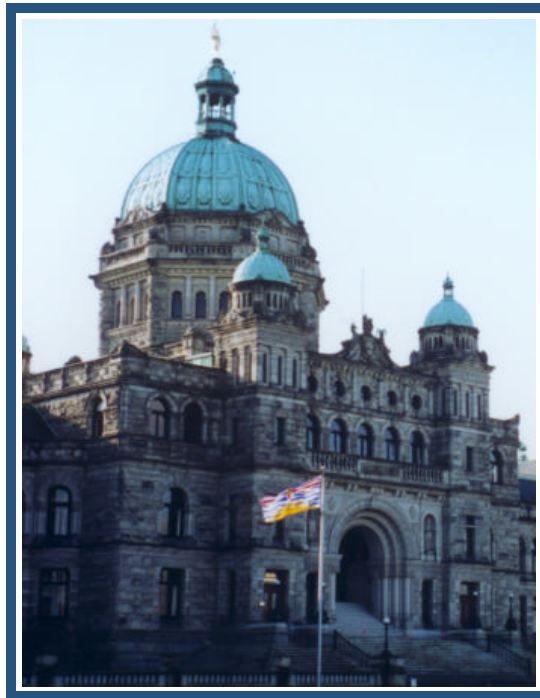


# *Supplementary Information (Unaudited)*

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Public Accounts  
1999/2000

**Adjusted Net Income of Crown Corporations and Agencies  
for the Fiscal Year Ended March 31, 2000**  
(Unaudited)

	In Millions					
	Revenue	Expense	Net Income	Policy Adjustments	Equity Adjustments	Adjusted Net Income
<b>Taxpayer-Supported (Government Organizations)</b>	\$	\$	\$	\$	\$	\$
577315 BC Ltd .....	1	(3)	(2)			(2)
580440 BC Ltd .....	73	(73)				
B.C. Community Financial Services Corporation.....	2	(3)	(1)			(1)
B.C. Festival of the Arts Society.....	1	(1)				
B.C. Games Society .....	2	(2)				
B.C. Health Care Risk Management Society.....	26	(26)				
B.C. Pavilion Corporation.....	35	(35)		(1)		(1)
BC Society for the Distribution of Gaming Revenue to Charities ....	86	(86)		(6)		(6)
BC Transportation Financing Authority .....	400	(378)	22	(200)		(178)
British Columbia Arts Council.....						
British Columbia Assessment Authority.....	65	(62)	3			3
British Columbia Assets and Land Corporation.....	33	(25)	8	(3)	(7)	(2)
British Columbia Buildings Corporation .....	464	(419)	45	1	(71)	(25)
British Columbia Enterprise Corporation .....						
British Columbia Ferry Corporation .....	435	(734)	(299)	1,066		767
British Columbia Health Research Foundation .....	3	(4)	(1)	1		
British Columbia Heritage Trust .....	1	(1)				
British Columbia Housing Management Commission.....	208	(210)	(2)	(2)		(4)
British Columbia Securities Commission.....	27	(20)	7			7
British Columbia Systems Corporation .....						
British Columbia Trade Development Corporation .....						
British Columbia Transit.....	118	(118)		(1)		(1)
Canadian Blood Services.....	89	(86)	3	14		17
Columbia Basin Trust.....	15	(14)	1	3		4
Creston Valley Wildlife Management Authority Trust Fund .....	1	(1)				
Discovery Enterprises Inc.....	5		5	2		7
Duke Point Development Limited.....	1	(1)		(3)		(3)
First Peoples' Heritage, Language and Culture Council .....	1	(1)				
Fisheries Renewal BC .....	11	(14)	(3)			(3)
Forensic Psychiatric Services Commission .....	43	(43)		1		1
Forest Renewal BC.....	333	(332)	1			1

**Adjusted Net Income of Crown Corporations and Agencies  
for the Fiscal Year Ended March 31, 2000—Continued  
(Unaudited)**

