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I. Background

Since the 2006 fiscal year, PSAB has required that certain information about a government's contractual obligations be disclosed. PS 3390.08-9 states,

> *"Information about a government's contractual obligations that are significant in relation to the current financial position or future operations should be disclosed in notes or schedules to the financial statements and should include descriptions of their nature and extent and the timing of the related expenditures.*
>
> *Contractual obligations that would be disclosed include, but are not limited to, the following types:*
> - *contractual obligations that involve a high degree of speculative risk;*
> - *contractual obligations to make expenditures that are abnormal in relation to the financial position or usual business operations; and*
> - *contractual obligations that will govern the level of a certain type of expenditure for a considerable period into the future."*

Contractual obligations are not liabilities, but are the future amounts that will be paid when the terms of the contract are met. The recognition of contractual obligations as payments in future reporting periods is dependent on performance or the delivery of service. Government contracts may be in the nature of projects, cost share agreements or ongoing operations that occur in the normal course of business. Collective bargaining agreements are not contractual obligations.

II. Information used to prepare the Contractual Obligations disclosure note for the Province's Summary Financial Statements

For each fiscal year end, the Office of the Comptroller General issues instructions to all organizations within the province's government reporting entity (GRE) on all the detailed information and disclosure that must be provided to OCG for the preparation of the public accounts. Contractual obligations disclosure information is provided by ministries as part of their Fiscal Year End (FYE) reporting package, on form FYE 22, and by taxpayer supported crowns on their supplemental financial information workbook, on the spreadsheet titled "checklist". Crown corporations' draft and audited financial statements are also used in preparation of the note for the public accounts.

The documentation received by OCG to compile the note disclosure on contractual obligations at March 31, 2011 enclosed in this package in section X, and takes the form of FYE 22 forms, checklist information, notes to entity financial statements, e-mail conversations and verifications. The information received is summarized on a spreadsheet as an OCG working paper and is included in this package in section IX. Each entry in the spreadsheet has a reference number (eg. 1A, 4B, etc.) that corresponds to the supporting material in section X.

III. Considerations in reviewing contractual obligation information

Considerations when reviewing the detailed information provided for this Freedom of Information request include:

1) Amounts reported may be in dollars, thousands or millions:
   - FYE forms are to be completed in dollars.
   - Taxpayer crown corporation checklists are to be prepared in thousands.
   - Note disclosure in entity level financial statements may be in dollars, thousands or millions depending on the size of the organization.
   - The spreadsheet working paper is prepared in dollars
   - Reporting and note disclosure amounts in the public accounts are in millions.
   - Minor differences between the detailed information collected and the disclosure in the public accounts occur due to rounding either up or down of amounts less than $1 million. The cumulative effect of rounding issues throughout the body of the table has been captured to ensure that the total disclosure for contractual obligations is accurately presented.

2) Contractual obligations or commitments disclosed in entity level financial statements may be prepared on a different basis and differ from those disclosed in the Public Accounts for that entity. Specific differences may be that entity level contractual obligation disclosures:
   - Include agreements for future amounts to another entity in the GRE, which is eliminated at the Summary Financial Statements level.
   - have a higher disclosure threshold than the Public Accounts
   - Include full project costs for major capital or P3 agreements, including amounts already recorded as liabilities
   - Do not disclose future amounts for the full term of an agreement.

3) Allocation of information has been made to the appropriate function in the Public Accounts:
   - Contracts disclosed by the ministry of Children and Families have been allocated on a basis consistent with the budget for that ministry to the three functions: Health, Social Services, and Protection of Persons and Property, as requested by the auditor in previous years.
   - Certain agreements disclosed by the Ministry of Aboriginal Relations and Reconciliation, pertain to Protection of Persons and Property, while others pertain to Natural Resources and Economic Development.

4) Information provided that is <$50 million, but still included in the Public Accounts disclosure includes:
   - Contracts that are similar in nature to other contracts within the same government organization
   - Contracts that were previously disclosed in the Public Accounts, even if the value of future services over the remainder of the term is less than the disclosure threshold.

5) The note and the supporting detail were included in the yearend audit by the Office of the Auditor General (OAG). A few questions were raised by OAG during the preparation process and resolved before completion of the note.

IV. Work Plan for Contractual Obligations FOI request

Copies of all information from entities used to compile the 2011 note

Work Plan Step	Prepared by	Reviewed by	Comments
1. Copy excel worksheet for 2011 contractual obligation note.	BD Apr 12/12	JS 4/26	
2. Review note backup in contractual obligations binder	Health ... KS - Apr 29/12 Education... AND - Apr 13/12		
3. Ensure there is backup for every amount in the note 25 contractual obligations table.	Social Services... KS - Apr 29/12 Other... KS - Apr 29/12 Transportation...AND - Apr 13/12	JS 4/20	
4. Note any potential FOIPP Act exceptions	Protection ... KS Apr 29/12		
5. Reconcile material received and final note by sector, by year, including sectoral attribution	General Government...KS Apr 29/12 Natural Resources. AND - Apr 13/12 Self-Supported Crowns... Apr 12 BD		
6. Cross reference documentation received from the entity to the worksheet in a separate column	BD Apr 16/12	JS/4 20	
7. Ensure detailed disclosure agrees to working papers			
a) total by year and function	KS - Apr 29/12	JS 4/20	
b) taxpayer supported totals	KS - Apr 29/12	JS 4/20	
c) Modified Equity totals	KS - Apr 29/12	JS/4/20	
d) grand totals	KS - Apr 29/12	JS 4/20	
8. Ensure detailed disclosure agrees to Public Accounts	JS 4/20	RI 4/25	
a) total by year and function	JS 4/20	RI 4/25	
b) taxpayer supported totals	JS 4/20	RI 4/25	
c) Modified Equity totals	JS 4/20	RI 4/25	
d) grand totals	JS 4/20	RI 4/25	
9. Prepare explanatory information for recipient.			
a) Process for compiling contractual obligation note	JS 4/18	RI 4/25	
b) Explanation of what contractual obligations are	JS 4/18	RI 4/25	
10. Compile audit queries and responses	JS 4/17	RI 4/25	
11. Scan all documents and prepare package	JS 4/24	RI 4/25	

April 2012

V. Instructions issued by OCG to government organizations

Contractual Obligations – Disclosure Requirements

The Public Sector Accounting Board (PSAB) recommends disclosure on the nature of contractual obligations and extent and timing of related expenditures (PS 3390).

This year's note will be prepared on the same basis as last year. Contractual obligations with a value of **$50 million or more** that relate to future operations in the entire government reporting entity, with details about timing of payments by sector, will be disclosed in the notes to the Public Accounts. Contractual obligations between entities in the government reporting entity are not disclosed in the Summary Financial Statements.

Ministries, Crowns and Agencies
Entities with a number of smaller contracts that are similar in nature (such as road and bridge maintenance, capital construction, services agreements, etc.) and collectively represent an amount of $50 million or more are asked to provide this information for disclosure as well. Contracts with a value of **$100,000 or more** should be included in the grouping.

Schools, Universities, Colleges, and Hospitals (SUCH) Sector Entities
SUCH Sector entities with a number of smaller contracts that are similar in nature to those of other SUCH sector entities are asked to provide this information for disclosure as well. Contracts with a value of **$1 million or more** should be reported. Types of contracts may include maintenance, food services, laundry services, capital projects, etc. Staff at OCG will determine if collectively, similar contracts across the SUCH sector meet the $50 million threshold and need to be reported in the Public Accounts note disclosure.

Contractual obligations are:

- Obligations of a government to others that will become liabilities in the future when the terms of those contracts or agreements are met;
- Distinct from liabilities as there has been no past transaction or event obligating the government to a future sacrifice of economic benefits at the financial statement date. Until a transaction or event occurs under a contract, a government does not have a liability. Disclosure of information about contractual obligations relates to the unperformed portion of those contracts;
- Distinct from contingent liabilities, as there is no uncertainty related to the contractual obligation's existence.

Contractual Obligations – Disclosure Requirements

Ongoing Programs

Contractual obligations do not include a government's obligations related to ongoing programs such as health, welfare and education. In these cases, a government does not have a contractual obligation to others and maintains complete discretion as to changing the level or quality of its programs and to delivery of these programs. Once a government enters into a contract or agreement, however, a contractual obligation exists and a certain degree of discretion to avoid the obligation is lost.

Contracts with Capital and Operating Components

Some contracts (such as P3 or ASD agreements) may have a capital component and an operating component. The capital asset acquired to date, operating costs incurred, and any related liabilities will be recognized in the books of the province. The unperformed operating and capital components will be disclosed as contractual obligations if recognition criteria have not been met.

Other points to remember

- Contractual obligations are reported by year for the remainder of the term of the contract. These amounts must be at **face value** (NOT present value).
- The year-end value of a contractual obligation on a P3 contract should calculate as the total face value of contract less payments made to date less liabilities recognized.
- Every ministry is to complete a form even if there is nothing above the threshold to report. Every form needs to be signed off by the CFO.
- Contractual obligations related to PHH operating will be reported by the Ministry of Labour, Citizens' Services and Open Government.
- Contracts with another entity in the GRE should not be included in the report.

OCG Contact Information: Brendan Watkins at 250-387-2345 or by e-mail at:Brendan.Watkins@gov.bc.ca

Prepared by the Office of the Comptroller General,Updated April, 2012

VI. Contractual Obligations Accountant Program, working paper used to ensure due diligence for yearend note disclosure

Summary (Incl SUCH) 4A-30
Year End: March 31, 2011
Contractual Obligations Accountant Program

Prepared by	Reviewed by	After Audit
BDALLING 2011-06-1	JSNEAD 2011-07-05	BDALLING 2011-06-1
Reviewed by	**Mngmt Rev Drft**	**Reviewed by**
JSNEAD 2011-07-05		

	Y/N	Comments	Initials	Reference	Annotation
1. Prepare prior year spreadsheet for and new binder for current year documentation	Y		BD		
2. Ensure all CRF entities have responded on fiscal year end package (FYE forms) and include in the working papers. Follow up on all outstanding reports	Y		BD		
3. Ensure all SUCH and taxpayer supported crowns have responded on App C and include in the working papers. Follow up on all outdstanding reports	Y		BD		
4. Ensure all self suported crowns have responded and include in working papers. Follow up on all outstanding reports	Y		BD		
5. For all amounts compare to prior year to determine if reasonable. Explain variance and note new or expired contract in comment column.	Y		BD		
6. Note new contractual obligations and determine whether they meet definition.	Y		BD		
7. Respond to queries and responses from entities and follow up where necessary	Y		BD		
8. Ministry of Chil and Fam CO allocated to functions according to current year estimates allocation	Y		BD		
9. FINAL: ensure that updated appendix C's (HA plus others) and audited notes to financial statements have been used to update information	Y		BD		
10. for final - ensure that the list of contractual obligations that will be included in the PA has been provided to the CFO of each entity and ensure they have responded that they agree	Y		BD		
11. Ensure a consistent application of professional judgement.	Y		BD		
12. See reviewer's program for ay draft issues that need to be resolved	Y		BD		
Note					
1. Ensure functions are in prescribed order for the current year.	Y		BD		
2. Ensure note agrees to back up working paper a) total by year and function b) taxpayer supported totals	Y		BD		

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Page 1

Summary (Incl SUCH)
Year End: March 31, 2011
Contractual Obligations Accountant Program

Prepared by	Reviewed by	After Audit
BDALLING 2011-06-1	JSNEAD 2011-07-05	BDALLING 2011-06-1
Reviewed by	**Mngmt Rev Drft**	**Reviewed by**
JSNEAD 2011-07-05		

	Y/N	Comments	Initials	Reference	Annotation
c) ME totals d) grand totals					
3. Check spelling and grammar in note	Y		BD		
4. Update wording and review for comprehension	Y		BD		
5. Once completed give the note to the Publication Co-ordinator for them to pull it into the 1.0 CaseView document.	Y		BD		
6. Once the Publication co-ordinator gives you back the Public Accounts copy, Photocopy the note. Stamp the original on the back and sign and date it and give the original back to the Production co-ordinator. Give the photocopy plus any backup to the reviewer.	Y		BD		
Additional Detailed Disclosure for the web					
1. Ensure functions are in prescribed order for the current year.	Y	same order as last year - needs to be reordered for final- done	JS		
2. Ensure detailed disclosure agrees to working papers a) total by year and function b) taxpayer supported totals c) ME totals d) grand totals	Y	draft review rounding for final	JS		
3. Ensure detailed disclosure agrees to PA note a) total by year and function b) taxpayer supported totals c) ME totals d) grand totals	Y	draft	JS		
4. Review for consistency with prior year note	Y	draft	JS		
5. Note new contractual obligations for briefing material	Y	draft	JS		
6. Check spelling and grammar	Y	draft	JS		
7. Review wording and comprehension	Y	draft	JS		

Summary (Incl SUCH) 4A-30-2
Year End: March 31, 2011
Contractual Obligations Accountant Program

Prepared by	Reviewed by	After Audit
BDALLING 2011-06-1	JSNEAD 2011-07-05	BDALLING 2011-06-1
Reviewed by	Mngmt Rev Drft	Reviewed by
JSNEAD 2011-07-05		

Y/N	Comments	Initials	Reference	Annotation

VII. Note 25 contractual obligations table from Public Accounts

Notes to Consolidated Summary Financial Statements for the Fiscal Year Ended March 31, 2011—Continued

25. Contingencies and Contractual Obligations—Continued

The following table presents the minimum amounts required to satisfy the contractual obligations, for contractual obligations that are greater than $50 million, by sector, by year. Details are available as unaudited supplementary information on the public website at http://www.fin.gov.bc.ca/pubs.htm.

	In Millions						
	2012	2013	2014	2015	2016	2017 and beyond	Total
	$	$	$	$	$	$	$
Consolidated Revenue Fund and Taxpayer–supported Crown corporations and agencies							
Health	1,842	710	561	426	327	5,280	9,146
Education	289	2					291
Social services	246	17	7	1			271
Other	676	375	353	327	326	2,283	4,340
Transportation	1,456	876	751	393	320	10,519	14,315
Protection of persons and property	313	23	22	21	22	19	420
General government	518	437	405	214	191	489	2,254
Natural resources and economic development	237	90	61	42	36	197	663
	5,577	2,530	2,160	1,424	1,222	18,787	31,700
Self–supported Crown corporations and agencies							
Transportation	569	480	65				1,114
General government	32	30	27	23	20	68	200
Natural resources and economic development	2,425	1,759	1,577	1,483	1,438	38,475	47,157
	3,026	2,269	1,669	1,506	1,458	38,543	48,471
Total	8,603	4,799	3,829	2,930	2,680	57,330	80,171

26. Restricted Assets

	In Millions	
	2011	2010
	$	$
Endowment funds of universities and colleges	1,280	1,225

Donors have placed restrictions on their contributions to the endowment funds of universities and colleges. One restriction is that the original contribution should not be spent. Another potential restriction is that any investment income of the endowment fund that is required to offset the eroding effect of inflation or preserve the original value of the endowment should also not be spent.

VIII. Copy of 2011 note 25 additional disclosure referenced in the note and provided on website

CONTRACTUAL OBLIGATIONS—supplementary detail information

Consolidated Revenue Fund and Taxpayer-supported Crown corporations and agencies		In Millions 2012 $	2013 $	2014 $	2015 $	2016 $	2017 and beyond $	Total $
Health								
Ministry of Children and Family Development	Program delivery agreements [1]	39	4	1				44
Ministry of Health	Maximus service delivery agreement [2]	37	36	36	36			145
	Oracle (formerly Sun Microsystems) service delivery agreements	11	10	10	10	10	10	61
Fraser Health Authority	Operating and maintenance agreements [3]	74	75	57	56	30	109	401
	Abbotsford Regional Hospital and Cancer Centre P3	44	44	46	45	46	977	1,202
	Jim Pattison Outpatient Care and Surgery Centre P3	14	14	14	14	14	330	400
	Surrey Memorial Hospital Emergency Department and Critical Care Tower P3	64	163	59	23	23	693	1,025
	Program delivery agreements	473						473
Interior Health Authority	Kelowna Vernon Hospital P3	50	22	22	22	22	664	802
	Program delivery agreements	209	83	70	64	60	595	1,081
Northern Health Authority	Fort St. John Hospital P3	60	11	10	11	12	363	467
Providence Health Centre	Operating and maintenance agreements	20	20	21	1	1		63
Provincial Health Services Authority	BC Cancer Centre for the North P3	21	7	3	3	3	88	125
Vancouver Coastal Health Authority	Operating and maintenance agreements	96	95	92	53	24	105	465
	Gordon and Leslie Diamond Centre P3	6	6	6	6	6	115	145
	Program delivery agreements	311						311
Vancouver Island Health Authority	Operating and maintenance agreements	28	27	27	2	1		85
	Royal Jubilee Hospital P3	23	23	23	23	23	639	754
	Program delivery agreements	262	70	64	57	52	592	1,097
		1,842	710	561	426	327	5,280	9,146

CONTRACTUAL OBLIGATIONS—supplementary detail information—Continued

		In Millions						
		2012	2013	2014	2015	2016	2017 and beyond	Total
Consolidated Revenue Fund and Taxpayer-supported Crown corporations and agencies		$	$	$	$	$	$	$
Education								
School Districts	Capital development agreements[4]	38	2					40
The University of British Columbia	Capital development and investment agreements	248						248
University of Victoria	Capital development agreements	3						3
		289	2					291
Social Services								
Ministry of Children and Family Development	Program delivery agreements	246	17	7	1			271
Other								
Ministry of Community, Sport and Cultural Development	Fire protection–UBC endowment lands	6	6	6	6	6	465	495
	Peace River agreement	32	32	32	32	32	129	289
	Canada–BC infrastructure agreements	69	30	20				119
British Columbia Housing and Management Commission	Housing subsidy agreements	283	283	283	277	277	1,650	3,053
	Capital development agreements	273	12					285
Other	Operating agreements	13	12	12	12	11	39	99
		676	375	353	327	326	2,283	4,340

CONTRACTUAL OBLIGATIONS—supplementary detail information—Continued

		In Millions						
		2012	2013	2014	2015	2016	2017 and beyond	Total
Consolidated Revenue Fund and Taxpayer-supported Crown corporations and agencies		$	$	$	$	$	$	$
Transportation								
Ministry of Transportation and Infrastructure	Coastal ferry services agreement	173	176	177	176	176	8,628	9,506
	Road and bridge maintenance	361	370	332	78	26	11	1,178
BC Transportation Financing Authority	Kicking Horse Pass P3	6	6	6	6	6	116	146
	W R Bennett Bridge P3	18	17	17	17	17	266	352
	Sea to Sky Highway P3	52	51	51	51	50	634	889
	Canada Line Rapid Transit (RAV)	19	20	19	19	19	462	558
	South Fraser Perimeter Road P3	237	175	91	36	26	402	967
	Capital development agreements	459	61	58	10			588
British Columbia Transit	Service delivery agreements	131						131
		1,456	876	751	393	320	10,519	14,315
Protection of persons and property								
Ministry of Public Safety and Solicitor General	Provincial policing contracts	284						284
	Program delivery agreement	18	18	18	18	19		91
Ministry of Aboriginal Relations and Reconciliation	First Nations Economic Benefits agreements	3	4	4	3	3	19	36
Ministry of Children and Family Development	Program delivery agreements	8	1					9
		313	23	22	21	22	19	420

CONTRACTUAL OBLIGATIONS—supplementary detail information—Continued

		In Millions						
		2012	2013	2014	2015	2016	2017 and beyond	Total
Consolidated Revenue Fund and Taxpayer–supported Crown corporations and agencies		$	$	$	$	$	$	$
General government								
Ministry of Labour, Citizens' Services and Open Government	IBM service delivery agreements	30	30	31	32	32	96	251
	Advanced Solutions, An HP Company (formerly EDS) service delivery agreements	45	46	50	50	57	270	518
	Administrative operating agreements	388	304	264	69	34	50	1,109
Ministry of Finance	Advanced Solutions, An HP Company (formerly EDS) service delivery agreement	55	57	60	63	68	73	376
		518	437	405	214	191	489	2,254
Natural resources and economic development								
BC Immigrant Investment Fund	Investment contributions	15	16	10	9	7		57
BC Pavilion Corporation	Capital development agreement BC Place Stadium	142						142
Columbia Basin Trust	Waneta power plant development	22	38	20	6	2		88
Ministry of Energy and Mines	Sierra Yoyo–Desan Road P3 operation and maintenance	3	3	3	3	4	14	30
Ministry of Aboriginal Relations and Reconciliation	Forests and Range First Nations agreements	31	10	4	1			46
Ministry of Forests, Lands and Natural Resource Operations	Program delivery agreements	24	23	24	23	23	183	300
		237	90	61	42	36	197	663
Total Consolidated Revenue Fund and Taxpayer–supported Crown corporations and agencies		5,577	2,530	2,160	1,424	1,222	18,787	31,700

CONTRACTUAL OBLIGATIONS—supplementary detail information—Continued

		In Millions						
		2012	2013	2014	2015	2016	2017 and beyond	Total
		$	$	$	$	$	$	$
Self-supported Crown corporations and agencies								
Transportation								
Transportation Investment Corporation	Port Mann/Highway 1 capital development and maintenance agreements	569	480	65				1,114
General government								
General government	Program delivery agreements	32	30	27	23	20	68	200
Natural resources and economic development								
British Columbia Hydro and Power Authority	Operating and capital development agreements	914	421	99	55	28	22	1,539
	Independent power producer energy purchase agreements	1,452	1,266	1,442	1,420	1,404	38,246	45,230
Columbia Power Corporation	Power plant management agreements	4	4	4	4	4	206	226
	Waneta power plant development	55	68	32	4	2	1	162
Total		2,425	1,759	1,577	1,483	1,438	38,475	47,157
Total Self-supported Crown corporations and agencies		3,026	2,269	1,669	1,506	1,458	38,543	48,471
Total Contractual Obligations		8,603	4,799	3,829	2,930	2,680	57,330	80,171

[1]Program delivery agreements refer to multiple contracts or operating leases that support program delivery. Examples include contracted residential care, health care services and supports for children with special needs.

[2]Service delivery agreements refer to formal alternate service delivery agreements with providers.

[3]Operating and maintenance agreements in health authorities include contracts related to the operation of facilities such as food services, housekeeping, laundry, security and leases.

[4]Capital development agreements refer to contracts for the construction of single or multiple capital projects, including buildings, roads and information systems.

Working paper spreadsheet of 2011 contractual obligation data, cross referenced to information provided by government ministries and organizations.

h Quarter FY11		Province of British Columbia								
r amounts > 50 million		For Draft Note to Summary Financial Statements								
		For the Fiscal Year Ended March 31, 2011						FINAL		
INAL		Contractual Obligations								
onsolidated Revenue Fund and Taxpayer-supported Crown Corporations and Agencies										
Sector	Ministry	Contract Description and Nature (i.e. administration or program delivery)	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	April 1, 2016 and beyond	Total 2011	Document Reference
ealth	Children and Family Develo	Program Delivery	292,864,781	19,979,380	8,736,819	1,048,813	315,644	233,886	323,179,323	1A
ealth	Children and Family Development	Program Delivery - allocated to different sectors according to budget	(253,913,765.13)	(17,322,122.46)	(7,574,822.07)	(909,320.87)	(273,663.35)	(202,779.16)	(280,196,473.04)	1A2-1
ealth	Vancouver Coastal Health Authority	Operating leases	27,067,000	24,542,000	19,695,000	18,101,000	13,576,000	104,997,000	207,978,000	1B-1
ealth	Vancouver Coastal Health Authority	Laundry Housekeeping Food Security & Waste Management	69,190,000	70,671,000	72,271,000	35,229,000	10,137,000	-	257,498,000	1B-2
ealth	Vancouver Coastal Health Authority	Gordon and Leslie Diamond Centre	6,399,000	6,466,000	6,442,000	6,408,000	6,364,000	115,083,000	147,162,000	1B-4
ealth	Vancouver Coastal Health Authority	Referred out contracts	311,000,000	-	-	-	-	-	311,000,000	1B-3
ealth	Fraser Health Authority	Operating leases	18,451,000	16,761,000	14,379,000	11,956,000	10,983,000	109,078,000	181,608,000	1C-1
ealth	Fraser Health Authority	Linen, Security, Housekeeping, Food Service	55,464,000	58,257,000	43,012,000	44,087,000	19,144,000		219,964,000	1C-2
ealth	Fraser Health Authority	Referred out contracts	473,208,000						473,208,000	1C-3
ealth	Fraser Health Authority	Abbotsford Regional Health Care Centre	44,061,000	44,493,000	45,529,000	45,345,000	45,915,000	977,065,000	1,202,408,000	1C-4
ealth	Fraser Health Authority	Jim Pattison Outpatient Centre (formerly Surrey Memorial Outpatient Center)	13,936,000	13,954,000	13,875,000	13,821,000	13,763,000	329,724,000	399,073,000	1C-5
ealth	Fraser Health Authority	Surrey ER and CriticalCare Tower	63,925,000	162,988,000	58,875,000	23,033,000	23,340,000	692,546,000	1,024,707,000	1C-6
ealth	Vancouver Island Health Authority	Food Services, Housekeeping, Waste Mgmt	27,761,000	27,379,000	26,998,000	1,667,000	1,250,000	-	85,055,000	1D-1
ealth	Vancouver Island Health Authority	P3 Royal Jubilee Hospital	22,588,000	22,745,000	22,905,000	23,068,000	23,235,000	638,790,000	753,331,000	1D-3
ealth	Vancouver Island Health Authority	Referred out contracts - long term care	262,223,000	70,022,000	64,225,000	56,746,000	52,248,000	592,198,000	1,097,662,000	1D-2
ealth	Providence Health Centre	operating leases and other maintenance contracts	20,486,000	20,411,000	20,918,000	1,097,000	500,000	-	63,412,000	1E
ealth	Provincial Health Services Authority	Capital Project - Northern Cancer Centre	21,010,000	7,434,000	2,672,000	2,719,000	2,856,000	88,337,000	125,028,000	1F
ealth	Northern Health Authority	Fort St. John Hospital	59,908,000	10,585,000	10,745,000	11,065,000	11,423,000	362,539,000	466,265,000	1G
ealth	Interior Health Authority	Referred out contracts	208,820,000	82,648,000	69,817,000	64,024,000	59,754,000	595,144,000	1,080,207,000	1H-1
ealth	Interior Health Authority	Kelowna Vernon Hospital Project	39,792,000	4,131,000	-	-	-	-	43,923,000	1H-3
ealth	Interior Health Authority	KVH - Annual Service Agreements	10,409,000	18,013,000	21,969,000	21,919,000	22,023,000	664,249,000	758,582,000	1H-2
ealth	Health	Maximus	36,456,000	35,976,000	35,658,000	36,096,000			144,186,000	1I-1
ealth	Health	Oracle (formerly Sun Microsystems Inc.) MSA (Electronic Health Record and PLIS)	11,278,000	10,080,000	9,522,000	9,626,000	9,684,000	9,904,000	60,094,000	1I-2
	Total		1,842,383,016	710,213,258	560,668,997	426,146,492	326,236,981	5,279,685,107	9,145,333,850	

