



**BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH**

**Statements of Financial Information**

**For the Fiscal Year Ended March 31, 2010**

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## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

### MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

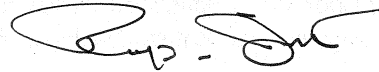
The financial statements of the British Columbia Liquor Distribution Branch have been prepared by management in accordance with Canadian generally accepted accounting principles. Any financial information contained elsewhere in the annual report has been reviewed to ensure consistency with the financial statements.

Management is responsible for the integrity of the financial statements and has established systems of internal control to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and financial records are properly maintained to facilitate the preparation of financial statements in a timely manner.

The Office of the Auditor General of British Columbia has performed an independent audit of the financial statements of the Liquor Distribution Branch. The Auditor's Report outlines the scope of this independent audit and expresses an opinion on the financial statements of the Liquor Distribution Branch.



Jay Chambers  
General Manager



Roger M. Bissoondatt, CA, CMA  
Chief Financial Officer

Vancouver, British Columbia  
June 4, 2010



## Report of the Auditor General of British Columbia

*To the Minister of Housing and Social Development  
Province of British Columbia:*

I have audited the balance sheet of the *British Columbia Liquor Distribution Branch* as at March 31, 2010, and the statements of operations, advance due to Province of British Columbia and cash flows for the year then ended. These financial statements are the responsibility of the Branch's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the *British Columbia Liquor Distribution Branch* as at March 31, 2010, and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

*Victoria, British Columbia  
June 4, 2010*

John Doyle, MBA, CA  
Auditor General

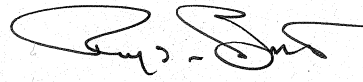
**BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH**  
**BALANCE SHEET**  
(in \$000s)

<b>As at March 31,</b>	<b>2010</b>	<b>2009</b>
		(note 17)
<b>ASSETS</b>		
CURRENT ASSETS		
Cash	6,724	502
Accounts receivable	5,307	7,444
Inventories (note 3)	89,974	91,202
Prepaid expenses (note 4)	4,294	4,332
	<u>106,299</u>	<u>103,480</u>
LONG TERM ASSETS		
Prepaid expenses - long term (note 4)	2,090	2,855
Intangible Assets (note 5)	4,560	2,928
Property, plant and equipment (note 6)	57,622	53,010
	<u>170,571</u>	<u>162,273</u>
<b>LIABILITIES</b>		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	155,451	159,950
Current portion of deferred tenant allowances (note 7)	85	96
Current portion of tenant improvement loans (note 8)	361	436
Current portion of obligation under capital lease (note 9)	74	68
Due to Province of British Columbia (note 10)	13,773	375
	<u>169,744</u>	<u>160,925</u>
LONG TERM LIABILITIES		
Deferred tenant allowances (note 7)	432	517
Tenant improvement loans (note 8)	219	581
Obligation under capital lease (note 9)	176	250
	<u>170,571</u>	<u>162,273</u>

Commitments and contingent items (notes 11 & 12)

Approved by:

  
Jay Chambers  
General Manager

  
Roger M. Bissoondatt, CA, CMA  
Chief Financial Officer

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

**BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH**  
**STATEMENT OF OPERATIONS**  
(in \$000s)

<b>Year Ended March 31,</b>	<b>2010</b>	<b>2009</b>
Sales (note 13)	2,854,072	2,794,530
Less commissions & discounts	198,289	190,524
	<u>2,655,783</u>	<u>2,604,006</u>
Cost of merchandise sold	1,515,289	1,451,244
Gross margin	<u>1,140,494</u>	<u>1,152,762</u>
Operating expenses (schedule)	275,875	269,954
	<u>864,619</u>	<u>882,808</u>
Other income	12,657	8,309
Net income	<u><u>877,276</u></u>	<u><u>891,117</u></u>

**BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH**  
**STATEMENT OF ADVANCE DUE (TO) FROM PROVINCE OF BRITISH COLUMBIA**  
(in \$000s)

<b>Year Ended March 31,</b>	<b>2010</b>	<b>2009</b>
Balance beginning of year	(375)	34,976
Net Income	(877,276)	(891,117)
Payments to the Province of British Columbia	<u>863,878</u>	<u>855,766</u>
Balance end of year	<u><u>(13,773)</u></u>	<u><u>(375)</u></u>

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

**BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH**  
**STATEMENT OF CASH FLOWS**  
(in \$000s)

Year Ended March 31,	2010	2009
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash receipts from customers	2,657,921	2,517,522
Cash payments to the Province of British Columbia	(863,878)	(855,766)
Cash paid to suppliers and employees	(1,780,945)	(1,629,483)
Cash receipts from other income	12,595	8,096
Interest paid on capital lease and loans	(93)	(209)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>25,600</b>	<b>40,160</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Acquisition of property, plant and equipment	(11,890)	(11,024)
Acquisition of capital project assets	(6,134)	(5,528)
Additions to intangible assets	(909)	0
Proceeds from disposal of property, plant and equipment	59	203
<b>CASH FLOWS (USED IN) INVESTING ACTIVITIES</b>	<b>(18,874)</b>	<b>(16,349)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Payment on capital lease	(68)	(61)
Tenant improvement loans	(436)	(601)
<b>CASH FLOWS (USED IN) FINANCING ACTIVITIES</b>	<b>(504)</b>	<b>(662)</b>
<b>NET INCREASE IN CASH</b>	<b>6,222</b>	<b>23,149</b>
<b>CASH (BANK INDEBTEDNESS) BEGINNING OF YEAR</b>	<b>502</b>	<b>(22,647)</b>
<b>CASH END OF YEAR</b>	<b>6,724</b>	<b>502</b>

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

**BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH**  
**SCHEDULE OF OPERATING EXPENSES**  
(in \$000s)

Year Ended March 31,	2010	2009
Salaries, wages and benefits (note 14)	163,326	156,109
Rents	33,662	31,845
Bank charges	19,590	18,968
Amortization	12,692	11,598
Freight to stores	9,558	9,707
Repairs and maintenance	6,780	7,569
Other operating expenses	5,666	6,234
Professional services	4,140	6,374
Data processing	3,801	4,302
Merchandising	3,743	4,343
Loss prevention	2,997	2,642
Light, water and fuel	2,644	2,706
Telephone	2,583	2,432
Stationery and supplies	2,275	2,336
Warehouse equipment costs	1,583	1,700
Travel	742	880
Interest on long term liabilities	93	209
	275,875	269,954

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

## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

### NOTES TO THE FINANCIAL STATEMENTS

March 31, 2010

(Tabular amounts in \$000s)

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#### 1. PURPOSE OF THE BRANCH

The British Columbia Liquor Distribution Branch (Branch) obtains its authority for operation from the *British Columbia Liquor Distribution Act (Act)*. As stated in Section 2 of this *Act*, the Branch has the exclusive right to purchase liquor for resale and reuse in the Province in accordance with the provisions of the *Importation of Intoxicating Liquors Act (Canada)*.

