

---

*Supplementary Information  
(Unaudited)*

---

**Adjusted Net Income of Crown Corporations and Agencies  
for the Fiscal Year Ended March 31, 2002  
(Unaudited)**

	In Millions					
	Revenue	Expense	Net Income	Policy Adjustments	Equity Adjustments	Adjusted Net Income
<b>Taxpayer-Supported (Government Organizations)</b>	\$	\$	\$	\$	\$	\$
552513 British Columbia Ltd.....	74	(143)	(69)	153		84
577315 BC Ltd.....				(1)		(1)
580440 BC Ltd.....						
632121 British Columbia Ltd.....	124	(124)				
634349 British Columbia Ltd.....	18	(18)				
B.C. Community Financial Services Corporation.....	1	(2)	(1)			(1)
B.C. Festival of the Arts Society <sup>1</sup> .....	1	(1)				
B.C. Games Society.....	2	(2)				
B.C. Health Care Risk Management Society.....	16	(16)				
B.C. Pavilion Corporation.....	33	(35)	(2)			(2)
BC Immigrant Investment Fund Ltd.....						
BC Society for the Distribution of Gaming Revenue to Charities.....	25	(25)				
BC Transportation Financing Authority.....	466	(466)		(185)		(185)
British Columbia Arts Council.....						
British Columbia Assessment Authority <sup>2</sup> .....	66	(64)	2	(6)		(4)
British Columbia Buildings Corporation.....	465	(428)	37	16	(15)	38
British Columbia Enterprise Corporation.....						
British Columbia Ferry Corporation.....	473	(496)	(23)	17		(6)
British Columbia Health Research Foundation.....						
British Columbia Heritage Trust.....	1	(1)				
British Columbia Housing Management Commission.....	260	(260)				
British Columbia Racing Commission.....	14	(14)		1		1
British Columbia Securities Commission.....	27	(27)				
British Columbia Trade Development Corporation.....						
British Columbia Transit.....	118	(119)	(1)	(9)		(10)
Canadian Blood Services.....	116	(116)				
Columbia Basin Trust.....	7	(10)	(3)			(3)
Creston Valley Wildlife Management Authority Trust Fund.....	1	(1)				
Discovery Enterprises Inc.....		(2)	(2)			(2)
Duke Point Development Limited.....	2	(2)			(2)	(2)
First Peoples' Heritage, Language and Culture Council.....	2	(1)	1			1
Fisheries Renewal BC.....	14	(23)	(9)		(1)	(10)
Forensic Psychiatric Services Commission.....	50	(50)				

**Adjusted Net Income of Crown Corporations and Agencies  
for the Fiscal Year Ended March 31, 2002—Continued  
(Unaudited)**

	In Millions					
	Revenue	Expense	Net Income	Policy Adjustments	Equity Adjustments	Adjusted Net Income
	\$	\$	\$	\$	\$	\$
<b>Taxpayer-Supported (Government Organizations)—Continued</b>						
Forest Renewal BC.....	163	(342)	(179)		(255)	(434)
Homeowner Protection Office.....	19	(19)				
Industry Training and Apprenticeship Commission.....	82	(83)	(1)	1		
Land and Water British Columbia Inc <sup>3</sup> .....	23	(26)	(3)			(3)
Legal Services Society.....	101	(95)	6			6
Oil and Gas Commission.....	17	(16)	1			1
Okanagan Valley Tree Fruit Authority.....	6	(5)	1			1
Organized Crime Agency of British Columbia Society.....	18	(17)	1	3		4
Pacific National Exhibition <sup>2</sup> .....	36	(36)		(1)		(1)
Private Post-Secondary Education Commission.....	1	(1)				
Provincial Rental Housing Corporation.....	18	(13)	5	2		7
Rapid Transit Project 2000 Ltd.....	31	(31)				
Science Council of British Columbia.....	19	(19)		6		6
Tourism British Columbia.....	35	(36)	(1)	(2)		(3)
Vancouver Trade and Convention Centre Authority.....						
Victoria Line Ltd <sup>2</sup> .....						
<b>Net impact of taxpayer-supported Crown corporations and agencies.....</b>	<b>2,945</b>	<b>(3,185)</b>	<b>(240)</b>	<b>(5)</b>	<b>(273)</b>	<b>(518)</b>
<b>Self-Supported (Government Enterprises)</b>						
BCIF Management Ltd.....						
British Columbia Hydro and Power Authority.....	6,456	(6,053)	403	(145)	(332)	(74)
British Columbia Liquor Distribution Branch.....	1,798	(1,161)	637		(637)	
British Columbia Lottery Corporation.....	1,613	(1,007)	606	(157)	(449)	
British Columbia Railway Company <sup>2</sup> .....	449	(556)	(107)	(59)		(166)
Columbia Power Corporation.....	13	(13)			(2)	(2)
Insurance Corporation of British Columbia <sup>2</sup> .....	2,901	(3,152)	(251)	9		(242)
Provincial Capital Commission.....	3	(3)				
<b>Net impact of self-supported Crown corporations and agencies.....</b>	<b>13,233</b>	<b>(11,945)</b>	<b>1,288</b>	<b>(352)</b>	<b>(1,420)</b>	<b>(484)</b>