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th Quarter FY11

or amounts > 50 million

TINAL

Province of British Columbia

For Draft Note to Summary Financial Statements

For the Fiscal Year Ended March 31, 2011

Contractual Obligations

FINAL

onsolidated Revenue Fund and Taxpayer-supported Crown Corporations and Agencies

Sector	Ministry	Contract Description and Nature (i.e. administration or program delivery)	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	April 1, 2016 and beyond	Total 2011	Document Reference
ducation	UBC	Private equity and real estate investments	43,900,000	0	0	0	0	-	43,900,000	2A-2
ducation	UBC	Capital Projects	204,100,000	0	-	-	-	-	204,100,000	2A-1
ducation	Uvic	Capital Projects	2,684,000	0	-	-	-	-	2,684,000	2B
ducation	School Districts	Capital Projects - Seismic upgrades and building new schools	38,296,000	1,977,000	0	0	0	0	40,273,000	2C
		Total	288,980,000	1,977,000	0	0	0	0	290,957,000	
R and ED	FLNRO	Freshwater Fisheries Society of BC	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	170,000,000	220,000,000	3A-2
R and ED	Aboriginal Relations and Reconciliation	FRA/FRO Agreements	30,712,835	10,122,498	4,340,316	506,245	-	-	45,681,894	3B-1
R and ED	Forests and Range	Aircraft, Specialty Equipment & Services: Airtanker availability	13,245,000	13,245,000	13,245,000	13,245,000	13,245,000	13,245,000	79,470,000	3A-1
R and ED	PAVCO	BC Place Stadium Construction	142,179,000	-	-	-	-	-	142,179,000	3C
R and ED	Energy Mines and Petroleum Resources	SYD Road (bypass and upgrade availability fee)	3,187,000	3,244,000	3,302,000	3,362,000	3,422,000	14,320,000	30,837,000	3D
R and ED	BC Immigrant Investment Fund	Venture Fund Agreements	15,300,000	15,900,000	9,600,000	9,300,000	7,300,000		57,600,000	3E
R and ED	Columbia Basin Trust	Waneta Expansion - CBT portion	22,000,000	38,200,000	20,200,000	5,700,000	2,000,000		88,100,000	3F
		Total	236,623,835	90,711,498	60,887,316	42,113,245	35,967,000	197,565,000	663,867,894	
									-	
ransportation	BC Transit	Transit Operating Agreements	131,428,000	-	-	-	-	-	131,428,000	4A
ransportation	Transportation	BC Ferries Services	173,480,000	175,562,000	176,087,000	176,087,000	176,087,000	8,628,244,000	9,505,547,000	4B-2
ransportation	Transportation	Road and Bridge Maintenance	360,934,000	370,391,000	332,080,000	77,719,000	25,197,000	11,250,000	1,177,571,000	4B-1
ransportation	BC Transportation Financing	Kicking Horse Pass	6,327,708	6,236,530	6,137,386	6,027,511	5,907,086	115,595,630	146,231,851	4C-1
ransportation	BC Transportation Financing	WRBennet Bridge	17,552,949	17,454,832	17,349,709	17,226,192	17,102,777	266,340,030	353,026,489	4C-2
ransportation	BC Transportation Financing	Sea to Sky P3	51,731,989	51,406,901	51,002,014	50,511,114	50,027,507	634,322,572	889,002,097	4C-3
ransportation	BC Transportation Financing	CanadaLine Rapid Transit	19,268,741	19,268,741	19,268,741	19,268,741	19,268,741	461,974,666	558,318,371	4C-5
ransportation	BC Transportation Financing	Provincial Transit Plan	56,591,000	2,393,000	1,341,000	635,000			60,960,000	4C-6
ransportation	BC Transportation Financing	South Fraser Perimeter Road	236,734,497	175,336,074	91,467,258	35,650,053	26,346,057	401,962,633	967,496,572	4C-4
ransportation	BC Transportation Financing	Transportation Investment Plan	401,623,127	58,436,087	56,281,050	9,050,000			525,389,264	4C-7
		Total	1,455,672,011	876,484,165	751,014,158	392,174,611	319,936,168	10,519,689,531	14,314,970,644	

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h Quarter FY11		Province of British Columbia								
or amounts > 50 million		For Draft Note to Summary Financial Statements								
		For the Fiscal Year Ended March 31, 2011						FINAL		
TINAL		Contractual Obligations								
onsolidated Revenue Fund and Taxpayer-supported Crown Corporations and Agencies										
Sector	Ministry	Contract Description and Nature (i.e. administration or program delivery)	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	April 1, 2016 and beyond	Total 2011	Document Reference
rot of Persons & Prop	Public Safety & Solicitor General	Provincial Policing Contract	276,305,000	-	-	-	-	-	276,305,000	5A-1
rot of Persons & Prop	Public Safety & Solicitor General	Sentry Correctional Health Services Inc.	18,108,913	18,129,430	18,150,563	18,172,330	18,341,529	-	90,902,765	5A-2
rot of Persons & Prop	Public Safety & Solicitor General	Policing FN RCMP	8,191,000	-	-	-	-	-	8,191,000	5A-3
rot of Persons & Prop	Children and Family Development	Program Delivery (Payments to service providers for programs under the Subvotes)	8,200,213.87	559,422.64	244,630.93	29,366.76	8,838.03	6,548.81	9,049,021.04	1A2-2
rot of Persons & Prop	Aboriginal Relations and Reconciliation	Treaty 8 Economic benefits agreement	2,571,435	2,571,435	2,571,435	2,571,435	2,571,435	15,428,610	28,285,785	3B-2
rot of Persons & Prop	Aboriginal Relations and Reconciliation	Blueberry River Economic benefits agreement	857,145	857,145	857,145	857,145	857,145	3,428,580	7,714,305	3B-3
		Total	314,233,707	22,117,433	21,823,774	21,630,277	21,778,947	18,863,739	420,447,876	
ocial Services	Children and Family Development	Program delivery	245,713,551.26	16,762,699.82	7,330,191.14	879,954.11	264,825.32	196,230.35	271,147,452.00	1A2-3
		Total	245,713,551	16,762,700	7,330,191	879,954	264,825	196,230	271,147,452	
ther	Ministry of Finance	HPO subsidized interest loans	6,337,000	5,782,000	5,230,000	4,679,000	4,124,000	11,605,000	37,757,000	6A
ther	Community Services	Understanding Compensation for limited oil and gas property tax base	32,200,000	32,200,000	32,200,000	32,200,000	32,200,000	128,800,000	289,800,000	6B-1
ther	Community Development	UBC / UEL fire protection	5,960,000	5,960,000	5,960,000	5,960,000	5,960,000	464,880,000	494,680,000	6B-2
ther	Community Development	Infrastructure programs Build Canada Fund (BCF) Infrastructure Stimulus Fund (ISF) Municipal Rural Infrastructure Fund	68,700,000	30,000,000	20,100,000	-	-	-	118,800,000	6B-3
ther	BC Assessment Authority	Premises leases	6,261,000	6,336,000	6,703,000	6,929,000	7,156,000	27,537,000	60,922,000	6C
ther	BC Housing and Management Commission	Housing Subsidy	283,000,000	283,000,000	283,000,000	277,000,000	277,000,000	1,650,000,000	3,053,000,000	6D-1
ther	BC Housing and Management Commission	Construction contracts	272,413,000	11,900,000	-	-	-	-	284,313,000	6D-2
		Total	674,871,000	375,178,000	353,193,000	326,768,000	326,440,000	2,282,822,000	4,339,272,000	

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4th Quarter FY11		Province of British Columbia								
For amounts > 50 million		For Draft Note to Summary Financial Statements								
		For the Fiscal Year Ended March 31, 2011						FINAL		
FINAL		Contractual Obligations								
Consolidated Revenue Fund and Taxpayer-supported Crown Corporations and Agencies										
Sector	Ministry	Contract Description and Nature (i.e. administration or program delivery)	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	April 1, 2016 and beyond	Total 2011	Document Reference
Gen Govt/ Op	Citizen's Services	PHH Administration	23,468,000	19,556,000					43,024,000	7A
Gen Govt/ Op	Citizen's Services	Accommodation and Real Estate Services Property and Project management outsourcing - Brookfield LePage Johnson Controls Workplace Solutions Inc.	164,796,862	166,631,810	168,503,459	-	-	-	499,932,131	7B-1
Gen Govt/ Op	Citizen's Services	ARES - operating leases for space	126,133,000	101,743,000	79,858,000	58,509,000	33,719,000	49,719,000	449,681,000	7B-2
Gen Govt/ Op	Citizen's Services	IBM Global Services (workstation contract for Ministries)	29,830,000	30,426,000	30,719,000	31,972,000	31,975,000	95,925,000	250,847,000	7B-4
Gen Govt/ Op	Citizen's Services	Data Network and Voice Telecommunications Services	58,473,411	-	-	-	-	-	58,473,411	7B-5
Gen Govt/ Op	Citizen's Services	Payroll contract with Telus Sourcing Solutions Inc. (To provide payroll services to Province of BC)	15,819,000	15,952,000	15,939,000	10,202,000			57,912,000	7C
Gen Govt/ Op	Citizen's Services	Strategic Transformation and Mainframe - operating (HP Solutions)	36,590,000	43,647,000	46,495,000	46,609,000	47,661,000	257,676,000	478,678,000	7B-3
Gen Govt/ Op	Citizen's Services	Strategic Transformation and Mainframe - capital (HP Solutions)	8,104,000	2,395,000	3,152,000	2,903,000	8,935,000	12,810,000	38,299,000	7B-6
Gen Govt/ Op	Finance	Advanced Solutions Inc.	55,000,000	57,000,000	60,000,000	63,000,000	68,000,000	73,000,000	376,000,000	7D
		Total	518,214,273	437,350,810	404,666,459	213,195,000	190,290,000	489,130,000	2,252,846,542	
		Grand Total	5,576,691,393	2,530,794,863	2,159,583,895	1,422,907,579	1,220,913,921	18,787,951,607	31,698,843,258	

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Quarter FY11

amounts > 50 million

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Province of British Columbia
For Draft Note to Summary Financial Statements
For the Fiscal Year Ended March 31, 2011
Contractual Obligations

FINAL

nsolidated Revenue Fund and Taxpayer-supported Crown Corporations and Agencies

Sector	Ministry	Contract Description and Nature (i.e. administration or program delivery)	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	April 1, 2016 and beyond	Total 2011	Document Reference
lf-supported Crown Corporations and Agencies - Modified Equity										
and ED	BC Hydro and Power Authority	Leases and Business Support Services	121,000,000	118,000,000	11,000,000	7,000,000	6,000,000	12,000,000	275,000,000	8A-1
and ED	BC Hydro and Power Authority	Energy purchase contracts (including Powerex)	1,451,900,000	1,266,400,000	1,441,600,000	1,419,900,000	1,404,300,000	38,245,900,000	45,230,000,000	8A-2
and ED	BC Hydro and Power Authority	Demand side mgmt/Power smart incentive	30,764,360	22,103,006	7,804,361	737,341	0	0	61,409,068	8A-3
and ED	BC Hydro and Power Authority	Generation Commitments	200,137,839	107,936,078	65,693,797	44,216,822	20,886,864	7,252,276	446,123,676	8A-4
R and ED	BC Hydro and Power Authority	Site C	16,068,657	183,045	0	0	0	0	16,251,702	8A-5
R and ED	BC Hydro and Power Authority	Smart metering	226,859,749	139,446,058	9,657,214	500,000	500,000	2,945,099	379,908,120	8A-6
R and ED	BC Hydro and Power Authority	Materials and vehicles	75,553,419	5,938,577	1,300,000	0	0	0	82,791,996	8A-7
R and ED	BC Hydro and Power Authority	Contracting and Outside Services	201,914,862	21,698,833	2,454,281	1,193,374	357,119	0	227,618,469	8A-8
R and ED	BC Hydro and Power Authority	IT Commitments	25,371,902	4,219,894	803,896	691,796	170,305	0	31,257,793	8A-9
R and ED	BC Hydro and Power Authority	Bldg/Land related Commitments	16,279,807	1,821,738	658,197	593,034	0	0	19,352,776	8A-10
R and ED	Columbia Power Corp	Fortis - Brilliante Management agreement	4,267,000	4,025,000	4,377,000	3,994,000	4,057,000	205,693,000	226,413,000	8B-1
R and ED	Columbia Power Corp	portion of Waneta DB contract	54,716,000	67,679,000	31,768,000	4,238,000	1,909,000	911,000	161,221,000	8B-2
		Total	2,424,833,595	1,759,451,229	1,577,116,746	1,483,064,367	1,438,180,288	38,474,701,375	47,157,347,600	
ransportation	Transportation Investment Corporation	Port Mann Highway 1 Project	569,000,000	480,000,000	65,000,000	0	0		1,114,000,000	8C
		Total	569,000,000	480,000,000	65,000,000	0	0	0	1,114,000,000	
en Govt	BC Liquor Distribution Branch	Operating Leases	26,521,000	24,637,000	22,240,000	18,849,000	15,419,000	26,930,000	134,596,000	8D
en Govt	British Columbia Lottery Corporation	Operating Leases	5,879,000	5,387,000	5,046,000	4,689,000	4,100,000	40,961,000	66,062,000	8E
		Total	32,400,000	30,024,000	27,286,000	23,538,000	19,519,000	67,891,000	200,658,000	
		Total - Modified Equity	3,026,233,595	2,269,475,229	1,669,402,746	1,506,602,367	1,457,699,288	38,542,592,375	48,472,005,600	
		Total GRE:	8,602,924,988	4,800,270,092	3,828,986,641	2,929,509,946	2,678,613,209	57,330,543,982	80,170,848,858	

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X. Documentation from ministries and crown corporations

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Province of British Columbia
Details of Contractual Obligations - $50 million or more (in dollars)
For the Fiscal Year Ended March 31, 2011

Ministry name: Children and Family Development

Client name: Children and Family Development

Client #: 039

Contract Description and Nature (i.e. administration or program delivery)	2011-12	2012-13	2013-14	2014-15	2015-16	April 1, 2016 and beyond	Total
RAPs Contracts	$ 113,198,358.75	$ 9,599,723.03	$ 3,603,961.26	$ 575,225.29	$ 69,569.83	$ 233,886.49	$ 127,280,725
CAS Contracts	$ 179,666,422.00	$ 10,379,657.00	$ 5,132,858.00	$ 473,588.00	$ 246,074.00	$ -	$ 195,898,599
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
Total	$ 292,864,780.75	$ 19,979,380.03	$ 8,736,819.26	$ 1,048,813.29	$ 315,643.83	$ 233,886.49	$ 323,179,323.65

Contact name: Carolyn Rattray

Prepared by: Carolyn Rattray

Phone number: 250 953-3129

Approved by: Chief Financial Officer

FYE22

C.F.-039

1A

Health, Protection and Social 1A

Sector allocation for RAPs / CAS contracts

Sector	%	2011/12	2012/13	2013/14	2014/15	2015/16	Apr 2016 beyond	TOTAL
HEALTH	0.133	38,951,016	2,657,258	1,161,997	139,492	41,981	31,107	42,982,850
PROTECTION	0.028	8,200,214	559,423	244,631	29,367	8,838	6,549	9,049,021
SOCIAL	0.839	245,713,551	16,762,700	7,330,191	879,954	264,825	196,230	271,147,452
TOTAL	1.000	292,864,781	19,979,380	8,736,819	1,048,813	315,644	233,886	323,179,323

1A22

1A21

1A23

1A2

Snead, Jennifer E FIN:EX

From: Snead, Jennifer E FIN:EX
Sent: Wednesday, June 1, 2011 11:00 AM
To: Stagg, Geoff OAG:EX
Cc: Sihota, Raj S FIN:EX; Dallinger, Bill D FIN:EX; Van Dam, Millie FIN:EX; Ferris, Peter FIN:EX
Subject: RE: contractual obligations disclosure

Hi Geoff:

Looking back – it has been based on estimates since 2008. That first year of allocation – it was implemented late in the process (June I believe) and calculations of ministry actual by function were close to final.

The estimates is a consistent rational basis of estimating the allocation of the future program delivery contractual expenditures by function, without the need to modify the allocation during the production of the note.

MCFD function historyxlsx

Jennifer

From: Stagg, Geoff [mailto:GSTAGG@bcauditor.com]
Sent: Tuesday, May 31, 2011 5:42 PM
To: Snead, Jennifer E FIN:EX
Cc: Sihota, Raj S FIN:EX; Dallinger, Bill D FIN:EX; Van Dam, Millie FIN:EX
Subject: RE: contractual obligations disclosure

You always used to allocate based on expenses though, not estimates

---

From: Snead, Jennifer E FIN:EX [mailto:Jennifer.Snead@gov.bc.ca]
Sent: May 31, 2011 11:25 AM
To: Stagg, Geoff
Cc: Sihota, Raj S FIN:EX; Dallinger, Bill D FIN:EX; Van Dam, Millie FIN:EX
Subject: RE: contractual obligations disclosure

Hi Geoff:

The allocation method for this contractual obligation disclosure has been applied consistently ever since implemented in 2007 at the recommendation of OAG.

thanks

Jennifer Snead, CMA

1

OAG Query
1-A

Financial Reporting and Advisory Services
Office of the Comptroller General

phone (250) 387-9240
'ax (250) 356-8388

From: Stagg, Geoff [mailto:GSTAGG@bcauditor.com]
Sent: Friday, May 27, 2011 4:42 PM
To: Snead, Jennifer E FIN:EX
Cc: Sihota, Raj S FIN:EX; Dallinger, Bill D FIN:EX; Louie, Kevin OAG:EX
Subject: RE: contractual obligations disclosure

Hi Jennifer

Why would you allocate based on estimates and not actuals? And why would you include salaries in the totals – there wouldn't be any contractual obligations relating to salaries.

From: Snead, Jennifer E FIN:EX [mailto:Jennifer.Snead@gov.bc.ca]
Sent: May 26, 2011 2:17 PM
To: Stagg, Geoff
Cc: Sihota, Raj S FIN:EX; Dallinger, Bill D FIN:EX
Subject: RE: contractual obligations disclosure

Hi Geoff:

1. Allocation of MCFD contractual obligations between health, social services and protection are based on the current year (2011) ministry estimates allocation by function.
2. LCSOG submitted a revised FYE 22 on May 19. They removed amounts for which contracts are not in place.

<< Message: FYE 22 (updated May 19 2011).xlsx >>

Hope this helps

Jennifer

From: Sihota, Raj S FIN:EX
Sent: Thursday, May 26, 2011 1:08 PM
To: Dallinger, Bill D FIN:EX; Snead, Jennifer E FIN:EX
Subject: FW: contractual obligations disclosure

Questions from Geoff.

From: Stagg, Geoff [mailto:GSTAGG@bcauditor.com]
Sent: Thursday, May 26, 2011 12:56 PM
To: Sihota, Raj S FIN:EX
Cc: Moore, Lisa OAG:EX; Louie, Kevin OAG:EX
Subject: contractual obligations disclosure

Some questions:

1. Allocation of MCFD obligations between health, social services and protection. Is this still based on the allocation % used in 2007 (when this first started?) If you allocate based on how operating costs and transfers are allocated health obligations would decrease by $9 m and protection decrease by $1 (so social services would increase by 9)

2. For labour, citizens' services and open govt, why have you only included 3 years of the Boorkfield Lepage Johnson controls contract, and only one year for Data Network and Voice Telecommunications ?

3

YEAR END NO1 URE
Vancouver Coast... Authority
April 1, 2010 to March ... 2011 Version Update March 31, 2011

11. Contractual Obligations

Contractual obligations that relate to future operations in the entire government reporting entity (ORE), with details about timing of payments by sector will be disclosed in the notes to the Public Accounts. Please enter details of contractual obligations that are valued at $50 million or more.

Contractual obligations are:

- Obligations of a government to others that will become liabilities in the future when the terms of those contracts or agreements are met.
- Distinct from liabilities as there has been no past transaction or event obligating the government to a future sacrifice of economic benefits at the financial statement date. - Until a transaction or event occurs under a contract, a government does not have a liability. Disclosure of information about contractual obligations relates to the unperformed portion of those contracts.
- Distinct from contingent liabilities, as there is no uncertainty related to the contractual obligations existence.

Please click on the following link for further instructions: Contractual Obligations - Disclosure Requirements

Does your organization have any contractual obligations that are valued at $50 million or more?

[ ] Yes. If yes, please provide information requested below (do not include amounts to other agencies within the Government Reporting Entity)

[x] No

Description, amount and timing of contractual obligations ($ in thousands)

Contract Description	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	April 1, 2016 and beyond	Totals
Leases (excluding Integrated Workplace Solutions) (Note 1)	27 067	24,542	10,695	18,101	13,576	104,997	207,978
Contracted In - Support Services (Note 2)	69,100	70,071	72,271	35,229	10,137		257,498
Referred Out - Acute and Residential (Note 3)	225,000						225,000
Referred Out - MH and Community (Note 3)	88 000						88,000
P3 - list large projects individually	6,356	6,466	6,442	6,406	6 354	115,083	147,162
P3 - list large projects individually							-
P3 - list large projects individually							-
P3 - list large projects individually							-
Other							-
Total > $50 M	413,506	101,079	98,408	59,736	30,077	220,080	923,638

1B-1 agrees to F/S note 12
1B-2
311,000 1B-3
1B-4

Note 1 - new name for ARES
Note 2 - items such as housekeeping, laundry, dietary, security and groundskeeping
Note 3 - Where contracts of an on-going nature contain a clause that provides for termination of the contract without cause, record only the obligation required to exit the contract without penalty (eg. For contracts with a one year cancellation clause, include only a one year cost obligation).

VCHA App C Final

11. Invested in capital assets (continued):

(b) Deficiency of revenues over expenses:

	2011	2010
Amortization of deferred capital contributions	$ 107,777	$ 107,019
Depreciation of capital assets	(124,749)	(125,649)
	$ (16,972)	$ (18,630)

(c) Transfer to invested in capital assets:

	2011	2010
Purchase of capital assets	$ 80,894	$ 77,055
Disposition of capital assets	(1,444)	0
Amounts funded by deferred capital contributions	(72,742)	(69,937)
Amounts funded by long-term debt	0	(90)
Amounts written down	(3,598)	(6,803)
Repayment of long-term debt	9,023	8,529
	$ 12,133	$ 8,754

12. Commitments and contingencies:

(a) Operating leases:

The aggregate minimum future annual rentals under operating leases are as follows:

2012	$ 27,067
2013	24,542
2014	19,695
2015	18,101
2016	13,576
Thereafter	104,997
	$ 207,978

agrees to 1B-1

12. Commitments and contingencies (continued):

(b) Litigation and claims:

The nature of the Authority's activities is such that there is litigation pending or in progress at any time. With respect to unsettled claims at March 31, 2011, management is of the opinion that the Authority has valid defenses and appropriate insurance coverage in place, or if there is unfunded risk, such claims are not expected to have material effect on the Authority's financial position. Outstanding contingencies are reviewed on an ongoing basis and are provided for based on management's best estimate of the ultimate settlement.

(c) Risk management:

Risk management and insurance services for all Health Authorities in B.C. are provided by the Risk Management and Government Security Branch of the Ministry of Finance.

(d) Asset retirement obligations:

The Authority has accrued asset retirement obligations for certain buildings on the Vancouver General Hospital site that are contractually required to be demolished as part of a zoning agreement with the City of Vancouver. The aggregate amount of the liability relating to the demolition of these buildings can be reasonably determined as of March 31, 2011 as $4.7 million (2010 – $5.1 million). During the year, $0.6 million of expenses were incurred against the asset retirement obligations and the obligation was accreted by $0.2 million.

The Authority has identified significant asset retirement obligations relating to asbestos removal in several of its facilities. At this time, the Authority has not recognized these asset retirement obligations as there is an indeterminate settlement date of the future demolition or renovation of the facilities and therefore the fair value cannot be reasonably estimated. The asset retirement obligation will be recognized as a liability in the period when the fair value can be reasonably estimated.

FHA

FINAL

11. Contractual Obligations

Contractual obligations that relate to future operations in the entire government reporting entity (GRE), with details about timing of payments by sector, will be disclosed in the notes to the Public Accounts. Please enter details of contractual obligations that are valued at $50 million or more.

Contractual obligations are:

-Obligations of a government to others that will become liabilities in the future when the terms of those contracts or agreements are met;

-Distinct from liabilities as there has been no past transaction or event obligating the government to a future sacrifice of economic benefits at the financial statement date. - Until a transaction or event occurs under a contract, a government does not have a liability. Disclosure of information about contractual obligations relates to the unperformed portion of those contracts;

-Distinct from contingent liabilities, as there is no uncertainty related to the contractual obligation's existence.

Please click on the following link for further instructions: Contractual Obligations - Disclosure Requirements

Does your organization have any contractual obligations that are valued at $50 million or more?

Y	Yes. If yes, please provide information requested below (do not include amounts to other agencies within the Government Reporting Entity)
	No

Description, amount and timing of contractual obligations ($ in thousands)

Contract Description	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	April 1, 2016 and beyond	Totals	
Leases (excluding Integrated Workplace Solutions) (Note 1)	18,451	16,761	14,379	11,956	10,983	109,078	181,608	IC-1
Contracted In - Support Services (Note 2)	55,464	58,257	43,012	44,087	19,144		219,964	IC-2
Referred Out - Acute and Residential (Note 3)	384,184						384,184	473,208 - IC-3
Referred Out - MH and Community (Note 3)	89,024						89,024	
P3 - list large projects individually ARHCO	44,061	44,493	45,529	45,345	45,915	977,065	1,202,408	IC-4
P3 - list large projects individually Jim Pattison Outpatient Center	13,936	13,954	13,876	13,821	13,753	329,724	399,073	IC-5 4,626,158
P3 - list large projects individually Surrey ER and Critical Care Tower	63,925	162,988	58,876	23,033	23,340	692,546	1,024,707	IC-6
P3 - list large projects individually							-	
Other							-	
Total > $50 M	669,045	296,453	175,670	138,242	113,145	2,108,413	3,500,968	

Note 1 - new name for ARES

Note 2 - items such as housekeeping, laundry, dietary, security and groundskeeping

Note 3 - Where contracts of an on-going nature contain a clause that provides for termination of the contract without cause, record only the obligation required to exit the contract without penalty (eg.. For contracts with a one year cancellation clause, include only a one year cost obligation).

Snead, Jennifer E FIN:EX

From: Raine, David [David.Raine@fraserhealth.ca]
Sent: Monday, June 27, 2011 2:19 PM
To: Snead, Jennifer E FIN:EX
Subject: RE: The final submission?
Attachments: Revised Contractual Obligations final June 27th.XLS

Categories: send to OAG

Okay, there you go Jennifer! Hopefully we are done now?

David Raine CGA
Manager, General Accounting
Fraser Health Authority
Royal Columbian Hospital
330 East Columbia Street
New Westminster BC V3L 3W7
Phone 604-520-4033
Fax 604-520-4789

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From: Snead, Jennifer E FIN:EX [mailto:Jennifer.Snead@gov.bc.ca]
Sent: Monday, June 27, 2011 2:02 PM
To: Raine, David
Subject: RE: The final submission?
Importance: High

Please provide the amounts in the format used last week. That way we are reporting the information as received from FHA. We can't be adding/subtracting amounts from your submission.

Thanks!

From: Raine, David [mailto:David.Raine@fraserhealth.ca]
Sent: Monday, June 27, 2011 1:56 PM
To: Snead, Jennifer E FIN:EX
Subject: FW: The final submission?

