
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.



**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector¹
for the Fiscal Year Ended March 31, 2006
(Unaudited)**

	In Millions					
	Revenue	Expense	Net Income	Policy Adjustments	Contributions Paid To Consolidated Revenue Fund	Adjusted Net Income
	\$	\$	\$	\$	\$	\$
Taxpayer-supported (Government Organizations)						
BC Immigrant Investment Fund Ltd.....	4	(2)	2			2
B.C. Pavilion Corporation.....	37	(37)		(1)		(1)
BC Games Society.....	2	(2)				
BC Transportation Financing Authority.....	657	(604)	53	(168)		(115)
British Columbia Assessment Authority ²	74	(73)	1			1
British Columbia Buildings Corporation.....	452	(398)	54	(7)		47
British Columbia Housing Management Commission.....	343	(343)		5		5
British Columbia Innovation Council ⁴	57	(5)	52			52
British Columbia Securities Commission.....	30	(29)	1			1
British Columbia Transit.....	155	(155)		6		6
Canadian Blood Services.....	122	(121)	1			1
Columbia Basin Trust.....	31	(22)	9			9
Community Living British Columbia ⁵	441	(441)		4		4
Creston Valley Wildlife Management Authority Trust Fund.....	1	(1)			(4)	(4)
Discovery Enterprises Inc.....				1		1
First Peoples' Heritage, Language and Culture Council.....	2	(2)				
Forestry Innovation Investment Ltd.....	22	(22)		(2)		(2)
Homeowner Protection Office.....	28	(21)	7			7
Industry Training Authority.....	78	(79)	(1)	1		(21)
Land and Water British Columbia Inc.....	18	(24)	(6)		(15)	(21)
Leading Edge Endowment Fund Society.....	10	(9)	1	(9)		(8)

Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector¹
for the Fiscal Year Ended March 31, 2006—Continued
(Unaudited)

	In Millions					
	Revenue	Expense	Net Income	Policy Adjustments	Contributions Paid To Consolidated Revenue Fund	Adjusted Net Income
	\$	\$	\$	\$	\$	\$
Taxpayer-supported (Government Organizations)						
—Continued						
Legal Services Society.....	71	(67)	4	1		5
Oil and Gas Commission.....	30	(29)	1	1		2
Organized Crime Agency of British Columbia Society.....	12	(13)	(1)	(1)		(2)
Partnerships British Columbia Inc.....	12	(11)	1	(1)		
Private Career Training Institutions Agency.....	4	(2)	2			2
Provincial Rental Housing Corporation.....	18	(11)	7	2		9
Rapid Transit Project 2000 Ltd.....	30	(30)		9		9
The Royal British Columbia Museum Corporation.....	18	(19)	(1)			(1)
Tourism British Columbia.....	58	(57)	1	(1)		98
Vancouver Convention Centre Expansion Project.....				98	(1)	(1)
Vancouver Trade and Convention Centre Authority.....					(1)	(1)
Taxpayer-supported Crown corporations and agencies.....	2,817	(2,629)	188	(62)	(20)	106
SUCH Sector						
School Districts.....	4,829	(4,629)	200	24		224
Universities.....	2,707	(2,522)	185	93		278
Colleges and Institutes.....	1,308	(1,269)	39	40		79
Health Authorities.....	8,790	(8,788)	2	10		12
Hospital Societies.....	707	(707)		6		6
SUCH sector.....	18,341	(17,915)	426	173	0	599
Net impact of taxpayer-supported Crown corporations, agencies and SUCH sector.....	21,158	(20,544)	614	111	(20)	705

Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector¹
for the Fiscal Year Ended March 31, 2006—Continued
(Unaudited)

	In Millions					
	Revenue	Expense	Net Income	Policy Adjustments	Contributions Paid To Consolidated Revenue Fund	Adjusted Net Income
	\$	\$	\$	\$	\$	\$
Self-supported (Government Enterprises)						
BCIF Management Ltd.....	1	(1)				
British Columbia Hydro and Power Authority.....	4,311	(4,045)	266		(223)	43
British Columbia Liquor Distribution Branch.....	2,269	(1,469)	800		(800)	
British Columbia Lottery Corporation.....	2,261	(1,338)	923	(8)	(915)	
British Columbia Railway Company ²	119	(109)	10			10
British Columbia Transmission Corporation ³	205	(192)	13			13
Columbia Power Corporation.....	32	(29)	3		(2)	1
Insurance Corporation of British Columbia ²	3,790	(3,599)	191			191
Provincial Capital Commission.....	2	(2)				
Net impact of self-supported Crown corporations and agencies.....	12,990	(10,784)	2,206	(8)	(1,940)	258

¹This schedule does not include inter-entity elimination entries.

²The 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 2005 and an inclusion of the stub period of January–March 2006.

³This organization was previously consolidated as part of British Columbia Hydro and Power Authority.

⁴This organization changed its name during the current year. It was formerly known as Innovation and Science Council of British Columbia.

⁵This organization began operations during the fiscal year.

