

**COMMUNITY LIVING BRITISH COLUMBIA**

**Audited Financial Statements**

March 31, 2013

## **Independent Auditor's Report**

To the Board of Directors of  
Community Living British Columbia, and  
to the Minister of Social Development, Province of British Columbia

We have audited the accompanying financial statements of Community Living British Columbia, which comprise the statement of financial position as at March 31, 2013, and the statements of operations, changes in net debt and cash flows for the year then ended, and the notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the statement of financial position of Community Living British Columbia as at March 31, 2013 and the statements of operations, changes in net debt and cash flows for the year then ended are prepared, in all material respects, in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

## **Emphasis of Matter**

We draw attention to Note 2 (a) to the financial statements which describes the basis of accounting used in the preparation of these financial statements and the significant difference between the basis of accounting and Canadian Public Sector Accounting Standards. Our opinion is not qualified in respect of this matter.

*Deloitte LLP*

Chartered Accountants  
May 28, 2013  
Vancouver, British Columbia

# COMMUNITY LIVING BRITISH COLUMBIA

## Management's Report

### ***Management's Responsibility for the Financial Statements***

The financial statements of Community Living British Columbia as at March 31, 2013, and for the year then ended have been prepared by management in accordance with the basis of accounting discussed in Note 2(a), and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for the notes to the financial statements, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements. A summary of the significant accounting policies are described in Note 2 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced. The internal controls are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements.

The Board of Directors ("Board") are responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. The Board reviews internal financial statements on a regular basis and external audited financial statements yearly. The Board also discusses any significant financial reporting or internal control matters prior to their approval of the financial statements.

The external auditors, Deloitte LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of Community Living British Columbia and meet when required. The accompanying Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on these financial statements.

On behalf of Community Living British Columbia



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Doug Woollard  
Interim Chief Executive Officer



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Richard Hunter  
Vice President Corporate Services

# COMMUNITY LIVING BRITISH COLUMBIA

## Statements of Financial Position

(Expressed in thousands of dollars)

As at March 31

	2013	2012
<b>Financial Assets</b>		
Cash	\$ 11,912	\$ 22,720
Accounts receivable (Note 5)	17,189	9,259
Retiring allowance amounts receivable (Note 6a)	852	930
	29,953	32,909
<b>Liabilities</b>		
Accounts payable and accrued liabilities	12,161	15,131
Salaries, wages and benefits payable	3,848	4,380
Employee leave liability payable	1,309	1,205
Accrued retiring allowance liabilities (Note 6a)	1,321	1,308
Capital lease obligations (Note 7)	108	210
Deferred operating contributions (Note 8)	6,204	4,721
Unspent deferred capital contributions (Note 9)	2,222	3,523
Deferred capital contributions used to purchase tangible capital assets (Note 9)	10,426	10,174
	37,599	40,652
<b>Net Debt</b>	(7,646)	(7,743)
<b>Non-Financial Assets</b>		
Tangible capital assets (Notes 9 & 10)		
Funded by capital contributions	10,426	10,174
Unfunded	377	692
	10,803	10,866
Prepaid expenses	591	625
	11,394	11,491
<b>Accumulated Surplus (Note 11)</b>	\$ 3,748	\$ 3,748

Commitments, contract obligations and contingencies (Note 16)

Approved on behalf of the Board:



Denise Turner  
Chair



Arn van Iersel  
Finance & Audit Committee Chair

The accompanying notes are an integral part of these financial statements.