Hi Jennifer! Please see John's comments below. It appears that the lifecycle was missed.

1

e-mails re. 1c

David Raine CGA
Manager, General Accounting
Fraser Health Authority
Royal Columbian Hospital
330 East Columbia Street
New Westminster BC V3L 3W7
Phone 604-520-4033
Fax 604-520-4789

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From: Jinn, John
Sent: Monday, June 27, 2011 1:17 PM
To: Raine, David
Subject: RE: The final submission?

Hi Dave,

Since we're making one last change... I think we should use these figures, including lifecycle. The current figure is missing the lifecycle component for ARHCC.

JP Outpatient Centre is fine.

Thanks,
John

From: Raine, David
Sent: Monday, June 27, 2011 12:29 PM
To: Jinn, John
Subject: FW: The final submission?

Hi John! See if you agree with these figures. Thanks

David Raine CGA
Manager, General Accounting
Fraser Health Authority
Royal Columbian Hospital
330 East Columbia Street
New Westminster BC V3L 3W7
Phone 604-520-4033
Fax 604-520-4789

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From: Snead, Jennifer E FIN:EX [mailto:Jennifer.Snead@gov.bc.ca]
Sent: Monday, June 27, 2011 11:48 AM
To: Raine, David
Subject: FW: The final submission?

Hi David:

Can you please check with John Jinn (now that it's the 27th!) to see if he agrees with the amounts (especially CCT)

sorry to bother you again.....

thanks

Jennifer Snead, CMA
Financial Reporting and Advisory Services
Office of the Comptroller General

phone (250) 387-9240
fax (250) 356-8388

From: Raine, David [mailto:David.Raine@fraserhealth.ca]
Sent: Thursday, June 23, 2011 3:23 PM
To: Snead, Jennifer E FIN:EX
Subject: The final submission?

Hi Jennifer! Here you go.

David Raine CGA
Manager, General Accounting
Fraser Health Authority
Royal Columbian Hospital
330 East Columbia Street
New Westminster BC V3L 3W7
Phone 604-520-4033
Fax 604-520-4789

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Snead, Jennifer E FIN:EX

From: Raine, David [David.Raine@fraserhealth.ca]
Sent: Thursday, June 23, 2011 2:19 PM
To: Snead, Jennifer E FIN:EX
Subject: RE: P3
Attachments: SMH Redevelopment Cash Flow - April 2011 .xls

Hi Jennifer! Have a look at this. I think what you need is what I have highlited in blue. Let me know. Thanks

David Raine CGA
Manager, General Accounting
Fraser Health Authority
Royal Columbian Hospital
330 East Columbia Street
New Westminster BC V3L 3W7
Phone 604-520-4033
Fax 604-520-4789

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From: Snead, Jennifer E FIN:EX [mailto:Jennifer.Snead@gov.bc.ca]
Sent: Thursday, June 23, 2011 1:10 PM
To: Raine, David
Subject: RE: P3
Importance: High

yes please

so it looks like 318.3 – 26.5 = 291.8 of the capital part of the P3 contract + all of the future operating costs of the P3 needs to be disclosed as contractual obligation for the CCT P3.

Any part of the $511.5 – 318.3 = 193.2 (which represents HA budget for costs on top of the CCT P3) that has a contract in place at March 31 and goods or services were not yet received.

I'll be as available as I can from 2-3 to help resolve this.

thanks

From: Raine, David [mailto:David.Raine@fraserhealth.ca]
Sent: Thursday, June 23, 2011 12:16 PM
To: Snead, Jennifer E FIN:EX
Subject: P3

1

Hi Jennifer! I have found the document that shows the funding for the Tower. There is a model of $511 million. Of that, $179 million is from the P3. The note (12C) to the statements states that $26.5 million has been spend. It's the remainder that you are looking for, right?

David Raine CGA
Manager, General Accounting
Fraser Health Authority
Royal Columbian Hospital
330 East Columbia Street
New Westminster BC V3L 3W7
Phone 604-520-4033
Fax 604-520-4789

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Snead, Jennifer E FIN:EX

From: Raine, David [David.Raine@fraserhealth.ca]
Sent: Wednesday, June 22, 2011 4:01 PM
To: Snead, Jennifer E FIN:EX
Cc: Dallinger, Bill D FIN:EX
Subject: RE: FHA contractual obligations - ARHCC

Hi Jennifer! I have finally been able to get to this. I don't have all the information in order to answer your question. I did forward your message on to John Jinn who looks after these projects. Unfortunately he is not back until June 27th.

David Raine CGA
Manager, General Accounting
Fraser Health Authority
Royal Columbian Hospital
330 East Columbia Street
New Westminster BC V3L 3W7
Phone 604-520-4033
Fax 604-520-4789

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From: Snead, Jennifer E FIN:EX [mailto:Jennifer.Snead@gov.bc.ca]
Sent: Wednesday, June 22, 2011 2:01 PM
To: Raine, David
Cc: Dallinger, Bill D FIN:EX
Subject: RE: FHA contractual obligations - ARHCC
Importance: High

Hi David:

ARHCC and Jim Pattison Outpatient look good. CCT contractual obligations need to include any unperformed aspects of the capital contract as well. It's a new project so you will see capital in the contractual obligation. Only the **booked** amounts are not included in the contractual obligation. (If there is any unfinished capital on the Outpatient Centre– it would need to be adjusted as well.)

thanks

call me if you'd like.

Jennifer Snead, CMA
Financial Reporting and Advisory Services
Office of the Comptroller General

1

phone (250) 387-9240
fax (250) 356-8388

From: Raine, David [mailto:David.Raine@fraserhealth.ca]
Sent: Wednesday, June 22, 2011 11:51 AM
To: Snead, Jennifer E FIN:EX
Subject: RE: FHA contractual obligations - ARHCC

Hi Jennifer! Have a look at this and see if it makes more sense.

David Raine CGA
Manager, General Accounting
Fraser Health Authority
Royal Columbian Hospital
330 East Columbia Street
New Westminster BC V3L 3W7
Phone 604-520-4033
Fax 604-520-4789

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From: Snead, Jennifer E FIN:EX [mailto:Jennifer.Snead@gov.bc.ca]
Sent: Tuesday, June 21, 2011 4:24 PM
To: Raine, David
Subject: RE: FHA contractual obligations - ARHCC

ok thanks

From: Raine, David [mailto:David.Raine@fraserhealth.ca]
Sent: Tuesday, June 21, 2011 4:16 PM
To: Snead, Jennifer E FIN:EX
Subject: RE: FHA contractual obligations - ARHCC

Hi Jennifer! I won't be able to answer you until tomorrow. I don't normally have too much to do with ARHCC but I have forwarded to the person who does.

David Raine CGA
Manager, General Accounting
Fraser Health Authority
Royal Columbian Hospital
330 East Columbia Street
New Westminster BC V3L 3W7
Phone 604-520-4033
Fax 604-520-4789

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From: Snead, Jennifer E FIN:EX [mailto:Jennifer.Snead@gov.bc.ca]
Sent: Tuesday, June 21, 2011 3:52 PM
To: Raine, David
Cc: Dallinger, Bill D FIN:EX
Subject: FW: FHA contractual obligations - ARHCC

Hi David:

Please advise if FHA note 12 b) table includes future repayment of booked P3 liability in the capital and financing column – it looks like it might.

thanks

Jennifer Snead, CMA
Financial Reporting and Advisory Services
Office of the Comptroller General

ohone (250) 387-9240
ax (250) 356-8388

From: Snead, Jennifer E FIN:EX
Sent: Tuesday, June 21, 2011 2:34 PM
To: XT:HLTH David Raine
Cc: Smith, Gary J HLTH:EX; FinReports, HLTH HLTH:EX; Dallinger, Bill D FIN:EX; Joo, Chiew C HLTH:EX
Subject: RE: FHA contractual obligations - ARHCC

Hi David:

Following up on the conversations last week, would you characterize the increase in contractual obligations for ARHCC as a correction; a change in the agreement, work levels or other factor; or the recent invoking of a certain clause or provision in the agreement (that might provide for future cost increase).

We need to be sure we fully understand the change, as it is significant enough to attract inquiry on release of the public accounts. We also need to understand whether this type of recalculation may affect other P3 contractual obligation amounts down the road, or if it not likely an issue.

Thanks very much

Jennifer Snead, CMA
Financial Reporting and Advisory Services
Office of the Comptroller General

phone (250) 387-9240
fax (250) 356-8388

From: Joo, Chiew C HLTH:EX
Sent: Friday, June 17, 2011 11:11 AM
To: Dallinger, Bill D FIN:EX
Cc: Snead, Jennifer E FIN:EX; Smith, Gary J HLTH:EX; FinReports, HLTH HLTH:EX
Subject: FW: FHA conractual obligations - ARHCC

Hi Bill,

According to David, there are 2 components to the recording of the contractual obligation on ARHCC: interest and Facility Management Index.

The amount changed was due to the changes in index where it's like a budget type figure. There was a 2 % lift this year.

Bill, is this explanation adequate?

David, please correct me if I misunderstood our conversation. Thank you very much for your help.

CC

From: Raine, David [mailto:David.Raine@fraserhealth.ca]
Sent: Friday, June 17, 2011 10:48 AM
To: Joo, Chiew C HLTH:EX
Cc: FinReports, HLTH HLTH:EX
Subject: RE: FHA conractual obligations - ARHCC

Hi CC! The indexing of the FM Services was off and has been increased to accommodate.

David Raine CGA
Manager, General Accounting
Fraser Health Authority
Royal Columbian Hospital
330 East Columbia Street
New Westminster BC V3L 3W7
Phone 604-520-4033
Fax 604-520-4789

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From: Joo, Chiew C HLTH:EX [mailto:Chiew.Joo@gov.bc.ca]
Sent: Friday, June 17, 2011 9:07 AM
To: Raine, David
Cc: FinReports, HLTH HLTH:EX
Subject: FW: FHA conractual obligations - ARHCC
Importance: High

Good morning David,

The difference between 2010 to 2011 on contractual obligation for ARHCC is $340K. Is the difference due to interest expense? Please advise ASAP.

Thank you very much for your help.

CC Joo

From: Smith, Gary J HLTH:EX
Sent: Thursday, June 16, 2011 7:23 PM
To: Dallinger, Bill D FIN:EX; Joo, Chiew C HLTH:EX
Cc: Snead, Jennifer E FIN:EX
Subject: Re: FHA conractual obligations - ARHCC

Same on this one

Gary J. Smith, CGA
Manager, Compensation Analysis and
Acting Manager, Accounting & Reporting
Ministry of Health, BC

From: Dallinger, Bill D FIN:EX
Sent: Thursday, June 16, 2011 05:32 PM
To: Smith, Gary J HLTH:EX
Cc: Snead, Jennifer E FIN:EX
Subject: RE: FHA conractual obligations - ARHCC

Gary

FHA's total contractual obligation for ARHCC has increased from 2010 ($ 1,170M) to 2011 ($1,510M).

Why is it increasing?

Sorry about the short turn around but could you (FHA) get back to me Friday AM?

Bill

From: Smith, Gary J HLTH:EX
Sent: Monday, June 6, 2011 10:29 AM
To: Dallinger, Bill D FIN:EX
Subject: FW: FHA conractual obligations - large projects

Hi Bill. Sorry I should have looked at this myself too. I see that the P3 amounts listed in the Appendix C do agree to the FS ($1,510,763 + 570,950 + 921,280)

Sincerely,

Gary J. Smith, CGA
Manager, Compensation Analysis and
Acting Manager, Accounting & Reporting
Ministry of Health, BC
Phone: (250) 952-2013
Fax: (250) 952-2089

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From: Raine, David [mailto:David.Raine@fraserhealth.ca]
Sent: Monday, June 6, 2011 9:43 AM
To: Smith, Gary J HLTH:EX
Subject: RE: FHA conractual obligations - large projects

Hi Gary! When I look at appendix c note 11, the P3s are the same amount as note 12 in the financial statements at $3,003. I am not to sure what Bill is referring to.

David Raine CGA
Manager, General Accounting
Fraser Health Authority
Royal Columbian Hospital
330 East Columbia Street
New Westminster BC V3L 3W7
Phone 604-520-4033
Fax 604-520-4789

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From: Smith, Gary J HLTH:EX [mailto:Gary.J.Smith@gov.bc.ca]
Sent: Monday, June 06, 2011 8:53 AM
To: Raine, David
Subject: FW: FHA conractual obligations - large projects

Hi David. Could you please explain the differences between the contractual obligations reported on the Appendix C and Note 12 of your Fin statements ? Thanks.

Sincerely,

Gary J. Smith, CGA
Manager, Compensation Analysis and
Acting Manager, Accounting & Reporting
Ministry of Health, BC
Phone: (250) 952-2013
Fax: (250) 952-2089

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From: Dallinger, Bill D FIN:EX
Sent: Friday, June 3, 2011 3:36 PM
To: Smith, Gary J HLTH:EX
Cc: Snead, Jennifer E FIN:EX
Subject: FHA conractual obligations - large projects

Hi Gary

I'm comparing FHA's final App C contractual obligations for large projects (Total $1,540M) to their final FS note 12 for P3 commitments (Total $3,003M), a difference of $1,463M.

Have they omitted the Surrey Memorial Hospital Redevelopment Project from the App C for $511M?

What else is made up of the $3,003M?

Thx

Bill Dallinger, CMA
Financial Reporting & Advisory Services
Office of the Comptroller General
Ministry of Finance
Tel: (250) 387-8104
Fax: (250) 356-8388
E-mail: Bill.Dallinger@gov.bc.ca

12. Commitments and contingencies:

(a) Operating leases:

The aggregate minimum future annual rentals under operating leases are as follows:

2012	$ 18,676
2013	16,984
2014	14,328
2015	11,956
2016	10,984
Thereafter	109,078
	$ 182,006

(b) Public-private partnerships commitments:

The Authority has entered into multiple-year P3 contracts to design, build, finance and maintain the Abbotsford Regional Hospital and Cancer Centre, the Jim Pattison Outpatient Care and Surgery Centre and the Surrey Memorial Hospital Redevelopment Project. The information presented below shows the anticipated cash outflow for future obligations under these contracts for the capital cost and financing of the asset, the facility maintenance ("FM") and the lifecycle costs. As construction progresses the asset values are recorded as capital assets and the corresponding liabilities are recorded as long-term debt and disclosed in note 8. Payments to the private partner are contingent on specified performance criteria and include an estimation of inflation where applicable.

	Capital and Financing	FM and Lifecycle	Total Payments
2012	$ 40,677	$ 18,206	$ 58,883
2013	42,949	18,578	61,527
2014	45,525	20,520	66,045
2015	58,914	28,661	87,575
2016	59,476	29,574	89,050
Thereafter	1,576,567	1,063,346	2,639,913
	$ 1,824,108	$ 1,178,885	$ 3,002,993

12. Commitments and contingencies (continued):

(c) Capital commitments:

The Authority entered into a project agreement with Integrated Team Solutions SMH Partnership ("ITS") in December, 2010. Under the agreement, ITS will design, construct, finance and maintain the Surrey Memorial Hospital Redevelopment Project until the end of the term of the agreement, February, 2044. The total estimated capital cost of the project at completion in March, 2014 is $511.5 million, of which $318.3 million relates to the project agreement. Project costs and capitalized interest to March 31, 2011 of $58.3 million have been included in construction in progress and corresponding long-term debt of $26.5 million and deferred capital contributions of $31.8 million.

(d) Litigation and claims:

The nature of the Authority's activities is such that there will be litigation pending or in progress at any time. With respect to claims at March 31, 2011, management is of the opinion that it has valid defenses and appropriate insurance coverage in place, or if there is unfunded risk, such claims are not expected to have a material effect on the Authority's financial position. Outstanding contingencies are reviewed on an ongoing basis and are provided for based on management's best estimate of the ultimate settlement.

(e) Risk management:

Risk management and insurance services for all Health Authorities in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

(f) Asset retirement obligations:

The Authority has identified significant asset retirement obligations relating to asbestos removal in several of its other facilities. At this time, the Authority has not recognized these asset retirement obligations as there is an indeterminate settlement date of the future demolition or renovation of the facilities and therefore the fair value cannot be reasonably estimated. The asset retirement obligations will be recognized as a liability in the period when the fair value can be reasonably estimated.

11. Contractual Obligations

timing of payments by sector, will be disclosed in the notes to the Public Accounts. Please enter details of contractual

Contractual obligations are:

Please click on the Contractual Obligations -

Does your organization have any contractual obligations that are valued at $50 million or

X	Yes. If yes, please provide information
	No

Description, amount and timing of contractual

Contract Description	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	April 1, 2016 and beyond	Totals	
Integrated	-	-	-	-	-	-	-	
Support Services	27,761	27,379	26,998	1,667	1,250	-	85,055	— 1D-1
~~Referred Out - Acute~~ and Residential (Note 3)	235,790	48,197	48,197	48,197	48,197	592,023	1,020,601	] 1,097,662 - 1D-2
and Community (Note	26,433	21,825	16,028	8,549	4,051	175	77,061	
P3 - list large	22,588	22,745	22,905	23,068	23,235	638,790	753,331	— 1D-3
P3 - list large	-	-	-	-	-	-	-	
P3 - list large	-	-	-	-	-	-	-	
P3 - list large	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	
Total > $50 M	312,572	120,146	114,128	81,481	76,733	1,230,988	1,936,048	

Note 1 - new name for ARES

Note 2 - items such as housekeeping, laundry, dietary, security and groundskeeping

Note 3 - Where contracts of an on-going nature contain a clause that provides for termination of the contract without cause, record only the obligation required to exit the contract without penalty (eg.. For contracts with a one year cancellation clause, include only a one year cost obligation).

V 14A

Health 1D

Dallinger, Bill D FIN:EX

From: Warren, Elaine [Elaine.Warren@viha.ca]
Sent: Friday, June 17, 2011 12:53 PM
To: Dallinger, Bill D FIN:EX
Cc: Joo, Chiew C HLTH:EX
Subject: RE: VIHA Contractual obligations - Referred out Acute and Residental
Attachments: VIHA Note 11 Contractual Obligations.xlsx

Hi Bill,

Revised as per attached re your instructions below.

I am sure you have heard this before but the instructions have not been clear and I am hoping they can be going forward so we can avoid this.

Thanks,

Elaine

From: Dallinger, Bill D FIN:EX [mailto:Bill.Dallinger@gov.bc.ca]
Sent: Friday, June 17, 2011 11:06 AM
To: Warren, Elaine
Cc: Joo, Chiew C HLTH:EX
Subject: FW: VIHA Contractual obligations - Referred out Acute and Residental

Hi Elaine

I'd like to clarify the question I have with your contractual obligations.

You are reporting one year contractual obligations for Referred out acute and residential for $235,790.

I know that there is a one year cancellation clause but note 3 (record only the obligation required to exit the contract) does not apply to contracts with a fixed term (I understand yours in 20 years).

You should show the amounts for the full term of the contract.

Could you provide the amounts (by year and then after Apr 1 2016) for the full term of the Referred out acute and residential contract?

Bill Dallinger, CMA
Financial Reporting & Advisory Services
Office of the Comptroller General
Ministry of Finance
Tel: (250) 387-8104
Fax: (250) 356-8388
E-mail: Bill.Dallinger@gov.bc.ca

1

YEAR END NOT YURE
Vancouver Island uthority (VIHA)
April 1, 2010 to March 31, 2011 Version update March 31, 2011
11. Contractual Obligations

Contractual obligations that relate to future operations in the entire government reporting entity (GRE), with details about timing of payments by sector, will be disclosed in the notes to the Public Accounts. Please enter details of contractual obligations that are valued at $50 million or more.
Contractual obligations are:
-Obligations of a government to others that will become liabilities in the future when the terms of those contracts or agreements are met;
-Distinct from liabilities as there has been no past transaction or event obligating the government to a future sacrifice of economic benefits at the financial statement date. - Until a transaction or event occurs under a contract, a government does not have a liability. Disclosure of information about contractual obligations relates to the unperformed portion of those contracts;
-Distinct from contingent liabilities, as there is no uncertainty related to the contractual obligation's existence.

Please click on the following link for further instructions: Contractual Obligations - Disclosure Requirements

Does your organization have any contractual obligations that are valued at $50 million or more?

	Yes If yes, please provide information requested below (do not include amounts to other agencies within the Government Reporting Entity)
X	No

Description, amount and timing of contractual obligations ($ in thousands)

Contract Description	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	April 1, 2016 and beyond	Totals
Leases (excluding Integrated Workplace Solutions) (Note 1)	-	-	-	-	-	-	-
Contracted In - Support Services (Note 2)	27,701	27,370	26,998	1,867	1,250	-	85,055
Referred Out - Acute and Residential (Note 3)	235,700	-	-	-	-	-	235,700
Referred Out - MH and Community (Note 3)	26,433	21,825	16,028	8,549	4,051	175	77,061
P3 - list large projects individually RJH Patient Care Centre	22,588	22,745	22,905	23,068	23,235	638,790	753,331
P3 - list large projects individually	-	-	-	-	-	-	-
P3 - list large projects individually	-	-	-	-	-	-	-
P3 - list large projects individually	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total > $50 M	312,572	71,940	65,931	33,484	28,536	638,965	1,151,237

not listing LWS?

312,851

Note 1 - now name for ARES
Note 2 - items such as housekeeping, laundry, dietary, security and groundskeeping
Note 3 - Where contracts of an ongoing nature contain a clause that provides for termination of the contract without cause, record only the obligation required to exit the contract without penalty (eg. For contracts with a one year cancellation clause, include only a one year cost obligation).

VIHA Non C Fnd

VANCOUVER ISLAND HEALTH AUTHORITY

Notes to Consolidated Statement of Financial Position
(Tabular amounts expressed in thousands of dollars)

For the year ended March 31, 2011

13. Commitments and contingencies (continued):

(b) Contractual obligations:

The Authority has entered into a multiple-year public-private partnership contract with ISL Health (P3 partner) to design, build, finance and maintain the Royal Jubilee Hospital Patient Care Centre. The information presented below shows the anticipated cash outflow for all future obligations under this contract for the annual service payments for the repayment of the capital cost of the asset, lifecycle capital maintenance, soft and hard facility maintenance cost and special purpose vehicle costs. The asset values are recorded as capital assets and the corresponding liabilities are reported in the Authority's balance sheet and disclosed in note 9 (public-private partnership obligations). Payments to the private partner are contingent on specified performance criteria and include an estimation of inflation where applicable.

	Contract Term	2012	2013	2014	2015	Future Payments	
Royal Jubilee Hospital Patient Care Centre	2008-2040						
Annual service payments		$ 22,588	$ 22,745	$ 22,905	$ 23,068	$ 662,025	Total 753,331
Total future obligations		$ 22,588	$ 22,745	$ 22,905	$ 23,068	$ 662,025	agrees to 10-3

(c) Long-term residential care contracts:

The Authority has entered into contracts with eight service providers for a period of twenty years to provide residential care services. The aggregate annual commitments for these contracts are as follows:

2012	$ 48,197
2013	48,197
2014	48,197
2015	48,197
2016 and thereafter	640,220
	$ 833,008

26

Snead, Jennifer E FIN:EX

From: Snead, Jennifer E FIN:EX
Sent: Monday, June 27, 2011 3:49 PM
To: Stagg, Geoff OAG:EX
Cc: Dallinger, Bill D FIN:EX
Subject: FW: VIHA Contractual obligations - Referred out Acute and Residental
Attachments: VIHA Note 11 Contractual Obligations.xlsx

Geoff:

VIHA resubmitted their appendix C based on June 17.

this should answer your VIHA residential care question

thanks

From: Dallinger, Bill D FIN:EX
Sent: Monday, June 27, 2011 3:47 PM
To: Snead, Jennifer E FIN:EX
Subject: FW: VIHA Contractual obligations - Referred out Acute and Residental

From: Warren, Elaine [mailto:Elaine.Warren@viha.ca]
Sent: Friday, June 17, 2011 12:53 PM
To: Dallinger, Bill D FIN:EX
Cc: Joo, Chiew C HLTH:EX
Subject: RE: VIHA Contractual obligations - Referred out Acute and Residental

Hi Bill,

Revised as per attached re your instructions below.

I am sure you have heard this before but the instructions have not been clear and I am hoping they can be going forward so we can avoid this.

Thanks,

Elaine

From: Dallinger, Bill D FIN:EX [mailto:Bill.Dallinger@gov.bc.ca]
Sent: Friday, June 17, 2011 11:06 AM
To: Warren, Elaine
Cc: Joo, Chiew C HLTH:EX
Subject: FW: VIHA Contractual obligations - Referred out Acute and Residental

Hi Elaine

1

OaG Query
1.7

I'd like to clarify the question I have with your contractual obligations.

You are reporting one year contractual obligations for Referred out acute and residential for $235,790.

I know that there is a one year cancellation clause but note 3 (record only the obligation required to exit the contract) does not apply to contracts with a fixed term (I understand yours in 20 years).

You should show the amounts for the full term of the contract.

Could you provide the amounts (by year and then after Apr 1 2016) for the full term of the Referred out acute and residential contract?

Bill Dallinger, CMA
Financial Reporting & Advisory Services
Office of the Comptroller General
Ministry of Finance
Tel: (250) 387-8104
Fax: (250) 356-8388
E-mail: Bill.Dallinger@gov.bc.ca

13. Commitments and contingencies (continued):

(d) Operating leases:

The aggregate minimum future annual rentals under operating leases are as follows:

2012	$	11,752
2013		8,521
2014		5,935
2015		3,578
2016 and thereafter		2,773
	$	32,559

(e) Litigation and claims:

The nature of the Authority's activities is such that there will be litigation pending or in progress at any time. With respect to claims at March 31, 2011, management is of the opinion that it has valid defenses and appropriate insurance coverages in place, or if there is unfunded risk, such claims are not expected to have a material effect on the Authority's financial position. Outstanding contingencies are reviewed on an ongoing basis and are provided for in the financial statements based on management's best estimate of the ultimate settlement.

(f) Risk management:

Insurance for all Health Authorities in British Columbia is provided in the form of indemnity by Government through the Risk Management Branch of the Ministry of Finance.

(g) Asset retirement obligations:

The Authority has identified that certain buildings owned by the Authority contain asbestos. Where the fair value of the retirement obligations cannot be reasonably estimated due to indeterminate settlement dates for the renovation or demolitions of the buildings the Authority has not accrued asset retirement obligations. The obligations will be recorded when the amounts and timing of the costs are determinable.

Response to FOI Request 2-12-00076

YEAR END NO1 URE
Providence Health
April 1, 2010 to March 31, 2011
11. Contractual Obligations

Version update March 31, 2011

Contractual obligations that relate to future operations in the entire government reporting entity (GRE), with details about timing of payments by sector, will be disclosed in the notes to the Public Accounts. Please enter details of contractual obligations that are valued at $50 million or more

Contractual obligations are:
-Obligations of a government to others that will become liabilities in the future when the terms of those contracts or agreements are met,
-Distinct from liabilities as there has been no past transaction or event obligating the government to a future sacrifice of economic benefits at the financial statement date. - Until a transaction or event occurs under a contract, a government does not have a liability. Disclosure of information about contractual obligations relates to the unperformed portion of these contracts.
-Distinct from contingent liabilities, as there is no uncertainty related to the contractual obligation's existence.