#### 2. SIGNIFICANT ACCOUNTING POLICIES

As prescribed by Section 30(3)(b) of the *Act*, the financial statements of the Branch are prepared in accordance with Canadian generally accepted accounting principles.

Significant accounting policies are as follows:

##### Financial Instruments

The Branch has designated its financial instruments as follows:

Cash is classified as held for trading and measured at fair value. Accounts receivable are classified as loans and receivables and are measured at amortized cost. Bank indebtedness, accounts payable and accrued liabilities are classified as other financial liabilities and are also measured at amortized cost.

The Branch is exposed to various risks related to its financial assets and liabilities. It is management's opinion that the Branch is not exposed to significant market, credit or liquidity risk arising from these instruments.

Market Risk - Market risk is the risk that changes in the market prices, such as foreign exchange rates and interest rates, will affect the Branch's income or the value of its financial instruments. The Branch's exposure to foreign currency risk is only related to the value of foreign exchange transactions in the normal course of business, and manages this risk by minimizing the amount of the transactions in foreign funds.

Liquidity Risk – Liquidity risk is the risk that the Branch will be unable to meet its financial obligation as they become due. The Branch manages liquidity risk primarily by monitoring cash flows and by maintaining the ability to borrow funds through the Province.

Credit Risk – Credit risk is the risk of financial loss to the Branch due to customer inability to pay for product or counterparty to a financial instrument fails to meet its contractual obligations. The Branch's exposure to credit risk is only related to the value of accounts receivable in its normal course of business, and manages this risk by minimizing the amount of transactions which require recovery. The Branch continually monitors and manages the collection of receivables

##### Foreign Currency Translation

The Branch in the normal course of business purchases product in foreign currency. Any



## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

### NOTES TO THE FINANCIAL STATEMENTS

March 31, 2010

(Tabular amounts in \$000s)

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foreign currency transactions are translated into Canadian dollars at the rate of exchange in effect at transaction date. Any foreign currency denominated monetary assets and liabilities are stated using the prevailing rate of exchange at the balance sheet date.

#### **Inventories**

The Branch's inventories are valued at the lower of cost and net realizable value. Store inventories are determined on a first-in, first-out basis. Warehouse inventories are determined on a weighted average cost basis. Cost is comprised of supplier invoiced value, freight, duties and taxes. Net realizable value represents the estimated selling price for inventories less the costs to sell.

#### **Intangible Assets**

On April 1, 2009 the Branch adopted, on a retrospective basis with restatement, section 3064 Goodwill and Intangible Assets which provides guidance on the recognition, measurement, presentation and disclosure for goodwill and intangible assets, other than the initial recognition of goodwill or intangibles assets acquired in a business combination. This standard is effective for fiscal years beginning on or after October 1, 2008 and requires retroactive application to prior period financial statements.

Under the new standard, costs related to development projects can be recorded as assets only if they meet the definition of an intangible asset. Intangible assets include purchased/customized software and the capitalized cost of internal and external IT professionals developing and tailoring software used in the business. Additionally, computer software that is not an integral part of the related hardware and was previously included in property and equipment is required under the new standard to be included in intangible assets. As these costs have a limited useful life, they continue to be amortized at a rate of 25 per cent per annum.

The adoption of this new standard did not have any impact on net income.

#### **Property, Plant and Equipment**

Property, plant and equipment are stated at cost and are amortized over the estimated useful lives of the assets as expressed as follows:

##### Buildings

7.5 per cent per annum.

##### Leasehold improvements

A minimum of 10 per cent per annum or a rate sufficient to amortize the cost over the remaining life of the respective lease.

##### Furniture, fixtures, vehicles and equipment

25 per cent per annum.

## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

### NOTES TO THE FINANCIAL STATEMENTS

March 31, 2010

(Tabular amounts in \$000s)

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Information Systems  
25 per cent per annum.

#### Leasehold improvements and capital projects

All material costs of construction and development for leasehold improvements and capital projects are treated as assets under Construction in Progress accounts. At the point in time when the project is substantially completed the costs are capitalized into their applicable categories and amortized at the asset category rate.

#### Leases

Assets recorded as capital leases are capitalized and amortized at the applicable asset category rate. All other leases are accounted for as operating leases wherein rental payments are expensed as incurred.

#### Revenue Recognition

Revenue is recognized when the sale of product is made to customers. Customers include retail customers, licensed establishments, licensee retail stores, and agency stores.

#### Employee Future Benefits

Liabilities are recorded for employee retiring allowance benefits as employees render services to earn those benefits.

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

#### Use of Estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from these estimates.

#### Future Accounting Standards

##### International Financial Reporting Standards (IFRS)

The Canadian Accounting Standards Board (AcSB) has confirmed that, on January 1, 2011, International Financial Reporting Standards (IFRS) will replace Canadian generally accepted accounting principles (Canadian GAAP) for publicly accountable enterprises. The Public Sector Accounting Board (PSAB) has amended the Introduction to the Public Sector Accounting Handbook to confirm the direction previously provided to Government Business Enterprises, which the Liquor Distribution Branch is classified as, to adhere to the standards for publicly accountable enterprises.

The Branch has embarked on a project to determine the changes required to comply with the direction of PSAB. The Branch will continue to review changes to standards and apply

**BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH****NOTES TO THE FINANCIAL STATEMENTS**

March 31, 2010

(Tabular amounts in \$000s)

them, as applicable. Throughout the year, the Branch will revisit its timelines, processes and accounting policy choices or elections to ensure it is fully prepared to comply with PSAB directions.

**3. INVENTORIES**

At March 31, 2010, store inventories were \$59.1 million (2009 - \$57.6 million) and warehouse inventories were \$30.9 million (2009 - \$33.6 million).

**4. PREPAID EXPENSES**

Prepaid expenses include wine purchases. The Branch as part of its on-going business practices purchases select products in advance to secure delivery of these products up to three years in advance. These products are normally purchased in foreign currency and are translated to Canadian dollars at the rate of exchange in effect at the transaction date. At March 31, 2010, the Branch has recorded \$5.6 million (2009 - \$7.0 million) of prepaid wine futures for delivery in the following years:

Year Ending March 31	2011	3,466
	2012	2,068
	2013	22
		<u>5,556</u>
	Current portion	<u>(3,466)</u>
	Long term	<u>2,090</u>

**5. INTANGIBLE ASSETS**

	2010			2009
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Intangible Assets	3,242	1,556	1,686	921
Construction in process	2,874	-	2,874	2,007
	<u>6,116</u>	<u>1,556</u>	<u>4,560</u>	<u>2,928</u>

**BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**March 31, 2010**  
**(Tabular amounts in \$000s)**

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**6. PROPERTY, PLANT AND EQUIPMENT**

	2010			2009
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	1,068	-	1,068	1,068
Buildings	20,256	17,966	2,290	1,185
Leasehold improvements	55,670	27,278	28,392	26,156
Furniture, fixtures, vehicles & equipment	29,858	20,580	9,278	8,370
Office furnishings under capital lease	3,900	3,755	145	213
Information systems	85,078	74,890	10,188	10,636
Construction in process	6,261	-	6,261	5,382
	<u>202,091</u>	<u>144,469</u>	<u>57,622</u>	<u>53,010</u>

**7. DEFERRED TENANT ALLOWANCES**

Certain leasing agreements include incentives or landlord funding to be used towards expenditures such as tenant improvements or relocation expenses. The value of these benefits are recorded and amortized over the term of the lease.