	In Millions					
	Revenue	Expense	Net Income	Policy Adjustments	Equity Adjustments	Adjusted Net Income
	\$	\$	\$	\$	\$	\$
<b>Taxpayer-Supported (Government Organizations)</b>						
—Continued						
Health Facilities Association of British Columbia .....	23	(23)		8		8
Homeowner Protection Office .....	3	(8)	(5)			(5)
Industry Training and Apprenticeship Commission.....	70	(70)				
Legal Services Society .....	87	(84)	3			3
Oil and Gas Commission.....	14	(15)	(1)	(3)		(4)
Okanagan Valley Tree Fruit Authority.....	7	(6)	1			1
Organized Crime Agency of British Columbia Society .....	4	(3)	1			1
Pacific National Exhibition .....	28	(29)	(1)	1		
Private Post-Secondary Education Commission.....	1	(1)				
Provincial Rental Housing Corporation.....	18	(14)	4	(2)		2
Rapid Transit Project 2000 Ltd.....						
Science Council of British Columbia .....	24	(29)	(5)	5		
Tourism British Columbia.....	27	(27)				
Vancouver Trade and Convention Centre Authority.....		(62)	(62)	70		8
Victoria Line Ltd.....	4	(1)	3	(2)		1
<b>Net impact of taxpayer-supported Crown corporations and agencies .....</b>	<b>2,789</b>	<b>(3,064)</b>	<b>(275)</b>	<b>949</b>	<b>(78)</b>	<b>596</b>
<b>Self-Supported (Government Enterprises)</b>						
552513 British Columbia Ltd.....	364	(367)	(3)			(3)
BCIF Management Ltd.....	1	(1)				
British Columbia Hydro and Power Authority .....	3,457	(3,041)	416	129	(343)	202
British Columbia Investment Management Corporation .....	16	(16)				
British Columbia Liquor Distribution Branch.....	1,670	(1,053)	617		(617)	
British Columbia Lottery Corporation.....	1,408	(876)	532	(116)	(416)	
British Columbia Railway Company .....	479	(1,061)	(582)			(582)
Columbia Power Corporation.....	15	(11)	4	(1)		3
Insurance Corporation of British Columbia.....	2,835	(2,739)	96	94		190
Provincial Capital Commission.....	3	(3)				
<b>Net impact of self-supported Crown corporations and agencies ....</b>	<b>10,248</b>	<b>(9,168)</b>	<b>1,080</b>	<b>106</b>	<b>(1,376)</b>	<b>(190)</b>

**Summary Financial Statements**  
**Schedule of Impact of Change in Reporting Entity**  
**on the Balance Sheet**  
**as at March 31, 2000**  
**(Unaudited)**

	Summary Statements <sup>1</sup>	SUCH <sup>2,3</sup>	In Millions Adjust- ments <sup>4</sup>	Total <sup>5</sup>	Net Effect
	\$	\$	\$	\$	\$
<b>Assets</b>					
Cash and temporary investments .....	1,535	1,057		2,592	1,057
Warehouse Program investments.....	1,320			1,320	
Accounts receivable .....	2,346	260	(20)	2,586	240
Inventories.....	245	29		274	29
Due from the Province of British Columbia ...		142	(142)		
Due from other governments.....	271	60		331	60
Due from self-supported Crown corporations and agencies .....	417			417	
Equity in self-supported Crown corporations and agencies .....	2,745			2,745	
Loans, advances and mortgages receivable .....	402	1		403	1
Other investments.....	315	849		1,164	849
Loans for purchase of assets, recoverable from agencies.....	7,530		(130)	7,400	(130)
Other assets .....	340	114		454	114
Prepaid capital advances.....	6,517		(6,517)		(6,517)
Tangible capital assets .....	10,217	9,015		19,232	9,015
	<b>34,200</b>	<b>11,527</b>	<b>(6,809)</b>	<b>38,918</b>	<b>4,718</b>
<b>Liabilities and Net Equity</b>					
Accounts payable and accrued liabilities.....	2,871	1,202	(139)	3,934	1,063
Due to other governments .....	105	9		114	9
Due to Crown corporations, agencies and funds .....	82	4	(19)	67	(15)
Due to the Province of British Columbia .....		4	(4)		
Deferred revenue .....	524	7,232	(6,517)	1,239	715
Unfunded pension liabilities.....	2,053			2,053	
Taxpayer-supported debt .....	24,794	505	(130)	25,169	375
Self-supported debt.....	8,711			8,711	
	39,140	8,956	(6,809)	41,287	2,147
Net equity (deficiency) .....	(4,940)	2,571		(2,369)	2,571
	<b>34,200</b>	<b>11,527</b>	<b>(6,809)</b>	<b>38,918</b>	<b>4,718</b>

<sup>1</sup>See Summary Financial Statements, Balance Sheet, on page 23.

