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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 authorities (SUCH) sector on the province's annual surplus (deficit) and accumulated surplus (deficit);
- b) details of the Consolidated Revenue Fund; and
- c) 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, 2005  
(Unaudited)**

	In Millions					
	Revenue	Expense	Net Income	Policy Adjustments	Contributions Paid To Consolidated Revenue Fund	Adjusted Net Income
	\$	\$	\$	\$	\$	\$
<b>Taxpayer-supported (Government Organizations)</b>						
BC Games Society.....	2	(2)				
B.C. Pavilion Corporation.....	108	(108)		(4)		(4)
BC Transportation Financing Authority.....	1,383	(578)	805	(172)		633
British Columbia Assessment Authority <sup>2</sup> .....	82	(65)	17	(16)		1
British Columbia Buildings Corporation.....	447	(396)	51	(4)	(20)	27
British Columbia Housing Management Commission.....	284	(284)		4		4
British Columbia Securities Commission.....	28	(29)	(1)	1		
British Columbia Transit.....	146	(148)	(2)	(1)		(3)
Canadian Blood Services.....	118	(118)				
Columbia Basin Trust.....	24	(26)	(2)			(2)
Creston Valley Wildlife Management Authority Trust Fund.....	1	(1)				
Discovery Enterprises Inc.....	2		2	(2)		
First Peoples' Heritage, Language and Culture Council.....	2	(1)	1	(1)		
Forestry Innovation Investment Ltd.....	17	(17)		(2)		(2)
Homeowner Protection Office.....	25	(21)	4			4
Industry Training Authority.....	79	(76)	3	1		4
Innovation and Science Council of British Columbia.....	5	(4)	1	4		5
Interim Authority for Community Living British Columbia.....	1	(1)				
Land and Water British Columbia Inc.....	39	(39)				
Leading Edge Endowment Fund Society <sup>3</sup> .....	2		2	3		5

**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector<sup>1</sup>  
for the Fiscal Year Ended March 31, 2005—Continued  
(Unaudited)**

	In Millions					Adjusted Net Income
	Revenue	Expense	Net Income	Policy Adjustments	Contributions Paid To Consolidated Revenue Fund	
	\$	\$	\$	\$	\$	\$
<b>Taxpayer-supported (Government Organizations)</b>						
– Continued						
Legal Services Society.....	65	(61)	4			4
Oil and Gas Commission.....	27	(23)	4	(3)		1
Organized Crime Agency of British Columbia Society.....	12	(12)		1		1
Partnerships British Columbia Inc.....	17	(16)	1	4		5
Private Career Training Institutions Agency <sup>4</sup> .....	1	(1)		1		1
Provincial Rental Housing Corporation.....	21	(11)	10	(3)		7
Rapid Transit Project 2000 Ltd.....	27	(27)				
The Royal British Columbia Museum Corporation.....	22	(21)	1	(1)		
Tourism British Columbia.....	45	(45)		5		5
Vancouver Convention Centre Expansion Project.....	10		10	75		85
<b>Taxpayer-supported Crown corporations and agencies.....</b>	<b>3,042</b>	<b>(2,131)</b>	<b>911</b>	<b>(110)</b>	<b>(20)</b>	<b>781</b>
<b>SUCH Sector</b>						
School Districts.....	4,666	(4,533)	133	44		177
Universities.....	2,158	(2,073)	85	49		134
Colleges and Institutes.....	1,400	(1,345)	55	13		68
Health Authorities.....	7,667	(7,602)	65	(40)		25
Hospital Societies.....	648	(646)	2			2
<b>SUCH sector.....</b>	<b>16,539</b>	<b>(16,199)</b>	<b>340</b>	<b>66</b>		<b>406</b>
<b>Net impact of taxpayer-supported Crown corporations, agencies and SUCH sector.....</b>	<b>19,581</b>	<b>(18,330)</b>	<b>1,251</b>	<b>(44)</b>	<b>(20)</b>	<b>1,187</b>

