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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 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 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.



BRITISH  
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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, 2007  
(Unaudited)**

	In Millions					
	Revenue	Expense	Net Income	Policy Adjustments	Contributions Paid To Consolidated Revenue Fund	Adjusted Net Income
	\$	\$	\$	\$	\$	\$
<b>Taxpayer-supported (Government Organizations)</b>						
52513 BC Ltd.....	7	(2)	5			5
BC Immigrant Investment Fund Ltd.....	38	(38)		(2)		(2)
B.C. Pavilion Corporation.....	2	(2)				
BC Games Society.....	644	(611)	33	(155)		(122)
BC Transportation Financing Authority.....						
British Columbia Arts Council.....	72	(71)	1	16		17
British Columbia Assessment Authority <sup>2</sup> .....		12	12	(24)	(405)	(417)
British Columbia Buildings Corporation.....						
British Columbia Enterprise Corporation.....	497	(497)		(15)		(15)
British Columbia Housing Management Commission.....	7	(6)	1	4		5
British Columbia Innovation Council.....	33	(29)	4			4
British Columbia Securities Commission.....	166	(168)	(2)			(2)
British Columbia Transit.....	129	(127)	2			2
Canadian Blood Services.....	36	(26)	10			10
Columbia Basin Trust.....	630	(630)		1		1
Community Living British Columbia.....	1	(1)				
Creston Valley Wildlife Management Authority Trust Fund.....	3	(3)		(1)		(1)
First Peoples' Heritage, Language and Culture Council.....	24	(24)				
Forestry Innovation Investment Ltd.....	28	(22)	6			6
Homeowner Protection Office.....	92	(91)	1			1
Industry Training Authority.....	5	(4)	1	(3)		(2)
Leading Edge Endowment Fund Society.....						

**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector<sup>1</sup>**  
**for the Fiscal Year Ended March 31, 2007—Continued**  
**(Unaudited)**

	In Millions					
	Revenue	Expense	Net Income	Policy Adjustments	Contributions Paid To Consolidated Revenue Fund	Adjusted Net Income
	\$	\$	\$	\$	\$	\$
<b>Taxpayer-supported (Government Organizations)</b>						
—Continued						
Legal Services Society.....	74	(72)	2			2
Nechako-Kitamaat Development Fund Society.....		(1)	(1)			(1)
Oil and Gas Commission.....	31	(27)	4	(1)		3
Organized Crime Agency of British Columbia Society.....	8	(9)	(1)			(1)
Partnerships British Columbia Inc.....	12	(11)	1			1
Private Career Training Institutions Agency.....	4	(2)	2			2
Provincial Rental Housing Corporation.....	41	(19)	22	58		80
Rapid Transit Project 2000 Ltd.....	28	(28)				
The Royal British Columbia Museum Corporation.....	21	(20)	1	1		2
Tourism British Columbia.....	60	(59)	1	7		8
Vancouver Convention Centre Expansion Project.....				107		107
<b>Taxpayer-supported Crown corporations and agencies.....</b>	<b>2,693</b>	<b>(2,588)</b>	<b>105</b>	<b>(7)</b>	<b>(405)</b>	<b>(307)</b>
<b>SUCH Sector</b>						
School Districts.....	5,399	(5,262)	137	61		198
Universities.....	2,753	(2,595)	158	95		253
Colleges and Institutes.....	1,410	(1,342)	68	22		90
Health Authorities.....	8,669	(8,693)	(24)	(90)		(114)
Hospital Societies.....	723	(734)	(11)	2		(9)
<b>SUCH sector.....</b>	<b>18,954</b>	<b>(18,626)</b>	<b>328</b>	<b>90</b>	<b>0</b>	<b>418</b>
<b>Net impact of taxpayer-supported Crown corporations, agencies and SUCH sector.....</b>	<b>21,647</b>	<b>(21,214)</b>	<b>433</b>	<b>83</b>	<b>(405)</b>	<b>111</b>

**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector<sup>1</sup>**  
**for the Fiscal Year Ended March 31, 2007—Continued**  
**(Unaudited)**

	In Millions					Adjusted Net Income \$
	Revenue \$	Expense \$	Net Income \$	Policy Adjustments \$	Contributions Paid To Consolidated Revenue Fund \$	
<b>Self-supported (Government Enterprises)</b>						
BCIF Management Ltd.....						
British Columbia Hydro and Power Authority.....	4,197	(3,790)	407		(331)	76
British Columbia Liquor Distribution Branch.....	2,440	(1,600)	840		(840)	
British Columbia Lottery Corporation.....	2,427	(1,416)	1,011		(1,011)	
British Columbia Railway Company <sup>2</sup> .....	53	(24)	29			29
British Columbia Transmission Corporation.....	190	(187)	3			3
Columbia Power Corporation.....	35	(21)	14		(2)	12
Insurance Corporation of British Columbia <sup>2</sup> .....	3,885	(3,509)	376	5		381
Provincial Capital Commission.....	3	(3)				
<b>Net impact of self-supported Crown corporations and agencies.....</b>	<b>13,230</b>	<b>(10,550)</b>	<b>2,680</b>	<b>5</b>	<b>(2,184)</b>	<b>501</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 2006 and an inclusion of the stub period of January–March 2007.