# COMMUNITY LIVING BRITISH COLUMBIA

## Statements of Operations

(Expressed in thousands of dollars)

### For the years ended March 31

	2013 Budget	2013 Actual	2012 Actual
	(Note 17)		
<b>Revenues:</b>			
Operating contributions from the Province of British Columbia (Note 8)	\$ 730,058	\$ 727,306	\$ 687,458
Cost sharing agreements with regional health authorities	13,000	13,287	12,455
Interest income	700	645	731
Other income	474	727	521
Amortization of deferred capital contributions (Note 9)	3,834	3,025	2,658
	748,066	744,990	703,823
<b>Expenses: (Note 15)</b>			
Contracted services			
Developmental Disabilities program	678,455	680,009	643,779
Personalized Supports Initiative program	9,941	9,858	6,023
Provincial services	4,688	4,552	4,693
Regional operations & administration	50,845	47,232	46,234
Amortization of tangible capital assets	4,137	3,339	3,094
	748,066	744,990	703,823
<b>Annual surplus</b>	-	-	-
Accumulated surplus at beginning of year		3,748	3,748
<b>Accumulated surplus at end of year</b>		\$ 3,748	\$ 3,748

The accompanying notes are an integral part of these financial statements.

# COMMUNITY LIVING BRITISH COLUMBIA

## Statement of Changes in Net Debt

(Expressed in thousands of dollars)

### For the years ended March 31

	2013 Budget (Note 17)	2013 Actual	2012 Actual
Annual surplus	\$ -	\$ -	\$ -
Acquisition of tangible capital assets	(3,488)	(3,289)	(3,843)
Amortization of tangible capital assets	4,137	3,339	3,094
Loss on disposal of tangible capital assets		13	-
		63	(749)
Decrease in prepaid expenses		34	232
<b>Decrease (increase) in net debt</b>		97	(517)
Net debt at the beginning of year		(7,743)	(7,226)
<b>Net debt at the end of year</b>		\$ (7,646)	\$ (7,743)

The accompanying notes are an integral part of these financial statements.

# COMMUNITY LIVING BRITISH COLUMBIA

## Statement of Cash Flows

(Expressed in thousands of dollars)

### For the years ended March 31

	2013	2012
Cash provided by (used in):		
<b>Operating activities:</b>		
Annual surplus	\$ -	\$ -
Items not involving cash:		
Amortization of deferred capital contributions	(3,025)	(2,658)
Amortization of tangible capital assets	3,339	3,094
Loss on disposal of tangible capital assets	13	-
	327	436
(Increase) decrease in non-cash working capital	(9,720)	2,776
	(9,393)	3,212
<b>Financing activities:</b>		
Additions to deferred capital contributions	1,976	4,760
Reduction in obligations under capital leases	(102)	(112)
	1,874	4,648
<b>Capital activities:</b>		
Purchase of tangible capital assets	(3,289)	(3,843)
	(3,289)	(3,843)
<b>(Decrease) increase in cash</b>	<b>(10,808)</b>	<b>4,017</b>
Cash, beginning of year	22,720	18,703
<b>Cash, end of year</b>	<b>\$ 11,912</b>	<b>\$ 22,720</b>
Supplemental information:		
Interest received	\$ 647	\$ 731
Interest paid	\$ 4	\$ 12

The accompanying notes are an integral part of these financial statements.



# COMMUNITY LIVING BRITISH COLUMBIA

## Notes to the Financial Statements

(Expressed in thousands of dollars)

**March 31, 2013**

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### 1. Authority and purpose

Community Living British Columbia ("CLBC") was established on July 1, 2005 under the Community Living Authority Act as a Crown Agency of the Province of British Columbia.

CLBC is accountable to the provincial government through the Minister of Social Development (the "Minister") and is mandated to provide a variety of community living supports and services for adults with developmental disabilities, and their families. CLBC manages these supports and services which are provided through contractual arrangements between CLBC and individuals and agencies throughout the Province of British Columbia. CLBC is responsible for directing operations, enforcing standards, and managing funds and services. The Minister is responsible for the legislative, regulatory and public policy framework within which CLBC operates.

CLBC is dependent on the Ministry of Social Development ("MSD") to provide sufficient funding to continue operations.

Under the Community Living Authority Act, CLBC is exempt from both federal and provincial income and capital taxes.