Year Ending March 31	2011	85
	2012	85
	2013	85
	2014	85
	2015	79
Subsequent years		<u>98</u>
		517
Current portion		<u>(85)</u>
Long term		<u>432</u>

**BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH****NOTES TO THE FINANCIAL STATEMENTS**

March 31, 2010

(Tabular amounts in \$000s)

**8. TENANT IMPROVEMENT LOANS**

As at March 31, 2010, the Branch has tenant improvements loans of \$0.6 million financed through landlords. The range of interest rates is 8% to 11.75% with loans expiring from May 2010 to June 2014. The principal payments due are as follows:

Year Ending March 31	2011	361
	2012	158
	2013	30
	2014	24
	2015	7
		<u>580</u>
	Current portion	<u>(361)</u>
	Long term	<u>219</u>

**9. OBLIGATION UNDER CAPITAL LEASES**

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

		Vehicles	Equipment	Total
Year Ending March 31	2011	59	32	91
	2012	58	-	58
	2013	58	-	58
	2014	53	-	53
	2015	28	-	28
Subsequent years		4	-	4
Total		<u>260</u>	<u>32</u>	<u>292</u>
Imputed interest rate		8%	9%	
Interest		(40)	(2)	(42)
Current Portion		<u>(44)</u>	<u>(30)</u>	<u>(74)</u>
Long term		<u>176</u>	<u>-</u>	<u>176</u>

**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.

**BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH****NOTES TO THE FINANCIAL STATEMENTS**

March 31, 2010

(Tabular amounts in \$000s)

**11. COMMITMENTS**

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

Year Ending March 31	2011	25,435
	2012	22,539
	2013	19,592
	2014	15,773
	2015	12,072
	Subsequent years	<u>25,210</u>
		<u>120,621</u>

**Government Liquor Store Fees**

In fiscal 2008, the Branch entered into an agreement with the Liquor Control Licensing Board (LCLB) to provide the LCLB a fee in the amount of \$1,400 per Government Liquor store, on an annual basis, plus administration costs. This amount is subject to an adjustment relative to the number of government liquor stores in operation. The term of this agreement is for five years. For fiscal 2009/10, the Branch paid \$275,800 for fees plus administration costs. Effective April 1, 2010, the LCLB fee structure will be based upon annual sales in each government liquor store. For fiscal 2010/11, the Branch will be required to pay approximately \$423,000 in fees, plus administration costs.

**12. CONTINGENT ITEMS**

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.

	<u>2010</u>	<u>2009</u>
Retail customers	1,160,255	1,136,225
Licensee retail stores	958,682	923,008
Agency stores	234,101	231,416
Licensed establishments	501,034	503,881
	<u>2,854,072</u>	<u>2,794,530</u>

## **BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH**

### **NOTES TO THE FINANCIAL STATEMENTS**

**March 31, 2010**

**(Tabular amounts in \$000s)**

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#### **14. EMPLOYEES' BENEFIT PLANS**

The Branch and its employees contribute to the Public Service Pension 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, rates for employees and employers increased by 0.15% as of April 1, 2009. The total amount paid into this pension plan by the Branch for the 2009/10 fiscal year was \$10.7 million for employer contributions (2009 - \$10.0 million).

Employees are also entitled to specific retirement benefits as provided for under collective agreements and terms of employment. The future liability for this obligation amounts to \$9,900,358 (2009 - \$9,790,708), which represents future employees' retirement benefits outside of The Plan and is included in accounts payable. The expense adjustment recorded in the year is \$109,650 (2009 - \$99,192).

#### **15. CAPITAL MANAGEMENT**

The Branch does not retain any equity – which is what the Branch considers to be its capital. Net income is returned to the Province of British Columbia. The Branch's objectives when managing capital are to optimize the use of capital to provide an appropriate return to the Province.

The Branch manages its capital based on the funds available to the Branch. The Branch has policies and processes in place that provides direction for the management of the funds. There has been no change to the Branch's capital management approach during the year. The Branch has no externally imposed capital requirements.

#### **16. RELATED PARTY TRANSACTIONS**

The Branch is related through common ownership to all Province of British Columbia ministries, agencies and Crown corporations. Transactions with these entities are generally considered to be in the normal course of operations and are recorded at the exchange amount, unless disclosed separately in these financial statements.

The Branch acts as an agent for the Ministry of Finance regarding the collection of social service taxes on liquor sales.

The financial statements include the following transactions with related parties of the Province of British Columbia and Crown corporations:

**BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**March 31, 2010**  
**(Tabular amounts in \$000s)**

Year Ending March 31	<u>2010</u>	<u>2009</u>
Liabilities at March 31 with related parties include:		
Accounts payable	<u>\$ 389</u>	<u>\$ 89</u>
Payments to related parties were made for the following:		
Salaries, wages and benefits	30,670	26,852
Data processing	2,297	1,378
Light, water and fuel	1,581	1,684
Stationary and supplies	1,039	1,004
Telephone	893	2,558
Other operating expenses	770	1,029
Professional fees	497	432
Travel	95	6
Repairs and maintenance	92	48
Merchandising	86	100
Loss prevention	19	17
Rents	8	17
Warehouse equipment costs	2	2
	<u>\$ 38,049</u>	<u>\$ 35,127</u>
Payments from related parties were received for the following:		
Other income	<u>\$ -</u>	<u>\$ 62</u>

Other related party transactions have been disclosed elsewhere in the notes to the financial statements.

**17. COMPARATIVE FIGURES**

Certain comparative figures have been reclassified to conform to the financial statement presentation adopted in the current year.

The balance sheet for the prior year has been reclassified to conform with the presentation in the current year as a result of the retrospective implementation of CICA HB 3064 – Goodwill and Intangible Assets. As a result, property plant and equipment decreased by \$2.9 million which was offset by an increase in intangible assets. There was no impact to net income.



## **BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH**

### **Schedule of Debts**

B.C. Liquor Distribution Branch's long term debt is not secured by debt instruments nor is it covered by sinking funds or reserves.