<sup>1</sup>The revenues and expenses reported for this entity are as at August 31, 2001.

<sup>2</sup>The revenues and expenses reported for the British Columbia Assessment Authority, the Pacific National Exhibition, Victoria Line Ltd., the British Columbia Railway Company and the Insurance Corporation of British Columbia are as at December 31, 2001.

<sup>3</sup>Formerly British Columbia Assets and Land Corporation.

**Impact of SUCH<sup>1</sup> Sector  
on the Summary Financial Statements Statement of Financial Position  
as at March 31, 2002  
(Unaudited)**

In Millions

	Summary Statements <sup>2</sup>	Health Authorities <sup>3</sup>	Regional Hospital Districts <sup>3</sup>	Universities, Colleges and Institutes <sup>3</sup>	School Districts <sup>3</sup>	Adjustments <sup>4</sup>	Total <sup>5</sup>	Net Effect
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Financial Assets</b>								
Cash and temporary investments.....	780	569	41	573	401		2,364	1,584
Warehouse Program investments .....	1,067						1,067	
Accounts receivable.....	2,668	106	1	88	32		2,895	227
Inventories for resale.....	250			28	6		284	34
Due from the Province of British Columbia.....		188		62	2	(252)		
Due from other governments.....	158	20	7	20	34		239	81
Due from self-supported Crown corporations and agencies.....	384	18		1		(19)	384	
Equity in self-supported Crown corporations and agen- cies .....	2,525						2,525	
Loans, advances and mortgages receivable.....	594			2			596	2
Other investments .....	288	19	12	982			1,301	1,013
Loans for purchase of assets, recoverable from agencies .	7,552					(113)	7,439	(113)
	16,266	920	61	1,756	475	(384)	19,094	2,828

**Impact of SUCH<sup>1</sup> Sector  
on the Summary Financial Statements Statement of Financial Position  
as at March 31, 2002—Continued  
(Unaudited)**

In Millions

	Summary Statements <sup>2</sup>	Health Authorities <sup>3</sup>	Regional Hospital Districts <sup>3</sup>	Universities, Colleges and Institutes <sup>3</sup>	School Districts <sup>3</sup>	Adjustments <sup>4</sup>	Total <sup>5</sup>	Net Effect
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Liabilities</b>								
Accounts payable and accrued liabilities .....	3,219	1,062	15	410	434	(258)	4,882	1,663
Due to other governments .....	100	22		12			134	34
Due to Crown corporations, agencies and funds .....	80	1	3			(4)	80	
Due to the Province of British Columbia .....		2		3		(5)		
Deferred revenue .....	639	2,515		1,690	4,161	(7,541)	1,464	825
Unfunded pension liabilities .....	6						6	
Taxpayer-supported debt .....	26,952	155	213	292	34	(114)	27,532	580
Self-supported debt .....	8,500						8,500	
	39,496	3,757	231	2,407	4,629	(7,922)	42,598	3,102
Net liabilities .....	(23,230)	(2,837)	(170)	(651)	(4,154)	7,538	(23,504)	(274)
<b>Non-Financial Assets</b>								
Tangible capital assets .....	11,206	2,953	5	2,855	4,247		21,266	10,060
Prepaid capital advances .....	7,033		505			(7,538)		(7,033)
Prepaid program costs .....	125	78		5	8		216	91
Other assets .....	156	1		10			167	11
	18,520	3,032	510	2,870	4,255	(7,538)	21,649	3,129
<b>Accumulated surplus (deficit) .....</b>	<b>(4,710)</b>	<b>195</b>	<b>340</b>	<b>2,219</b>	<b>101</b>	<b>0</b>	<b>(1,855)</b>	<b>2,855</b>