### 2. Significant accounting policies

#### a) Basis of accounting:

These financial statements have been prepared in accordance with section 23.1 of the Budget Transparency and Accountability Act of British Columbia that requires the accounting policies and practices of government organizations to conform to generally accepted accounting principles for senior governments in Canada, as modified by any alternative standard or guideline that is made by the Treasury Board. The Canadian Public Sector Accounting Standards ("PSAS") are the generally accepted accounting principles for senior governments in Canada.

In November 2011, a Treasury Board regulation was issued that requires tax-payer supported organizations to adopt the accounting policies for capital contributions and other restricted contributions described in note 2(b). Those accounting policies are significantly different from PSAS which requires that government transfers with stipulations be recognized as revenue in the period the transfer is authorized and all eligibility criteria have been met, except when and to the extent that the transfer gives rise to an obligation that meets the definition of a liability. Any such liability is reduced, and an equivalent amount of revenue is recognized, as the liability is settled.

The basis of accounting that CLBC adopted is different from PSAS with respect to the timing of revenue recognition for government transfers. If CLBC had recorded government transfers under PSAS rather than the accounting policy described in note 2(b), capital contributions recognized as revenue and the annual surplus for the year ended March 31, 2013 would have increased by \$252 (2012 - \$1,185). Consequentially, as at March 31, 2013, deferred capital contributions used to purchase tangible capital assets would have decreased and the accumulated surplus would have increased by \$10,426 (2012 - \$10,174). Under PSAS, the total cash flows from operating, financing, and capital transactions for the years ended March 31, 2013 and 2012 would have been the same as reported in these financial statements.

# COMMUNITY LIVING BRITISH COLUMBIA

## Notes to the Financial Statements

(Expressed in thousands of dollars)

March 31, 2013

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Had CLBC adopted PSAS together with the not-for-profit provisions, another alternative basis of accounting permitted under Canadian generally accepted accounting principles, capital contributions recognized as revenue and the annual surplus for each year would have been the same as reported in these financial statements. Further, deferred capital contributions used to purchase tangible capital assets would have been the same as reported in these financial statements.

b) Revenue recognition:

Operating contributions from the Province of British Columbia are accounted for in accordance with PS 3410 – *Government Transfers*. Under PS 3410, contributions without stipulations are recognized as revenue in the period the transfer is authorized and all eligibility criteria have been met; and contributions that are subject to stipulations are recognized as revenue in the period when such stipulations are met.

Government transfers received for the purpose of developing or acquiring a depreciable tangible capital asset are deferred and recognized as revenue at the same rate as the amortization, and any impairment, of the tangible capital asset.

Cost sharing agreements with regional health authorities, interest income and other income are recognized as revenue in the period the transactions or events giving rise to the revenues occur.

c) Financial instruments:

Financial instruments include cash, accounts receivable, accounts payable, accrued liabilities, salaries, wages and benefits payable.

Financial instruments are accounted for in accordance with PS 3450 – *Financial Instruments*. Accounts receivable are carried at cost less a valuation allowance. Accounts payable, accrued liabilities, salaries, wages and benefits payable are carried at cost or an estimate thereof.

d) Tangible capital assets:

Tangible capital assets are initially recorded at cost. When a tangible capital asset no longer contributes to CLBC's ability to provide services, or the future economic benefit to be provided by a tangible capital asset has permanently declined below its book value, the carrying value of the asset is reduced to reflect the decline in value. Amortization is calculated on a straight-line basis over the assets' estimated useful lives or lease term at the following rates:

Leasehold improvements	Lease term to a maximum of 5 years
Vehicles	7 years
Furniture and equipment	5 years
Information systems	3-5 years

Assets acquired under capital leases are amortized over the lesser of the estimated life of the asset and the lease term. Systems development work-in-progress represents the unamortized costs incurred for the development of information technology which is not substantially complete.

On completion, the work-in-progress balance is transferred to the completed assets account and amortized over its estimated useful life.