Please click on the following link for further instructions: Contractual Obligations - Disclosure Requirements

Does your organization have any contractual obligations that are valued at $50 million or more?

[X] Yes. If yes, please provide information requested below (do not include amounts to other agencies within the Government Reporting Entity)

[ ] No

Description, amount and timing of contractual obligations ($ in thousands)

Contract Description	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	April 1, 2016 and beyond	Totals
Leases (excluding Integrated Workplace Solutions) (Note 1)							-
Contracted In - Support Services (Note 2)	20,486	20,411	20,918	1,097	500	-	63,412
Referred Out - Acute and Residential (Note 3)							-
Referred Out - MH and Community (Note 3)							-
P3 - list large projects individually							-
P3 - list large projects individually							-
P3 - list large projects individually							-
P3 - list large projects individually							-
Other							-
Total > $50 M	20,486	20,411	20,918	1,097	500	-	63,412

Note 1 - now name for APES
Note 2 - Items such as housekeeping, laundry, dietary, security and groundskeeping
Note 3 - Where contracts of an on-going nature contain a clause that provides for termination of the contract without cause, record only the obligation required to exit the contract without penalty (eg., For contracts with a one year cancellation clause, include only a one year cost obligation).

Providence Aug 6 Final

Health 1E

14. Commitments and contingencies:

(a) Operating leases:

The aggregate minimum future annual rentals under operating leases are as follows:

2012	$ 5,504
2013	4,740
2014	4,482
2015	4,389
2016	4,411
Thereafter	12,283
	$ 35,809

(b) Litigation and claims:

The nature of Providence's activities is such that there is litigation pending or in progress at any time. With respect to unsettled claims at March 31, 2011, management is of the opinion that Providence has valid defenses and appropriate insurance coverage in place, or if there is unfunded risk, such claims are not expected to have a material effect on Providence's financial position. Outstanding contingencies are reviewed on an annual basis and are provided for based on management's best estimate of the ultimate settlement.

(c) Risk management:

Risk management and insurance services for Providence are provided by the Risk Management Branch of the Ministry of Finance.

(d) Asset retirement obligations:

Providence has not accrued asset retirement obligations for buildings that are owned and may contain asbestos that require special handling procedures as the fair value of the retirement obligations cannot be reasonably estimated due to indeterminable settlement dates for major renovations or demolitions of the buildings. The asset retirement obligation will be recognized as a liability in the period when the fair value can be reasonably estimated.

15. Patients, clients and residents:

	2011	2010
Long-term care and extended care	10,198	9,819
Non-residents of British Columbia	8,900	8,143
Non-residents of Canada	6,323	5,324
WorkSafe BC	1,850	1,758
Residents of British Columbia self pay	1,108	1,281
Preferred accommodation	585	644
Federal government	327	599
Other	1,233	1,180
	$ 30,524	$ 28,748

YEAR END NOTE: ISURE
Provincial Health a Authority
April 1, 2010 - March 31, 2011
11. Contractual Obligations

Version update: March 31, 2011

Contractual obligations that relate to future operations in the entire government reporting entity (GRE), with details about timing of payments by sector, will be disclosed in the notes to the Public Accounts. Please enter details of contractual obligations that are valued at $50 million or more.
Contractual obligations are:
-Obligations of a government to others that will become liabilities in the future when the terms of those contracts or agreements are met
-Distinct from liabilities as there has been no past transaction or event obligating the government to a future sacrifice of economic benefits at the financial statement date. - Until a transaction or event occurs under a contract, a government does not have a liability. Disclosure of information about contractual obligations relates to the unperformed portion of those contracts.
-Distinct from contingent liabilities, as there is no uncertainty related to the contractual obligation's existence.

Please click on the following link for further instructions: Contractual Obligations - Disclosure Requirements

Does your organization have any contractual obligations that are valued at $50 million or more?

☐ Yes. If yes, please provide information requested below (do not include amounts to other agencies within the Government Reporting Entity)

☐ No

Description, amount and timing of contractual obligations ($ in thousands)

Contract Description	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	April 1, 2016 and beyond	Totals
Leases (excluding Integrated Workplace Solutions) (Note 1)	4,269	3,359	2,215	1,872	1,027	8	12,744
Contracted In - Support Services (Note 2)	8,312	8,604	8,726	9,954	4,714		43,210
Referred Out - Acute and Residential (Note 3)							-
Referred Out - MH and Community (Note 3)							-
P3 - list large projects individually - Northern Cancer Centre	21,010	7,434	2,672	2,719	2,856	88,337	125,028
P3 - list large projects individually							-
P3 - list large projects individually							-
P3 - list large projects individually							-
Other							-
Total > $50 M	34,585	20,297	14,613	14,545	8,597	88,345	180,982

Note 1 - new name for ARES
Note 2 - items such as housekeeping, laundry, dietary, security and groundskeeping
Note 3 - Where contracts of an on-going nature contain a clause that provides for termination of the contract without cause, record only the obligation required to exit the contract without penalty (eg., For contracts with a one year cancellation clause, include only a one year cost obligation).

~~less than $50M~~ Not included
~~under $50M~~
~~43,112~~
< $50
1F

PHSA App C Final

Dallinger, Bill D FIN:EX

From: Smith, Gary J HLTH:EX
Sent: Thursday, June 9, 2011 1:36 PM
To: Dallinger, Bill D FIN:EX
Subject: FW: PHSA contractual obligations

Hi Bill. You were half right. Please see below.

Sincerely,

Gary J. Smith, CGA
Manager, Compensation Analysis and
Acting Manager, Accounting & Reporting
Ministry of Health, BC
Phone: (250) 952-2013
Fax: (250) 952-2089

This communication is intended for the use of the recipient to whom it is addressed, and may contain confidential, personal and or privileged information. Please contact us immediately if you are not the intended recipient of this communication, and do not copy, distribute, or take action relying on it. Any communication received in error, or subsequent reply, should be deleted or destroyed.

From: McPhee, Maureen [mailto:mmcphee@phsa.ca]
Sent: Thursday, June 9, 2011 1:32 PM
To: Smith, Gary J HLTH:EX
Subject: RE: PHSA contractual obligations

Gary
The note (14) in the audited financial statements does not include the remaining construction budget ($27,116) or the financing costs ($33,867). Both these amounts are included in the Appendix C contractual obligation note (11).

Maureen

Maureen McPhee
Corporate Director, Government Reporting
Provincial Health Services Authority

260 - 1770 West 7th Avenue
Vancouver, British Columbia
V6J 4Y6 Canada
604-875-7107 Phone
604-707-6352 Fax
mmcphee@phsa.ca
http://www.phsa.ca

Province-wide solutions.
Better health.

From: Smith, Gary J HLTH:EX [mailto:Gary.J.Smith@gov.bc.ca]
Sent: Thursday, June 09, 2011 11:30 AM
To: McPhee, Maureen
Cc: FinReports, HLTH HLTH:EX
Subject: FW: PHSA contractual obligations

Hi Maureen. Can you provide an explanation to Bill Dallinger's question below please ?

1

IFa

Sincerely,

Gary J. Smith, CGA
Manager, Compensation Analysis and
Acting Manager, Accounting & Reporting
Ministry of Health, BC
Phone: (250) 952-2013
Fax: (250) 952-2089

This communication is intended for the use of the recipient to whom it is addressed, and may contain confidential, personal and or privileged information. Please contact us immediately if you are not the intended recipient of this communication, and do not copy, distribute, or take action relying on it. Any communication received in error, or subsequent reply, should be deleted or destroyed.

From: Dallinger, Bill D FIN:EX
Sent: Thursday, June 9, 2011 9:47 AM
To: Smith, Gary J HLTH:EX
Subject: PHSA contractual obligations

Hi Gary

I'm comparing PHSA's final App C contractual obligations for large projects - NCC (Total $125.028M) to their final FS note 14 for Service payments -NCC / Plenary for facility rehab and maintenance (Total $64.045M, a difference of $60.983M. Is the reason for the difference - that PHSA FS note does not include construction costs of NCC?

Thx

Bill Dallinger, CMA
Financial Reporting & Advisory Services
Office of the Comptroller General
Ministry of Finance
Tel: (250) 387-8104
Fax: (250) 356-8388
E-mail: Bill.Dallinger@gov.bc.ca

PROVINCIAL HEALTH SERVICES AUTHORITY

Notes to Consolidated Financial Statements
(Expressed in thousands of dollars)

Year ended March 31, 2011

13. Invested in capital assets (continued):

(b) Deficiency of revenues over expenses:

	2011	2010
Amortization of deferred capital contributions	$ 69,425	$ 67,172
Amortization of capital assets	(70,482)	(68,078)
	$ (1,057)	$ (906)

(c) Transfer to invested in capital assets:

	2011	2010
Purchase of capital assets	$ 75,476	$ 90,297
Asset retirement obligations (note 14(d))	(81)	16
Amounts funded by:		
Deferred capital contributions	(73,183)	(77,425)
Long-term debt	(991)	(13,365)
Net book value of assets sold	-	(19)
Principal payments of obligations under capital leases	255	284
	$ 1,476	$ (212)

14. Commitments and contingencies:

(a) Operating leases:

The aggregate minimum future annual rentals under operating leases are as follows:

2012	$ 6,948
2013	3,731
2014	2,369
2015	1,872
2016	1,027
Thereafter	8
	$ 15,955

DRAFT – MAY 19, 2011

1Fb

14. Commitments and contingencies (continued):

(a) Operating leases (continued):

The British Columbia Mental Health Society (Riverview) Branch, British Columbia Centre for Disease Control and Prevention Society Branch and Forensic Psychiatric Services Commission lease land and buildings through an operating lease with Shared Services BC ("SSBC") of the Ministry of Labour, Citizens' Services and Open Government. Lease payments shown are for base rent. The terms and conditions are negotiated annually. Included in the above is $2,685 for lease payments to SSBC for the year ending March 31, 2012.

(b) Litigation and claims:

The nature of the Authority's activities is such that there will be litigation pending or in progress at any time. With respect to claims at March 31, 2011, management is of the opinion that it has valid defenses and appropriate insurance coverage in place, or if there is unfunded risk, such claims are not expected to have a material effect on the Authority's financial position. Outstanding contingencies are reviewed on an ongoing basis and are provided for based on management's best estimate of the ultimate settlement.

(c) Risk management:

Risk management and insurance services for all Health Authorities in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

(d) Asset retirement obligations:

The Authority has accrued asset retirement obligations of $1,928 (2010 - $1,919) representing the fair value of the legal obligations related to leased and owned premises after charges for accretion and depreciation. The settlement of these obligations will occur at the expiry of the leases and as owned premises undergo renovations. The fair value of the legal obligation was determined by discounting the estimated cash outflows of $2,243 (2010 - $2,219) over the respective lease terms and until renovations are undertaken at a credit-adjusted risk free rate of 5.26% for existing obligations and 4.81% for new obligations (2010 - 4.02%). The asset retirement obligations have been capitalized as part of capital assets and will be amortized over the respective premise lease terms and over the time period until renovations are completed.

The Authority has not accrued asset retirement obligations for buildings that were previously acquired and may contain asbestos that require special handling procedures where there is no current plan for significant renovation, as the fair value of the retirement obligations cannot be reasonably estimated until there is a reasonably determinate settlement date for the major renovation or demolition of the buildings. These asset retirement obligations will be recognized as a liability in the period when the fair value can be reasonably estimated.

14. Commitments and contingencies (continued):

(e) Service payments:

As disclosed in note 1(m), the Authority has signed an agreement with Plenary Health to make periodic payments for facility rehabilitation and maintenance services of the BC Cancer Agency Centre for the North commencing in fiscal 2013 until the end of the agreement in fiscal 2043.

The aggregate payments under the agreement are as follows:

2013	$ 543
2014	1,098
2015	1,162
2016	1,307
2017	1,426
Thereafter	58,509
	$ 64,045

15. Statement of operations:

(a) Other contributions:

	2011	2010
Other health authorities	$ 78,941	$ 78,941
Foundations and auxiliaries	14,555	16,031
Federal government	7,729	16,012
Other Ministries	5,720	5,107
Other	2,834	1,551
	$ 109,779	$ 117,642

(b) Patients, clients and residents revenue:

	2011	2010
Non-residents of BC	$ 5,398	$ 5,319
Preferred accommodation	2,508	2,481
Residents of BC - self pay	2,334	1,187
Federal government	1,433	921
Non-residents of Canada	1,348	948
Other	721	527
	$ 13,742	$ 11,383

YEAR END NOTE SURE
Northern Health A
April 1, 2010 - March 31, 2011
11. Contractual Obligations

Version Update March 31, 2011

Contractual obligations that relate to future operations in the entire government reporting entity (GRE), with details about timing of payments by sector, will be disclosed in the notes to the Public Accounts. Please enter details of contractual obligations that are valued at $50 million or more
Contractual obligations are:
-Obligations of a government to others that will become liabilities in the future when the terms of those contracts or agreements are met.
-Distinct from liabilities as there has been no past transaction or event obligating the government to a future sacrifice of economic benefits at the financial statement date. - Until a transaction or event occurs under a contract, a government does not have a liability. Disclosure of information about contractual obligations relates to the unperformed portion of those contracts;
-Distinct from contingent liabilities, as there is no uncertainty related to the contractual obligation's existence.

Please click on the following link for further instructions: Contractual Obligations - Disclosure Requirements

Does your organization have any contractual obligations that are valued at $50 million or more?

	Yes. If yes, please provide information requested below (do not include amounts to other agencies within the Government Reporting Entity)
x	No

Description, amount and timing of contractual obligations ($ in thousands)

Contract Description	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	April 1, 2016 and beyond	Totals
Leases (excluding Integrated Workplace Solutions) (Note 1)							-
Contracted In - Support Services (Note 2)							-
Referred Out - Acute and Residential (Note 3)							-
Referred Out - MH and Community (Note 3)							-
P3 - Fort St John Residential & Hospital Replacement Project	50,908	10,585	10,745	11,065	11,423	362,539	466,265
P3 - list large projects individually							-
P3 - list large projects individually							-
P3 - list large projects individually							-
Other							-
Total > $50 M	50,908	10,585	10,745	11,065	11,423	362,539	466,265

agrees to FS

Note 1 - new name for ARIES
Note 2 - items such as housekeeping, laundry, dietary, security and groundskeeping
Note 3 - Where contracts of an on-going nature contain a clause that provides for termination of the contract without cause, record only the obligation required to exit the contract without penalty (eg.. For contracts with a one year cancellation clause, include only a one year cost obligation).

NHA App C

Response to FOI Request 2-12-00076

Health 1G

13. Commitments and contingencies:

(a) Operating leases:

The aggregate minimum future annual rentals under operating leases are as follows:

2012	$	5,846
2013		4,703
2014		4,410
2015		2,878
2016		1,441
Thereafter		6,904
	$	26,182

(b) Public private partnership commitments:

The Authority has entered into a multiple-year public private partnership contract with ISL Health (FSJ) General Partnership (P3 Partner) to design, build, finance and maintain the Ft. St. John Hospital and Residential Care Project, expiring May 2042. The information presented below shows the anticipated cash outflow for all future obligations under, and defined in, this contract including the remaining Authority funding payments and the annual service payments for life cycle capital maintenance, hard facility maintenance costs and P3 costs. As construction proceeds, the asset value is recorded as projects in progress and reported in the Authority's Statement of Financial Position and disclosed in Note 5. Payments to the private partner are contingent on specified performance criteria and include an estimation of inflation where applicable. A table follows showing for the next 5 years the annual service payments, the Authority funding payments and total future obligation.

Year ended March 31		Authority Funding Payments		Annual Service Payments		Total Future Obligations
2012	$	59,908	$	-	$	59,908
2013		-		10,585		10,585
2014		-		10,745		10,745
2015		-		11,065		11,065
2016		-		11,423		11,423
Thereafter		-		362,539		362,539
	$	59,908	$	406,357	$	466,265

agrees to IG

13. Commitments and contingencies (continued):

(c) Litigation and claims:

The nature of the Authority's activities is such that there is usually litigation pending or in progress at any time. With respect to claims at March 31, 2011, management is of the opinion that the Authority has valid defenses and appropriate insurance coverage in place, or if there is unfunded risk, such claims are not expected to have a material effect on the Authority's financial position. Outstanding contingencies are reviewed on an ongoing basis and are provided for based on management's best estimate of the ultimate settlement.

(d) Risk management:

Risk management and insurance services for all Health Authorities in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

(e) Asset retirement obligation:

The Authority has recorded asset retirement obligations of $1,041 (2010 - $1,334) representing the fair value of the cost of asbestos removal from buildings at its sites.

The Authority has also identified significant asset retirement obligations relating to asbestos removal in several of its other facilities. At this time, the Authority has not recognized the asset retirement obligations where there is an indeterminate settlement date of the future demolition or renovation of the facilities and therefore the fair value cannot be reasonably estimated. The asset retirement obligation will be recognized as a liability in the period when the fair value can be reasonably estimated.

(e) Resident trust:

Various facilities operated by the Authority hold resident comfort funds in trust for the residents. The total amount is not significant.

14. Capital management:

The Authority defines capital as net assets, long term debt and deferred capital contributions. The Authority receives majority of these operating and capital funds from the Ministry.

The Authority's objective when managing capital is to fund operations and capital asset investments. The Authority manages its capital structure in conjunction with the Ministry and makes adjustments based on available government funding and economic conditions. Currently, the Authority's strategy is to monitor expenditures to preserve capital in accordance with budgeted funding granted by the Ministry.

The Authority is not subject to debt covenants or any other capital requirements with respect to operating funding. Funding received for designated purposes must be used for the purpose outlined in the funding letter. The Authority has complied with the external restrictions on the funding provided.

YEAR END NOT OSURE
Interior Health A
April 1, 2010 - March 31, 2011
11. Contractual Obligations

Version-update March 31, 2011

Contractual obligations that relate to future operations in the entire government reporting entity (GRE), with details about timing of payments by source, will be disclosed in the notes to the Public Accounts. Please enter details of contractual obligations that are valued at $50 million or more.
Contractual obligations are:
-Obligations of a government to others that will become liabilities in the future when the terms of those contracts or agreements are met.
-Distinct from liabilities as there has been no past transaction or event obligating the government to a future sacrifice of economic benefits at the financial statement date. - Until a transaction or event occurs under a contract, a government does not have a liability. Disclosure of information about contractual obligations relates to the unperformed portion of those contracts;
-Distinct from contingent liabilities, as there is no uncertainty related to the contractual obligation's existence.

Please click on the following link for further instructions: Contractual Obligations - Disclosure Requirements

Does your organization have any contractual obligations that are valued at $50 million or more?

[x] Yes. If yes, please provide information requested below (do not include amounts to other agencies within the Government Reporting Entity)
[ ] No

Description, amount and timing of contractual obligations ($ in thousands)

Contract Description	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	April 1, 2016 and beyond	Totals
Leases (excluding Integrated Workplace Solutions) (Note 1)							-
Contracted In - Support Services (Note 2)							-
Referred Out - Acute and Residential (Note 2)	167,021	71,534	67,790	63,647	59,754	505,144	1,036,090
Referred Out - MH and Community (Note 2)	40,899	11,114	2,027	77			34,117
P3 - KVH Project Capital	203,820	62,648	69,817	64,024	59,754	505,144	1,080,207
	38,078	4,131					42,209
P3 - KVH ASP Payments	10,409	18,013	21,969	21,919	22,023	664,249	758,582
P3 - KVH Remaining debt	1,714						1,714
P3 - list large projects individually							-
Other							-
Total > $50 M	259,021	104,792	91,766	85,943	81,777	1,253,393	1,882,712

1H-1 Not in F/S

1H-2 802,505 agrees to F/S

42,209
38,078
43,923 — 1H-3

Note 1 - now name for ARCS
Note 2 - items such as housekeeping, laundry, dietary, security and groundskeeping
Note 3 - Where contracts of an on-going nature contain a clause that provides for termination of the contract without cause, record only the obligation t exit the contract without penalty (eg., For contracts with a one year cancellation clause, include only a one year cost obligation).

1HA - Final App C

1HA - Final App C

13. Commitments and contingencies:

a) Operating leases:

The aggregate minimum future annual rentals under operating leases are as follows:

2012	$	6,745
2013		4,626
2014		4,282
2015		3,908
2016		3,204
Thereafter		6,251
	$	29,016

b) Public private partnership commitments:

The Authority has entered into a multiple-year public private partnership contract with Infusion Health KVH General Partnership (P3 partner) to design, build, finance and maintain the Kelowna and Vernon Hospitals Project, expiring August, 2042. The information presented below shows the anticipated cash outflow for all future obligations under, and defined in, this contract including the remaining Authority funding payments and the annual service payments for lifecycle capital maintenance, hard facility maintenance costs and P3 costs. As construction proceeds, the asset values are recorded as construction in progress and the corresponding liabilities are reported in the Authority's balance sheet and disclosed in note 8. The P3 partner is also undertaking the hard facility maintenance costs for the existing buildings at the Kelowna General Hospital and Vernon Jubilee Hospital sites in advance of delivering the first new building; the costs associated with this service is included in the annual service payment values. Payments to the private partner are contingent on specified performance criteria and include an estimation of inflation where applicable.

		Annual service payments		Authority funding payments		Total future obligation
2012	$	10,409	$	39,792	$	50,201
2013		18,013		4,131		22,144
2014		21,969		-		21,969
2015		21,919		-		21,919
2016		22,023		-		22,023
Thereafter		664,249		-		664,249
	$	758,582	$	43,923	$	802,505

agrees to
1H-2 + 1H-3

20

13. Commitments and contingencies:

c) Litigation and claims:

The nature of the Authority's activities is such that there is litigation pending or in progress at any time. With respect to claims at March 31, 2011, management is of the opinion that it has valid defenses and appropriate insurance coverage in place, or if there is unfunded risk, such claims are not expected to have a material effect on the Authority's financial position. Outstanding contingencies are reviewed on an ongoing basis and provided for based on management's best estimate of the ultimate settlement.

d) Risk management:

Risk management and insurance services for all Health Authorities in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

e) Asset retirement obligations:

The Authority has identified significant asset retirement obligations relating to asbestos removal in several of its facilities. At this time, the Authority has not recognized these asset retirement obligations as there is an indeterminate settlement date of the future demolition or renovation of the facilities and therefore the fair value cannot be reasonably estimated. The asset retirement obligations will be recognized as a liability in the period when the fair value can be reasonably estimated.

f) Resident comfort funds:

Various facilities operated by the Authority hold resident comfort funds in trust for the residents. The amount held in trust as at March 31, 2011 is $262,000 (2010 - $273,000). These amounts are not included in the Authority's statement of financial position.

g) Trust funds:

A trust fund from the Estate of the late Anton Svec is held by the Minister of Finance for the District of Sparwood. The trust fund valued at $725,000 (2010 - $719,000) is for any health care purpose in the District of Sparwood. This trust fund has not been reflected in these financial statements.

14. Capital management:

The Authority defines capital to be net assets, long-term debt and deferred capital contributions. The Authority receives its principal source of capital through funding received from the Ministry.

The Authority's objective when managing capital is to fund its operations and capital asset investments. The Authority manages the capital structure in conjunction with the Ministry and makes adjustments based on available government funding and economic conditions. Currently, the Authority's strategy is to monitor expenditures to preserve capital in accordance with budgeted funding granted by the Ministry.

Province of British Columbia
Details of Contractual Obligations - $50 million or more (in dollars)
For the Fiscal Year Ended March 31, 2011

Ministry name: Health

Client name: Health Client #: 026

Contract Description and Nature (i.e. administration or program delivery)	2011-12	2012-13	2013-14	2014-15	2015-16	April 1, 2016 and beyond	Total
MAXIMUS BC (program delivery)[1]	$ 36,456,433.00	$ 35,975,560.00	$ 35,658,475.00	$ 36,095,737.00	$ -	$ -	$ 144,186,205.00
Sun Microsystems (BC) ULC (now Oracle)							
(program delivery)							
Operating PLIS fees	$ 4,408,883.49	$ 4,076,738.00	$ 3,876,872.00	$ 3,915,556.00	$ 3,936,631.00	$ 4,015,720.00	$ 24,230,400.49
Operating iEHR fees	$ 6,869,543.79	$ 6,003,480.76	$ 5,644,869.70	$ 5,710,334.64	$ 5,747,800.64	$ 5,888,402.64	$ 35,864,432.17
	$ 11,278,427.28	$ 10,080,218.76	$ 9,521,741.70	$ 9,625,890.64	$ 9,684,431.64	$ 9,904,122.64	$ 60,094,832.66
Total	$ 47,734,860.28	$ 46,055,778.76	$ 45,180,216.70	$ 45,721,627.64	$ 9,684,431.64	$ 9,904,122.64	$ 204,281,037.66

[1] - current 10-year contract expires March 31, 2015

Contact name: Glen Stusek Prepared by: Glen Stusek

Phone number: 952 - 2100 Approved by: Chief Financial Officer

FYE22

1I-1

1I-2

144.186 M
60.094 M
RD 1I

11-5-026

UBC 2A

Dallinger, Bill D FIN:EX

From: Shew, Karen FIN:EX
ent: Wednesday, May 18, 2011 8:43 AM
To: Dallinger, Bill D FIN:EX
Subject: FW: Contractual Obligations

From: Lee, Elaine [mailto:elainele@finance.ubc.ca]
Sent: Wednesday, May 18, 2011 8:42 AM
To: Shew, Karen FIN:EX
Cc: See, Allison
Subject: RE: Contractual Obligations

Hi Karen,

Our draft FS is being audited this week. Here is the entire section included for your information:

21 Contractual Obligations and Contingent Liabilities

Contractual obligations and contingent liabilities are as follows:

(a) Capital Projects

(i) At March 31, 2011, outstanding commitments totalled $204.1 million (2010 – $146.2 million) for capital projects. These commitments are payable in subsequent years, and are funded by provincial contributions, private donations and earnings from sales and services. 24-1

(ii) In its capacity as development manager, UBC Properties Investment Ltd. has provided letters of guarantee of $0.2 million (2010 – $0.6 million).

(b) Litigation

The University is involved from time to time in litigation, which arises in the normal course of operations. Liabilities on any litigation are recognized in the financial statements when the outcome becomes reasonably determinable. In management's judgement, no material exposure exists at this time on the eventual settlement of any existing litigation.

(c) Derivative Financial Instruments

At March 31, 2011 the University had outstanding forward currency contracts and index-linked swaps with notional values of $202.3 million (2010 – $157.0 million) whose settlements extend to May 6, 2011. The unrealized loss at March 31, 2011 was $0.01 million (2010 – $8.7 million) and has been reflected in the statement of operations and in the fair value of investments.

(d) Self Insurance

The University is a member of a self-insurance co-operative in association with other Canadian universities that provides property and general liability insurance coverage. Under this arrangement, referred to as the Canadian University Reciprocal Insurance Exchange (C.U.R.I.E.), the University is required to share in any net losses experienced by C.U.R.I.E. However, the University also receives periodic return premium distributions when C.U.R.I.E. is in an acceptable surplus position.

1

(e) Funding Commitments

Under its endowment investment strategy, the University has outstanding commitments to fund private equity and real estate investments totalling approximately $33.4 million (2010 – $45.? million) and $6.7 million (2010 – $11.4 million), respectively. In addition, the University has outstanding commitments to previous hedge fund investments of approximately $3.8 million (2010 – $5.7 million).