<sup>1</sup>Schools, Universities, Colleges and institutes, and Health care organizations.

<sup>2</sup>See Summary Financial Statements, Statement of Financial Position, on page 25.

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

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

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

**Impact of SUCH<sup>1</sup> Sector  
on the Summary Financial Statements Statement of Operations  
for the Fiscal Year Ended March 31, 2002  
(Unaudited)**

In Millions

	Summary Statements <sup>2</sup>	Health Authorities	Regional Hospital Districts	Universities, Colleges and Institutes	School Districts	Adjustments <sup>3</sup>	Total	Net Effect
<b>Revenue</b>	\$	\$	\$	\$	\$	\$	\$	\$
Taxation .....	14,061		75				14,136	75
Natural resources .....	3,263						3,263	
Fees and licences.....	2,236	383		452	148		3,219	983
Investment earnings.....	818	23	2	74	28	(15)	930	112
Miscellaneous .....	1,035	201	3	731	59	(127)	1,902	867
Contributions from the provincial government/ self-supported Crown corporations and agencies .....	1,085	6,171		1,621	4,296	(12,088)	1,085	
Contributions from the federal government .....	3,201	4	1	155	17		3,378	177
<b>Total revenue.....</b>	<b>25,699</b>	<b>6,782</b>	<b>81</b>	<b>3,033</b>	<b>4,548</b>	<b>(12,230)</b>	<b>27,913</b>	<b>2,214</b>

**Impact of SUCH<sup>1</sup> Sector  
on the Summary Financial Statements Statement of Operations  
for the Fiscal Year Ended March 31, 2002—Continued  
(Unaudited)**

In Millions

<b>Expense</b>	Summary Statements <sup>2</sup>	Health Authorities	Regional Hospital Districts	Universities, Colleges and Institutes	School Districts	Adjustments <sup>3</sup>	Total	Net Effect
	\$	\$	\$	\$	\$	\$	\$	\$
Health.....	10,067	6,682	24			(6,205)	10,568	501
Social services.....	3,442						3,442	
Education.....	6,930			2,774	4,568	(6,003)	8,269	1,339
Protection of persons and property.....	1,312						1,312	
Transportation.....	1,543					(3)	1,540	(3)
Natural resources and economic development.....	1,853					(5)	1,848	(5)
Other.....	823						823	
General government.....	532						532	
Interest.....	1,670	6	30	11	1	(14)	1,704	34
<b>Total operating expense.....</b>	<b>28,172</b>	<b>6,688</b>	<b>54</b>	<b>2,785</b>	<b>4,569</b>	<b>(12,230)</b>	<b>30,038</b>	<b>1,866</b>
Surplus (deficit) for the year before unusual items.....	(2,473)	94	27	248	(21)	0	(2,125)	348
Gain (loss) on pension settlement.....	1,464						1,464	
Restructuring exit expense.....	(224)	(68)		(55)			(347)	(123)
<b>Surplus (deficit) for the year ended March 31, 2002 .</b>	<b>(1,233)</b>	<b>26</b>	<b>27</b>	<b>193</b>	<b>(21)</b>	<b>0</b>	<b>(1,008)</b>	<b>225</b>
<b>Surplus (deficit) for the year ended March 31, 2001 .</b>	<b>1,426</b>	<b>(137)</b>	<b>19</b>	<b>174</b>	<b>(2)</b>	<b>0</b>	<b>1,480</b>	<b>54</b>

<sup>1</sup>Schools, Universities, Colleges and institutes, and Health care organizations.

<sup>2</sup>See Summary Financial Statements, Statement of Operations, on page 26.

