
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 Sector¹
for the Fiscal Year Ended March 31, 2011
(Unaudited)**

	In Millions			
	Revenue	Expense	Net Income	Adjustments
	\$	\$	\$	\$
Taxpayer-supported (Government Organizations)				
BC Academic Health Council.....	3	(3)		1
BC Games Society.....	3	(3)		
British Columbia Health Services Purchasing Organization.....	1	(1)		
BC Immigrant Investment Fund Ltd.....	8	(5)	3	
British Columbia Innovation Council.....	11	(11)		(1)
B.C. Pavilion Corporation.....	100	(100)		91
BC Transportation Financing Authority.....	685	(822)	(137)	(30)
British Columbia Assessment Authority ²	82	(81)	1	
British Columbia Housing Management Commission.....	764	(764)		8
British Columbia Public School Employers' Association.....	5	(5)		2
British Columbia Securities Commission.....	35	(31)	4	
British Columbia Transit.....	281	(282)	(1)	(43)
Canadian Blood Services.....	157	(154)	3	
Columbia Basin Trust.....	49	(47)	2	(1)
Community Living British Columbia.....	696	(695)	1	2
Community Social Services Employers' Association.....	3	(3)		
Creston Valley Wildlife Management Authority Trust Fund.....	1	(1)		
First Peoples' Heritage, Language and Culture Council.....	3	(3)		
Forestry Innovation Investment Ltd.....	26	(26)		4
Health Employers Association of British Columbia.....	15	(15)		
Homeowner Protection Office.....				(31)
Industry Training Authority.....	113	(110)	3	
Knowledge Network Corporation.....	10	(10)		(1)
Leading Edge Endowment Fund.....	7	(7)		(7)
				Adjusted
				Net Income
				\$
				Contributions
				Paid To
				Consolidated
				Revenue
				Fund
				\$

Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector¹ for the Fiscal Year Ended March 31, 2011—Continued (Unaudited)

	In Millions					
	Revenue	Expense	Net Income	Adjustments	Contributions Paid To Consolidated Revenue Fund	Adjusted Net Income
	\$	\$	\$	\$	\$	\$
Taxpayer-supported (Government Organizations)						
—Continued						
Legal Services Society.....	77	(77)				
Nechako–Kitamaat Development Fund Society.....	1	(1)				
Oil and Gas Commission.....	40	(34)	6			6
Organized Crime Agency of British Columbia Society.....	7	(7)				
Pacific Carbon Trust.....	7	(7)		7		7
Partnerships British Columbia Inc.....	13	(13)				
Post–Secondary Employers Association.....	2	(2)				
Private Career Training Institutions Agency.....	4	(3)	1			1
Provincial Rental Housing Corporation.....	40	(28)	12	209		221
Rapid Transit Project 2000 Ltd.....	28	(28)		(28)		(28)
Shared Services Organization Administration Society.....	5	(3)	2	(9)		(7)
The Royal British Columbia Museum Corporation.....	19	(19)		2		2
Tourism British Columbia.....					(8)	(8)
Taxpayer-supported Crown corporations and agencies.....	3,301	(3,401)	(100)	207	(39)	68
SUCH Sector						
School Districts.....	5,442	(5,418)	24	188		212
Universities.....	3,930	(3,734)	196	42		238
Colleges and Institutes.....	1,087	(1,064)	23	19		42
Health Authorities.....	10,959	(10,917)	42	197		239
Hospital Societies.....	902	(900)	2	(12)		(10)
SUCH sector.....	22,320	(22,033)	287	434	0	721
Net impact of taxpayer-supported Crown corporations, agencies and SUCH sector.....	25,621	(25,434)	187	641	(39)	789

Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector¹
for the Fiscal Year Ended March 31, 2011—Continued
(Unaudited)

	In Millions				Contributions Paid To Consolidated Revenue Fund	Adjusted Net Income
	Revenue	Expense	Net Income	Adjustments		
	\$	\$	\$	\$	\$	\$
Self-supported (Government Enterprises)						
BCIF Management Ltd.....						
British Columbia Hydro and Power Authority.....	4,016	(3,427)	589	(1)	(463)	125
British Columbia Liquor Distribution Branch.....	2,832	(1,942)	890		(890)	
British Columbia Lottery Corporation.....	2,680	(1,575)	1,105	(9)	(1,096)	
British Columbia Railway Company.....	38	(25)	13	(3)	(173)	(163)
British Columbia Transmission Corporation.....	60	(63)	(3)	6		3
Columbia Power Corporation.....	55	(47)	8		(576)	8
Insurance Corporation of British Columbia ²	4,246	(3,923)	323			(253)
Transportation Investment Corporation.....		(7)	(7)			(7)
Provincial Capital Commission.....	3	(3)				
Net impact of self-supported Crown corporations and agencies.....	13,930	(11,012)	2,918	(7)	(3,198)	(287)

¹This schedule does not include elimination entries between entities.