33.4
3.8
6.7
43.9 2A-2

TOTAL = $43.9 m ✓

Thanks,
Elaine

From: Shew, Karen FIN:EX [mailto:Karen.Shew@gov.bc.ca]
Sent: May 18, 2011 8:11 AM
To: Lee, Elaine
Cc: See, Allison
Subject: RE: Contractual Obligations

Hi Elaine,
I am just reading the financial statements from FY2010. I see the note that you provided for Derivative Financial Instruments, but is there other components to the Contractual Obligations note this year?

Thank you,
Karen

From: Lee, Elaine [mailto:elainele@finance.ubc.ca]
Sent: Tuesday, May 17, 2011 8:27 PM
To: Shew, Karen FIN:EX
Cc: See, Allison
Subject: RE: Contractual Obligations

Hi Karen,

Sorry to keep you waiting. We have KPMG on site today and request due as well.

Here is the notes that we have included in our Financial Statements:

(c) Derivative Financial Instruments

At March 31, 2011 the University had outstanding forward currency contracts and index-linked swaps with notional values of $202.3 million (2010 – $157.0 million) whose settlements extend to May 6, 2011. The unrealized loss at March 31, 2011 was $0.01 million (2010 – $8.7 million) and has been reflected in the statement of operations and in the fair value of investments.

Thanks,
Elaine

From: Shew, Karen FIN:EX [mailto:Karen.Shew@gov.bc.ca]
Sent: May 17, 2011 10:42 AM
To: Lee, Elaine
Subject: Contractual Obligations

Hi Elaine,
We are currently reviewing the information for our note disclosures on the financial statement. Could you please provide us the note disclosure for any contractual obligations that UBC has for the FY2011?

20 Contractual Obligations and Contingent Liabilities

Contractual obligations and contingent liabilities are as follows:

(a) Capital Projects

2A-1

(i) At March 31, 2011, outstanding commitments totalled $204.1 million (2010 – $146.2 million) for capital projects. These commitments are payable in subsequent years, and are funded by provincial contributions, private donations and earnings from sales and services.

(ii) In its capacity as development manager, UBC Properties Investment Ltd. has provided letters of guarantee of $0.2 million (2010 – $0.6 million).

(b) Litigation

The University is involved from time to time in litigation, which arises in the normal course of operations. Liabilities on any litigation are recognized in the financial statements when the outcome becomes reasonably determinable. In management's judgement, no material exposure exists at this time on the eventual settlement of any existing litigation.

(c) Derivative Financial Instruments

At March 31, 2011 the University had outstanding forward currency contracts and index-linked swaps with notional values of $202.3 million (2010 – $157.0 million) whose settlements extend to May 6, 2011. The unrealized loss at March 31, 2011 was $0.01 million (2010 – gain of $8.7 million) and has been reflected in the statement of operations and in the fair value of investments.

(d) Self Insurance

The University is a member of a self-insurance co-operative in association with other Canadian universities that provides property and general liability insurance coverage. Under this arrangement, referred to as the Canadian University Reciprocal Insurance Exchange (C.U.R.I.E.), the University is required to share in any net losses experienced by C.U.R.I.E. However, the University also receives periodic return premium distributions when C.U.R.I.E. is in an acceptable surplus position.

(e) Funding Commitments

Under its endowment investment strategy, the University has outstanding commitments to fund private equity and real estate investments totalling approximately $33.4 million (2010 – $45.3 million) and $6.7 million (2010 – $11.4 million), respectively. In addition, the University has outstanding commitments to previous hedge fund investments of approximately $3.8 million (2010 – $5.7 million).

2A-2

UVIC – DRAFT STATEMENTS @ MAR 31 2011

2B

NOTE 18 COMMITMENTS AND CONTINGENT LIABILITIES

There were $2,684,000 of commitments in regard to construction contracts at March 31, 2011 (2010 - $14,477,000).

The University's commitments for various operating leases for the next five years are as follows: 2012 - $ 517,000; 2013 - $481,000; 2014 - $398,000; 2015 - $366,000; 2016 - $146,000. LSD

The University is one of 58 Canadian University subscribers to CURIE, which has provided property and liability coverage to most campuses other than in Quebec and Prince Edward Island since 1988. The anticipated cost of claims based on actuarial projections is funded through member premiums. Subscribers to CURIE have exposure to premium retro-assessments should the premiums be insufficient to cover losses and expenses.

From time to time, the University is involved in litigation or proceedings relating to claims arising out of its operations in the ordinary course of business. It is the opinion of management that the aggregate amount of any potential liability is not expected to have a material adverse effect on the University's financial position or results.

NOTE 19 CAPITAL DISCLOSURES

The University considers its capital to be its net assets, deferred capital contributions and long term debt. The University's objectives when managing its capital are to fund its operations, capital additions, and research activity to ensure ongoing services to its students and funding agencies. Budgets are developed and monitored to ensure capital is preserved in accordance with funding terms. The University is not subject to debt covenants or any other capital requirements with respect to operating funding. Funding received for designated purposes must be used for the purpose outlined in the funding letter. The University has complied with the external restrictions on the funding provided.

NOTE 20 FUNDS HELD IN TRUST

Funds held in trust are funds held on behalf of autonomous organizations, agencies, and student societies having close connections with the University. These funds are not reported on the University's consolidated balance sheet (2011 - $1,593,000; 2010 - $1,877,000).

NOTE 21 COMPARATIVE AMOUNTS

Certain comparative amounts have been reclassified to conform to the current year's presentation.

22

Entity Name: SD99 Provincial Summary

March 31, 2011
(000's)

Schedule A - Additional Reporting Requirements

Contractual Obligations

ntractual obligations that relate to future operations of the School District, with details about timing of payments by sector, will be disclosed in the notes to the Public Accounts. An example would e operating leases.

Contractual obligations are:

- Obligations of a District to others that will become liabilities in the future when the terms of those contracts or agreements are met;
- Distinct from liabilities as there has been no past transaction or event obligating the District to a future sacrifice of economic benefits at the financial statement date. Until a transaction or event occurs under a contract, a District does not have a liability. Disclosure of information about contractual obligations relates to the unperformed portion of those contracts;
- Distinct from contingent liabilities, as there is no uncertainty related to the contractual obligation's existence.

Does your District have any contractual obligations?

X	Yes. If yes, please provide information requested
	No (other 32 Districts have none to report)

Description, amount (000's) and timing of

Contract Description	2011-12	2012-13	2013-14	2014-15	2015-16	April 1, 2016 and beyond	Total
Operating leases for Xerox copiers (SD05 Southeast Kootenay)	124	124	21				269
Office equipment and vehicles (SD08 Kootenay Lake)	105	75	45	11	2		238
Revelstoke Community Energy System, term to provide thermal energy expiring 2025, includes est. 2% CPI increase (SD19 Revelstoke)	349	45	334	58	59	1,109	1,954
Copiers (SD22 Vernon)	118	118					236
Ricoh MFD leases (SD28 Quesnel)	49	49	40	12			150
Photocopier lease (SD33 Chilliwack)	200	200	200	200			800
Rosedale Middle & Elem School seismic project (SD33 Chilliwack)	9,500 ✓						9,500
Yarrow Elem seismic (SD33 Chilliwack)	6,000 ✓						6,000
Ikon photocopier & equip leases (SD35 Langley)	467	78					545
Facilities leases (SD36 Surrey)	987	590	590	590	590	590	3,937
Thirdwave: bussing (SD37 Delta)	453	453	421				1,327
BFI: Garbage pick-up (SD37 Delta)	113						113
Reach Professional WCB mgmt (SD37 Delta)	40	40	40				120
Urban impact shredding (SD37 Delta)	25						25
Telus DID phone lines (SD37 Delta)	42	42					84
Columbia Square Lease (SD40 New Westminster)	543	543	90				1,176
RCAP premises Lease (SD40 New Westminster)	151	151	25				327
Home learners premises Lease (SD40 New Westminster)	81	79	7				167
Bowen Island premises Lease (SD40 New Westminster)	30	5					35
Copier & laptop leases (SD42 Maple Ridge-Pitt Meadows)	290	231					521
School building contracts (SD43 Coquitlam)	12,221 ✓	1,977 ✓					14,198
opiers (SD45 West Vancouver)	411	271	262	222	215		1,381
rox lease (SD46 Sunshine Coast)	84	84	84	84	84	84	504
aptop lease (SD46 Sunshine Coast)	72	72	30				174
IOS Finance - Ricoh copiers (SD53 Okanagan Similkameen)	49	49	49				147
HVAC upgrade at Merritt Central (SD58 Nicola-Similkameen)	275						275
Apple Laptop leases (SD60 Peace River North)	308	308	308				924
Leased space (SD62 Sooke)	382	230	180	180			972
Copier Leases (SD62 Sooke)	81	62	38	10			191
Construction Mgmt - NSMS (SD63 Saanich)	9,340 ✓						9,340
FDK construction (SD63 Saanich)	1,235 ✓						1,235
BC Hydro optimization (SD63 Saanich)	125						125
Telus & Telus mobility (SD67 Okanagan Skaha)	120	78	78				276
Berry & Smith Trucking - bussing (SD67 Okanagan Skaha)	600	600	600	600			2,400
Office machine leases (SD67 Okanagan Skaha)	166	166					332
Equip leases (SD68 Nanaimo-Ladysmith)	255	230	226				711
Bus purchase (SD68 Nanaimo-Ladysmith)	200						200
Xerox Copiers Leases (SD72 Campbell River)	150	150					300
Photocopier & building leases (SD73 Kamloops/Thompson)	273	273	145				691
Scotia Leasing - vehicles (SD79 Cowichan Valley)	71	47	31	15	13		177
IOS Ikon Copier (SD81 Fort Nelson)	52	52					104
Bussing contract - Hazeltons (SD82 Coast Mountains)	730						730
Bussing contract - Terrace/Kitimat (SD82 Coast Mountains)	1,263						1,263
Photocopier Lease (SD82 Coast Mountains)	166	166	165				493
MFD Lease (SD83 N. Okanagan-Shuswap)	268	268	268	268			1,072
Admin office lease (SD93 CSF)	168	168					336
Total	48,732	8,074	4,278	2,250	963	1,783	66,080

\\Decoy\S05021\02 Acct & Fin Reports\Leg Ann Fin Rpts 31300\20 Working files\Summary\WP\Sector 2 (Ed)\SD - S99\ reporting requirements5. Contractual Obligations

Province of British Columbia
Details of Contractual Obligations - $50 million or more (in dollars)
For the Fiscal Year Ended March 31, 2011

Ministry name: Forests, Lands and Natural Resource Operations

Client name: Natural Resource Operations Client #: 128

Contract Description and Nature (i.e. administration or program delivery)	2011-12	2012-13	2013-14	2014-15	2015-16	April 1, 2016 and beyond	Total	
							$ -	
Services: Airtanker Availability April 1, 2010 to March 31, 2017	$ 13,244,838.00	$ 13,244,838.00	$ 13,244,838.00	$ 13,244,838.00	$ 13,244,838.00	$ 13,244,838.00	$ 79,469,028	3A-1
							$ -	
Freshwater Fisheries Society of BC	$ 10,000,000.00	$ 10,000,000.00	$ 10,000,000.00	$ 10,000,000.00	$ 10,000,000.00	$ 170,000,000.00	$ 220,000,000	3A-2
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
Total	$ 23,244,838.00	$ 23,244,838.00	$ 23,244,838.00	$ 23,244,838.00	$ 23,244,838.00	$ 183,244,838.00	$ 299,469,028.00	

Contact name: Billy Castillo Prepared by: Billy Castillo

Phone number: 250-356-0783 Approved by: Chief Financial Officer - Terry Gelinas / Ranbir Parmar

FYE22

139.47 m
3A

Natural Resources 3A

Province of British Columbia
Details of Contractual Obligations - $50 million or more (in dollars)
For the Fiscal Year Ended March 31, 2011

Page 1 of 1

Ministry name: Aboriginal Relations and Reconciliations

Client name: Aboriginal Relations and Reconciliations

Client #: 120 rev 3

Contract Description and Nature (i.e. administration or program delivery)	2011-12	2012-13	2013-14	2014-15	2015-16	April 1, 2016 and beyond	Total	
FRA/FRO Agreements (Revenue Sharing)	$ 30,712,835.00	$ 10,122,498.00	$ 4,340,315.75	$ 506,245.00			$ 45,681,894	3B-1
							$ -	
Treaty & Economic Benefits Agreement	$ 2,571,435.00	$ 2,571,435.00	$ 2,571,435.00	$ 2,571,435.00	$ 2,571,435.00	$ 15,428,610.00	$ 28,285,785	3-B-2
							$ -	
Bluebeny River Economic Benefits Agreement	$ 857,145.00	$ 857,145.00	$ 857,145.00	$ 857,145.00	$ 857,145.00	$ 3,428,580.00	$ 7,714,305	3B-3
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
Total	$ 34,141,415.00	$ 13,551,078.00	$ 7,768,895.75	$ 3,934,825.00	$ 3,428,580.00	$ 18,857,190.00	$ 81,681,983.75	

Contact name: Rosemarie Segura

Phone number: 250-953-3530

Prepared by: Rosemarie Segura

Approved by: Ranbir Parmar
Chief Financial Officer

FYE22

3B

Natural Resources and Protection 3B

BC PAVILION (RATION
APR 1, 2010 - M. , 2011

Checklist - Additional Reporting Requirements

You must indicate yes or no to all questions with an "x".
Please complete information in the boxes provided.

12. Contractual Obligations

Please click on the following link for further instructions: Contractual Obligations - Disclosure Requirements

Contractual obligations that relate to future operations in the entire government reporting entity (GRE), with details about timing of payments by sector, will be disclosed in the notes to the Public Accounts. Please enter details of contractual obligations that are valued at $50 million or more.
Contractual obligations are:
-Obligations of a government to others that will become liabilities in the future when the terms of those contracts or agreements are met; are distinct from liabilities as there has been no past transaction or event obligating the government to a future sacrifice of economic benefits at the financial statement date. Until a transaction or event occurs under a contract, a government does not have a liability. Disclosure of information about contractual obligations relates to the unperformed portion of those contracts;
-Distinct from contingent liabilities, as there is no uncertainty related to the contractual obligation's existence.

Does your organization have any contractual obligations or groupings of like contracts that are valued at $50 million or more?

X	Yes. If yes, please provide information requested below.
	No

Description, amount and timing of contractual obligations ($ in thousands)

Contract Description	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	April 1, 2016 and beyond	Totals
BC PLACE CONSTRUCTION	142,179						142,179
							-
							-
							-
							-
							-
Total	142,179	-	-	-	-	-	142,179

13. Commitments
Disclosure of commitments for capital projects (other than contractual obligations listed in item 11 above) greater than $50 million is required for the Public Accounts.

	Yes. If yes, please provide brief description and anticipated value.
X	No

Description of commitment.

Fashi
604 - 484 5215

3C

Dallinger, Bill D FIN:EX

›m:	Farzad Farshi [FFarshi@bcpavco.com]
›ent:	Tuesday, June 14, 2011 3:21 PM
To:	Dallinger, Bill D FIN:EX
Cc:	XT:Harding, John CASe:IN
Subject:	RE: PAVCO contractual obligations at March 31, 2011

Hi Bill,

As discussed the amount noted on Schedule C is the contractual obligations as at March 31, 2011. The project is scheduled to complete in the fall of 2011. As of March 31, 2011 there are no other contractual obligations over $50 million.

F. Farshi

From: Dallinger, Bill D FIN:EX [mailto:Bill.Dallinger@gov.bc.ca]
Sent: Tuesday, June 14, 2011 13:30
To: Farzad Farshi; 'Harding, John BCPC'
Cc: Snead, Jennifer E FIN:EX
Subject: RE: PAVCO contractual obligations at March 31, 2011

John

I was hoping to conclude the issues of your note disclosure information today so we may include the information in the Province ›mmary statements note disclosure.

Please advise if the full amount of contractual obligations related to PAVCO's projects including those described in note 14 to the financial statements, are fully quantified in the $142.179 million as submitted in the appendix C checklist information

other obligations under $50 m (ie utilities for Canada Place = $1 m / year)

Bill Dallinger, *CMA*
Financial Reporting & Advisory Services
Office of the Comptroller General
Ministry of Finance
Tel: (250) 387-8104
Fax: (250) 356-8388
E-mail: Bill.Dallinger@gov.bc.ca

From: Snead, Jennifer E FIN:EX
Sent: Tuesday, May 31, 2011 12:12 PM
To: 'ffarshi@bcpavco.com'; 'Harding, John BCPC'
Cc: Dallinger, Bill D FIN:EX
Subject: PAVCO contractual obligations at March 31, 2011

Hello:

› a are reviewing the contractual obligation note disclosure information submitted by government organizations. Please advise if the full amount of contractual obligations related to PAVCO's projects including those described in note 14 to the financial statements, are fully quantified in the $142.179 million as submitted in the appendix C checklist information.

1

If you have any questions or would like to discuss further, please let me know.

Thank you

Jennifer Snead, CMA
Financial Reporting and Advisory Services
Office of the Comptroller General

phone (250) 387-9240
fax (250) 356-8388

1. From Note 14 of PAVCO's draft financial statements.....

At March 31, 2011, PavCo has completed significant structural upgrades and interior refurbishments to BC Place under its $563.0 million multi-project envelope. The corporation has entered into a stipulated price agreement for construction of the retractable roof and most of the remaining project components.

Modifications and renovations to the Convention Centre's east facility were substantially completed in fiscal 2011, while construction on the retractable roof, deferred maintenance projects and interior refurbishments at BC Place will continue into fiscal 2012.

2. From PAVCO's appendix C checklist information.....

	Does your organization have any contractual obligations or groupings of like contracts that are valued at $50 millior				
X	Yes. If yes, please provide information requested below.				
		No			
	Description, amount and timing of contractual obligations ($ In thousands)				
Contract Description	**2011-2012**	**2012-2013**	**2013-2014**	**2014-2015**	**2015-**
BC PLACE CONSTRUCTION	142,179				

2

Province of British Columbia
Details of Contractual Obligations - $50 million or more (in dollars)
For the Fiscal Year Ended March 31, 2011

Ministry name: Energy and Mines

Client name: Energy and Mines

Client #: 057

Contract Description and Nature (i.e. administration or program delivery)	2011-12	2012-13	2013-14	2014-15	2015-16	April 1, 2016 and beyond	Total
SYD Road - Ledcor Maintenance and Operations Costs	$ 3,186,873.03	$ 3,244,010.49	$ 3,302,291.00	$ 3,361,737.00	$ 3,422,371.00	$ 14,320,453.00	$ 30,837,736
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
Total	$ 3,186,873.03	$ 3,244,010.49	$ 3,302,291.00	$ 3,361,737.00	$ 3,422,371.00	$ 14,320,453.00	$ 30,837,735.52

Contact name: Cathy Barber

Prepared by: Cathy Barber

Phone number: 250-952-0229

Approved by: Terry Gelinas
Chief Financial Officer

FYE22

30,836.
3D

Natural Resources 3D

C Immigrant Tr ent Fund
April 1, 2010 - Ma 2011

Checklist - Additional Reporting Requirements

You must indicate yes or no to all questions with an "x".
Please complete information in the boxes provided.

12. Contractual Obligations

Please click on the following link for further instructions: Contractual Obligations - Disclosure Requirements

Contractual obligations that relate to future operations in the entire government reporting entity (GRE), with details about timing of payments by sector, will be disclosed in the notes to the Public Accounts. *Please enter details of contractual obligations that are valued at $50 million or more.*

Contractual obligations are:

-Obligations of a government to others that will become liabilities in the future when the terms of those contracts or agreements are met; are distinct from liabilities as there has been no past transaction or event obligating the government to a future sacrifice of economic benefits at the financial statement date. Until a transaction or event occurs under a contract, a government does not have a liability. Disclosure of information about contractual obligations relates to the unperformed portion of those contracts;

-Distinct from contingent liabilities, as there is no uncertainty related to the contractual obligation's existence.

Does your organization have any contractual obligations or groupings of like contracts that are valued at $50 million or more?

[ ] Yes. If yes, please provide information requested below.
[x] No

Description, amount and timing of contractual obligations ($ in thousands)

Contract Description	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	April 1, 2016 and beyond	Totals
	15.3	15.9	9.8	9.3	5	7.3	- $ 57.6 m.
							-
							-
							-
							-
							-
							-
Total	-	-	-	-	-	-	-

13. Commitments

Disclosure of commitments for capital projects (other than contractual obligations listed in item 11 above) greater than $50 million is required for the Public Accounts.

[ ] Yes. If yes, please provide brief description and anticipated value.
[x] No

Description of commitment

9

3E

Dallinger, Bill D FIN:EX

'om: Gelinas, Terry STED:EX
.ent: Thursday, June 9, 2011 6:12 PM
To: Dallinger, Bill D FIN:EX
Subject: RE: Contractual Obligations - BC Immigrant Investment Fund

Hi Bill. 2015/16 would be $7.3M. At this point there are no commitments beyond 2015/16.

Cheers,

Terry

From: Dallinger, Bill D FIN:EX
Sent: Thu, June 9, 2011 5:45 PM
To: Gelinas, Terry STED:EX
Subject: RE: Contractual Obligations - BC Immigrant Investment Fund

Terry

Could you allocate the final year? It should be 2015/16 and Apr 2016 and beyond

2011/12 - $15.3M

)12/13 - $15.9M

2013/14 - $9.8M

2014/15 - $9.3M

2015/16 - ?

Apr 1 2016 - ?

Thx Bill

From: Gelinas, Terry STED:EX
Sent: Tuesday, May 17, 2011 4:00 PM
To: Dallinger, Bill D FIN:EX
Subject: Re: Contractual Obligations - BC Immigrant Investment Fund

Hi Bill. Here you go:

2011/12 - $15.3M

2012/13 - $15.9M

)13/14 - $9.8M

2014/15 - $9.3M

1

2015/16 and beyond: $7.3M

From: Dallinger, Bill D FIN:EX
Sent: Tuesday, May 17, 2011 03:43 PM
To: Gelinas, Terry STED:EX
Subject: RE: Contractual Obligations - BC Immigrant Investment Fund

Could I get the amts by year?

From: Gelinas, Terry STED:EX
Sent: Tuesday, May 17, 2011 3:25 PM
To: Dallinger, Bill D FIN:EX
Subject: Re: Contractual Obligations - BC Immigrant Investment Fund

Hi Bill. Outstanding commitments to various venture capital funds at March 31, 2011 is $57.6M CDN. No other significant contractual commitments.

Thanks,

Terry

From: Dallinger, Bill D FIN:EX
Sent: Tuesday, May 17, 2011 02:59 PM
To: Gelinas, Terry STED:EX
Subject: Contractual Obligations - BC Immigrant Investment Fund

Terry

The App C for BC Immigrant Investment Fund's contractual obligations note 12 indicates that there were no obligations at Mar 31 2011.

Last year we reported Approx $54.4M under various venture funds.

Could you verify that there were no contractual obligations at Mar 31 2011.

Bill Dallinger, CMA
Financial Reporting & Advisory Services
Office of the Comptroller General
Ministry of Finance
Tel: (250) 387-8104
Fax: (250) 356-8388
E-mail: Bill.Dallinger@gov.bc.ca

9. COMMITMENTS AND SUBSEQUENT EVENTS

At March 31, 2011 B.C. Renaissance Capital Fund Ltd. held commitments to invest the following funds:

Fund name	Total commitment in USD	Transferred in USD	Remaining commitment in USD	Remaining commitment in CAD
Arch Venture Fund VII, L.P.	6,280	2,104	4,176	4,058
Kearny Venture Partners, 2006, L.P.	9,000	3,966	5,034	4,892
VantagePoint Clean Tech Partners II, L.P.	15,000	7,800	7,200	6,997
VantagePoint Venture Partners 2006 (Q), L.P.	5,000	2,750	2,250	2,187
	35,280	16,620	18,660	18,134

Fund name	Total commitment in CAD	Transferred in CAD		Remaining commitment in CAD
Yaletown Ventures II, L.P.	15,000	2,250	-	12,750
Tandem Expansion Fund I, L.P.	17,000	4,505	-	12,495
Vanedge Capital I, L.P.	15,000	750	-	14,250
	47,000	7,505	-	39,495
Total				57,629

During the 2009 fiscal year, the Corporation entered into a 5-year software license that calls for annual payments of $15,000 USD. Based on the exchange rate in effect at the balance sheet date the CAD equivalent would be $14,577 per annum.

10. INDEMNITIES

As part of the Corporation's initiative to develop a portfolio of venture investments, it has entered into the following partnerships: Arch Venture Fund VII, L.P., Kearney Venture Partners, 2006, L.P., VantagePoint Clean Tech Partners II, L.P., VantagePoint Venture Partners 2006 (Q), L.P., Yaletown Ventures II, L.P., Tandem Expansion Fund I, L.P. (the Partnerships), and Vanedge Capital I, L.P. Under the terms of the partnership agreements, each Partnership has agreed to indemnify its General Partner (including their members, employees, and agents) for certain liabilities, which the General Partner may incur as a result of activities undertaken in their capacity as General Partners. Management believes that no such liabilities exist at March 31, 2011.

Columbia Basin
January 1 - March , 2011

Checklist - Additional Reporting Requirements

You must indicate yes or no to all questions with an "X".
Please complete information in the boxes provided.

12. Contractual Obligations

Please click on the following link for further instructions: Contractual Obligations - Disclosure Requirements

Contractual obligations that relate to future operations in the entire government reporting entity (GRE), with details about timing of payments by sector, will be disclosed in the notes to the Public Accounts. Please enter details of contractual obligations that are valued at $50 million or more.
Contractual obligations are;
-Obligations of a government to others that will become liabilities in the future when the terms of those contracts or agreements are met; are distinct from liabilities as there has been no past transaction or event obligating the government to a future sacrifice of economic benefits at the financial statement date. Until a transaction or event occurs under a contract, a government does not have a liability. Disclosure of information about contractual obligations relates to the unperformed portion of those contracts;
-Distinct from contingent liabilities, as there is no uncertainty related to the contractual obligation's existence.

Does your organization have any contractual obligations or groupings of like contracts that are valued at $50 million or more?

x	Yes. If yes, please provide information requested below.
	No

Description, amount and timing of contractual obligations ($ in thousands)

Contract Description	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	April 1, 2016 and beyond	Totals
Waneta Expansion Project	22,000	38,200	20,200	5,700	2,000		88,100
							-
							-
							-
							-
							-
Total	22,000	38,200	20,200	5,700	2,000	-	88,100

3F

Natural Resources 3F

Response to FOI Request 2-12-00076

Dallinger, Bill D FIN:EX

From: Snead, Jennifer E FIN:EX
Sent: Thursday, June 16, 2011 3:12 PM
To: Dallinger, Bill D FIN:EX
Subject: FW: Waneta Design build contract
Attachments: CBT Appendix C FY1May251.xlsx

From: Christine Lloyd [mailto:clloyd@cbt.org]
Sent: Wednesday, May 25, 2011 9:41 AM
To: Snead, Jennifer E FIN:EX
Subject: RE: Waneta Design build contract

Hi Jennifer, attached please find updated Appendix C with Waneta Expansion contractual obligations disclosed.