**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector<sup>1</sup>  
for the Fiscal Year Ended March 31, 2005—Continued  
(Unaudited)**

	In Millions					
	Revenue	Expense	Net Income	Policy Adjustments	Contributions Paid To Consolidated Revenue Fund	Adjusted Net Income
	\$	\$	\$	\$	\$	\$
<b>Self-supported (Government Enterprises)</b>						
BCIF Management Ltd.....	1	(1)				
British Columbia Hydro and Power Authority.....	3,862	(3,460)	402	(162) <sup>5</sup>	(339)	(99)
British Columbia Liquor Distribution Branch.....	2,159	(1,380)	779		(779)	
British Columbia Lottery Corporation.....	2,029	(1,210)	819	(8)	(811)	
British Columbia Railway Company <sup>2</sup> .....	371	(234)	137	41	(332)	(154)
Columbia Power Corporation.....	35	(29)	6		(2)	4
Insurance Corporation of British Columbia <sup>2</sup> .....	3,448	(3,049)	399			399
Provincial Capital Commission.....	3	(4)	(1)			(1)
<b>Net impact of self-supported Crown corporations and agencies.....</b>	<b>11,908</b>	<b>(9,367)</b>	<b>2,541</b>	<b>(129)</b>	<b>(2,263)</b>	<b>149</b>

<sup>1</sup>This schedule does not include inter-entity elimination entries.

<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 2004 and an inclusion of the stub period of January–March 2005.

<sup>3</sup>This organization began to be consolidated in fiscal year 2004/05.

<sup>4</sup>This organization changed its name during the current year. It was formerly known as Private Post–Secondary Education Commission.

<sup>5</sup>Includes adjustments to reverse the effects of rate-regulated accounting on the net income of the British Columbia Hydro and Power Authority (BC Hydro). Specifically, these are adjustments to BC Hydro's Heritage Deferral Account, Non–Heritage Deferral Account, Trade Income Deferral Account, and regulatory provision for future removal and site restoration costs.

**SUCH Sector Statement of Financial Position<sup>1</sup>**  
**as at March 31, 2005**  
**(Unaudited)**

	In Millions					
	Health Authorities	Hospital Societies <sup>2,3</sup>	Universities	Colleges and Institutes	School Districts	Total
	\$	\$	\$	\$	\$	\$
<b>Financial Assets</b>						
Cash and temporary investments.....	950	42	435	296	681	2,404
Accounts receivable.....	128	20	105	41	42	336
Inventories for resale.....			15	13	3	31
Due from the Province of British Columbia.....	179	16	12	8	3	218
Due from other governments.....	37	2	31	2	6	78
Loans, advances and mortgages receivable.....		1	4			5
Other investments.....	166		1,255	49	10	1,480
Sinking fund investments.....			61	8		69
<b>Financial assets before accounting adjustments.....</b>	<b>1,460</b>	<b>81</b>	<b>1,918</b>	<b>417</b>	<b>745</b>	<b>4,621</b>
Accounting adjustments <sup>4</sup> .....	(185)	(27)	(132)	(55)		(399)
<b>Financial assets.....</b>	<b>1,275</b>	<b>54</b>	<b>1,786</b>	<b>362</b>	<b>745</b>	<b>4,222</b>