SUCH Statement of Financial Position^{1,2} as at March 31, 2006 (Unaudited)

	In Millions					
	Health Authorities & Hospital Societies ³	Universities	Colleges and Institutes	School Districts	2006 Total	2005 Total
	\$	\$	\$	\$	\$	\$
Financial Assets						
Cash and cash equivalents.....	252	303	183	617	1,355	1,264
Temporary investments.....	369	267	106	251	993	1,140
Accounts receivable.....	169	104	60	50	383	348
Inventories for resale.....		17	11		28	31
Due from Crown corporations, agencies and funds.....	507	86	17		610	218
Due from other governments.....	38	22	2	8	70	78
Loans, advances and mortgages receivable.....		4			4	5
Other investments.....	125	1,421	58	9	1,613	1,480
Sinking fund investments.....		71	6		77	69
Financial assets before accounting adjustments.....	1,460	2,295	443	935	5,133	4,633
Policy and reclassification accounting adjustments.....	1	12	11	17	41	14
Financial assets.....	1,461	2,307	454	952	5,174	4,647

SUCH Statement of Financial Position^{1,2}
as at March 31, 2006
(Unaudited)

	In Millions				
	Health Authorities & Hospital Societies ³	Universities	Colleges and Institutes	School Districts	2005 Total
	\$	\$	\$	\$	\$
Liabilities					
Accounts payable and accrued liabilities.....	1,639	374	189	397	2,214
Due to other governments.....	19	4	1	8	18
Due to Crown corporations, agencies and funds.....	23			23	19
Deferred revenue.....	3,798	2,293	1,039	4,256	11,386
Taxpayer-supported debt.....	217	624	72	19	932
	<u>5,696</u>	<u>3,295</u>	<u>1,301</u>	<u>4,680</u>	<u>13,950</u>
Policy and reclassification accounting adjustments.....	(1,030)	(516)	(337)	(81)	(1,840)
	<u>4,666</u>	<u>2,779</u>	<u>964</u>	<u>4,599</u>	<u>12,110</u>
Net liabilities.....	<u>(3,205)</u>	<u>(472)</u>	<u>(510)</u>	<u>(3,647)</u>	<u>(7,463)</u>
Non-financial Assets					
Tangible capital assets.....	3,892	3,051	1,250	5,362	12,600
Prepaid program costs.....	138	9	3	8	137
Other assets.....	2	2	1	4	6
	<u>4,032</u>	<u>3,062</u>	<u>1,254</u>	<u>5,374</u>	<u>12,743</u>
Policy and reclassification accounting adjustments.....	(249)				(249)
	<u>3,783</u>	<u>3,062</u>	<u>1,254</u>	<u>5,374</u>	<u>12,503</u>
Accumulated surplus (deficit).....	<u>578</u>	<u>2,590</u>	<u>744</u>	<u>1,727</u>	<u>5,040</u>

¹School districts, universities, colleges, institutes, and health organizations.

²This schedule does not include inter-entity elimination entries.

³Included 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 and operated by members of the Denominational Health Association.

SUCH Statement of Operations^{1,2}
for the Fiscal Year Ended March 31, 2006
(Unaudited)

	In Millions					
	Health Authorities & Hospital Societies	Universities	Colleges and Institutes	School Districts	2006 Total	2005 Total
	\$	\$	\$	\$	\$	\$
Revenue						
Contributions from the federal government.....	16	244	2	14	276	247
Fees and licences.....	204	571	321	135	1,231	1,150
Miscellaneous.....	9,249	1,744	975	4,657	16,625	15,317
Investment income.....	28	148	10	23	209	94
Total revenue.....	9,497	2,707	1,308	4,829	18,341	16,808
Expense						
Health.....	9,487				9,487	8,491
Education.....		2,475	1,264	4,629	8,368	7,936
Interest.....	7	47	4		58	42
Total operating expense.....	9,494	2,522	1,268	4,629	17,913	16,469
Surplus (deficit) for the year before unusual items.....	3	185	40	200	428	339
Restructuring exit expense.....	(1)	(1)	(1)	(1)	(2)	(1)
Surplus (deficit) for the year 2005/06 before accounting adjustments.....	2	185	39	200	426	338
Policy and reclassification accounting adjustments.....	16	93	40	24	173	68
Surplus (deficit) for the year 2005/06.....	18	278	79	224	599	406

¹School districts, universities, colleges, institutes, and health organizations.

²This schedule does not include inter-entry elimination entries.

Summary Financial Statements
Consolidated Staff Utilization
for the Fiscal Year Ended March 31, 2006¹
(Unaudited)

	2005/06 Budget	2005/06 Actual	2004/05 Actual	Variance	
				2005/06 Actual To Budget	2005/06 vs 2004/05
Consolidated Revenue Fund ²	27,259	26,501	26,859	(758)	(358)
Taxpayer-supported Crown corporations and agencies ³	4,012	3,992	3,822	(20)	170
Total staff utilization	31,271	30,493	30,681	(778)	(188)

The table above provides a summary of full-time equivalent (FTE) employment.

¹Staff 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.

²See the unaudited Consolidated Revenue Fund schedules at www.fin.gov.bc.ca/pubs.htm for details outside these financial statements.

³See Financial Statements of Government Organizations and Enterprises at www.fin.gov.bc.ca/pubs.htm for details outside these financial statements.

