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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 (SUCH) 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.

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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, 2008  
(Unaudited)**

	In Millions					Adjusted Net Income \$
	Revenue \$	Expense \$	Net Income \$	Adjustments \$	Contributions Paid To Consolidated Revenue Fund \$	
<b>Taxpayer-supported (Government Organizations)</b>						
552513 BC Ltd.....					(3)	(3)
BC Immigrant Investment Fund Ltd.....	12	(3)	9	(2)		7
B.C. Pavilion Corporation.....	70	(41)	29	(6)		23
BC Games Society.....	2	(2)				
BC Transportation Financing Authority.....	651	(722)	(71)	(171)		(242)
British Columbia Arts Council.....						
British Columbia Assessment Authority <sup>2</sup> .....	73	(73)				
British Columbia Enterprise Corporation.....						
British Columbia Housing Management Commission.....	540	(540)		(4)		(4)
British Columbia Innovation Council.....	10	(9)	1	7		8
British Columbia Securities Commission.....	35	(29)	6			6
British Columbia Transit.....	188	(187)	1	2		3
Canadian Blood Services.....	131	(132)	(1)			(1)
Columbia Basin Trust.....	42	(28)	14			14
Community Living British Columbia.....	687	(687)				
Creston Valley Wildlife Management Authority Trust Fund.....	1	(1)				
First Peoples' Heritage, Language and Culture Council.....	3	(3)				
Forestry Innovation Investment Ltd.....	23	(23)		4		4
Fraser Region Interim Aboriginal Authority.....	1	(1)		1		1
Homeowner Protection Office.....	31	(32)	(1)			(1)
Industry Training Authority.....	99	(98)	1	(1)		
Leading Edge Endowment Fund.....	13	(12)	1	(11)		(10)

**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector<sup>1</sup>**  
**for the Fiscal Year Ended March 31, 2008—Continued**  
**(Unaudited)**

	In Millions				Contributions	Adjusted
	Revenue	Expense	Net Income	Adjustments	Paid To Consolidated Revenue Fund	
	\$	\$	\$	\$	\$	\$
<b>Taxpayer-supported (Government Organizations)</b>						
—Continued						
Legal Services Society.....	76	(78)	(2)	(1)		(3)
Nechako-Kitamaat Development Fund Society.....	1	(1)				
Oil and Gas Commission.....	28	(27)	1			1
Organized Crime Agency of British Columbia Society.....	8	(7)	1			1
Pacific Carbon Trust.....	9		9			9
Partnerships British Columbia Inc.....	14	(13)	1	1		2
Private Career Training Institutions Agency.....	4	(2)	2			2
Provincial Rental Housing Corporation.....	34	(33)	1	52		53
Rapid Transit Project 2000 Ltd.....	28	(28)				
The Royal British Columbia Museum Corporation.....	26	(26)				
Tourism British Columbia.....	61	(63)	(2)	(1)		(3)
Vancouver Convention Centre Expansion Project.....				32		32
Vancouver Island Aboriginal Transition Authority.....	1	(1)		1		1
<b>Taxpayer-supported Crown corporations and agencies.....</b>	<b>2,902</b>	<b>(2,902)</b>	<b>0</b>	<b>(97)</b>	<b>(3)</b>	<b>(100)</b>
<b>SUCH Sector</b>						
School Districts.....	5,243	(5,133)	110	51		161
Universities.....	2,762	(2,735)	27	300		327
Colleges and Institutes.....	1,416	(1,398)	18	29		47
Health Authorities.....	9,286	(9,307)	(21)	(41)		(62)
Hospital Societies.....	775	(782)	(7)	8		1
<b>SUCH sector.....</b>	<b>19,482</b>	<b>(19,355)</b>	<b>127</b>	<b>347</b>	<b>0</b>	<b>474</b>
<b>Net impact of taxpayer-supported Crown corporations, agencies and SUCH sector.....</b>	<b>22,384</b>	<b>(22,257)</b>	<b>127</b>	<b>250</b>	<b>(3)</b>	<b>374</b>

**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector<sup>1</sup>  
for the Fiscal Year Ended March 31, 2008—Continued  
(Unaudited)**

	In Millions					
	Revenue	Expense	Net Income	Adjustments	Contributions Paid To Consolidated Revenue Fund	Adjusted Net Income
	\$	\$	\$	\$	\$	\$
<b>Self-supported (Government Enterprises)</b>						
BCIF Management Ltd.....						
British Columbia Hydro and Power Authority.....	4,855	(4,486)	369	1	(288)	82
British Columbia Liquor Distribution Branch.....	2,690	(1,832)	858		(858)	
British Columbia Lottery Corporation.....	2,574	(1,486)	1,088	(8)	(1,080)	
British Columbia Railway Company <sup>2</sup> .....	49	(36)	13			13
British Columbia Transmission Corporation.....	197	(194)	3	2		5
Columbia Power Corporation.....	41	(26)	15		(2)	13
Insurance Corporation of British Columbia <sup>2</sup> .....	4,199	(3,571)	628	5		633
Provincial Capital Commission.....	3	(3)				
<b>Net impact of self-supported Crown corporations and agencies.....</b>	<b>14,608</b>	<b>(11,634)</b>	<b>2,974</b>	<b>0</b>	<b>(2,228)</b>	<b>746</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 2007 and an inclusion of the stub period of January–March 2008.