# COMMUNITY LIVING BRITISH COLUMBIA

## Notes to the Financial Statements

(Expressed in thousands of dollars)

**March 31, 2013**

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e) Employee future benefits:

Liabilities are recorded for employee retiring allowance benefits as employees render services to earn those benefits. The actuarial determination of the accrued benefit obligations uses the projected benefit method prorated on service. That method incorporates management's best estimate of future salary levels, retirement ages of employees, and other actuarial factors.

Defined contribution plan accounting is applied to the multi-employer defined benefit pension plan because sufficient information is not available to apply defined benefit accounting. Accordingly, contributions are expensed as they become payable.

### 3. Measurement uncertainty

In preparing these financial statements, management has made estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and the disclosure of contingent assets and liabilities. Significant areas requiring the use of management estimates include the determination of allowances for doubtful accounts, retiring allowance amounts receivable, accrued liabilities, employee leave liability payable, accrued retiring allowance liabilities and the useful lives of tangible capital assets. Actual results could differ from these estimates.

### 4. Comparatives

Certain comparative figures have been restated to conform with the current year's presentation.

### 5. Accounts receivable

	2013	2012
Due from the government of British Columbia	\$ 15,675	\$ 152
HST recoverable	596	1,726
Other receivables	1,282	7,665
	17,553	9,543
Valuation allowance	(364)	(284)
	\$ 17,189	\$ 9,259

### 6. Employee future benefits

a) Employee retiring allowance benefits:

Employees with 20 years of service and having reached a certain age are entitled to receive certain lump sum payments upon retirement. These retiring allowance benefit payments are based upon final salary levels and the number of years of service.

Where employees of CLBC have accrued service with other British Columbia government organizations, under an agreement between CLBC and the Public Service Agency (PSA) of the British Columbia government, the portion of retiring allowance benefits attributable to periods of employee service other than at CLBC, is recoverable from PSA.

Retiring allowance liabilities and the related receivable from PSA as of March 31, 2013 and 2012 are based on an actuarial valuation at March 31, 2011. The next actuarial valuation will be at March 31, 2014.

# COMMUNITY LIVING BRITISH COLUMBIA

## Notes to the Financial Statements

(Expressed in thousands of dollars)

**March 31, 2013**

	2013	2012
Benefit obligation	\$ 1,321	\$ 1,308
Amount recoverable from PSA	\$ 852	\$ 930
Assumed discount rate	4.50%	4.50%
Assumed rate of compensation increase	3.75%	3.75%
Benefit expense	\$ 88	\$ 87
Benefits paid	\$ 113	\$ 113

b) Employee pension benefits:

CLBC and its employees contribute to the Public Service Pension Plan (the "Plan"). The British Columbia Pension Corporation administers the Plan, including payments of pension benefits to employees. The Plan is a multi-employer, defined benefit plan. Under joint trusteeship, the risk and reward associated with the Plan's unfunded liability or surplus is shared between the employers and the plan members and will be reflected in their future contributions. The most recent actuarial valuation, at March 31, 2011, disclosed an actuarial deficit of \$226,000. The next actuarial valuation will be at March 31, 2014.

CLBC contributions to the Plan of \$2,746 were expensed during the year (2012 - \$2,426).

### 7. Capital lease obligations

The minimum future lease payments under capital leases are as follows:

	2013	2012
Year ending March 31,		
2013	\$ -	\$ 105
2014	74	74
2015	24	24
2016	12	12
	110	215
Less amount representing interest	(2)	(5)
	\$ 108	\$ 210

# COMMUNITY LIVING BRITISH COLUMBIA

## Notes to the Financial Statements

(Expressed in thousands of dollars)

**March 31, 2013**

### 8. Deferred operating contributions

Deferred operating contributions represent unspent amounts received from the Province of British Columbia that are restricted for specific operating purposes. Amounts recognized as revenue in the Statement of Operations are recorded as operating contributions from the Province of British Columbia.