*Prepared under the Financial Information Regulation, Schedule 1, section 4.*

### **Schedule of Guarantee and Indemnity Agreements**

B.C. Liquor Distribution Branch has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

*Prepared under the Financial Information Regulation, Schedule 1, section 5.*

## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

### Schedule of Remuneration and Expenses (unaudited) For The Year Ended March 31, 2010

Name	Remuneration	Expenses	Total
Akbulatov, R.	77,581	175	77,756
Anand, P.	90,672	3,220	93,893
Apolinario, F.	100,372	2,154	102,526
Bains, P.	79,344	358	79,703
Ballantyne, D.	77,097	12,375	89,472
Barker, W.	85,828	555	86,383
Barley, T.	83,516	5,985	89,501
Bissoondatt, R.	129,958	7,791	137,749
Blair, R.	77,651	-	77,651
Bond, J.	75,997	800	76,797
Branham, G.	106,141	5,330	111,471
Brown, A.	81,874	22,475	104,349
Brown, R.	86,954	196	87,149
Caldwell, D.	89,286	8,630	97,916
Cann, R.	77,757	520	78,277
Chambers, J.	197,786	25,842	223,628
Chan, D.	89,636	-	89,636
Cheung, L.	94,339	2,852	97,190
Chu, E.	90,249	2,950	93,198
Dalzell, P.	90,500	2,725	93,225
Deng, W.	84,070	3,346	87,417
Deo, K.	93,874	307	94,181
Dockstader, R.	93,114	5,102	98,216
Dorval, K.	76,387	4,953	81,340
Douglas, B.	76,842	19	76,860
Elder, T.	84,778	10,324	95,103
Farley, D.	115,257	617	115,875
Ferrara, R.	78,631	819	79,451
Fong, J.	88,122	707	88,830
Fontaine, D.	83,605	6,011	89,616
Fukuhara, M.	88,323	700	89,023
Gauthier, G.	83,513	14,649	98,162
Gilmore, K.	79,053	3,025	82,078
Groff, A.	78,367	-	78,367
Guzzo, K.	75,322	2,700	78,022
Hall, G.	104,407	3,884	108,291
Hopgood, D.	82,824	5,484	88,308
James, R.	95,837	686	96,522
Johnson, R.	76,037	2,390	78,427
Jowett - Morham, K.	93,670	3,646	97,316
Kaldenhoven, K.	93,433	1,704	95,137
Kapeluck, D.	86,821	1,686	88,506
Keller, N.	78,662	268	78,929
Kent, D.	76,891	-	76,891
Kho, P.	91,812	2,040	93,852
Kimm-Jones, R.	75,950	1,675	77,625
Kok, R.	86,631	-	86,631
Kuromi, G.	88,098	1,234	89,331
Lai, H.	76,118	1,236	77,354
LaRoche, A.	79,347	4,684	84,031
Lau, T.	80,496	2,164	82,660
Leitch, S.	78,506	4,257	82,763

## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

### Schedule of Remuneration and Expenses (unaudited) For The Year Ended March 31, 2010

<u>Name</u>	<u>Remuneration</u>	<u>Expenses</u>	<u>Total</u>
Lidin, G.	90,353	3,629	93,981
Ling, S.	85,651	2,811	88,462
Low, E.	89,205	2,600	91,805
Mackintosh, M.	76,138	-	76,138
Mcdonald, R.	99,467	2,730	102,197
McDonnell, K.	87,068	651	87,719
McEwan, E.	87,594	2,619	90,213
McGowan, P.	84,097	13,159	97,256
Mogg, D.	96,173	7,933	104,105
Mohn, D.	91,023	10,513	101,536
Mok, K.	88,001	291	88,291
Molnar, Z.	91,861	401	92,263
Moore, E.	79,558	45	79,603
Morse, D.	95,238	3,330	98,568
Movassaghi, A.	85,704	4,954	90,659
Nanji, A.	101,814	3,984	105,798
Ngui, C.	75,842	158	75,999
Northcote, S.	79,530	450	79,980
O'Brien, P.	91,327	3,637	94,964
Olynyk, Z.	81,661	45	81,706
Parry, P.	96,703	3,136	99,840
Patten, M.	95,656	2,529	98,185
Petersen, S.	96,585	1,500	98,085
Primrose, R.	88,672	119	88,791
Procopio, M.	104,639	37,671	142,310
Randhawa, P.	82,147	1,660	83,807
Robertson, J.	79,671	1,645	81,316
Scopelleti, J.	83,738	3,083	86,821
Seeley, P.	95,344	2,336	97,681
Shariff, A.	88,745	2,559	91,304
Sheppard, C.	84,671	704	85,375
Shklover, M.	75,994	-	75,994
Straith, M.	102,861	-	102,861
Stuart, P.	83,482	2,904	86,386
Thompson, N.	87,497	2,362	89,859
Tomlinson, N.	77,987	1,210	79,197
Tougas, R.	100,705	110	100,815
Tymo, N.	85,677	6,217	91,894
Warrington, C.	79,733	-	79,733
Wilcox, D.	96,565	5,001	101,566
Wilson, K.	121,063	10,721	131,784
Wong, A.	106,927	2,412	109,339
Woo, K.	90,082	113	90,194
Yee, B.	77,921	1,286	79,207
Zamjitski, S.	81,686	324	82,009
Zelenika, G.	119,478	4,546	124,025
Zhao, X.	84,832	72	84,904
Zheng, S.	85,563	2,838	88,401
Amounts Over \$75,000	8,919,262	356,247	9,275,509
Amounts Under \$75,000	124,096,057	829,054	124,925,111
Grand Total	<u>133,015,319</u>	<u>1,185,301</u>	<u>134,200,620</u>

## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

### Remuneration And Expense Reconciliation (unaudited) For The Year Ended March 31, 2010

<b>Total remuneration (T4) - employees</b>	\$ 133,015,319
<b>Reconciling items:</b>	
Employer paid benefits	33,430,346
Outside temporary services & meal allowances	27,849
WCB & Cost recoveries	(370,037)
Labour allocated to Capital Projects	(2,494,047)
Year end adjustments (Net)	147,984
Year end payroll accruals	898,441
Pre-retirement payments	(1,252,276)
Other	(78,016)
	<u>\$ 163,325,562</u>
<b>Total per Statement of Revenue and Expenditure</b>	
Operating Expenses - Salaries and Wages	<u>163,325,562</u>
	<u>\$ 163,325,562</u>
<b>Variance</b>	<u>\$ -</u>

*Prepared under the Financial Information Regulation, Schedule 1, subsection 6(2)*

### Statement of Severance Agreements

There is no severance agreements made between the BC Liquor Distribution Branch and its non-unionized employees during fiscal year 2009/2010.