<sup>2</sup>School districts, Universities, Colleges and institutes, Health care organizations and regional hospital districts. It also includes adjustments to conform to government accounting policies and to eliminate transactions that occurred within the SUCH entities.

<sup>3</sup>The government does not necessarily hold title to the assets of these organizations.

<sup>4</sup>Represents adjustments to eliminate transactions that occurred between the SUCH entities and other consolidated entities included in the Summary Financial Statements.

<sup>5</sup>Represents Summary Financial Statements including the SUCH entities.

**Summary Financial Statements**  
**Schedule of Impact of Change in Reporting Entity**  
**on the Statement of Operations**  
**for the Fiscal Year Ended March 31, 2000**  
(Unaudited)

	Summary Statements <sup>1</sup>	SUCH <sup>2</sup>	In Millions Adjust- ments <sup>3</sup>	Total <sup>4</sup>	Net Effect
	\$	\$	\$	\$	\$
<b>Revenue</b>					
Taxation.....	13,734	62		13,796	62
Natural resources.....	2,821			2,821	
Fees and licences.....	1,965	835		2,800	835
Investment earnings.....	198	141		339	141
Miscellaneous.....	566	753	(61)	1,258	692
Net earnings of self-supported Crown corporations and agencies.....	1,295	10,152	(10,152)	1,295	
Contributions from the federal government...	2,704	151		2,855	151
Recoveries.....	1,311			1,311	
	<u>24,594</u>	<u>12,094</u>	<u>(10,213)</u>	<u>26,475</u>	<u>1,881</u>
<b>Expense</b>					
Health.....	8,081	5,577	(4,844)	8,814	733
Social services.....	3,114			3,114	
Education.....	6,050	6,469	(5,355)	7,164	1,114
Protection of persons and property.....	1,227			1,227	
Transportation.....	1,684			1,684	
Natural resources and economic development	1,435		(14)	1,421	(14)
Other.....	784			784	
General government.....	398			398	
Interest.....	1,769	61		1,830	61
Total operating expense.....	<u>24,542</u>	<u>12,107</u>	<u>(10,213)</u>	<u>26,436</u>	<u>1,894</u>
<b>Surplus (deficit) for the year.....</b>	<u><b>52</b></u>	<u><b>(13)</b></u>	<u><b>0</b></u>	<u><b>39</b></u>	<u><b>(13)</b></u>

<sup>1</sup>See Summary Financial Statements, Statement of Operations on page 24.

<sup>2</sup>Refers to School districts, Universities, Colleges and institutes, Health care organizations and regional hospital districts. It also includes adjustments to conform to government accounting policies and to eliminate transactions that occurred within the SUCH entities.

<sup>3</sup>Represents adjustments to eliminate transactions that occurred between the SUCH entities and other consolidated entities included in the Summary Financial Statements.

<sup>4</sup>Represents Summary Financial Statements including the SUCH entities.

**Summary of Health Organizations  
Balance Sheet  
as at March 31, 2000  
(Unaudited)**

	In Millions				2000 Total	1999 Total
	Health Sector (per Summary Statements) <sup>1</sup>	Health Authorities <sup>2</sup>	Regional Hospital Districts	Adjustments <sup>3</sup>		
	\$	\$	\$	\$	\$	\$
<b>Assets</b>						
Cash and temporary investments.....	32	336	36		404	370
Warehouse Program investments .....						
Accounts receivable .....	1	149	1	(12)	139	86
Inventories .....	10				10	9
Due from Crown corporations, agencies and funds.....		2		(2)		4
Due from the Province of British Columbia .....	21	109	10		140	89
Due from other governments .....		18	2		20	31
Due from self-supported Crown corporations and agencies .....						
Equity in self-supported Crown corporations and agencies .....						
Loans, advances and mortgages receivable.....						1
Other investments .....		31			31	29
Loans for purchase of assets, recoverable from agencies.....						
Other assets .....	13	81	5		99	79
Prepaid capital advances .....	519		376	(895)		
Tangible capital assets .....	25	2,406	4		2,435	2,290
	<b>621</b>	<b>3,132</b>	<b>434</b>	<b>(909)</b>	<b>3,278</b>	<b>2,988</b>