	2013	2012
Deferred operating contributions, beginning of year	\$ 4,721	\$ 2,275
Restricted operating contributions received	32,310	16,310
Amounts recognized as revenue	(30,827)	(13,864)
Deferred operating contributions, end of year	\$ 6,204	\$ 4,721

### 9. Deferred capital contributions

Deferred capital contributions represent amounts received from the Province of British Columbia, restricted for the purposes of acquiring tangible capital assets, which have not been recognized as revenue.

Deferred capital contributions:	2013			2012
	Spent	Unspent	Total	
Balance, beginning of year	\$ 10,174	\$ 3,523	\$ 13,697	\$ 11,595
Contributions received	-	1,976	1,976	4,760
Contributions used to purchased tangible capital assets	3,277	(3,277)	-	-
Amounts recognized as revenue	(3,025)	-	(3,025)	(2,658)
Balance, end of year	\$ 10,426	\$ 2,222	\$ 12,648	\$ 13,697

Funded and unfunded tangible capital assets at net book value:

	2013			2012
	Funded	Unfunded	Total	
Balance, beginning of year	\$ 10,174	\$ 692	\$ 10,866	\$ 10,117
Purchases	3,277	12	3,289	3,843
Amortization	(3,025)	(314)	(3,339)	(3,094)
Disposals	-	(13)	(13)	-
Balance, end of year	\$ 10,426	\$ 377	\$ 10,803	\$ 10,866

# COMMUNITY LIVING BRITISH COLUMBIA

## Notes to the Financial Statements

(Expressed in thousands of dollars)

**March 31, 2013**

### 10. Tangible capital assets

	Leasehold improve- ments	Vehicles under capital lease	Vehicles	Furniture and equipment	Information systems hardware /software	Systems develop. work-in- progress	Total
<b>Cost:</b>							
March 31, 2011	\$ 1,788	\$ 900	\$ 105	\$ 876	\$ 12,458	\$ 3,689	\$ 19,816
Additions	113	-	155	305	3	3,267	3,843
Disposals	-	(112)	-	(2)	-	-	(114)
Transfers	-	(77)	77	-	5,224	(5,224)	-
March 31, 2012	\$ 1,901	\$ 711	\$ 337	\$ 1,179	\$ 17,685	\$ 1,732	\$ 23,545
Additions	61	-	80	11	19	3,118	3,289
Disposals	(337)	-	-	(118)	(809)	-	(1,264)
Transfers	-	-	-	-	2,524	(2,524)	-
March 31, 2013	\$ 1,625	\$ 711	\$ 417	\$ 1,072	\$ 19,419	\$ 2,326	\$ 25,570
<b>Accumulated Amortization:</b>							
March 31, 2011	\$ 1,345	\$ 578	\$ 15	\$ 600	\$ 7,161	-	\$ 9,699
Additions	182	112	15	133	2,652	-	3,094
Disposals	-	(112)	-	(2)	-	-	(114)
Transfers	-	(77)	77	-	-	-	-
March 31, 2012	\$ 1,527	\$ 501	\$ 107	\$ 731	\$ 9,813	-	\$ 12,679
Additions	155	102	37	132	2,913	-	3,339
Disposals	(337)	-	-	(117)	(797)	-	(1,251)
Transfers	-	-	-	-	-	-	-
March 31, 2013	\$ 1,345	\$ 603	\$ 144	\$ 746	\$ 11,929	-	\$ 14,767
<b>Net Book Value:</b>							
March 31, 2012	\$ 374	\$ 210	\$ 230	\$ 448	\$ 7,872	\$ 1,732	\$ 10,866
March 31, 2013	\$ 280	\$ 108	\$ 273	\$ 326	\$ 7,490	\$ 2,326	\$ 10,803

# COMMUNITY LIVING BRITISH COLUMBIA

## Notes to the Financial Statements

(Expressed in thousands of dollars)

**March 31, 2013**

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### 11. Accumulated surplus

The accumulated surplus of \$3,748 at March 31, 2013 and 2012 includes \$1,272 resulting from the transfer of the net assets of the Interim Authority for Community Living British Columbia to CLBC on October 7, 2005. CLBC has issued and registered to the Minister of Finance one share with a par value of ten dollars which is also included in accumulated surplus.