**SUCH Sector Statement of Financial Position<sup>1</sup>**  
**as at March 31, 2005—Continued**  
**(Unaudited)**

	In Millions					
	Health Authorities	Hospital Societies <sup>2,3</sup>	Universities	Colleges and Institutes	School Districts	Total
	\$	\$	\$	\$	\$	\$
<b>Liabilities</b>						
Accounts payable and accrued liabilities.....	1,295	126	248	189	344	2,202
Due to other governments.....	5		3	2	7	17
Due to Crown corporations, agencies and funds.....	16	3				19
Deferred revenue.....	3,530	257	1,919	1,066	4,241	11,013
Taxpayer-supported debt.....	133	4	440	91	17	685
<b>Liabilities before accounting adjustments.....</b>	<b>4,979</b>	<b>390</b>	<b>2,610</b>	<b>1,348</b>	<b>4,609</b>	<b>13,936</b>
Accounting adjustments <sup>4</sup> .....	(3,106)	(182)	(1,339)	(984)	(4,110)	(9,721)
<b>Liabilities.....</b>	<b>1,873</b>	<b>208</b>	<b>1,271</b>	<b>364</b>	<b>499</b>	<b>4,215</b>
<b>Net Liabilities.....</b>	<b>(598)</b>	<b>(154)</b>	<b>515</b>	<b>(2)</b>	<b>246</b>	<b>7</b>
<b>Non-financial Assets</b>						
Tangible capital assets.....	3,249	263	2,487	1,308	5,294	12,601
Prepaid program costs.....	104	11	13	2	7	137
Other assets.....		1		3	1	5
<b>Non-financial assets before accounting adjustments.....</b>	<b>3,353</b>	<b>275</b>	<b>2,500</b>	<b>1,313</b>	<b>5,302</b>	<b>12,743</b>
Accounting adjustments <sup>4</sup> .....	(2,318)		(847)	(592)	(4,010)	(7,767)
<b>Non-financial assets.....</b>	<b>1,035</b>	<b>275</b>	<b>1,653</b>	<b>721</b>	<b>1,292</b>	<b>4,976</b>
<b>Accumulated surplus (deficit).....</b>	<b>437</b>	<b>121</b>	<b>2,168</b>	<b>719</b>	<b>1,538</b>	<b>4,983</b>

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

<sup>2</sup>The province does not hold title to the assets of these organizations.

<sup>3</sup>Included are assets of denominational health organizations. These organizations have a special relationship with government that provides them with significant autonomy. While their assets are consolidated, they are owned, managed and operated by members of the Denominational Health Association.

<sup>4</sup>Includes inter-entity elimination entries.

**SUCH Sector Statement of Operations<sup>1</sup>**  
**For the Fiscal Year Ended March 31, 2005**  
**(Unaudited)**

	In Millions					
	Health Authorities	Hospital Societies	Universities	Colleges and Institutes	School Districts	Total
	\$	\$	\$	\$	\$	\$
<b>Revenue</b>						
Contributions from the federal government.....	15	10	220	4	8	257
Fees and licences.....	165	24	479	357	125	1,150
Miscellaneous <sup>2</sup> .....	7,456	613	1,421	1,031	4,516	15,037
Investment earnings.....	31	1	38	8	17	95
<b>Total revenue.....</b>	<b>7,667</b>	<b>648</b>	<b>2,158</b>	<b>1,400</b>	<b>4,666</b>	<b>16,539</b>
<b>Expense</b>						
Health.....	7,594	646				8,240
Education.....			2,045	1,340	4,533	7,918
Interest.....	8		28	5		41
<b>Total operating expense.....</b>	<b>7,602</b>	<b>646</b>	<b>2,073</b>	<b>1,345</b>	<b>4,533</b>	<b>16,199</b>
Surplus (deficit) for the year before unusual items.....	65	2	85	55	133	340
Restructuring exit (expense) recovery.....	1					1
<b>Surplus (deficit) for the year before accounting adjustments.....</b>	<b>66</b>	<b>2</b>	<b>85</b>	<b>55</b>	<b>133</b>	<b>341</b>
Accounting adjustments <sup>3</sup> .....	(40)	3	36	13	42	54
<b>Surplus (deficit) for the year ended March 31, 2005.....</b>	<b>26</b>	<b>5</b>	<b>121</b>	<b>68</b>	<b>175</b>	<b>395</b>

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

<sup>2</sup>Miscellaneous income includes grants from the provincial government.

<sup>3</sup>Includes inter-entirety elimination entries. Grants transferred from health authorities to hospital societies, however, have not been eliminated.