Thanks, please don't hesitate to call or send me a note if you have any further questions.
Christine

From: Snead, Jennifer E FIN:EX [mailto:Jennifer.Snead@gov.bc.ca]
Sent: Wednesday, May 25, 2011 9:29 AM
To: Christine Lloyd
Subject: RE: Waneta Design build contract

Hi Christine:

Did you get a chance to look at this?

Thanks

Jennifer

From: Christine Lloyd [mailto:clloyd@cbt.org]
Sent: Friday, May 20, 2011 10:13 AM
To: Snead, Jennifer E FIN:EX
Subject: Re: Waneta Design build contract

Hi Jennifer, yes we are party to this contract. I am away from the office today but will make that change and forward to you on Tuesday, if that's ok.

Thanks
Christine

From: Snead, Jennifer E FIN:EX <Jennifer.Snead@gov.bc.ca>
To: Christine Lloyd
Sent: Fri May 20 09:57:26 2011
Subject: Waneta Design build contract

Hello Christine:

1

I believe CBT is party to a contractual obligation for the Waneta design –build contract. If so, please revise the contractual obligation part of the Appendix C year end reporting (see below) to reflect the relevant portion of the contract.

Thank you

Jennifer Snead, CMA
Financial Reporting and Advisory Services
Office of the Comptroller General

phone (250) 387-9240
fax (250) 356-8388

12. Contractual Obligations

Please click on the following link for further instructions:	Contractual Obligations - Disclc

Contractual obligations that relate to future operations in the entire government reporting entity (GRE), with details about ti Public Accounts. Please enter details of contractual obligations that are valued at $50 million or more.

Contractual obligations are:
-Obligations of a government to others that will become liabilities in the future when the terms of those contracts or agreements transaction or event obligating the government to a future sacrifice of economic benefits at the financial statement date. Until a t does not have a liability. Disclosure of information about contractual obligations relates to the unperformed portion of those con
-Distinct from contingent liabilities, as there is no uncertainty related to the contractual obligations existence.

Does your organization have any contractual obligations or groupings of like contracts that are valued at $50 million

Yes. If yes, please provide information requested below.

No

Description, amount and timing of contractual obligations ($ in thousands)

Contract Description	2011-2012	2012-2013	2013-2014	2014-2015	2015-201

2

4A

Dallinger, Bill D FIN:EX

From: Aveyard, Pauline [Pauline_Aveyard@bctransit.com]
Sent: Tuesday, June 7, 2011 3:39 PM
To: Dallinger, Bill D FIN:EX
Cc: Snead, Jennifer E FIN:EX; Norgaard, Jonathan; Hill, Megan
Subject: RE: BC Transit contractual obligations disclosure update

Good Morning,

BC Transit "like" contracts representing $50M or more in contractual obligations.

Transit Operating Agreements: 2011/12 $131.428M – net of Interior Health Authority contracts

We have no other contractual obligations or groups of contractual obligations that aggregate to greater than $50M.

Pauline Aveyard CMA
Manager, Accounting

Phone: 250-385-2551 (142)

From: Dallinger, Bill D FIN:EX [mailto:Bill.Dallinger@gov.bc.ca]
Sent: Monday, June 06, 2011 2:40 PM
To: Aveyard, Pauline
Cc: Snead, Jennifer E FIN:EX
Subject: FW: BC Transit contractual obligations disclosure update

Pauline

Here is the format that we use for contractual obligation Only totals of each group of contracts is required by each year that the contracts are issued for. It is usually provided by you on the Appendix C in the checklist tab.

In the attachment you will find the documents Jim provided last year although this much detail is not required. Last year we reported $130.353 M under a category called Transit operating agreements. These were grouped together as "like" contracts representing $50M or more in contractual obligations of the government reporting entity. If you think that you might have another contract (ie capital project) or group of similar or like contracts please include them.

Let me know if have any further questions.

Bill Dallinger, CMA
Financial Reporting & Advisory Services
Office of the Comptroller General
Ministry of Finance
Tel: (250) 387-8104
Fax: (250) 356-8388
E-mail: Bill.Dallinger@gov.bc.ca

12. Contractual Obligations

1

Province of British Columbia
Details of Contractual Obligations - $50 million or more (in dollars)
For the Fiscal Year Ended March 31, 2011

Page 1 of 1

Ministry name: Transportation & Infrastructure

Client name: Transportation & Infrastructure

Client #: 34

Contract Description and Nature (i.e. administration or program delivery)	2011-12	2012-13	2013-14	2014-15	2015-16	April 1, 2016 and beyond	Total	
							$ -	
Hwy Maintenance Agreements - Version 109	$ 360,933,976.00	$ 370,390,957.00	$ 332,080,387.00	$ 77,718,551.00	$ 25,196,618.00	$ 11,249,785.00	$ 1,177,570,274	4B-1
BC Ferries Services	$ 173,480,060.00	$ 175,561,730.00	$ 176,086,632.00	$ 176,086,632.00	$ 176,086,632.00	$ 8,628,244,968.00	$ 9,505,546,654	4B-2
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
Total	$ 534,414,036.00	$ 545,952,687.00	$ 508,167,019.00	$ 253,805,183.00	$ 201,283,250.00	$ 8,639,494,753.00	$ 10,683,116,928.00	

Contact name: Gail Silvestrini

Prepared by: Dianne Froese/Lynda Petruzzelli

Phone number: 7-3104

Approved by: D Stewart
Chief Financial Officer

FYE22

1177.571 m
9505.547 m
TO 4B

T102

4C

Note 21 - Contractual Obligations
BCTFA

Fiscal Year	Kicking Horse Park Bridge (P3)	WR Bennet Bridge (P3)	Sea to Sky (P3)	SFPR (P3)	Canada Line Rapid Transit	Provincial Transit Plan	Transportation Investment Plan	Total
2012	6,327,708	17,552,949	51,731,989	236,734,497	19,268,741	56,591,000	401,623,127	789,830,012
2013	6,236,530	17,454,832	51,406,901	175,336,074	19,268,741	2,393,000	58,436,087	330,531,166
2014	6,137,388	17,349,709	51,002,014	91,467,258	19,268,741	1,341,000	56,281,050	242,847,158
2015	6,027,511	17,226,192	50,511,114	35,650,053	19,268,741	635,000	9,050,000	138,368,611
2016	5,907,088	17,102,777	50,027,507	26,346,057	19,268,741	0		118,652,168
Future	115,595,630	266,340,030	634,322,572	401,962,633	461,974,668	0		1,880,195,532
Total	146,231,851	353,026,490	889,002,098	967,498,572	558,318,371	60,960,000	525,389,264	3,500,424,647
	✓ 4C-1	✓ 4C-2	✓ 4C-3	✓ 4C-4	✓ 4C-5	✓ 4C-6	✓ 4C-7	

C:\Users\bdalling\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.Outlook\J495M5MS\BCTFA Contractual obligations FY2011

19. Accumulated surplus:

	($ 000s)
Fiscal 2010 deficit originally reported	(292,626)
Adjustment due to adoption of PSA standards (note 2)	107,694
Fiscal 2010 deficit restated	(184,932)
Accumulated surplus of March 31, 2010 originally reported	1,441,127
Adjustment due to adoption of PSA standards (note 2)	(191,383)
Accumulated surplus of March 31, 2010 restated	1,249,744
Fiscal 2011 deficit	(136,546)
Adjustment to accumulated surplus (note 7)	79,520
Accumulated surplus, end of fiscal 2011	1,192,718

20. Contractual obligations:

Information presented below under public-private partnerships is part of the anticipated cash outflow of BCTFA's future obligations to private sector concessionaires who financed, built and operate certain transportation infrastructure. These obligations are payments for the operating components of the contracts and capital obligations of these contracts are disclosed in note 14. Payments to concessionaires are contingent on specified performance criteria and include an estimation of inflation where applicable.

($ millions)	Contract end date	2012	2013	2014	2015	2016	Future payments
Public-private partnerships:							
Sea-to-Sky Highway	2030	51.7	51.4	51.0	50.5	50.0	634.3
William R. Bennett Bridge	2035	17.6	17.5	17.4	17.3	17.1	266.3
Kicking Horse Canyon Park Bridge	2030	6.3	6.2	6.1	6.0	5.9	115.6
South Fraser Perimeter Road	2035	236.7	175.3	91.5	35.6	26.3	402.0
Canada Line performance payments	2040	19.3	19.3	19.3	19.3	19.3	462.0
Other commitments under the Provincial Transit Plan		56.6	2.4	1.3	0.6	-	-
Other commitments under the Transportation Investment Plan		401.6	58.4	56.2	9.1	-	-
		789.8	330.5	242.8	138.4	118.6	1,880.2

In addition to the commitments to public-private partnership projects and performance payments for the Canada Line, BCTFA has a number of multi-year contractual obligations for both the operating and capital components of the Transportation Investment Plan and the Provincial Transit Plan. Such future expenditures will be accounted for in the year the work or service is performed.

final note agrees to info provided

Province o. .itish Columbia
Details of Contractual Obligations - $50 million or more (in dollars)
For the Fiscal Year Ended March 31, 2011

Page 1 of 1

Ministry name: Public Safety and Solicitor General

Client name: Public Safety and Solicitor General

Client #: 010

Contract Description and Nature (i.e. administration or program delivery)	2011-12	2012-13	2013-14	2014-15	2015-16	April 1, 2016 and beyond	Total	
							$ -	
Police Services Provincial Policing (RCMP)	$ 276,305,000.00						$ 276,305,000	5A-1
Corrections - Health Services	$ 18,108,913.00	$ 18,129,430.00	$ 18,150,563.00	$ 18,172,330.00	$ 18,341,529.00		$ 90,902,765	5A-2
Police Services Community Policing Service (RCMP)	$ 8,191,000.00						$ 8,191,000	5A-3
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
Total	$ 302,604,913.00	$ 18,129,430.00	$ 18,150,563.00	$ 18,172,330.00	$ 18,341,529.00	$ -	$ 375,398,765.00	

Contact name: Jacoba Corrigal

Prepared by: Jacoba Corrigal

Phone number: 250 387-6889

Approved by: David Hoadley
Chief Financial Officer

FYE22

5A

Protection 5A

Dallinger, Bill D FIN:EX

From: Skrlac, William AG:EX
Sent: Wednesday, June 1, 2011 11:23 AM
To: Snead, Jennifer E FIN:EX; Hoadley, David AG:EX; Burns, Aaron AG:EX
Cc: Dallinger, Bill D FIN:EX
Subject: RE: Contractual Obligations - FYE 22 - CL 010- PSSG - First Nations policing agreement

Jennifer:
This amount was negotiated prior to March 31. Program area just confirmed.
Regards
Bill

Bill Skrlac, B.Comm., C.A.
Director - Accounting, Budgeting and Reporting
Phone - 250-356-7077, Cell - 250-588-3116, Fax 250-356-9185
CURIOSITY PASSION SERVICE COURAGE ACCOUNTABILITY
I N T E G R I T Y
www.YearOfScienceBC.ca

From: Snead, Jennifer E FIN:EX
Sent: Wednesday, June 1, 2011 10:39 AM
To: Skrlac, William AG:EX; Hoadley, David AG:EX; Burns, Aaron AG:EX
Cc: Dallinger, Bill D FIN:EX
Subject: RE: Contractual Obligations - First Nations policing agreement

Thanks Bill:

As long as the amount you included is part of a contract that was in place at March 31, 2011, we will include it in the Public Accounts disclosure. Please advise if this amount relates to a contract negotiated after March 31, 2011.

Jennifer

From: Skrlac, William AG:EX
Sent: Wednesday, June 1, 2011 9:54 AM
To: Hoadley, David AG:EX; Burns, Aaron AG:EX
Cc: Snead, Jennifer E FIN:EX
Subject: RE: Contractual Obligations - First Nations policing agreement

David
Attached is a revised FYE22 adding the FN to the list. We had been initially told that it was under negotiation and there was no amount. The program just sent the recently confirmed figures over to Jacoba this am.
Thanks

1

<< File: 010 FYE22 revised June 1 - added First Nations.xlsx >>

Bill Skrlac, B.Comm., C.A.
Director - Accounting, Budgeting and Reporting
Phone - 250-356-7077, Cell - 250-588-3116, Fax 250-356-9185
PASSION SERVICE COURAGE ACCOUNTABILITY
I N T E G R I T Y
www.YearOfScienceBC.ca

From: Hoadley, David AG:EX
Sent: Tuesday, May 31, 2011 12:49 PM
To: Skrlac, William AG:EX; Burns, Aaron AG:EX
Subject: FW: Contractual Obligations - First Nations policing agreement

Bill and Aaron:
Please see below email from Jennifer Snead.

Thanks,
David

From: Snead, Jennifer E FIN:EX
Sent: Tuesday, May 31, 2011 11:40 AM
To: Hoadley, David AG:EX
Subject: Contractual Obligations - First Nations policing agreement

<< File: PSSG FYE 22.xlsx >>
Hi David:

Please advise if the attached FYE 22 form for contractual obligations that you submitted for year-end includes any amount for the First Nations Policing agreement with the RCMP. In the past, the First Nations RCMP agreement has been disclosed in the public accounts even if it is below $50 million as it is similar in nature to the other provincial policing agreement.

thank you

Jennifer Snead, CMA
Financial Reporting and Advisory Services
Office of the Comptroller General

phone (250) 387-9240
fax (250) 356-8388

(OTHER)

4th Quarter FY10
For amounts > 50 million

Province of British Columbia
For Draft Note to Summary Financial Statements
For the Fiscal Year Ended March 31, 2011
Contractual Obligations

FINAL

Sector	Ministry	Contract Description and Nature (i.e. administration or program delivery)	2011-2012	2012-2013	2013-2014	2014-2015	2015-16	April 1, 2016 and beyond
Other	Homeowner Protection Office	HPO subsidized interest loans	6,337,000	5,782,000	5,230,000	4,679,000	4,124,000	11,605,000

TOTAL. 37,757,000

6A

Other 6A

6A - Audit Query

Snead, Jennifer E FIN:EX

From: Snead, Jennifer E FIN:EX
Sent: Tuesday, June 28, 2011 11:28 AM
To: Stagg, Geoff OAG:EX
Cc: Dallinger, Bill D FIN:EX
Subject: RE: contractual obligations - VIHA and HPO

Hi Geoff:

We now have the amount for HPO from Ministry of Finance and will be adding it to the note

thanks

Jennifer

From: Stagg, Geoff [mailto:GSTAGG@bcauditor.com]
Sent: Monday, June 27, 2011 2:15 PM
To: Snead, Jennifer E FIN:EX; Sihota, Raj S FIN:EX
Cc: Van Dam, Millie FIN:EX
Subject: contractual obligations - VIHA and HPO

Hi

VIHA

To determine the contractual obligations for VIHA "referred out contracts long term care"

Referred out contracts - long term care	262,223,000	70,022,000	64,225,000	56,746,000	52,248,000	592,198,000	1,097,662,000

You have taken the amounts on the appendix c for "Referred Out - Acute and Residential" (total 235,790) and "Referred Out - MH and Community" (total 77,061) and you have added to them the "long term residential care contracts (total 833,008) from the financial statements (note 13(c)). Except you haven't taken the $48,197 for 2011-2012 that is in the fs. Why is that?

HPO

Did you get a response from Finance about the commitment for the subsidized interest loans that were transferred to finance when HPO wound up?

1

Audit Query
6A

Province of Britisn Columbia
Details of Contractual Obligations - $50 million or more (in dollars)
For the Fiscal Year Ended March 31, 2011

Page1 of 1

Ministry name: Community, Sport and Cultural Development

Client name: Community, Sport and Cultural Development Client #: 060

Contract Description and Nature (i.e. administration or program delivery)	2011-12	2012-13	2013-14	2014-15	2015-16	April 1, 2016 and beyond	Total
Memo of Understanding between the Province and the Peace River Regional District. Special assistance to compensate for the region's limited access to oil and gas industrial property tax base. This contractual obligation is on going until 2019/20.	$ 32,200,000	$ 32,200,000	$ 32,200,000	$ 32,200,000	$ 32,200,000	$ 128,800,000	$ 289,800,000
A 99 year contract with the City of Vancouver (signed October 16, 1935) for fire protection services to UBC and the UEL. The contract amount is adjusted annually for increases in wages costs.	$ 5,960,000	$ 5,960,000	$ 5,960,000	$ 5,960,000	$ 5,960,000	$ 464,880,000	$ 494,680,000
Build Canada Fund (BCF); a Federal/Provincial infrastructure application-based program, which provides local governments (with populations > 100,000) up to 2/3's funding of total eligible cost to build local public infrastructure. Projects to be completed by March 31, 2015.	$ 31,900,000	$ 30,000,000	$ 20,100,000	$ -	$ -	$ -	$ 82,000,000
Build Canada Top-Up (BCF-TU); similar to BCF, with a completion date of March 31, 2011 & extension to March 31, 2012.	$ 2,100,000	$ -	$ -	$ -	$ -	$ -	$ 2,100,000
Infrastructure Stimulus Fund (ISF); similar to BCF-TU; ISF was announced as part of Canada's Economic Action Plan.	$ 18,100,000	$ -	$ -	$ -	$ -	$ -	$ 18,100,000
Municipal Rural Infrastructure Fund, with an extended completion date of March 31, 2012	$ 16,600,000	$ -	$ -	$ -	$ -	$ -	$ 16,600,000
Total	$ 106,860,000	$ 68,160,000	$ 58,260,000	$ 38,160,000	$ 38,160,000	$ 593,680,000	$ 903,280,000

6B-1

6B-2

6B-3

118,800

Contact name: Paul Kirstein Prepared by: Paul Kirstein / Michelle Armstrong

Phone number: 250-952-6576 Approved by: Jim MacAulay

FYE22

BO 6B

Other 6B

Response to FOI Request 2-12-00076

BC Assessment OTHER
April 1, 2010 - Ma., ., 2011

Checklist - Additional Reporting Requirements

You must indicate yes or no to all questions with an "x".
Please complete information in the boxes provided.

12. Contractual Obligations

Please click on the following link for further instructions: Contractual Obligations - Disclosure Requirements:

Contractual obligations that relate to future operations in the entire government reporting entity (GRE), with details about timing of payments by sector, will be disclosed in the notes to the Public Accounts. Please enter details of contractual obligations that are valued at $50 million or more.
Contractual obligations are:
-Obligations of a government to others that will become liabilities in the future when the terms of those contracts or agreements are met; are distinct from liabilities as there has been no past transaction or event obligating the government to a future sacrifice of economic benefits at the financial statement date. Until a transaction or event occurs under a contract, a government does not have a liability. Disclosure of information about contractual obligations relates to the unperformed portion of those contracts;
-Distinct from contingent liabilities, as there is no uncertainty related to the contractual obligation's existence.

Does your organization have any contractual obligations or groupings of like contracts that are valued at $50 million or more?

X	Yes. If yes, please provide information requested below.
	No

Description, amount and timing of contractual obligations ($ in thousands)

Contract Description	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	April 1, 2016 and beyond	Totals	
Consulting	329						329	LT
Hardware hosting & maintenance	1,099	264					1,363	LT
Property Leases	6,261	6,336	6,703	6,929	7,156	27,537	60,922	~~X~~ 6C
Software Support	1,018	817	803	815			3,453	LT
Voice over IP, Wireless voice, blackberry, aircards	829	874	754	630	45		3,132	LT
Various other	532	48					580	LT
Total	10,068	8,339	8,260	8,374	7,201	27,537	69,779	

6C
BC

Other 6C

BC Housing — (OTHER)
April 1, 2010 to M.. 31, 2011.

Checklist - Additional Reporting Requirements

You must indicate yes or no to all questions with an "X".
Please complete information in the boxes provided.

12. Contractual Obligations

Please click on the following link for further instructions: Contractual Obligations - Disclosure Requirements

Contractual obligations that relate to future operations in the entire government reporting entity (GRE), with details about timing of payments by sector, will be disclosed in the notes to the Public Accounts. Please enter details of contractual obligations that are valued at $50 million or more.

Contractual obligations are:

-Obligations of a government to others that will become liabilities in the future when the terms of those contracts or agreements are met; are distinct from liabilities as there has been no past transaction or event obligating the government to a future sacrifice of economic benefits at the financial statement date. Until a transaction or event occurs under a contract, a government does not have a liability. Disclosure of information about contractual obligations relates to the unperformed portion of those contracts;

-Distinct from contingent liabilities, as there is no uncertainty related to the contractual obligation's existence.

Does your organization have any contractual obligations or groupings of like contracts that are valued at $50 million or more?

X	Yes. If yes, please provide information requested below.
	No

Description, amount and timing of contractual obligations ($ in thousands)

Contract Description	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	April 1, 2016 and beyond	Totals	
Subsidy to Not for Profit Housing Providers	283,000	283,000	283,000	277,000	277,000	1,650,000	3,053,000	6D-1
Administrative Contracts	4,275	3,420	855				8,550	LT
Operating contracts	10,328	8,263	2,065				20,656	LT
Construction contracts	272,413	11,900					284,313	6D-2
							-	
							-	
Total	570,016	306,583	285,920	277,000	277,000	1,650,000	3,366,519	

3D

6D

Other 6D

Response to FOI Request 2-12-00076

Response to FOI Request 2-12-00076

Province of British Columbia
Details of Contractual Obligations - $50 million or more (in dollars)
For the Fiscal Year Ended March 31, 20_11___

Page____of____

Ministry name: Labour, Citizens' Services and Open Govt

Client name: Product Sales and Services

Client #: 057

Page 1 of 1

Contract Description and Nature (i.e. administration or program delivery)	2011-12	2012-13	2013-14	2014-15	2015-16	April 1, 2016 and beyond	Total
	$ 23,467,572.78	$ 19,556,310.65	$ -	$ -	$ -	$ -	$ 43,023,883

Program delivery - vehicle fleet management services fuel, maintenance, acquisition (up-fitting) & disposal costs, consulting services, service card administration, insurance administration, roadside assistance, ticket processing, vehicle accident services, vehicle information management, and custom reporting

PHH Vehicle Management Services Inc

Term: February 1 2006 - January 31 2013

The agreement includes the following organizations:

Ministry of Aboriginal Relations and Reconciliation	Ministry of Forests, Lands & Natural Resource Ops	Open Learning Agency	Interior Health Authority
Ministry of Advanced Education	Ministry of Health	British Columbia Ferry Services Inc	Northern Health Authority
Ministry of Agriculture	Ministry of Jobs, Tourism and Innovation	British Columbia Transit	Fraser Health Authority
Ministry of Attorney General	Ministry of Labour, Citizens' vices & Open Gov	Liquor Distribution Branch	Tillicum and Veterans Care Society
Ministry of Children and Family Development	Ministry of Public Safety & Solicitor General	BC Centre for Disease Control	BC Mental Health Society
Ministry of Community, Sport and Cultural Development	Ministry of Social Development	Vancouver Coastal Health Authority	OBL Continuing Care Society
Ministry of Education	Ministry of Transportation and Infrastructure	Vancouver Island Health Authority	Children & Women's Health Centre
Ministry of Energy and Mines	Office of the Premier	Forensic Psychiatric Services Commission	Providence Health Care Society
Ministry of Environment	Royal British Columbia Museum	WorkSafe BC	BC Ambulance Service
Ministry of Finance	BC Assessment Authority	Community Living British Columbia	

Total	$ 23,467,572.78	$ 19,556,310.65	$ -	$ -	$ -	$ -	$ 43,023,883.43

Contact name: Robert Katzer

Prepared by: Ann Harwood

Phone number: (250) 952-8021

Approved by: Chief Financial Officer

FYE22

43.024 m

BD 7A

General Government 7A

Province of British Columbia
Details of Contractual Obligations - $50 million or more (in dollars)
For the Fiscal Year Ended March 31, 2011__

Page____of____

Ministry name: Labour, Citizens' Services and Open Gov't

Client name: Citizens' Services

Client #: 112 A

Contract Description and Nature (i.e. administration or program delivery)	2011-12	2012-13	2013-14	2014-15	2015-16	April 1, 2016 and beyond	Total	
							$ -	
Brookfield Lepage Johnson Controls Workplace Solutions Incorporated	$ 164,796,861.55	$ 166,631,810.82	$ 168,503,459.08				$ 499,932,131	7B-1
							$ -	
Various Landlords (leasing Costs)	$ 126,133,374.89	$ 101,743,047.79	$ 79,857,880.08	$ 58,508,551.16	$ 33,719,145.49	$ 49,718,919.24	$ 449,680,919	7B-2
							$ -	
HP Solutions (Hosting outsourcing - operating)	$36,589,604	$43,647,451	$46,494,790	$46,608,506	$47,661,192	$257,675,812	$ 478,677,355	7B-3
IBM Global (Workstation Services)	$ 29,830,000.00	$ 30,426,600.00	$ 30,718,573.34	$ 31,972,392.66	$ 31,975,000.00	$ 95,925,000.00	$ 250,847,566	7B-4
Voice Telecommunications Services (e.g., Telus, Navigata, etc.)	$ 24,811,667.00						$ 24,811,667	58,473,413
Data Network Services (e.g., Telus, Navigata, etc.)	$ 33,661,746.00						$ 33,661,746	7B-5
							$ -	
							$ -	
HP Solutions (Hosting Outsourcing - Capital)	$ 8,104,042.00	$ 2,394,647.00	$ 3,151,955.00	$ 2,903,450.00	$ 8,934,604.57	$ 12,809,632.36	$ 38,298,331	7B-6a
							$ -	
Total	$ 423,927,294.95	$ 344,843,556.60	$ 328,726,657.69	$ 139,992,900.08	$ 122,289,941.70	$ 416,129,363.50	$ 1,775,909,714.54	

Contact name: Robert Katzer

Prepared by: Robert Katzer

Phone number: 952-8021

Approved by: Chief Financial Officer

FYE22

7B

Snead, Jennifer E FIN:EX

From: Katzer, Robert CITZ:EX
Sent: Thursday, May 19, 2011 3:15 PM
To: Snead, Jennifer E FIN:EX
Subject: FYE 22 (updated May 19 2011).xlsx

FYE 22 (updated May 19 2011).x...

1

email fa 7B

Snead, Jennifer E FIN:EX

From:	Snead, Jennifer E FIN:EX
Sent:	Thursday, May 19, 2011 2:53 PM
To:	Katzer, Robert CITZ:EX
Cc:	Gudgeon, Greg CITZ:EX; Hall, Sandra CITZ:EX; Lucoe, Belinda CITZ:EX; Dallinger, Bill D FIN:EX
Subject:	RE: Draft contractual obligations comments May 18
Importance:	High

Thanks Robert. Please resubmit the FYE forms and include only signed contracts for the contracted term. Remove any that are unsigned or assumed future renewals. The disclosure is only about Contracts in place at March 31, 2011 – not potential future contracts.

Please let me know if you can do this today.

Thank you

Jennifer

From: Katzer, Robert CITZ:EX
Sent: Thursday, May 19, 2011 2:31 PM
To: Snead, Jennifer E FIN:EX
Cc: Gudgeon, Greg CITZ:EX; Hall, Sandra CITZ:EX; Lucoe, Belinda CITZ:EX
Subject: RE: Draft contractual obligations comments May 18

Jennifer,

The IBM workstations master agreement was extended last winter, as per Leanne Howes of the Alliance Management Office. This amount does not include Change Order Proposals (COP) or Project costs. The increases over last year amounts relate to changes in forecast Economic Cost Adjustment (inflation) factors. Leanne notes that the extension was for 15/16 and 3 more years.