**SUCH<sup>1</sup> Statement of Financial Position**  
**as at March 31, 2007**  
**(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies <sup>2</sup>		Colleges and Institutes		School Districts	2006 Total
	\$	\$	\$	\$	\$	\$
<b>Financial Assets</b>						
Cash and cash equivalents.....	249	373	251	854	1,727	1,671
Temporary investments.....	324	56	75	120	575	675
Accounts receivable.....	146	90	49	76	361	270
Inventories for resale.....	1	17	11	1	30	28
Due from Crown corporations, agencies and trust funds.....	173	8	14	2	197	602
Due from other governments.....	28	35	3	5	71	70
Loans, advances and mortgages receivable.....	1	32			33	33
Other investments.....	117	1,688	90	6	1,901	1,637
Sinking fund investments.....		49	6		55	77
<b>Financial assets before accounting adjustments.....</b>	<b>1,039</b>	<b>2,348</b>	<b>499</b>	<b>1,064</b>	<b>4,950</b>	<b>5,063</b>
Policy accounting adjustments.....	20	(19)	5	(31)	(25)	41
<b>Financial assets.....</b>	<b>1,059</b>	<b>2,329</b>	<b>504</b>	<b>1,033</b>	<b>4,925</b>	<b>5,104</b>

**SUCH<sup>1</sup> Statement of Financial Position**  
**as at March 31, 2007—Continued**  
**(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies <sup>2</sup>	Universities	Colleges and Institutes	School Districts	2007 Total	2006 Total
	\$	\$	\$	\$	\$	\$
<b>Liabilities</b>						
Accounts payable and accrued liabilities.....	1,305	270	203	430	2,208	2,516
Due to other governments.....	19	4	5	11	39	32
Due to Crown corporations, agencies and trust funds.....	9	2		1	12	(12)
Deferred revenue.....	4,003	2,517	1,168	4,305	11,993	11,398
Taxpayer-supported debt.....	226	591	105	17	939	895
<b>Liabilities before accounting adjustments.....</b>	<b>5,562</b>	<b>3,384</b>	<b>1,481</b>	<b>4,764</b>	<b>15,191</b>	<b>14,829</b>
Policy accounting adjustments.....	(897)	(533)	(347)	(168)	(1,945)	(1,956)
<b>Liabilities.....</b>	<b>4,665</b>	<b>2,851</b>	<b>1,134</b>	<b>4,596</b>	<b>13,246</b>	<b>12,873</b>
Net liabilities.....	(3,606)	(522)	(630)	(3,563)	(8,321)	(7,769)
<b>Non-financial Assets</b>						
Tangible capital assets.....	4,140	3,333	1,462	5,501	14,436	13,512
Prepaid program costs.....	144	11	4	7	166	159
Other assets.....	2	2		4	8	9
<b>Non-financial assets before accounting adjustments.....</b>	<b>4,286</b>	<b>3,346</b>	<b>1,466</b>	<b>5,512</b>	<b>14,610</b>	<b>13,680</b>
Policy accounting adjustments.....	(226)	18			(208)	(249)
<b>Non-financial assets.....</b>	<b>4,060</b>	<b>3,364</b>	<b>1,466</b>	<b>5,512</b>	<b>14,402</b>	<b>13,431</b>
<b>Accumulated surplus (deficit).....</b>	<b>454</b>	<b>2,842</b>	<b>836</b>	<b>1,949</b>	<b>6,081</b>	<b>5,662</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, 2007 (Unaudited)

	In Millions					
	Health Authorities & Hospital Societies <sup>2</sup>	Universities	Colleges and Institutes	School Districts	2007 Total	2006 Total
<b>Revenue</b>	\$	\$	\$	\$	\$	\$
Contributions from the federal government.....	14	287	3	3	307	314
Fees and licences.....	216	599	328	150	1,293	1,231
Contributions from the provincial government/Crown corporations and agencies.....	8,225	1,166	847	4,857	15,095	14,348
Miscellaneous.....	381	578	218	350	1,527	1,291
Investment income.....	24	123	14	39	200	209
<b>Total revenue.....</b>	<b>8,860</b>	<b>2,753</b>	<b>1,410</b>	<b>5,399</b>	<b>18,422</b>	<b>17,393</b>
<b>Expense</b>						
Salaries and benefits.....	4,744	1,558	947	4,225	11,474	10,612
Government transfers.....		99	1		100	144
Operating costs.....	3,685	529	250	828	5,292	5,039
Interest.....	10	36	4	1	51	58
Amortization.....	383	219	85	203	890	830
Other.....	73	154	55	5	287	281
<b>Total operating expense.....</b>	<b>8,895</b>	<b>2,595</b>	<b>1,342</b>	<b>5,262</b>	<b>18,094</b>	<b>16,964</b>
<b>Surplus (deficit) for the year before unusual items.....</b>	<b>(35)</b>	<b>158</b>	<b>68</b>	<b>137</b>	<b>328</b>	<b>429</b>
<b>Restructuring exit expense.....</b>					<b>0</b>	<b>(2)</b>
<b>Surplus (deficit) for the year before accounting adjustments.....</b>	<b>(35)</b>	<b>158</b>	<b>68</b>	<b>137</b>	<b>328</b>	<b>427</b>
Policy accounting adjustments.....	(88)	95	22	61	90	172
<b>Surplus (deficit) for the year.....</b>	<b>(123)</b>	<b>253</b>	<b>90</b>	<b>198</b>	<b>418</b>	<b>599</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, 2007<sup>1</sup>**  
**(Unaudited)**

	2006/07 <sup>2</sup> Budget	2006/07 Actual	2005/06 Actual	Variance	
				2006/07 Actual To Budget	2006/07 vs 2005/06
Consolidated Revenue Fund <sup>3</sup> .....	28,560	28,647	26,501	87	2,146
Taxpayer-supported Crown corporations and agencies <sup>4</sup> .....	3,800	3,917	3,992	117	(75)
<b>Total staff utilization</b> .....	<b>32,360</b>	<b>32,564</b>	<b>30,493</b>	<b>204</b>	<b>2,071</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.