**SUCH <sup>1</sup>Statement of Financial Position**  
**as at March 31, 2008**  
**(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies <sup>2</sup>	Universities	Colleges and Institutes	School Districts	2008 Total	2007 Total
	\$	\$	\$	\$	\$	\$
<b>Financial Assets</b>						
Cash and cash equivalents.....	393	525	301	968	2,187	1,727
Temporary investments.....	334	25	61	39	459	575
Accounts receivable.....	180	81	35	62	358	361
Inventories for resale.....	1	17	11	1	30	30
Due from Crown corporations, agencies and trust funds.....	181	20	17	1	219	197
Due from other governments.....	41	17	3	6	67	71
Loans, advances and mortgages receivable.....	1	32	2		35	33
Other investments.....	143	2,049	99	27	2,318	1,901
Sinking fund investments.....		59	8		67	55
<b>Financial assets before accounting adjustments.....</b>	<b>1,274</b>	<b>2,825</b>	<b>537</b>	<b>1,104</b>	<b>5,740</b>	<b>4,950</b>
Policy accounting adjustments.....	(30)	(29)	(1)	2	(58)	(25)
<b>Financial assets.....</b>	<b>1,244</b>	<b>2,796</b>	<b>536</b>	<b>1,106</b>	<b>5,682</b>	<b>4,925</b>

**SUCH <sup>1</sup>Statement of Financial Position  
as at March 31, 2008—Continued  
(Unaudited)**

	In Millions					2007 Total
	Health Authorities & Hospital Societies <sup>2</sup>	Universities	Colleges and Institutes	School Districts	2008 Total	
<b>Liabilities</b>	\$	\$	\$	\$	\$	\$
Accounts payable and accrued liabilities.....	1,542	318	191	434	2,485	2,208
Due to other governments.....	21	1	3	5	30	39
Due to Crown corporations, agencies and trust funds.....	11	1		2	14	33
Deferred revenue.....	4,301	2,861	1,264	4,392	12,818	11,972
Taxpayer-supported debt.....	211	742	149	27	1,129	939
<b>Liabilities before accounting adjustments.....</b>	<b>6,086</b>	<b>3,923</b>	<b>1,607</b>	<b>4,860</b>	<b>16,476</b>	<b>15,191</b>
Policy accounting adjustments.....	(912)	(592)	(374)	(185)	(2,063)	(1,945)
<b>Liabilities.....</b>	<b>5,174</b>	<b>3,331</b>	<b>1,233</b>	<b>4,675</b>	<b>14,413</b>	<b>13,246</b>
Net liabilities.....	(3,930)	(535)	(697)	(3,569)	(8,731)	(8,321)
<b>Non-financial Assets</b>						
Tangible capital assets.....	4,386	3,675	1,575	5,668	15,304	14,436
Prepaid program costs.....	156	17	5	4	182	166
Other assets.....	1	8		7	16	8
<b>Non-financial assets before accounting adjustments.....</b>	<b>4,543</b>	<b>3,700</b>	<b>1,580</b>	<b>5,679</b>	<b>15,502</b>	<b>14,610</b>
Policy accounting adjustments.....	(218)	14			(204)	(208)
<b>Non-financial assets.....</b>	<b>4,325</b>	<b>3,714</b>	<b>1,580</b>	<b>5,679</b>	<b>15,298</b>	<b>14,402</b>
<b>Accumulated surplus (deficit).....</b>	<b>395</b>	<b>3,179</b>	<b>883</b>	<b>2,110</b>	<b>6,567</b>	<b>6,081</b>

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

<sup>2</sup>These numbers include inter-entirety eliminations between Health Authorities and Hospital Societies.

**SUCH<sup>1</sup> Statement of Operations**  
**for the Fiscal Year Ended March 31, 2008**  
**(Unaudited)**

	In Millions					2007 Total
	Health Authorities & Hospital Societies <sup>2</sup>	Universities	Colleges and Institutes	School Districts	2008 Total	
	\$	\$	\$	\$	\$	\$
<b>Revenue</b>						
Contributions from the federal government.....	14	251	5	3	273	307
Fees and licences.....	248	624	352	152	1,376	1,314
Contributions from the provincial government/ Crown corporations and agencies.....	8,775	1,264	868	4,712	15,619	15,095
Miscellaneous.....	421	627	176	333	1,557	1,506
Investment income.....	31	(4)	15	43	85	200
Total revenue.....	<u>9,489</u>	<u>2,762</u>	<u>1,416</u>	<u>5,243</u>	<u>18,910</u>	<u>18,422</u>
<b>Expense</b>						
Salaries and benefits.....	5,046	1,645	975	4,089	11,755	11,474
Government transfers.....		200			200	184
Operating costs.....	3,956	460	271	831	5,518	5,208
Interest.....	12	40	6	2	60	51
Amortization.....	421	238	94	206	959	890
Other.....	82	152	52	5	291	287
Total operating expense.....	<u>9,517</u>	<u>2,735</u>	<u>1,398</u>	<u>5,133</u>	<u>18,783</u>	<u>18,094</u>
<b>Surplus (deficit) for the year before accounting adjustments.....</b>	<b>(28)</b>	<b>27</b>	<b>18</b>	<b>110</b>	<b>127</b>	<b>328</b>
Policy accounting adjustments.....	(33)	300	29	51	347	90
<b>Surplus (deficit) for the year.....</b>	<b><u>(61)</u></b>	<b><u>327</u></b>	<b><u>47</u></b>	<b><u>161</u></b>	<b><u>474</u></b>	<b><u>418</u></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, 2008<sup>1</sup>  
(Unaudited)**

	2007/08 Budget <sup>2</sup>	2007/08 Actual	2006/07 Actual	Variance	
				2007/08 Actual To Budget	2007/08 vs 2006/07
Consolidated Revenue Fund <sup>3</sup> .....	30,416	30,224	28,647	(192)	1,577
Taxpayer-supported Crown corporations and agencies <sup>4</sup> .....	3,975	4,128	3,917	153	211
<b>Total staff utilization</b> .....	<b>34,391</b>	<b>34,352</b>	<b>32,564</b>	<b>(39)</b>	<b>1,788</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.