The Hosting agreement with HP Advanced Solutions-Operating did not include the data centre fees in 2009/10 FYE22 report, as those costs were covered in 10/11 under a previous agreement with IBM Canada. The transition of the mainframe data centre to HP Advanced solutions was effective Dec 2010.

On the network side, the $33.6M reported for the Data Network costs is the annualized cost based on the monthly costs for the circuits that were installed as of Mar 31, 2011. In 2009/10, an estimate was put in the FYE22 – but in the subsequent request for the FYE22.1, it was discovered that the data network costs in 2009/10 should have been $33M. This information was previously provided to FRAS.

The Voice network costs are those related to the circuits/equipment installed as of Mar 31, 2011.

The Network costs are as per inventory information from Lisa Perkins of Technology Services Division, forecast on a status quo basis. Please note that the Network Outsourcing agreement has not yet been signed, and that the actual amounts may change once the agreement is signed.

1

[illegible] for 2.B

The forecast of the contractual obligation for the ARES WSI-Johnson Controls agreement was based on information provided by Pat Marsh and Kim Chow of Integrated Workplace Solutions (IWS). It assumes the renewal of the contractual obligation and includes the negotiated increases based on CPI and a 1x cost adjustment at the start of the renewal period in 2014/15 for the Management and Supervisory Fees.

The HRMS contractual obligation estimate was provided by Robert Doll of the HRMS AMO office. This item was separately disclosed, as the HRMS office was transferred to a different ministry as part of the March government reorganization.

Do not hesitate to contact me if you have any questions.

Robert
952-8021

From: Gudgeon, Greg CITZ:EX
Sent: Thursday, May 19, 2011 1:00 PM
To: Katzer, Robert CITZ:EX
Cc: Hall, Sandra CITZ:EX
Subject: FW: Draft contractual obligations comments May 18
Importance: High

Robert please provide the requested info

Thanks
Greg Gudgeon, BSc, CA
Chief Financial Officer and Executive Director,
Governance and Financial Reporting - *"Results that Count"*
Corporate Services Division
Ministry of Labour, Citizens' Services and Open Government
250-952-8569
250-216-4793
FAX - 250-952-8389

From: Snead, Jennifer E FIN:EX
Sent: Thursday, May 19, 2011 11:42 AM
To: Gudgeon, Greg CITZ:EX
Cc: Dallinger, Bill D FIN:EX
Subject: FW: Draft contractual obligations comments May 18
Importance: High

Hi Greg:

We are reviewing the contractual obligations note for the draft public accounts and are predicting questions from the auditors on the following:

- why did Accommodation and real Estate, IBM global, Data Network, STM and Advanced Solutions ASD contractual obligations (as reported on LCSOG's FYE 22 forms) increase over the prior year – were they re-negotiated or extended?

2

Please provide an explanation. Today is best if possible.

thanks

Jennifer Snead, CMA
Financial Reporting and Advisory Services
Office of the Comptroller General

phone (250) 387-9240
fax (250) 356-8388

Province of British Columbia
Details of Contractual Obligations - $50 million or more (in dollars)
For the Fiscal Year Ended March 31, 2011

Ministry name: Citizens' Services

Client name: Citizens' Services

Client #: 112 B

Contract Description and Nature (i.e. administration or program delivery)	2011-12	2012-13	2013-14	2014-15	2015-16	April 1, 2016 and beyond	Total
TSSI Contract for Payroll Services	$ 15,818,538.25	$ 15,952,450.45	$ 15,939,024.17	$ 10,201,828.58	$ -	$ -	$ 57,911,841
10 yr Contract - beg. Date: Nov 15, 2004 to Nov 14, 2014							$ -
Managed thru HRMS Branch - BCPSA							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
Total	$ 15,818,538.25	$ 15,952,450.45	$ 15,939,024.17	$ 10,201,828.58	$ -	$ -	$ 57,911,841.45

Contact name: Robert Katzer

Prepared by: Robert Doll (HRMS)

Phone number: (250) 952-8021

Approved by: Chief Financial Officer

FYE22

7C BD

General Government 7C

Province of British Columbia
Details of Contractual Obligations - $50 million or more (in dollars)
For the Fiscal Year Ended March 31, 2011

Page 1 of 2

Ministry name: Ministry of Finance

Client name: RSB

Client #: 022

Contract Description and Nature (i.e. administration or program delivery)	2011-12	2012-13	2013-14	2014-15	2015-16	April 1, 2016 and beyond	Total
Advanced Solutions	$ 55,000,000	$ 57,000,000	$ 60,000,000	$ 63,000,000	$ 68,000,000	$ 73,000,000	$ 376,000,000
(includes base fees, benefits & SRs)							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
Total	$ 55,000,000	$ 57,000,000	$ 60,000,000	$ 63,000,000	$ 68,000,000	$ 73,000,000	$ 376,000,000

Contact name: Gina Curran

Prepared by: Gina Curran

Phone number: 250 387-2217

Approved by: Steve Klak
Chief Financial Officer

FYE22

FYE22_022 RSB

F1-082

7D

General Government 7D

8A

Contract Description and Nature	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	April 1, 2016 and beyond	Total 2011	
Leases and Business Support Services	121,000,000	118,000,000	11,000,000	7,000,000	6,000,000	12,000,000	275,000,000	8A-1
Energy Purchase contracts (including Powerex)	1,451,000,000	1,266,400,000	1,241,500,000	1,219,900,000	1,404,200,000	38,245,900,000	45,250,000,000	8A-2 Updated Amt = $42,976,000,000 + 2,968,000,000 - 714,000,000
Demand side mgmt/Power smart incentive	30,764,360	22,103,006	7,804,361	737,341			61,409,068	8A-3
Generation Commitments	200,137,839	107,936,078	65,693,797	44,216,822	20,886,864	7,252,276	446,123,676	8A-4
Site C	16,068,657	183,045					16,251,702	8A-5
Smart metering	226,859,749	139,446,058	9,657,214	500,000	500,000	2,945,099	379,908,120	8A-6
Materials and vehicles	75,553,419	5,938,577	1,300,000	0	0	0	82,791,996	8A-7
Contracting and Outside Services	201,914,862	21,698,833	2,454,281	1,193,374	357,119	0	227,618,469	8A-8
IT Commitments	25,371,902	4,219,894	803,896	691,796	170,305	0	31,257,793	8A-9
Bldg/Land related Commitments	16,279,807	1,821,738	658,197	593,034	0	0	19,352,776	8A-10
							0	
Total obligations	2,369,450,595	1,687,747,229	1,540,371,746	1,474,832,367	1,432,214,288	38,268,097,375	46,769,713,600	

Obligations under capital lease amount allocated to "beyond 2016" column. Please allocate to apprpriate years 2011/12, 2012/13 ..

BC Hydro - Final
Approved by A Sirrat (BC Hydro)

8A

Dallinger, Bill D FIN:EX

From: Stirrat, Ann [Ann.Stirrat@bchydro.com]
Sent: Tuesday, June 28, 2011 12:20 PM
To: Dallinger, Bill D FIN:EX
Cc: Snead, Jennifer E FIN:EX
Subject: RE: BC Hydro Contractual Obligations at March 31, 2011
Attachments: BC Hydro contractual obligations final Updated.xlsx

Sorry, forgot the attachment, here is the updated table.

From: Stirrat, Ann
Sent: 2011, June 28 12:18 PM
To: 'Dallinger, Bill D FIN:EX'
Cc: Snead, Jennifer E FIN:EX
Subject: RE: BC Hydro Contractual Obligations at March 31, 2011

Hi Bill,

Per our conversation this morning, we realized today that our Note 16 needs to be modified to replace the reference to $461 million (present value) with $714 million which is the nominal value of the capital lease payments included in our total energy purchase commitments. The breakdown by year is as follows:

2011/12	$45.1M
2012/13	$43.6M
2013/14	$42.4M
2014/15	$41.1M
2015/16	$39.7M
After Apr 1 2016	$502.1M
Total	$714.0M

We have made the corresponding adjustment to the table you sent this morning and agree with the rest of the numbers on it.

Per discussion with Jennifer yesterday, we assume that the table will be consolidated for publication into just a few key lines as in prior years (Operating and Capital obligations, energy purchases, etc). Regarding the discussion on Smart Metering, our preference is to include it in Operating and Capital Obligations rather than showing it as a separate item, as it is one of a number of significant capital projects albeit a large one.

Ann

From: Dallinger, Bill D FIN:EX [mailto:Bill.Dallinger@gov.bc.ca]
Sent: 2011, June 28 9:57 AM
To: Stirrat, Ann
Cc: Snead, Jennifer E FIN:EX
Subject: RE: BC Hydro Contractual Obligations at March 31, 2011

Ann

I sent the wrong attachment . Please update the approve the new version attached.

Thx Bill

1

From: Dallinger, Bill D FIN:EX
Sent: Tuesday, June 28, 2011 9:54 AM
To: 'Stirrat, Ann'
Cc: Snead, Jennifer E FIN:EX
Subject: RE: BC Hydro Contractual Obligations at March 31, 2011
Importance: High

Ann

Your note 13 indicates that $461 is the present value of obligations under capital lease. We need to deduct the nominal value of the obligation under capital lease , $1,562 from the appropriate years of Energy purchase contracts (including Powerex)

Could you provide the yearly breakdown in the schedule below and update the Energy purchase contracts (including Powerex) amounts in the attached spreadsheet for the contractual obligations of BC Hydro

Could you review and approve all of the items in the spreadsheet.

Thanks

Bill Dallinger, CMA
Financial Reporting & Advisory Services
Office of the Comptroller General
Ministry of Finance
Tel: (250) 387-8104
Fax: (250) 356-8388
E-mail: Bill.Dallinger@gov.bc.ca

From: Dallinger, Bill D FIN:EX
Sent: Monday, June 27, 2011 2:34 PM
To: 'Stirrat, Ann'
Cc: Snead, Jennifer E FIN:EX
Subject: RE: BC Hydro Contractual Obligations at March 31, 2011 - $461 M for long term purchase agreements recorded as capital leases

Ann

Re the $461 M for long term purchase agreements recorded as capital leases. Could you provide the amounts for the following years.

2011/12	
2012/13	
2013/14	
2014/15	
2015/16	
After Apr 1 2016	
Total	$1,562M

Thx

Bill Dallinger, CMA
Financial Reporting & Advisory Services
Office of the Comptroller General
Ministry of Finance

Tel: (250) 387-8104
Fax: (250) 356-8388
E-mail: Bill.Dallinger@gov.bc.ca

From: Stirrat, Ann [mailto:Ann.Stirrat@bchydro.com]
Sent: Thursday, May 26, 2011 1:54 PM
To: Snead, Jennifer E FIN:EX
Cc: Dallinger, Bill D FIN:EX
Subject: RE: BC Hydro Contractual Obligations at March 31, 2011

Hi Jennifer,

To respond to your first two questions below concerning our Note 16, we confirm that

1. The $45,944 million does include $461 million for long-term energy purchase agreements recorded as capital leases and reported in Other Long-Term Liabilities
2. The lease and service agreements are not with any GRE's.

As we discussed on Tuesday, we are currently working on the annual disclosure for contractual obligations and it will include both capital obligations as reported in previous years and also operating and maintenance obligations if this year's analysis shows that this grouping is in an amount in excess of $50 million.

Regarding the significant increase in energy purchase agreements as compared to F2010, we confirm that the increase was due to entering into a number of new EPAs with Independent Power Producers and increasing or extending a number of existing EPAs during fiscal 2011.

Please let me know if you need any additional information.

nn

From: Snead, Jennifer E FIN:EX [mailto:Jennifer.Snead@gov.bc.ca]
Sent: 2011, May 24 12:01 PM
To: Stirrat, Ann
Cc: Dallinger, Bill D FIN:EX
Subject: BC Hydro Contractual Obligations at March 31, 2011

Hello Ann:

Attached is a summary of BC Hydro's contractual obligations as described in the 2011 draft note 16. Please review and correct where necessary, to provide us with accurate disclosure for the March 31, 2011 Public Accounts. The shaded areas showing prior year disclosure amounts are for internal information/ analysis only. The province does not include prior year comparative amounts for future oriented information notes such as contractual obligations. Please to not change or restate the prior year amounts on the spreadsheet.

For the current year contractual obligations, please advise:

- if the $45,944 million amount should be reduced by the $461 million noted as already booked as capital leases.
- If the lease and service agreements are with entities outside of the government reporting entity (GRE)– please remove any amounts from the spreadsheet that represent agreements with an entity within the GRE

3

- amounts for groupings of like agreements such as contracts for capital projects, as disclosed in prior years.
- whether the types of agreements identified in the more thorough review of contractual obligations in 2010 have been captured, where groupings of contracts that are similar in nature exceed $50 million.

Please provide a brief explanation for the significant increase in contractual obligations related to energy purchase agreements ($20 B last year to $46 B this year), as the Minister will need to be prepared to explain that if asked.

Please do not hesitate to call me if you have any questions or would like to discuss this further.

thank you

Jennifer Snead, CMA
Financial Reporting and Advisory Services
Office of the Comptroller General

phone (250) 387-9240
fax (250) 356-8388

Snead, Jennifer E FIN:EX

From: Stagg, Geoff [GSTAGG@bcauditor.com]
Sent: Monday, June 27, 2011 1:51 PM
To: Dallinger, Bill D FIN:EX
Cc: Snead, Jennifer E FIN:EX
Subject: RE: BC Hydro Contractual Obligations at March 31, 2011

Categories: send to OAG

Re the $461 m of capital lease obligations that are included in the total of contractual obligations for energy commitments. Do you know if the annual payments for energy commitments disclosed in Hydro note 16 – the 1,497, 1,310, 1,484, 1,461 and 1,444 – include the lease payments?

From: Dallinger, Bill D FIN:EX [mailto:Bill.Dallinger@gov.bc.ca]
Sent: June 27, 2011 12:30 PM
To: Stagg, Geoff
Cc: Snead, Jennifer E FIN:EX
Subject: RE: BC Hydro Contractual Obligations at March 31, 2011

I just asked them this very question an hour ago and am waiting for a reply.

From: Stagg, Geoff [mailto:GSTAGG@bcauditor.com]
Sent: Monday, June 27, 2011 11:37 AM
To: Dallinger, Bill D FIN:EX
Cc: Snead, Jennifer E FIN:EX
Subject: RE: BC Hydro Contractual Obligations at March 31, 2011

Thanks

Could you ask them about the smart meters, they show obligations totalling $379 which is way less than what is being reported in the media as the cost. Or is this just signed contracts vs total project budget

From: Dallinger, Bill D FIN:EX [mailto:Bill.Dallinger@gov.bc.ca]
Sent: June 27, 2011 9:04 AM
To: Stagg, Geoff
Cc: Snead, Jennifer E FIN:EX
Subject: FW: BC Hydro Contractual Obligations at March 31, 2011

Hi Geoff

Please see the attachment for the information you have requested.

I will also conform with BC Hydro today that the amounts are final.

Thanks

Bill Dallinger, CMA
Financial Reporting & Advisory Services
Office of the Comptroller General

OAG Query 8A

Ministry of Finance
Tel: (250) 387-8104
Fax: (250) 356-8388
E-mail: Bill.Dallinger@gov.bc.ca

From: Stagg, Geoff [mailto:GSTAGG@bcauditor.com]
Sent: Saturday, June 25, 2011 4:23 PM
To: Snead, Jennifer E FIN:EX; Sihota, Raj S FIN:EX
Subject: BC Hydro contractual obligations
Importance: High

Hi

Could you send the support you received for BC Hydro's contractual obligations please. The email in the folder from Ann is dated May 26 and she says she is still working on the disclosure, and I can't find anything that supports the disclosure of

Demand side mgmt/Power smart incentive
Generation Commitments
Smart metering
Materials and vehicles
Contracting and Outside Services
'T Commitments
Bldg/Land related Commitments

From: Stirrat, Ann [mailto:Ann.Stirrat@bchydro.com]
Sent: Wednesday, June 15, 2011 11:19 AM
To: Dallinger, Bill D FIN:EX; Parmar, Sunita
Cc: Snead, Jennifer E FIN:EX
Subject: RE: BC Hydro Contractual Obligations at March 31, 2011

Bill, attached please find the draft of BC Hydro's F2011 contractual obligations, which are in addition to the commitments disclosed in our F2011 financial statements. Once we have our CAO's review completed, we'll confirm these numbers as final.

Regards,
Ann

From: Dallinger, Bill D FIN:EX [mailto:Bill.Dallinger@gov.bc.ca]
Sent: 2011, June 14 3:36 PM
To: Parmar, Sunita; Stirrat, Ann
Cc: Snead, Jennifer E FIN:EX
Subject: FW: BC Hydro Contractual Obligations at March 31, 2011

Sunita/Ann

Would it be possible for Ann to send us your capital and other contractual obligations by tomorrow at noon.

We are trying to finalize our summary note disclosure tomorrow end of day.

So far you have confirmed:

- $45,944 million energy purchase contracts (less $461 million for long-term energy purchase agreements)
- $275 million lease and service agreements.

Please let me know if you are not able to provide this information .

Thank you

Bill Dallinger, CMA
Financial Reporting & Advisory Services
Office of the Comptroller General
Ministry of Finance
Tel: (250) 387-8104
Fax: (250) 356-8388
E-mail: Bill.Dallinger@gov.bc.ca

(in millions)	2011	2010
Other Comprehensive Income		
Unrealized loss on derivatives designated as cash flow hedges	$ (24)	$ (150)
Reclassification to income on deriviatives designated as cash flow hedges	44	245
Other Comprehensive Income	$ 20	$ 95

Comprehensive income consists of net income and other comprehensive income (OCI). OCI represents the changes in shareholder's equity during a period arising from transactions and changes in the fair value of available for sale securities and the effective portion of cash flow hedging instruments. Amounts are recorded in OCI until the criteria for recognition in the consolidated statement of operations are met.

(in millions)	2011	2010
Accumulated other comprehensive income (loss), beginning of year	$ 53	$ (42)
Other comprehensive income for the year	20	95
Accumulated Other Comprehensive Income, End of Year	$ 73	$ 53

BC Hydro (excluding Powerex) has long-term energy purchase agreements to meet a portion of its expected future domestic electricity requirements. The expected obligations to purchase energy under these agreements have a total value of approximately $42,976 million of which approximately $1,310 million relates to the purchase of natural gas and natural gas transportation agreements, at market prices over 30 years. The remaining commitments are at predetermined prices. Included in the total value of the long-term energy purchase agreements are $714 million accounted for as obligations under capital leases. Powerex has energy purchase commitments with an estimated minimum payment obligation of $2,968 million extending to 2024.

The total combined payments for the next five years are approximately (in millions): 2012—$1,497; 2013—$1,310; 2014—$1,484; 2015—$1,461; 2016—$1,444.

Powerex has energy sales commitments over the next five years with a total estimated value of $1,008 million.

BC Hydro has entered into various agreements to lease facilities or assets, or to purchase business support services. The agreements cover periods of up to 10 years, and the aggregate minimum payments are approximately $275 million. Payments for the next five years are approximately (in millions): 2012—$121; 2013 —$118; 2014—$11; 2015—$7; 2016—$6.

final note agrees to info provided

NOTE 15: OTHER COMPREHENSIVE INCOME AND ACCUMULATED OTHER COMPREHENSIVE INCOME

OTHER COMPREHENSIVE INCOME

(in millions)	2011	2010
Other Comprehensive Income		
Unrealized loss on derivatives designated as cash flow hedges	$ (24)	$ (150)
Reclassification to income on derivlatives designated as cash flow hedges	44	245
Other Comprehensive Income	$ 20	$ 95

Comprehensive income consists of net income and other comprehensive income (OCI). OCI represents the changes in shareholder's equity during a period arising from transactions and changes in the fair value of available for sale securities and the effective portion of cash flow hedging instruments. Amounts are recorded in OCI until the criteria for recognition in the consolidated statement of operations are met.

ACCUMULATED OTHER COMPREHENSIVE INCOME

(in millions)	2011	2010
Accumulated other comprehensive income (loss), beginning of year	$ 53	$ (42)
Other comprehensive income for the year	20	95
Accumulated Other Comprehensive Income, End of Year	$ 73	$ 53

NOTE 16: COMMITMENTS AND CONTINGENCIES

ENERGY COMMITMENTS

BC Hydro (excluding Powerex) has long-term energy purchase agreements to meet a portion of its expected future domestic electricity requirements. The expected obligations to purchase energy under these agreements have a total value of approximately $42,976 million of which approximately $1,310 million relates to the purchase of natural gas and natural gas transportation agreements, at market prices over 30 years. The remaining commitments are at predetermined prices. Included in the total value of the long-term energy purchase agreements are $461 million accounted for as obligations under capital leases. Powerex has energy purchase commitments with an estimated minimum payment obligation of $2,968 million extending to 2024.

The total combined payments for the next five years are approximately (in millions): 2012—$1,497; 2013—$1,310; 2014—$1,484; 2015—$1,461; 2016—$1,444.

Powerex has energy sales commitments over the next five years with a total estimated value of $1,008 million.

[illegible]

BC Hydro has entered into various agreements to lease facilities or assets, or to purchase business support services. The agreements cover periods of up to 10 years, and the aggregate minimum payments are approximately $275 million. Payments for the next five years are approximately (in millions): 2012—$121; 2013 —$118; 2014—$11; 2015—$7; 2016—$6.

[illegible]

Response to FOI Request 2-12-00076

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FIN 2012 00076

DEFERRED REVENUE

Deferred revenue consists principally of amounts received under the agreement relating to the Skagit River, Ross Lake, and the Seven Mile Reservoir on the Pend d'Oreille River. Under the agreement BC Hydro has committed to deliver a pre-determined amount of electricity each year to the City of Seattle for an 80-year period ending in fiscal 2066 in return for two annual payments of approximately US$22 million per year for 35 years ending in 2021 and US$100,000 (adjusted for inflation) per year for the 80-year period.

The amounts received under the Skagit River Agreement are deferred and included in income on an annuity basis over the electricity delivery period ending in fiscal 2066.

LEASE OBLIGATIONS AND OTHER PROVISIONS

The capital lease obligations are related to long-term energy purchase agreements. The present value of the lease obligations were discounted at rates ranging from 4.47 per cent to 4.60 per cent with contract terms ranging from 11 to 25 years. Interest of $8.8 million relating to capital lease obligations has been included in finance charges. Minimum lease payments over the lease terms are as follows:

(in millions)	2011
2012	$ 79
2013	78
2014	78
2015	78
2016	77
Later years, through F2022	1,172
Total minimum lease payments	1,562
Less: estimated executory costs	848
Net minimum capital lease payments	714
Less: amount representing interests	253
Present value of net minimum capital lease payments	461
Less: current portion of obligations under capital leases, included in accounts payable and accrued liabilities	24
Total long-term portion of obligations under capital leases	$ 437

NOTE 14 - EMPLOYEE FUTURE BENEFIT PLANS

BC Hydro provides a defined benefit statutory pension plan to substantially all employees, as well as supplemental arrangements which fund the pension benefits earned in excess of the maximum pension benefits provided by the defined benefit statutory pension plan. Pension benefits are based on years of membership service and highest five-year average pensionable earnings. Annual cost-of-living increases are provided to pensioners to the extent that funds are available in the indexing fund. Employees make basic and indexing contributions to the plan funds based on a percentage of current pensionable earnings. BC Hydro contributes amounts as prescribed by an independent actuary. BC Hydro is responsible for ensuring that the statutory pension plan has sufficient assets to pay the pension benefits upon retirement of employees. The supplemental arrangements are unfunded. The most recent actuarial funding valuation for the statutory pension plan was performed at December 31, 2009. The next valuation for funding purposes will be prepared as at December 31, 2012.

Response to FOI Request 2-12-00076

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Accumulated Other Comprehensive Income

(in millions)		2011		2010
Accumulated other comprehensive income (loss), beginning of year	$	53	$	(42)
Other comprehensive income for the year		11		95
Accumulated Other Comprehensive Income, End of Year	$	64	$	53

NOTE 16: COMMITMENTS AND CONTINGENCIES 5/6 714

Energy Commitments

BC Hydro (excluding Powerex) has long-term energy purchase agreements to meet a portion of its expected future domestic electricity requirements. The expected obligations to purchase energy under these agreements have a total value of approximately $42,976 million of which approximately $1,310 million relates to the purchase of natural gas and natural gas transportation agreements, at market prices over 30 years. The remaining commitments are at predetermined prices. Included in the total value of the long-term energy purchase agreements are $461 million accounted for as obligations under capital leases. Powerex has energy purchase commitments with an estimated minimum payment obligation of $2,968 million extending to 2024.

+2,976+2968 = $45,944

The total combined payments for the next five years are approximately (in millions): 2012 - $1,497; 2013 - $1,310; 2014 - $1,484; 2015 - $1,461; 2016 - $1,444. = 7,196

Powerex has energy sales commitments over the next five years with a total estimated value of $1,008 million.

Lease and Service Agreements

BC Hydro has entered into various agreements to lease facilities or assets, or to purchase business support services. The agreements cover periods of up to 10 years, and the aggregate minimum payments are approximately $275 million. Payments for the next five years are approximately (in millions): 2012 – $121; 2013 – $118; 2014 – $11; 2015 – $7; 2016 - $6.

email confirms leases are outside GRE

Legal Contingencies

a) Since 2000, Powerex has been named, along with other energy providers, in lawsuits and U.S. federal regulatory proceedings which seek refunds, damages and/or contract rescissions based on allegations that, during part of 2000 and 2001, the California wholesale electricity markets were unlawfully manipulated and energy prices were not just and reasonable. At March 31, 2011, Powerex was owed US $265 million (CDN $258 million) by the California Power Exchange and the California Independent System Operator related to Powerex's trade activities in California during the period covered by the lawsuits. It is expected those receivables will be offset against any refunds that Powerex is required to pay.

FERC has approved a settlement agreement between FERC staff and Powerex that acknowledged that there was no evidence that Powerex engaged in any gaming or other improper practices with any other market participants, and further noted that Powerex was a valuable and reliable supplier to the California market throughout the energy crisis. FERC's approval of this settlement is currently being challenged by various California parties. If the challenges are unsuccessful, FERC's determination that Powerex did not engage in market manipulation will stand and could provide Powerex with additional defences in the remaining litigation and other FERC proceedings.

FERC decided earlier in the proceedings that certain market-wide refunds will have to be paid by energy providers to various California parties. The precise amount has not been determined and the timing of the refunds is unknown. In addition, FERC will hold an inquiry to reconsider additional refunds based on allegations of seller market manipulation during the summer of 2000. CDWR transactions will be included in these latter inquiries.

A FERC trial judge has determined that in the event Powerex and other energy providers improperly reported transactional data to FERC in 2000 and 2001, those reports did not hide an accumulation of market power which resulted in unreasonably high energy prices. If the FERC Commission issues a final order upholding the trial judge's initial decision it is expected that the California Parties will commence appeal proceedings.