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

**Summary Financial Statements including SUCH<sup>1</sup> Sector**  
**Statement of Financial Position by Sector**  
**as at March 31, 2002**  
(Unaudited)

	In Millions								
	CRF <sup>2</sup>	Expanded Health <sup>3</sup>	Expanded Education <sup>4</sup>	Natural Resources	Transportation	Social Services	Other	Adjustments <sup>5</sup>	Total
<b>Financial Assets</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash and temporary investments .....	538	632	981	133	29	11	46	(6)	2,364
Warehouse Program investments .....	1,067								1,067
Accounts receivable.....	2,700	110	121	22	16	9	18	(101)	2,895
Inventories for resale.....	180		34	22	15		33		284
Due from the Province of British Columbia.....		196	65	13	28	3	34	(339)	
Due from other governments.....	94	29	53		50	11	2		239
Due from self-supported Crown corporations and agencies.....	384	3	2					(5)	384
Equity in self-supported Crown corporations and agencies.....	806							1,719	2,525
Loans, advances and mortgages receivable.....	422		2	41	1	130			596
Other investments .....	150	53	983	90	9	16			1,301
Loans for purchase of assets, recoverable from agencies .....	10,968							(3,529)	7,439
	<u>17,309</u>	<u>1,023</u>	<u>2,241</u>	<u>321</u>	<u>148</u>	<u>180</u>	<u>133</u>	<u>(2,261)</u>	<u>19,094</u>



**Summary Financial Statements including SUCH<sup>1</sup> Sector**  
**Statement of Financial Position by Sector**  
**as at March 31, 2002—Continued**  
(Unaudited)

	In Millions								
	CRF <sup>2</sup>	Expanded Health <sup>3</sup>	Expanded Education <sup>4</sup>	Natural Resources	Transportation	Social Services	Other	Adjustments <sup>5</sup>	Total
<b>Liabilities</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$
Accounts payable and accrued liabilities	2,970	1,084	847	38	186	41	86	(370)	4,882
Due to other governments.....	83	22	12	6	10		1		134
Due to Crown corporations, agencies and funds.....	83	3		1				(7)	80
Due to the Province of British Columbia.		8	2	21	30			(61)	
Deferred revenue .....	416	2,045	5,854	15	2,052	104	2	(9,024)	1,464
Unfunded pension liabilities .....	6								6
Taxpayer-supported debt .....	26,746	371	326	69	2,659	299	596	(3,534)	27,532
Self-supported debt .....	8,500								8,500
	<u>38,804</u>	<u>3,533</u>	<u>7,041</u>	<u>150</u>	<u>4,937</u>	<u>444</u>	<u>685</u>	<u>(12,996)</u>	<u>42,598</u>
Net liabilities.....	<u>(21,495)</u>	<u>(2,510)</u>	<u>(4,800)</u>	<u>171</u>	<u>(4,789)</u>	<u>(264)</u>	<u>(552)</u>	<u>10,735</u>	<u>(23,504)</u>
<b>Non-Financial Assets</b>									
Tangible capital assets .....	775	2,984	7,104	169	9,026	380	828		21,266
Prepaid capital advances.....	9,038							(9,038)	
Prepaid program costs .....	63	90	14	9	29	10	1		216
Other assets .....	137	2	9		19				167
	<u>10,013</u>	<u>3,076</u>	<u>7,127</u>	<u>178</u>	<u>9,074</u>	<u>390</u>	<u>829</u>	<u>(9,038)</u>	<u>21,649</u>
<b>Accumulated surplus (deficit).....</b>	<u><b>(11,482)</b></u>	<u><b>566</b></u>	<u><b>2,327</b></u>	<u><b>349</b></u>	<u><b>4,285</b></u>	<u><b>126</b></u>	<u><b>277</b></u>	<u><b>1,697</b></u>	<u><b>(1,855)</b></u>

<sup>1</sup>Schools, Universities, Colleges and institutes, and Health care organizations.

<sup>2</sup>Consolidated Revenue Fund.

<sup>3</sup>Comprised of Health Sector (per Summary Financial Statements), Health Authorities and Regional Hospital Districts.