²The revenues and expenses reported for the British Columbia Assessment Authority and Insurance Corporation of British Columbia include a stub period reversal of January–March 2010 and an inclusion of the stub period of January–March 2011.

**SUCH¹ Statement of Financial Position
as at March 31, 2011
(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies ²		Colleges and Institutes		School Districts	2011 Total
	\$	\$	\$	\$	\$	2010 Total
Financial Assets						
Cash and cash equivalents.....	537	299	191	734	1,761	1,627
Temporary investments.....	296	161	39	125	621	570
Accounts receivable.....	139	241	41	71	492	347
Inventories for resale.....		18	8	1	27	28
Due from Crown corporations, agencies and trust funds.....	192	14	8	12	226	216
Due from other governments.....	89	37	5		131	74
Loans, advances and mortgages receivable.....	14	36			50	44
Other investments.....	75	2,560	117	89	2,841	2,638
Sinking fund investments.....		61	10		71	63
Financial assets before accounting adjustments.....	1,342	3,427	419	1,032	6,220	5,607
Policy accounting adjustments.....	4	(213)	(8)	124	(93)	(15)
Financial assets.....	1,346	3,214	411	1,156	6,127	5,592

SUCH¹ Statement of Financial Position
as at March 31, 2011—Continued
(Unaudited)

	In Millions				
	Health Authorities & Hospital Societies ²	Universities	Colleges and Institutes	School Districts	2010 Total
	\$	\$	\$	\$	\$
Liabilities					
Accounts payable and accrued liabilities.....	1,666	486	165	524	2,841
Due to other governments.....	27	4	7	38	32
Due to Crown corporations, agencies and trust funds.....	43	1	1	45	39
Deferred revenue.....	5,026	4,072	980	4,714	14,792
Taxpayer-supported debt.....	1,098	757	114	37	2,006
Liabilities before accounting adjustments.....	7,860	5,320	1,267	5,275	19,722
Policy accounting adjustments.....	(3,412)	(2,321)	(774)	(4,434)	(10,941)
Liabilities.....	4,448	2,999	493	841	8,781
Net liabilities.....	(3,102)	215	(82)	315	(2,654)
Non-financial Assets					
Tangible capital assets.....	5,985	4,949	1,171	6,285	18,390
Prepaid program costs.....	172	19	5	4	200
Other assets.....	33	14	1	6	54
Non-financial assets before accounting adjustments.....	6,190	4,982	1,177	6,295	18,644
Policy accounting adjustments.....	(207)	11	17	(179)	(216)
Non-financial assets.....	5,983	4,993	1,194	6,295	18,465
Accumulated surplus (deficit).....	2,881	5,208	1,112	6,610	15,811

¹School districts, universities, colleges, institutes, and health organizations.

²These numbers include inter-entity eliminations between Health Authorities and Hospital Societies.

SUCH ¹ Statement of Operations for the Fiscal Year Ended March 31, 2011 (Unaudited)

	In Millions				
	Health Authorities & Hospital Societies ²	Universities	Colleges and Institutes	School Districts	2011 Total
	\$	\$	\$	\$	\$
Revenue					
Contributions from the federal government.....	34	370	8	3	415
Fees and licences.....	308	949	296	148	1,701
Contributions from the provincial government/Crown corporations and agencies.....	10,455	1,703	660	4,920	17,738
Miscellaneous.....	425	753	115	361	1,654
Investment income.....	9	155	8	10	182
Total revenue.....	11,231	3,930	1,087	5,442	21,690
Expense					
Salaries and benefits.....	5,813	2,300	734	4,399	13,246
Government transfers.....		180	6		186
Operating costs.....	4,673	683	210	782	6,348
Interest.....	42	45	6	1	94
Amortization.....	522	342	69	231	1,164
Other.....	137	184	39	5	365
Total operating expense.....	11,187	3,734	1,064	5,418	20,769
Surplus (deficit) for the year before accounting adjustments.....	44	196	23	24	287
Policy accounting adjustments.....	185	42	19	188	434
Surplus (deficit) for the year.....	229	238	42	212	721
					441

¹School districts, universities, colleges, institutes, and health organizations.

²These numbers include inter-entity eliminations between Health Authorities and Hospital Societies.

**Summary Financial Statements
Consolidated Staff Utilization
for the Fiscal Year Ended March 31, 2011¹
(Unaudited)**

	2010/11 Budget ²	2010/11 Actual	2009/10 Actual	Variance	
				2010/11 Actual To Budget	2010/11 vs 2009/10
Consolidated Revenue Fund ³	30,096	30,221	31,353	125	(1,132)
Taxpayer-supported Crown corporations and agencies ⁴	4,204	4,423	4,508	219	(85)
Total staff utilization	34,300	34,644	35,861	344	(1,217)

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

¹Staff 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.

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

³See the unaudited Consolidated Revenue Fund schedules at www.fin.gov.bc.ca/pubs.htm for details outside these financial statements.

⁴See Financial Statements of Government Organizations and Enterprises at www.fin.gov.bc.ca/pubs.htm for details outside these financial statements.