### 12. Financial instruments

In management's opinion, CLBC is not exposed to significant credit, currency, interest rate, liquidity and market risks relating to the valuation of financial instruments.

Cash is held in a savings account and is insured by the Credit Union Deposit Insurance Corporation. CLBC routinely monitors receivables for credit risk through analysis of the nature, terms and aging of receivables. CLBC's maximum exposure to credit risk is \$29,101 (2012 - \$31,979) of which \$28,183 (2012 - \$24,598) is due from the Province of British Columbia or the Government of Canada or insured by the Credit Union Deposit Insurance Corporation.

Accounts payable, accrued liabilities, salaries, wages and benefits payable are payable within one year.

### 13. Related party transactions

CLBC is related to various British Columbia public sector entities through common control by the Province of British Columbia. Transactions with these entities and the Province of British Columbia are considered to be in the normal course of operations and are recorded at their exchange amounts.

The amounts of related party transactions and balances not disclosed elsewhere in these financial statements are as follows:

	2013		2012	
	Province of BC	BC public sector entities	Province of BC	BC public sector entities
For the year ended March 31:				
Contracted services				
Developmental Disabilities program	\$ 125	\$ 5,769	\$ 535	\$ 6,386
Personal Supports Initiative program	-	33	-	59
Provincial services	1,354	-	1,149	-
Regional operations & administration	10,804	22	10,892	74
As at March 31:				
Accounts receivable	\$ 15,675	\$ 80	\$ 152	\$ 88
Accounts payable and accrued liabilities	632	862	2,338	783
Salaries, wages and benefits payable	107	-	119	-
Prepaid expenses	39	-	39	-

# COMMUNITY LIVING BRITISH COLUMBIA

## Notes to the Financial Statements

(Expressed in thousands of dollars)

**March 31, 2013**

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### 14. Segment reporting

CLBC operates in one business segment which is providing supports and services to adults living in British Columbia who are either developmentally disabled or have a significant limitation in adaptive functioning along with a diagnosis of Fetal Alcohol Spectrum Disorder or Pervasive Development Disorder (Personal Supports Initiative).

### 15. Expenses by object

	2013	2012
Contracted program services	\$ 689,867	\$ 649,802
Contracted provincial services	1,099	1,108
Compensation and benefits	35,868	35,331
Building occupancy costs	5,083	5,148
General expenses	4,512	4,484
Communications and information technology	3,383	3,111
Administration costs	1,839	1,745
Amortization of tangible capital assets	3,339	3,094
	<u>\$ 744,990</u>	<u>\$ 703,823</u>

### 16. Commitments, contract obligations and contingencies

a) Operating lease commitments:

CLBC leases premises and equipment under operating leases. Minimum future lease payments as at March 31, 2013 are as follows:

Year ending March 31,	
2014	\$ 5,182
2015	4,941
2016	4,032
2017	2,731
2018 and beyond	584

b) Contractual Obligations:

Contracted program services are primarily delivered by independent service providers under the terms of contracts which have termination notice periods without cause of between 30 and 90 days.

c) Litigation:

The nature of CLBC's activities is such that there is occasional litigation where CLBC is named as defendant. With respect to known claims, management is of the opinion that CLBC has valid defences and appropriate insurance coverage in place, or if there is unfunded risk, such claims are not expected to have a material effect on CLBC's financial position and results of operations. Where it is determined that a liability exists and the amount can be reasonably determined, the amount is recorded as an accrued liability and an expense.



# **COMMUNITY LIVING BRITISH COLUMBIA**

## **Notes to the Financial Statements**

(Expressed in thousands of dollars)

**March 31, 2013**

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### **17. Budgeted figures**

Budgeted figures are provided for comparison purposes and represent the approved budget as disclosed in the CLBC 2012/13 Service Plan.