**Summary of Health Organizations  
Balance Sheet  
as at March 31, 2000—Continued  
(Unaudited)**

	In Millions					2000 Total	1999 Total
	Health Sector (per Summary Statements) <sup>1</sup>	Health Authorities <sup>2</sup>	Regional Hospital Districts	Adjustments <sup>3</sup>			
	\$	\$	\$	\$	\$	\$	
<b>Liabilities and Net Equity</b>							
Accounts payable and accrued liabilities.....	24	610	7		641	481	
Due to other governments.....		4			4	5	
Due to Crown corporations, agencies and funds .....	12	6	1	(14)	5	6	
Due to the Province of British Columbia.....	16	2	1		19	26	
Deferred revenue.....	544	1,682	376	(895)	1,707	1,467	
Unfunded pension liabilities .....							
Taxpayer-supported debt .....		133	166		299	318	
Self-supported debt .....							
	596	2,437	551	(909)	2,675	2,303	
Net equity (deficiency).....	25	695	(117)		603	685	
	<b>621</b>	<b>3,132</b>	<b>434</b>	<b>(909)</b>	<b>3,278</b>	<b>2,988</b>	

<sup>1</sup>See Summary Financial Statements, Balance Sheet by Sector on page 56-57.

<sup>2</sup>Represents Hospital Societies, Community Health Service Societies, Health Regions and Boards, and Health Councils.

<sup>3</sup>Represents adjustments to eliminate transactions that occurred between these organizations.

**Summary of Health Organizations  
Statement of Operations  
for the Fiscal Year Ended March 31, 2000  
(Unaudited)**

	In Millions				2000 Total	1999 Total
	Health Sector (per Summary Statements) <sup>1</sup>	Health Authorities <sup>2</sup>	Regional Hospital Districts	Adjustments <sup>3</sup>		
	\$	\$	\$	\$	\$	\$
<b>Revenue</b>						
Taxation .....			62		62	110
Natural resources.....						
Fees and licences .....		307			307	391
Investment earnings .....	1	16	1		18	20
Miscellaneous.....	27	171	1	(7)	192	78
Contributions from the provincial government/self-supported Crown corporations and agencies .....	178	4,980	49	(51)	5,156	4,561
Contributions from the federal government.....		6	1		7	7
Recoveries .....						
	206	5,480	114	(58)	5,742	5,167
<b>Expense<sup>4</sup></b>						
Grants and contributions .....	26		31	(51)	6	4
Salaries and benefits.....	45	3,559			3,604	3,294
Operating costs .....	66	1,611	2		1,679	1,574
Amortization .....	1	204			205	186
Interest .....		4	43		47	168
Other .....	43	235	7	(7)	278	59
Total expense.....	181	5,613	83	(58)	5,819	5,285
<b>Surplus (deficit) for the year .....</b>	<b>25</b>	<b>(133)</b>	<b>31</b>	<b>0</b>	<b>(77)</b>	<b>(118)</b>

<sup>1</sup>See Summary Financial Statements Statement of Operations by Sector on page 58.

<sup>2</sup>Represents Hospital Societies, Community Health Service Societies, Health Regions and Boards, and Health Councils.

<sup>3</sup>Represents adjustments to eliminate transactions that occurred between these organizations.

<sup>4</sup>Does not include additional expenses in the amount of \$2,840 million (1999: \$2,918 million) made by the government for health care.