<sup>4</sup>Comprised of Education Sector (per Summary Financial Statements), Universities, Colleges and Institutes, and School Districts.

<sup>5</sup>Represents sectoral adjustments to conform to government accounting policies and to eliminate transactions between sectors, and between sectors and the CRF.

**Summary Financial Statements including SUCH<sup>1</sup> Sector**  
**Statement of Operations by Sector**  
**for the Fiscal Year Ended March 31, 2002**  
(Unaudited)

	In Millions								
	CRF <sup>2</sup>	Expanded Health <sup>3</sup>	Expanded Education <sup>4</sup>	Natural Resources	Transport- ation	Social Services	Other	Adjust- ments <sup>5</sup>	Total
<b>Revenue</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$
Taxation.....	13,652	75		38	273		62	36	14,136
Natural resources.....	3,108			144				11	3,263
Fees and licences.....	1,589	366	601	49	382			232	3,219
Investment earnings.....	61	26	101	29	1	7	1	704	930
Miscellaneous.....	260	305	791	175	81	38	123	129	1,902
Contributions from the provincial gov- ernment/self-supported Crown cor- porations and agencies.....	1,437	6,250	5,931	324	131	141	481	(13,610)	1,085
Contributions from the federal govern- ment.....	2,855	5	172	7	23	82	7	227	3,378
Total revenue.....	<u>22,962</u>	<u>7,027</u>	<u>7,596</u>	<u>766</u>	<u>891</u>	<u>268</u>	<u>674</u>	<u>(12,271)</u>	<u>27,913</u>

**Summary Financial Statements including SUCH<sup>1</sup> Sector  
Statement of Operations by Sector  
for the Fiscal Year Ended March 31, 2002—Continued  
(Unaudited)**

	In Millions								
	CRF <sup>2</sup>	Expanded Health <sup>3</sup>	Expanded Education <sup>4</sup>	Natural Resources	Transport- ation	Social Services	Other	Adjust- ments <sup>5</sup>	Total
<b>Expense</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$
Government transfers.....	19,389	197	79	89	18	150	12	(11,937)	7,997
Salaries and benefits .....	2,109	4,304	5,623	100	309	22	135	(11)	12,591
Operating costs.....	2,230	2,008	1,109	412	207	55	362	(1,138)	5,245
Amortization.....	145	258	397	14	341	6	47		1,208
Interest.....	1,955	36	12	12	124	14	40	231	2,424
Other .....	1,392	103	149	205	85	15	2	(1,378)	573
Recoveries.....	(2,468)							2,468	
<b>Total operating expense .....</b>	<u>24,752</u>	<u>6,906</u>	<u>7,369</u>	<u>832</u>	<u>1,084</u>	<u>262</u>	<u>598</u>	<u>(11,765)</u>	<u>30,038</u>
Surplus (deficit) before unusual items....	(1,790)	121	227	(66)	(193)	6	76	(506)	(2,125)
Liquidation dividend .....	256							(256)	
Gain (loss) on pension settlement.....	1,464								1,464
Restructuring exit expense .....	(161)	(68)	(55)	(39)	(7)		(17)		(347)
<b>Surplus (deficit) for the year 2001/02.</b>	<u>(231)</u>	<u>53</u>	<u>172</u>	<u>(105)</u>	<u>(200)</u>	<u>6</u>	<u>59</u>	<u>(762)</u>	<u>(1,008)</u>
<b>Surplus (deficit) for the year 2000/01.</b>	<u>1,496</u>	<u>(116)</u>	<u>173</u>	<u>(39)</u>	<u>(185)</u>	<u>3</u>	<u>47</u>	<u>101</u>	<u>1,480</u>

<sup>1</sup>Schools, Universities, Colleges and institutes, and Health care organizations.

<sup>2</sup>Consolidated Revenue Fund.

<sup>3</sup>Comprised of Health Sector (per Summary Financial Statements), Health Authorities and Regional Hospital Districts.

<sup>4</sup>Comprised of Education Sector (per Summary Financial Statements), Universities, Colleges and Institutes, and School Districts.

<sup>5</sup>Represents sectoral adjustments to conform to government accounting policies and to eliminate transactions between sectors, and between sectors and the CRF.