Due to the ongoing nature of the regulatory and legal proceedings against Powerex, management cannot predict the outcomes of the claims against Powerex. Powerex has recorded provisions for uncollectible amounts and legal costs associated with the California energy crisis. These provisions are based on management's best estimates, and are intended to adequately provide for any exposure. However, the amounts that are ultimately collected or paid may differ from management's current estimates. Management has not disclosed the provision amounts or ranges of expected outcomes due to the potentially adverse effect on the process.

b) Facilities and Rights of Way: BC Hydro is subject to existing and pending legal claims relating to alleged infringement and damages in the operation and use of facilities owned by BC Hydro. These claims may be resolved unfavourably with respect to BC Hydro and may have a significant adverse effect on BC Hydro's financial position. For existing claims in respect of which settlement negotiations have advanced to the extent that potential settlement amounts can reasonably be predicted, management has recorded a provision for the potential costs of those settlements. For pending claims, management believes that any loss exposure that may ultimately be incurred may differ materially from management's current estimates. Management has not disclosed the ranges of expected outcomes due to the potentially adverse effect on the negotiation process for these pending claims.

c) Due to the size, complexity and nature of BC Hydro's operations, various other legal matters are pending. It is not possible at this time to predict with any certainty the outcome of such litigation. Management believes that any settlements related to these matters will not have a material effect on BC Hydro's consolidated financial position or results of operations.

d) BC Hydro and its subsidiaries have outstanding letters of credit, related primarily to Powerex trading activities. At March 31, 2011, the letters of credit outstanding total CDN $99 million (2010 – CDN $62 million) and US $108 million (2010 – US $94 million).

NOTE 17: GEOGRAPHIC INFORMATION

Revenues, based on location of the customer, are as follows:

(in millions)		**2011**		2010
British Columbia	$	**3,408**	$	3,102
Canada (excluding British Columbia)		**205**		171
United States		**368**		549
Transfers to Regulatory Deferral Accounts		**35**		206
Total	$	**4,016**	$	4,028

Substantially all of BC Hydro's assets are located in the Province of British Columbia. Energy sales outside of British Columbia are carried out by Powerex, a wholly owned subsidiary of BC Hydro.

NOTE 18: RELATED PARTY TRANSACTIONS

As Crown Corporations of the Province, BC Hydro, Columbia Power Corporation and the Province are considered related parties. All transactions between BC Hydro and its related parties are considered to have commercial substance and are consequently recorded at the exchange amount, which is the amount of consideration established and agreed to by the related parties. The related party transactions and balances are summarized below:

Dallinger, Bill D FIN:EX

From: Stirrat, Ann [Ann.Stirrat@bchydro.com]
Sent: Wednesday, June 15, 2011 11:19 AM
To: Dallinger, Bill D FIN:EX; Parmar, Sunita
Cc: Snead, Jennifer E FIN:EX
Subject: RE: BC Hydro Contractual Obligations at March 31, 2011
Attachments: DRAFT to Province BC Hydro Draft Contractual Obligations FY2010_2011.xls

Bill, attached please find the draft of BC Hydro's F2011 contractual obligations, which are in addition to the commitments disclosed in our F2011 financial statements. Once we have our CAO's review completed, we'll confirm these numbers as final.

Regards,
Ann

From: Dallinger, Bill D FIN:EX [mailto:Bill.Dallinger@gov.bc.ca]
Sent: 2011, June 14 3:36 PM
To: Parmar, Sunita; Stirrat, Ann
Cc: Snead, Jennifer E FIN:EX
Subject: FW: BC Hydro Contractual Obligations at March 31, 2011

Sunita/Ann

Would it be possible for Ann to send us your capital and other contractual obligations by tomorrow at noon.

We are trying to finalize our summary note disclosure tomorrow end of day.

So far you have confirmed:

- $45,944 million energy purchase contracts (less $461 million for long-term energy purchase agreements)
- $275 million lease and service agreements.

Please let me know if you are not able to provide this information .

Thank you

Bill Dallinger, CMA
Financial Reporting & Advisory Services
Office of the Comptroller General
Ministry of Finance
Tel: (250) 387-8104
Fax: (250) 356-8388
E-mail: Bill.Dallinger@gov.bc.ca

From: Stirrat, Ann [mailto:Ann.Stirrat@bchydro.com]
Sent: Thursday, May 26, 2011 1:54 PM
To: Snead, Jennifer E FIN:EX
Cc: Dallinger, Bill D FIN:EX
Subject: RE: BC Hydro Contractual Obligations at March 31, 2011

Hi Jennifer,

To respond to your first two questions below concerning our Note 16, we confirm that

1. The $45,944 million does include $461 million for long-term energy purchase agreements recorded as capital leases and reported in Other Long-Term Liabilities
2. The lease and service agreements are not with any GRE's.

As we discussed on Tuesday, we are currently working on the annual disclosure for contractual obligations and it will include both capital obligations as reported in previous years and also operating and maintenance obligations if this year's analysis shows that this grouping is in an amount in excess of $50 million.

Regarding the significant increase in energy purchase agreements as compared to F2010, we confirm that the increase was due to entering into a number of new EPAs with Independent Power Producers and increasing or extending a number of existing EPAs during fiscal 2011.

Please let me know if you need any additional information.

Ann

From: Snead, Jennifer E FIN:EX [mailto:Jennifer.Snead@gov.bc.ca]
Sent: 2011, May 24 12:01 PM
To: Stirrat, Ann
Cc: Dallinger, Bill D FIN:EX
Subject: BC Hydro Contractual Obligations at March 31, 2011

Hello Ann:

Attached is a summary of BC Hydro's contractual obligations as described in the 2011 draft note 16. Please review and correct where necessary, to provide us with accurate disclosure for the March 31, 2011 Public Accounts. The shaded areas showing prior year disclosure amounts are for internal information/ analysis only. The province does not include prior year comparative amounts for future oriented information notes such as contractual obligations. Please to not change or restate the prior year amounts on the spreadsheet.

For the current year contractual obligations, please advise:

- if the $45,944 million amount should be reduced by the $461 million noted as already booked as capital leases.
- If the lease and service agreements are with entities outside of the government reporting entity (GRE)– please remove any amounts from the spreadsheet that represent agreements with an entity within the GRE
- amounts for groupings of like agreements such as contracts for capital projects, as disclosed in prior years.
- whether the types of agreements identified in the more thorough review of contractual obligations in 2010 have been captured, where groupings of contracts that are similar in nature exceed $50 million.

Please provide a brief explanation for the significant increase in contractual obligations related to energy purchase agreements ($20 B last year to $46 B this year), as the Minister will need to be prepared to explain that if asked.

2

For amounts > 50 million

Province of British Columbia
For Draft Note to Summary Financial Statements
For the Fiscal Year Ended March 31, 2011
Estimated Contractual Obligations
Capital and Operating & Maintenance

DRAFT

Self-supported Crown Corporations and Agencies

Sector	Crown Corporation	Contract Description and Nature (i.e. administration or program delivery)	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	April 1, 2016 and beyond	Total
NR and ED	BC Hydro Authority	Materials and vehicles	75,553,419	5,938,577	1,300,000				82,791,996
NR and ED	BC Hydro Authority	Contracting and outside services	201,914,862	21,698,833	2,454,281	1,193,374	357,119	-	227,618,469
NR and ED	BC Hydro Authority	Generation Commitments	205,417,895	110,746,393	65,836,488	44,216,822	20,886,864	7,252,276	454,356,738
NR and ED	BC Hydro Authority	IT Commitments	25,371,902	4,219,894	803,896	691,796	170,305	-	31,257,793
NR and ED	BC Hydro Authority	Buildings and Land Related Commitments	16,279,807	1,821,738	658,197	593,034	-	-	19,352,776
NR and ED	BC Hydro Authority	Smart Metering and Infrastructure Program (SMI)	226,859,749	139,446,058	9,657,214	500,000	500,000	2,945,099	379,908,119
NR and ED	BC Hydro Authority	Demand Side Management/Power Smart	30,764,360	22,103,006	7,804,361	737,341	-	-	61,409,068
			782,161,994	305,974,499	88,514,437	47,932,367	21,914,288	10,197,375	1,256,694,960

Changes to note for this reporting period:
Schedule now includes Operating & Maintenance Contractual Obligations
Inclusion of SMI Contractual Obligations as a line, as obligations are now material
Transmission Commitments are included in Material and Vehicles and in Contracting Outside Services for T&D.

Response to FOI Request 2-12-00076

FY 2011 ADDITIONAL DISCLOSURE - CONTRACTUAL OBLIGATIONS

Organizati Columbia Power (incl BPC and CPC Waneta Holdings) Reporting date: 2011-05-19

Report to the dollar (please do not include cents).

*Description, amount and timing of contractual obligations (**$ in dollars**)*

Contract Description	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	April 1, 2016 and beyond	Total	
FortisBC - BPC O&M (100%)	1,889,000	1,928,000	1,969,000	2,011,000	2,053,000	131,383,000	141,233,000	8B-1 226+13
FortisBC - BPC Capital (100%)	2,378,000	2,097,000	2,408,000	1,983,000	2,004,000	74,310,000	85,180,000	
CPC Waneta Holdings - Portion of D-B Contract	54,716,000	67,679,000	31,768,000	4,238,000	1,909,000	911,000	161,221,000	8B-2
							-	
							-	
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							-	
							-	
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							-	
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							-	
							-	
Total	58,983,000	71,704,000	36,145,000	8,232,000	5,966,000	206,604,000	387,634,000	

Contact na David de Git

Contact em david.degit@columbiapower.org

ME CPC

8B

Snead, Jennifer E FIN:EX

From: de Git, David [David.deGit@columbiapower.org]
Sent: Friday, May 20, 2011 9:33 AM
To: Snead, Jennifer E FIN:EX
Cc: Dallinger, Bill D FIN:EX
Subject: RE: Contractual Obligations Reporting

Jennifer,

I am showing only CPC's 32.5% interest, separate from CBT's 16.5% interest (also government) and Fortis' 51% interest.

I hope this clarifies my table.

Thanks

David

From: Snead, Jennifer E FIN:EX [mailto:Jennifer.Snead@gov.bc.ca]
Sent: May 20, 2011 9:29 AM
To: de Git, David
Cc: Dallinger, Bill D FIN:EX
Subject: FW: Contractual Obligations Reporting

Hi David:

Thanks for the contractual obligations information. Please confirm that you have only included the government's minority interest portion of the design build contract (not the whole d-b amount). That's how I'm reading it – just wanted to be sure.

thanks

Jennifer Snead, CMA
Financial Reporting and Advisory Services
Office of the Comptroller General

phone (250) 387-9240
fax (250) 356-8388

From: de Git, David [mailto:David.deGit@columbiapower.org]
Sent: Thursday, May 19, 2011 1:01 PM
To: FIN OCG Summary FIN:EX; Parmar, Ranbir S CSNR:EX
Cc: XT:Lloyd, Christine FIN:IN; Chanton, Marie; Gray, Scott
Subject: Contractual Obligations Reporting

Please accept this schedule of contractual obligations in excess of $50 million. The reporting for Brilliant Power Corporation is generally consistent with 2009/10.

1

e-mail for SB

The reporting of the contractual obligation with regard to the Design-Build Contract is through CPC Waneta Holdings Ltd.'s interest in a limited partnership. This is a new item. As this interest is a minority interest not controlled by the Province, I wasn't certain whether or not that it was to be included.

Thanks,

David de Git, BSc. CMA
Director, Finance
Columbia Power Corporation
Suite 200, 445-13th Avenue
Castlegar, BC V1N 1G1

Work: 250.304.6048
Cell: 250.304.9604
Fax: 250.304.6083

Email: david.degit@columbiapower.org

Please consider the environment before printing.

This email (and attachments) may contain confidential material and may be privileged. It is for use of the intended recipients(s) only. If you have received this email in error, please notify the sender immediately, delete it from your computer system and do not read, use copy or disclose its contents. Any views or opinions are solely those of the sender and do not necessarily represent those of Columbia Power Corporation. Unless expressly stated in the body, this email does not and is not intended to form a binding contract or change any existing contract.

This email (and attachments) may contain confidential material and may be privileged. It is for use of the intended recipients(s) only. If you have received this email in error, please notify the sender immediately, delete it from your computer system and do not read, use copy or disclose its contents. Any views or opinions are solely those of the sender and do not necessarily represent those of Columbia Power Corporation. Unless expressly stated in the body, this email does not and is not intended to form a binding contract or change any existing contract.

e-mail for 8B

Transportation Investment Corporation
Notes to the Financial Statements
March 31, 2011

18) CONTRACTUAL OBLIGATIONS

At March 31, 2011, TI Corp had the following contractual obligations:

($ Millions)	2011/12	2012/13	2013/14	2014/15	2015/16	TOTAL
Kiewit/Flatiron General Partnership – New construction	$ 550	$ 460	$ 17	$ -	$ -	$ 1,027
Kiewit/Flatiron General Partnership – Decommission old bridge	-	-	39	-	-	39
Mainroad Infrastructure Maintenance LP	6	6	7	-	-	19
C-S Intelligent Transportation Systems BC Inc.	5	10	1	-	-	16
Lands West Property Services Inc.	4	2	-	-	-	6
Miscellaneous other small contracts	4	2	1	-	-	7
	$ 569	$ 480	$ 65	$ -	$ -	$ 1,114

19) CAPITAL MANAGEMENT

TI Corp defines capital as cash, cash equivalents, derivative contracts, and short-term and long-term debt.

Pursuant to Section 24.23(2)(c) of the *Transportation Investment Act*, with the approval of the Minister of Finance, TI Corp may borrow the sums of money considered necessary to carry out its mandate.

TI Corp's objective in managing its capital is to monitor its cash, debt and the use of derivative financial instruments in order to minimize its cost of capital and its exposure to credit, market, currency, interest rate and liquidity risks, and to ensure that sufficient resources are available to fund the Project and ongoing operations. To achieve this objective, management reviews its capital management approach on a continuous and ongoing basis. Cash in excess of day-to-day operational requirements is invested in interest bearing bank deposits.
During the construction phase of operations, TI Corp utilizes short term debt to fund construction and ongoing operations. Pursuant to TI Corp's long-term debt strategy and hedging plan, the majority of the short-term debt is replaced by long-term bond debt.

ME TIC

Response to FOI Request 2-12-00076

Dallinger, Bill D FIN:EX

From: Ricky Pang [rpang@ticorp.ca]
Sent: Wednesday, June 15, 2011 2:39 PM
To: Dallinger, Bill D FIN:EX
Subject: RE: TIC - Contractual Obligations @ Mar 31 2011

Hi Bill,
We can discuss further.

Regards,
Ricky

At March 31, 2011, TI Corp had the following contractual obligations:

($ Millions)	2011/12	2012/13	2013/14	2014/15	2015/16	TOTAL
Kiewit/Flatiron General Partnership – New construction	$ 550	$ 460	$ 17	$ -	$ -	$ 1,027
Kiewit/Flatiron General Partnership – Decommission old bridge	-	-	39	-	-	39
Mainroad Infrastructure Maintenance LP	6	6	7	-	-	19
C-S Intelligent Transportation Systems BC Inc.	5	10	1	-	-	16
Lands West Property Services Inc.	4	2	-	-	-	6
Miscellaneous other small contracts	4	2	1	-	-	7
	$ 569	$ 480	$ 65	$ -	$ -	$ 1,114

From: Dallinger, Bill D FIN:EX [mailto:Bill.Dallinger@gov.bc.ca]
Sent: Tuesday, June 14, 2011 4:35 PM
To: Ricky Pang
Subject: RE: TIC - Contractual Obligations @ Mar 31 2011

Ricky

Could you call me Wednesday on these amounts. I need to finalize the note for summary reporting by end of day Wednesday.

need the breakdown by year as you provided in the preceeding email to agree to your new amount for contractual obligations $1.041B or $1.066B?

Thanks

1

Bill Dallinger, CMA
Financial Reporting & Advisory Services
Office of the Comptroller General
Ministry of Finance
Tel: (250) 387-8104
Fax: (250) 356-8388
E-mail: Bill.Dallinger@gov.bc.ca

From: Ricky Pang [mailto:rpang@ticorp.ca]
Sent: Tuesday, May 31, 2011 3:30 PM
To: Snead, Jennifer E FIN:EX
Cc: Dallinger, Bill D FIN:EX; Sitch, John TIC:EX; John Sitch
Subject: RE: TIC - Contractual Obligations @ Mar 31 2011

Hi Jennifer,
Last year's contractual obligation for Kiewit/Flatiron was based on the design & build agreement's maximum payment obligation per fiscal year:
2010/11 $440M
2011/12 $422M
2012/13 $431M
2013/14 $529M
2014/15 $56M + $64M
Total $1,942M

This year, our contractual obligation was based on progress of construction (maximum payment obligation + accruals beyond the maximum payment obligation). This is consistent with our 2008/09 through to 2010/11 accounting treatment for Property, Plant and Equipment – assets under construction.

As we had already recognized the construction progress (maximum payment obligation + accruals) in 2008/09 through to 2010/11, our remaining contractual obligation would be the fixed priced contract of $2.398B less construction costs 2008/09 through to 2010/11 $1.357B = $1.041B

When referring to our note 18 – Contractual Obligations, please sum $1.027B (new construction) + $0.039B (decommission old bridge) = $1.066B. This includes a new additional construction change of $0.025B (not previously reported in last year's submission).

On another note, please update John's email address to jsitch@ticorp.ca (rather than @gov.bc.ca).

Regards,
Ricky

From: Snead, Jennifer E FIN:EX [mailto:Jennifer.Snead@gov.bc.ca]
Sent: Tuesday, May 31, 2011 2:29 PM
To: Ricky Pang
Cc: Dallinger, Bill D FIN:EX; Sitch, John TIC:EX
Subject: FW: TIC - Contractual Obligations @ Mar 31 2011

Hi Ricky;

In reviewing contractual obligations for this year, I notice that the decrease in the Kiewit/Flatiron construction contractual obligation of approximately $915 million, is not fully explained by the increase in assets under construction of $668.415 million. Could you please explain the reasons for the rest of the contractual obligation decrease this year.

Please call if you have any questions.

thank you

Jennifer Snead, CMA
Financial Reporting and Advisory Services
Office of the Comptroller General

phone (250) 387-9240
fax (250) 356-8388

From: Dallinger, Bill D FIN:EX
Sent: Monday, May 30, 2011 11:46 AM
To: Snead, Jennifer E FIN:EX
Subject: FW: TIC - Contractual Obligations @ Mar 31 2011

From: Ricky Pang [mailto:rpang@ticorp.ca]
Sent: Monday, May 30, 2011 11:45 AM
To: Dallinger, Bill D FIN:EX
Cc: John Sitch
Subject: RE: TIC - Contractual Obligations @ Mar 31 2011

Hi Bill,
Based on our latest revision (still in draft), here are the contractual obligations. This is note 18 from our notes to the financial statements. Looking ahead, further changes will be unlikely.

Regards,
Ricky

18) CONTRACTUAL OBLIGATIONS

At March 31, 2011, TI Corp had the following contractual obligations:

($ Millions)	2011/12	2012/13	2013/14	2014/15	2015/16	TOTAL
Kiewit/Flatiron General Partnership – New construction	$ 550	$ 460	$ 17	$ -	$ -	$ 1,027
Kiewit/Flatiron General Partnership	-	-	39	-	-	39

3

– Decommission old bridge						
Mainroad Infrastructure Maintenance LP	6	6	7	-	-	19
C-S Intelligent Transportation Systems BC Inc.	5	10	1	-	-	16
Lands West Property Services Inc.	4	2	-	-	-	6
Miscellaneous other small contracts	4	2	1	-	-	7
	$ 569	$ 480	$ 65	$ -	$ -	$ 1,114

From: Ricky Pang
Sent: Wednesday, May 18, 2011 10:55 AM
To: 'Bill.Dallinger@gov.bc.ca'
Cc: John Sitch
Subject: RE: TIC - Contractual Obligations @ Mar 31 2011

Good morning Bill,
Our latest draft notes for the Mainroad Infrastructure contractual obligation as:
2011/12 $6M
2012/13 $6M
2013/14 $7M
2014/15 $0
2015/16 $0
Total $19M

This contract expires on March 14, 2014. Extension of this contract may occur but it's too early to tell at this time.

We hope to have our financial statements finalized by the end of this week. In the event, that the contractual obligation note does change, I will notify you asap.

Regards,
Ricky Pang

From: Dallinger, Bill D FIN:EX [mailto:Bill.Dallinger@gov.bc.ca]
Sent: Wednesday, May 18, 2011 10:47 AM
To: John Sitch
Subject: TIC - Contractual Obligations @ Mar 31 2011

Hi John

How have you been?

I am working on the summary consolidation notes at OCG.

One of the items listed in TIC's F/S is Mainroad Infrastructure Maintenance LP and $5M is listed for each of the next 5 years for a total of $25M.

17) CONTRACTUAL OBLIGATIONS

[In the process of including additional contractual obligations]

($ Millions)	2011/12	2012/13	2013/14	2014/15	2015/16	TOTAL
Kiewit/Flatiron General Partnership – New construction	$ 528	$ 455	$ 56	$ -	$ -	$ 1,039
Kiewit/Flatiron General Partnership – Decommission old bridge	-	-	(39)	-	-	(39)
Mainroad Infrastructure Maintenance LP	5	5	5	5	5	19 ~~28~~ → Revised (see attached)
CS Systemes D'Information	7	10	2	2		21
Miscellaneous other small contracts	1	1	1	1	1	5
	$ 541	$ 471	$ 25	$ 8	$ 6	$ 1,051

$1,050M

18) CAPITAL MANAGEMENT

TI Corp defines capital as cash, cash equivalents, derivative contracts, and short-term and long-term debt.

Pursuant to Section 24.23(2)(c) of the *Transportation Investment Act*, with the approval of the Minister of Finance, TI Corp may borrow the sums of money considered necessary to carry out its mandate.

TI Corp's objective in managing its capital is to monitor its cash, debt and the use of derivative instruments in order to minimize its cost of capital and its exposure to credit, market, currency, interest rate and liquidity risks, and to ensure that sufficient resources are available to fund the Project and ongoing operations. To achieve this objective, management reviews its capital management approach on a continuous and ongoing basis. Cash in excess of day-to-day operational requirements is invested in interest bearing bank deposits.

DRAFT

Dallinger, Bill D FIN:EX

'om:	Ricky Pang [rpang@ticorp.ca]
ent:	Wednesday, May 18, 2011 10:55 AM
ro:	Dallinger, Bill D FIN:EX
Cc:	Sitch, John TIC:EX
Subject:	RE: TIC - Contractual Obligations @ Mar 31 2011

Good morning Bill,
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This contract expires on March 14, 2014. Extension of this contract may occur but it's too early to tell at this time.

We hope to have our financial statements finalized by the end of this week. In the event, that the contractual obligation note does change, I will notify you asap.

Regards,
Ricky Pang

:rom: Dallinger, Bill D FIN:EX [mailto:Bill.Dallinger@gov.bc.ca]
Sent: Wednesday, May 18, 2011 10:47 AM
To: John Sitch
Subject: TIC - Contractual Obligations @ Mar 31 2011

Hi John

How have you been?

I am working on the summary consolidation notes at OCG.

One of the items listed in TIC's F/S is Mainroad Infrastructure Maintenance LP and $5M is listed for each of the next 5 years for a total of $25M.

Does the contract extend beyond 2015/16? If so what would the remaining amount be?

Bill Dallinger, CMA
Financial Reporting & Advisory Services
Office of the Comptroller General
Ministry of Finance
Tel: (250) 387-8104
ıx: (250) 356-8388
:-mail: Bill.Dallinger@gov.bc.ca

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2011
(Tabular amounts in $000s)

Year Ending March 31	2012	158
(TENANT IMPROVEMENT LOANS)	2013	30
	2014	24
	2015	7
		219
Current portion		(158)
Long term		61

9. OBLIGATION UNDER CAPITAL LEASES

The following schedule includes the future minimum lease payments for vehicles.

Year Ending March 31	2012	58
	2013	58
	2014	53
	2015	28
	2016	4
Total		201
Imputed interest rate		8%
Interest		(25)
Current Portion		(47)
Long term		129

LT $ 82m

DRAFT

10. DUE TO PROVINCE OF BRITISH COLUMBIA

The Branch does not maintain a separate bank account and uses the Province of British Columbia's financial and banking systems to process and record its transactions. The amount due to the Province of British Columbia represents the accumulated net financial transactions with the Province.

11. COMMITMENTS

Future commitments for operating leases for Branch premises and equipment are as follows:

Year Ending March 31	2012	26,521
	2013	24,637
	2014	22,240
	2015	18,849
	2016	15,419
	Subsequent years	26,930
		134,596

Government Liquor Store Fees

In fiscal 2008, the Branch entered into a five year agreement with the Liquor Control Licensing Board (LCLB) to provide the LCLB an annual fee per Government Liquor store, plus administration costs. Effective April 1, 2010, the LCLB fee structure was based upon annual sales in each government liquor store. For fiscal 2010/11, the Branch paid $423,100 in fees, plus administration costs.

12. CONTINGENT ITEMS

The Branch is the sole importer of beverage alcohol in the Province. The Branch, as the importer of record, has the future liability for related federal customs duties on import products and excise duty on import beer of approximately $0.8 million (2010 - $.7 million) based upon the value of the agents' inventories at March 31, 2011.

The Branch is the defendant in legal actions and it is not expected that the ultimate outcome of these claims will have a material effect on the financial position of the Branch.

13. SALES

Total sales reported include sales to retail customers, licensed establishments, licensee retail stores and agency stores. These amounts do not include subsequent resale by licensed establishments, licensee retail stores and agency stores.

	2011	2010
Retail customers	1,164,502	1,160,255
Licensee retail stores	952,713	958,682
Agency stores	238,165	234,101
Licensed establishments	465,075	501,034
	2,820,455	2,854,072

14. EMPLOYEES' BENEFIT PLANS

The Branch and its employees contribute to the Public Service Pension Plan (the Plan) in accordance with the Public Sector Pension Plans Act. The British Columbia Pension Corporation administers the plan, including payment of pension benefits to employees to whom the act applies. The Public Service Pension 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. Every three years an actuarial valuation is performed to assess the financial position of the Plan and the adequacy of plan funding. The most recent actuarial valuation (March 31, 2008) determined that the Plan needed to implement a contribution rate increase to meet funding requirements of the Pension Benefits Standards Act. As a result,

QC

BRITISH COLUMBIA LOTTERY CORPORATION

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2011
(in thousands of dollars)

16. Commitments:

The Corporation is committed to payments under operating leases for premises and vehicles.

Minimum annual rental payments for the next five years and thereafter are approximately as follows:

2012	$ 5,879
2013	5,387
2014	5,046
2015	4,689
2016	4,100
Thereafter	40,961

$ 66,062 M

17. Contingencies:

The Corporation has been named as a defendant in several lawsuits. In the opinion of management, these matters are without substantial merit and accordingly no provision has been made for them in the accounts.

The Corporation periodically enters into agreements with suppliers that include limited indemnification obligations. These guarantees are customary in the industry and typically require the Corporation to compensate the other party for certain damages and costs incurred as a result of third party claims. The nature of these agreements prevents the Corporation from making a reasonable estimate of the maximum potential amount it could be required to pay its suppliers. Historically, the Corporation has not made any significant indemnification payments under such agreements and no amount has been accrued in the financial statements for these indemnification guarantees.

18. Related party transactions:

The Corporation is related to various other government agencies, ministries and Crown corporations. All transactions with these related parties are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.