**Summary of Education Organizations  
Balance Sheet  
as at March 31, 2000  
(Unaudited)**

	In Millions					
	Education Sector (per Summary Statements) <sup>1</sup>	Universities, Colleges and Institutes	School Districts	Adjustments <sup>2</sup>	2000 Total	1999 Total
	\$	\$	\$	\$	\$	\$
<b>Assets</b>						
Cash and temporary investments.....	3	308	378		689	633
Warehouse Program investments .....						
Accounts receivable .....		100	23	(1)	122	138
Inventories .....		29			29	28
Due from Crown corporations, agencies and funds.....		1		(1)		1
Due from the Province of British Columbia .....		7	5		12	14
Due from other governments .....		11	29		40	34
Due from self-supported Crown corporations and agencies .....						
Equity in self-supported Crown corporations and agencies .....						
Loans, advances and mortgages receivable.....						
Other investments .....		818			818	733
Loans for purchase of assets, recoverable from agencies.....						
Other assets .....		15	14		29	29
Prepaid capital advances .....						
Tangible capital assets .....		2,637	3,968		6,605	6,351
	<b>3</b>	<b>3,926</b>	<b>4,417</b>	<b>(2)</b>	<b>8,344</b>	<b>7,961</b>

**Summary of Education Organizations  
Balance Sheet  
as at March 31, 2000—Continued  
(Unaudited)**

	In Millions					
	Education Sector (per Summary Statements) <sup>1</sup>	Universities, Colleges and Institutes	School Districts	Adjustments <sup>2</sup>	2000 Total	1999 Total
	\$	\$	\$	\$	\$	\$
<b>Liabilities and Net Equity</b>						
Accounts payable and accrued liabilities.....		248	339	(1)	586	583
Due to other governments.....		4			4	4
Due to Crown corporations, agencies and funds .....	1	1		(1)	1	
Due to the Province of British Columbia.....		1			1	1
Deferred revenue.....	1	1,688	3,862		5,551	5,251
Unfunded pension liabilities .....						
Taxpayer-supported debt .....		177	29		206	202
Self-supported debt .....						
	2	2,119	4,230	(2)	6,349	6,041
Net equity (deficiency).....	1	1,807	187		1,995	1,920
	<b>3</b>	<b>3,926</b>	<b>4,417</b>	<b>(2)</b>	<b>8,344</b>	<b>7,961</b>

<sup>1</sup>See Summary Financial Statements Balance Sheet by Sector on page 56–57.

<sup>2</sup>Represents adjustments to eliminate transactions that occurred between these organizations.

**Summary of Education Organizations  
Statement of Operations  
for the Fiscal Year Ended March 31, 2000  
(Unaudited)**

	In Millions					
	Education Sector (per Summary Statements) <sup>1</sup>	Universities, Colleges and Institutes	School Districts	Adjustments <sup>2</sup>	2000 Total	1999 Total
	\$	\$	\$	\$	\$	\$
<b>Revenue</b>						
Taxation .....						
Natural resources.....						
Fees and licences .....	1	411	117		529	529
Investment earnings .....		98	25		123	84
Miscellaneous.....		561	43	(4)	600	519
Contributions from the provincial government/self-supported Crown corporations and agencies .....	70	1,324	3,835	(61)	5,168	5,117
Contributions from the federal government.....		127	18		145	147
Recoveries .....						
	71	2,521	4,038	(65)	6,565	6,396
<b>Expense<sup>3</sup></b>						
Grants and contributions .....	5	56			61	63
Salaries and benefits.....	6	1,573	3,395		4,974	4,739
Operating costs .....	3	480	467	(4)	946	869
Amortization .....		176	180		356	341
Interest .....		12	1		13	14
Other .....	57	104	26	(61)	126	164
	71	2,401	4,069	(65)	6,476	6,190
<b>Surplus (deficit) for the year .....</b>	<b>0</b>	<b>120</b>	<b>(31)</b>	<b>0</b>	<b>89</b>	<b>206</b>

<sup>1</sup>See Summary Financial Statements Statement of Operations by Sector on page 58.

<sup>2</sup>Represents adjustments to eliminate transactions that occurred between these organizations.

<sup>3</sup>Does not include additional expenses in the amount of \$807 million (1999: \$708 million) made by the government for education.