*Prepared under the Financial Information Regulation, Schedule 1, subsection 6(8)*

## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

### Schedule Of Payments (unaudited) For The Year Ended March 31, 2010

<u>Supplier Name</u>	<u>Amount</u>
0745248 BC LTD.	110,861
0751394 BC LTD	74,755
0813212 BC LTD	360,476
20 VIC MANAGEMENT INC	154,000
2601-2609 WESTVIEW DRIVE LEASEHOLDS LIMITED	318,253
297296 BC LIMITED	100,394
385728 BC LIMITED	1,844,851
448844 BC LIMITED	30,590
490 REID VENTURES LIMITED	153,089
517244 BC LIMITED	164,283
526087 BC LIMITED	47,874
603939 BC LTD	41,385
627022 BC LIMITED	192,592
667469 BC LTD	228,133
A & K LA BOUTIQUE DU VIN	85,054
ABBEY ROCK HOLDINGS PTY LTD IN LIQUIDATION	26,546
ACCELLOS INC	71,452
ACCESS GAS SERVICES INC	130,686
ACCURATE GLASS LIMITED	89,039
ACRO MEDIA INC	79,089
ACTIVATED AUTOMATIC DOOR SYSTEMS LIMITED	71,413
AFIC EXIM (CANADA) CORPORATION	891,717
ALBERTA DISTILLERS LIMITED	9,868,088
ALDERGROVE VILLAGE LIMITED PARTNERSHIP	52,066
ALDERGROVE VILLAGE SHOPPING CENTRE LTD	84,270
ALLOY BRANDS INC	937,652
AM/PM	314,993
AMERICAN INVESTMENTS LIMITED	111,091
ANARONA WINES LIMITED	293,973
ANDREW PELLER LIMITED	49,867,929
ANGOSTURA CANADA INC.	39,388
ANISOFT GROUP INC	341,112
ANIXTER CANADA INC	45,493
ANNEX CONSULTING GROUP INC	245,036
ANTERRA WESTBANK TOWNE CENTRE LIMITED	229,961
AON REED STENHOUSE	161,050
APOLLO INDUSTRIES LIMITED	335,057
AQUATERRA MANAGEMENT LIMITED	240,322
ARCH EAGLE PROPERTIES LIMITED	91,826
ARCTIC GLACIER INC - BC	25,744
ARPAC STORAGE SYSTEMS CORP	284,490
ARTISAN SAKEMAKER AT GRANVILLE ISLAND	170,834
ATLAS SIGN & AWNING COMPANY	512,428
ATLAS WINE MERCHANTS	12,176,559
AUSTEVILLE PROPERTIES LIMITED	358,092
AUTHENTIC WINE & SPIRITS MERCHANTS	17,659,575
AVALON BREWING CO	562,114
B&L SECURITY PATROL (1981) LIMITED	80,930
BACARDI CANADA INC	24,476,476

## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

### Schedule Of Payments (unaudited) For The Year Ended March 31, 2010

<u>Supplier Name</u>	<u>Amount</u>
BACCHUS GROUP	5,423,337
BANDSTRA TRANSPORTATION SYSTEMS LTD	595,894
BANK OF AMERICA NATIONAL ASSOCIATION	3,761,277
BARBIERI DEVELOPMENTS LTD	445,410
BARCA ENTERPRISES LTD	87,123
BARLEY MILL BREWPUB	25,495
BARREL SELECT INC	40,866
BATTERIE UNIVERSELLE LTEE	39,375
BC FLUORESCENT SALES & SERVICE LIMITED	143,887
BC GOVERNMENT EMPLOYEES' UNION	2,163,007
BC HYDRO	1,581,180
BCIMC REALTY CORPORATION	659,659
BEAM GLOBAL CANADA INC	6,576,303
BECKVILLE WOODCRAFTS LIMITED	194,349
BELL CANADA	27,708
BENINI CONSULTING LTD	247,559
BENTALL LP ITF CHAMPLAIN SQUARE	211,340
BENTALL LP ITF OPTRUST RETAIL INC	318,140
BEVERAGE HANDLING SYSTEMS LIMITED	87,990
BEVERAGE INTERNATIONAL DISTRIBUTORS	59,128
BEVERTEC CST INC	55,893
BIG ROCK BREWERY LIMITED BC	6,514,617
BKR IMPORTERS INC	38,183
BLACK FLY BEVERAGE COMPANY INC	158,083
BLACKSTONE INTERNATIONAL TRADING INC	25,265
BLASTED CHURCH VINEYARDS INC	666,823
BLOSSOM WINERY	93,278
BLUE NOTE WINE & SPIRITS INC	1,021,622
BLUE SPRUCE INVESTMENTS LIMITED	74,700
BOULTBEE REALTY LIMITED	29,288
BOULTBEE REALTY LIMITED IN TRUST	435,903
BOWEN ISLAND FREIGHT LTD	28,100
BRAINS II CANADA INC	507,591
BRAVO BEER CORPORATION	576,170
BRES-LP	593,985
BREWERS' DISTRIBUTOR LIMITED	505,195,054
BRIAN SHEPHERD	25,653
BRINKS CANADA LIMITED	297,622
BROOK & ASSOCIATES INC	26,225
BROWN-FORMAN BEVERAGES WORLDWIDE	6,283,415
BRUCE ASHLEY GROUP	5,120,823
BRUCE CARSCADDEN ARCHITECT INC	97,101
BUCCI INVESTMENT CORPORATION	310,024
BUMP CREATIVE PARTNERS INC	61,506
BURROWING OWL ESTATE WINERY LIMITED	209,525
BURROWS & LUONGO	1,724,983
BURTEK SYSTEMS CORP	75,804
BYERS TRANSPORTATION SYSTEM INC	30,144
CA CANADA COMPANY	57,335
CA DESIGN GROUP INC	200,576
CADBURY BEVERAGES MOTTS C3098	1,347,432

## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

### Schedule Of Payments (unaudited) For The Year Ended March 31, 2010

<u>Supplier Name</u>	<u>Amount</u>
CADBURY SCHWEPPE'S AMERICAS BEVERAGES	138,573
CALIBRIUM INTERNATIONAL LIMITED	2,540,529
CALLAHAN CONSTRUCTION COMPANY	317,919
CALTRON BUSINESS MACHINES LTD	29,874
CAMBIE STREET PROPERTIES INC	663,454
CAMEO ENTERPRISES LIMITED	169,743
CANADA DRY MOTT'S INC	49,823
CANADA FUTURE INVESTMENT CO	166,098
CANADA POST CORPORATION	33,249
CANADA SAFEWAY LIMITED	2,882,871
CANNERY BREWING CO	774,722
CANREAL MANAGEMENT CORPORATION IN TRUST	124,905
CANVEN ENTERPRISES LIMITED	31,078
CARLSBERG CANADA INC	2,152,505
CASTER TOWN LTD	46,842
CATALANO ESTATE WINES INC	28,476
CEDAR CREEK ESTATE WINERY	1,501,076
CENTRAL CITY BREWING CO	1,409,017
CENTURY GROUP LANDS CORPORATION	280,577
CENTURY MARKETING CORP	97,352
CHARTON HOBBS INC	15,902,447
CHATEAU DES CHARMES WINES LIMITED	258,527
CHERYL HAYWARD BROWN	106,621
CHESTNUT PROPERTIES LIMITED	279,686
CHILKOOT BREWING COMPANY LIMITED	82,580
CHRISTOPHER STEWART WINE & SPIRITS INC	1,840,245
CHURCH & STATE WINES INC., DBA	64,329
CITY OF KAMLOOPS	198,289
CITY OF VANCOUVER	768,078
CITY TRANSFER INC	240,266
CLARKE TRANSPORT	1,485,943
CLEARBROOK TOWN CENTRE LIMITED	289,415
CLEARWATER ENTERPRISES LIMITED	46,563
COAST LIGHTING (VI) LIMITED	206,192
COAST PAPER	44,097
COLLEGE HEIGHTS PLAZA	125,461
COLLIERS MACAULAY NICOLLS	1,035,396
COLUMBIA PLACE COLUMBIA SQUARE HOLDINGS INC	432,717
COLYVAN PACIFIC REAL ESTATE MANAGEMENT SERVICES LTD	29,625
COMMERCIAL ALCOHOLS INC	25,904
COMMERCIAL LOGISTICS INC	1,402,337
COMOX PACIFIC EXPRESS LTD	28,474
CONCEPT HOUSE INC	46,190
CONCEPT PRINT AND GRAPHICS	37,939
CONCORD SECURITY CORPORATION	985,700
CONSUMING VENTURES INC	228,590
CONTAINER WORLD FORWARDING SERVICES INC.	130,890
CONTINENTAL IMPORTERS LIMITED	119,859
COOPERS CREEK VINEYARD LIMITED	80,049
CORAL ENVIRONMENTS LIMITED	48,642
CORBY DISTILLERIES LIMITED	40,866,063

## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

### Schedule Of Payments (unaudited) For The Year Ended March 31, 2010

<u>Supplier Name</u>	<u>Amount</u>
CORPORATE CLASSICS CATERERS	44,528
CORPORATE EXPRESS LIMITED	312,579
CORPORATE INSIGHTS INC	43,155
CRAG HOLDINGS LTD	25,956
CRAIG STREET BREWING CO LTD	37,820
CRANNOG ALES LIMITED	188,427
CRESTON VALLEY MALL LIMITED	69,875
CRU EXPORT MANAGEMENT GROUP LTD.	809,015
CULIN IMPORTERS LIMITED	129,081
DAN U TEC INDUSTRIES LTD	287,844
DANEBI SYSTEMS INC	112,109
DASILVA DEVELOPMENTS LIMITED	153,979
DATA GROUP OF COMPANIES	33,130
DATATECH BUILDING LP	180,625
DATAVANTAGE CORPORATION	106,773
DAVAMCO CHARTERS INC	92,331
DAVID HERMAN & SON LIMITED	3,162,832
DAYTON MILLS CONSTRUCTION LTD	359,265
DEAN'S OILFIELD SERVICES LTD	159,878
DELANCEY DIRECT INC	91,248
DELEGAT'S WINE ESTATE LTD	1,526,311
DELFI GROUP INC	5,245,264
DELOITTE & TOUCHE LLP	1,374,216
DEMCO ENTERPRISES LIMITED	1,805,298
DEN BORNHOLMSKE SPRITFABRIK APS	26,392
DIAGEO CANADA INC	62,362,873
DIAMOND ESTATES WINES & SPIRITS LIMITED	2,546,643
DICK DAR	25,394
DIGIPOS STORE SOLUTIONS	1,371,735
DIONY TRADING INC	43,814
DIRECT SOURCE INTERNATIONAL INC	238,460
DMS MECHANICAL LTD	50,450
DO ALL ENTERPRISES	510,563
DOGWOOD SIGN & LIGHT MAINTENANCE	58,209
DOLLARTON SHOPPING CENTRE	208,359
DOMAINE PINNACLE INC	28,716
DONALD & IRIS WILLIAMS	32,077
DORSET REALTY GROUP	810,382
DREAM WINES CORPORATION	632,485
DRIFTWOOD BREWING	734,246
DRIFTWOOD PROPERTIES LIMITED	32,206
DTM SYSTEMS CORPORATION	1,059,176
DYNAMIC CHOCOLATES INC	94,631
E&J GALLO WINERY	4,058,667
E&J GALLO WINERY CANADA LTD	4,349,895
EDGAR DESIGNS	172,252
EDOKO FOOD IMPORTERS LIMITED	49,097
EECOL ELECTRIC CORP	58,206
EMPSON CANADA	487,706
ENCORP PACIFIC CANADA	49,162,236
ENERPRO SYSTEMS CORP	50,714



## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

### Schedule Of Payments (unaudited) For The Year Ended March 31, 2010

<u>Supplier Name</u>	<u>Amount</u>
ENOTECA BACCO	310,145
EURO-PACIFIC DEVELOPMENTS (2006) LTD	39,606
EXPRESS DATA LIMITED	189,016
F&G DELIVERY LIMITED	894,422
FAIRMILE DEVELOPMENTS LIMITED	181,149
FALCONSTOR SOFTWARE	35,380
FARMSTEAD WINES INC	151,322
FAST SIGNS VANCOUVER	36,233
FAT CAT BREWERY LIMITED	163,219
FCB PROPERTY MANAGEMENT SERVICES LP	176,034
FERNIE BREWING CO	729,845
FINE VINTAGE LIMITED	74,192
FINEVINE IMPORTS INC	31,172
FIREWEED BREWING CORP	3,380,418
FIRST CAPITAL (CORNATION MALL) CORPORATION	50,398
FIRST CAPITAL (GORGE) CORPORATION	182,966
FIRST CAPITAL (LONGWOOD STATION) CORP	156,042
FIRST CAPITAL (PORT PLACE) CORPORATION	116,878
FIRST CAPITAL (TERMINAL PARK) CORPORATION	386,291
FLYNN CANADA LTD	61,147
FOREMOST WINE DOMAINES	667,367
FORT WINE COMPANY INC	33,051
FORTISBC INC	39,721
FOSTER'S WINE ESTATES INC	14,572,184
FRASER LAKE SHOPPING CTR INC	35,880
FREE HOUSE WINES & SPIRITS LIMITED	2,467,991
FRETZ CONSTRUCTION LTD	25,503
G PALOUBIS & SON INC	417,013
G SAN IMPORTS LIMITED	27,780
G4S CASH SOLUTIONS (CANADA) LIMITED	281,809
GALIANO ISLAND	27,377
GARTNER CANADA CO.	89,814
GEE RICK HOLDINGS LIMITED	194,177
GEHRINGER BROS ESTATE WINERY	2,004,053
GENERAL PROPERTIES LIMITED	53,808
GIFFARD	104,129
GIVEX CANADA CORP	261,474
GLENMORE PRINTING	496,374
GLENORA DISTILLERS	29,196
GLOBAL WINE & SPIRITS (CANADA) LIMITED	65,965
GLOBEFILL INC	634,300
GOLDEN MASONIC CENTRE SOCIETY	69,187
GOODBYE GRAFFITI INC	38,013
GORDON OSTERLOH	85,708
GRAFF RETAIL GROUP	89,832
GRANT THORNTON LLP	57,750
GRANVILLE ISLAND BREWING COMPANY	25,043,433
GRAY MONK CELLARS	1,985,322
GREAT IMPRESSIONS SCREENPRINT AND DIGITAL LTD	53,072
GREAT LEGS INTERNATIONAL WINES INC.	66,319
GREAT WEST LIFE ASSURANCE CO	744,768

## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

### Schedule Of Payments (unaudited) For The Year Ended March 31, 2010

<u>Supplier Name</u>	<u>Amount</u>
GREAT WESTERN BREWING CO LIMITED	578,582
GREEN AVENUE AGENCY INC	79,230
GROSVENOR CANADA LIMITED	236,941
GROUPE ONE CONSULTING INC DBA CELEBRITY CELLARS CANADA	40,989
GUELPH TWINES LIMITED	50,505
GUILDFORD TOWN CENTRE LIMITED PARTNERSHIP	219,562
GULF ISLANDS BREWERY LIMITED	266,243
GUNTHER MELE LIMITED	210,934
HARBOUR CENTRE COMPLEX LIMITED	291,025
HARDING FORKLIFT SERVICES LIMITED	328,650
HARRY STRYER	132,456
HAWTHORNE MOUNTAIN VINEYARDS	3,348,310
HAZZARD SCREENPRINTING LIMITED	48,379
HEARTHSTONE PROPERTIES LIMITED	310,765
HEENAN BLAIKIE LLP	97,654
HENRY OF PELHAM FAMILY ESTATES	349,313
HERITAGE QUAY DEVELOPMENTS LIMITED	46,205
HERITAGE REALTY PROPERTIES LIMITED	194,637
HESTER CREEK ESTATE WINERY	351,979
HEWLETT PACKARD (CANADA) LIMITED	348,846
HI BRIDGE CONSULTING CORP	258,704
HIGHWOOD DISTILLERS LIMITED	3,440,315
HILL'S LIQUERE (NORTH AMERICA) INC	230,849
HIRAM WALKER & SONS LIMITED	2,697,244
HODGSON ELECTRIC INC	57,120
HODGSON FREIGHTWAYS LIMITED	25,431
HOG'S BREATH COFFEE CO LTD	46,756
HOLACO CONSTRUCTION (1997) LTD	325,219
HOULE ELECTRIC LIMITED	865,114
HOWARD NEMTIN & ASSOCIATES LIMITED	46,720
HOWE SOUND BREWING	1,121,606
HOWELL ELECTRIC 1984 LIMITED	138,544
HR MANAGEMENT CONSULTANTS LTD	48,998
HUGH & MCKINNON REALTY LTD IN TRUST	121,587
IBM CANADA LIMITED	411,362
IKON OFFICE SOLUTIONS, INC	77,982
IM MARKETING LIMITED	50,512
IMPAC CANADA	39,185
IN DEVELOPMENT CONSTRUCTION	100,636
INDEPENDENT DISTILLERS	1,380,007
INLAND KENWORTH	65,356
INNISKILLIN OKANAGAN VINEYARDS INC	5,114,189
INNISKILLIN WINES INC	417,811
INSIGHT CANADA	55,546
INTEPLAST BAGS & FILMS CORPORATION	987,139
INTERIOR ICE & WATER INC.	34,463
INTERNATIONAL CELLARS INC	5,733,604
INTERNATIONAL DISTILLERS & VINTNERS	36,805
INTERNATIONAL SOURCES LTD	28,364
INTERNATIONAL WEB EXPRESS	185,279
INTERURBAN DELIVERY SERVICE LIMITED	26,739

## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

### Schedule Of Payments (unaudited) For The Year Ended March 31, 2010

<u>Supplier Name</u>	<u>Amount</u>
INVESTORS GROUP TRUST CO LIMITED	221,556
IOS FINANCIAL SERVICES	87,603
IPS (INTEGRITY-PAAHI SOLUTIONS INC)	180,927
IPSOS REID LP	145,950
IRON MOUNTAIN CANADA CORPORATION	73,169
IRONWOOD DEVELOPMENTS LIMITED	402,646
ISABELLA WINERY LTD	188,223
ISC INTERNATIONAL SYSTEMS CONSULTING LIMITED	31,728
ISLAND ICE LIMITED	32,937
ISLAND SPIRITS DISTILLERY CORPORATION	58,999
J. ROBERT THIBODEAU ARCHITECTURE & DESIGN INC	56,818
JACOB BROS CONSTRUCTION	224,205
JADE INVESTMENTS LIMITED	61,778
JAMES L PETERSON	30,479
JASON KYLE	132,014
JDA SOFTWARE CANADA LIMITED #B9230	481,980
JDK SIGN MAINTENANCE	34,961
JENSEN, O	51,483
JF HILLEBRAND CANADA INC	191,670
JNE RETAIL EQUIPMENT LIMITED	72,831
JOHN ALLEN BREWING CO LIMITED, THE	67,697
JOHN F KELLY & ASSOCIATES	907,994
JORDANS RUGS LTD.	45,649
JULIA SMITH	42,895
KAM KWAN SING	270,833
KAMLOOPS POWDER COATINGS	51,455
KELLAND FOODS HOLDINGS LIMITED	149,881
KEN MAYER STUDIOS	162,827
KENNEDY KAM	193,452
KENWAY INTERNATIONAL TRADING LIMITED	145,272
KEVINGTON BUILDING CORP	129,647
KING DAY HOLDINGS LIMITED	93,669
KING DAY TRADING LIMITED	156,884
KINGS CROSS SHOPPING CENTRE	221,000
KINGSGATE MALL LP	263,872
KIRKWOOD GROUP	2,315,906
KITTLING RIDGE LIMITED	357,813
KOBAIR HOLDINGS LIMITED	48,546
KOST KLIP MANUFACTURING LTD	78,982
KPMG	39,863
KRONIER & SPARROW LIMITED	158,091
LA BRASSERIE MCAUSLAN INC	714,880
LA FACE CACHEE DE LA POMME	30,833
LABATT BREWERIES OF CANADA	36,375,299
LAKE VIEW CREDIT UNION	72,931
LANDMARK SELECTIONS LIMITED	6,473,861
LANG VINEYARDS LIMITED	98,172
LANIGAN & EDWARDS WINE MERCHANTS (BC) LTD	633,289
LAUREL POINT INN	39,998
LBJ PROPERTIES LTD.	77,625
LEAVITT MACHINERY	86,363

## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

### Schedule Of Payments (unaudited) For The Year Ended March 31, 2010

<u>Supplier Name</u>	<u>Amount</u>
LGA CONSULTING INC	82,284
LIBERTY MERCHANT COMPANY INC	2,608,023
LIGHTHOUSE BREWING COMPANY LIMITED	3,985,977
LIONS GATE TRAILERS LTD	26,602
LIQUID ART FINE WINES	1,237,532
LOCKE PROPERTY MANAGEMENT IN TRUST	56,249
LONE TREE CELLARS	266,833
LONGWOOD BREW PUB LIMITED	197,689
LOON PROPERTIES INC	458,574
LOS VINOS MERCHANTS LIMITED	77,942
LOTHAR HEINRICH AGENCIES LIMITED	1,576,218
LOWRY SALES BC LIMITED	33,561
LULU ISLAND WINERY LTD	341,780
LYNN VALLEY SHOPPING CTR	309,725
MAAST PROPERTIES & INVESTMENTS LIMITED	33,722
MACKENZIE VENTURES LIMITED	52,662
MAGNOTTA CORPORATION	114,440
MAGNUM CONSULTANTS LIMITED	399,131
MAISON DES FUTAILLES	93,980
MAISON MOMMESSIN	31,887
MALINDA DISTRIBUTORS INC	132,032
MALLEN ARCHITECTURE INCORPORATED	151,794
MAPLE LEAF PROPERTY MGMT	325,327
MARCUS VON ALBRECHT / VON ALBRECHT & ASSOC.	117,991
MARFFUL CONSULTANTS	328,090
MARINER SQUARE LIMITED PARTNERSHIP	259,968
MARK ANTHONY GROUP INC	71,174,347
MARKAT WINES LTD	82,790
MARK'S WORK WEARHOUSE LIMITED	97,810
MARRAM FINE WINES LIMITED	142,073
MASON LIFT LIMITED	45,638
MCCLELLAND PREMIUM IMPORTS	266,202
MEAGHERS DISTILLERY LIMITED	8,747,104
MEDICAL SERVICES PLAN	1,358,490
MESA HOLDINGS	31,424
METAFORE CORPORATION	200,049
METRO MOTORS LIMITED	68,408
MEYERS NORRIS PENNY LLP	277,428
MICROSERVE BUS COMP SERVICE LT	165,066
MID ISLAND CONSUMER SERVICE CO-OPERATIVE	33,617
MIKE WEIR WINE	29,049
MILL BAY CENTRE	109,785
MINISTER OF FINANCE & CORPORATE RELATIONS	16,919,827
MISSION SPRINGS DEVELOPEMENTS LIMITED	34,514
MITCHELL PRESS LIMITED	823,974
MJS BEVERAGE CONCEPTS INT'L	1,447,008
MOLSON CANADA 2005	71,287,695
MORGUARD REAL ESTATE INVESTMENT TRUST	231,697
MORRIS & DEBORAH KROMHOUT	39,448
MORRISON HERSHFIELD LIMITED	49,022
MOUNTAIN PACIFIC PROPERTIES LIMITED	83,665

## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

### Schedule Of Payments (unaudited) For The Year Ended March 31, 2010

<u>Supplier Name</u>	<u>Amount</u>
MSR	36,721
MT BEGBIE BREWING COMPANY LIMITED	914,228
MT BOUCHERIE ESTATE WINERY	122,294
NATHAN FONG & ASSOCIATES	30,460
NATHEN PRINTING SERVICES LIMITED	63,526
NAVIGO CONSULTING & COACHING INC	39,034
NELSON & DISTRICT CREDIT UNION	48,100
NELSON BREWING COMPANY	1,867,492
NEW WORLD WINES	517,578
NEW FOUNDLAND LIQUOR CORP	216,577
NEW PORT PROPERTY MANAGEMENT IN TRUST	171,353
NK'MIP CELLARS INC	2,273,688
NOORT INVESTMENTS	71,574
NORDAHL CRAIG CUMMINGS & GARES	91,061
NORTH LANGLEY SHOPPING CENTRE LIMITED	199,846
NORTHAM BREWERY LP	7,739,914
NORTHILLS SHOPPING CENTRE	196,847
NORTHLEAF FOODS	98,212
NORTHWEST WASTE SYSTEMS INC	44,416
NOVACOM CONSTRUCTION LTD	416,024
NWA REALTY ADVISORS LTD.	71,268
OA SOLUTIONS	63,550
OFFICE RESOURCE, THE	56,297
OKANAGAN SPIRITS INC	155,089
OKANAGAN SPRING BREWERY LIMITED	91,736,837
OLD YALE BREWING CO LIMITED	116,907
OMEGA TRADING GROUP LIMITED	121,960
OMNI FACILITY SERVICES CANADA CORP	184,622
ONE WEST HOLDINGS LTD	116,511
ONNI DEVELOPMENT (IOCO ROAD) CORP.	310,330
ONNI PROPERTY MANAGEMENT SERVICES LTD.	406,810
ORACLE CORPORATION CANADA INC	2,402,349
ORWAK USA LLC	462,026
OSOYOOS LAROSE	1,161,187
OSPREY TRUCKING LTD	38,931
OVER WAITEA FOOD GROUP LP	102,819
OYSTER BAY WINES (CANADA) LTD	172,952
PACIFIC BREEZE WINERY LTD	360,306
PACIFIC MANAGEMENT	26,837
PACIFIC PALLET LIMITED	773,824
PACIFIC WESTERN BREWING COMPANY	18,929,635
PACIFIC WINE & SPIRITS 1995	1,554,347
PADDOCK WOOD BREWING	34,349
PALADIN SECURITY GROUP LTD	1,244,010
PANASONIC CANADA INC	30,853
PARADISE RANCH WINES CORP	497,518
PARK ROYAL SHOPPING CENTRE HOLDINGS LTD	547,150
PATAGONIA IMPORTS LTD	242,974
PATHWAY SYSTEMS	51,442
PATRON SPIRITS LIMITED	129,910
PEACOCK & MARTIN	652,536

# BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

## Schedule Of Payments (unaudited) For The Year Ended March 31, 2010

<u>Supplier Name</u>	<u>Amount</u>
PEMBERTON DISTILLERY INC	163,689
PENINSULA VILLAGE SHOPPING CENTRE LIMITED	301,117
PENTICTON PLAZA IN TRUST	244,424
PERFORMANCE PAINTING & DECORATING	83,979
PERMANENCE CONSULTING INC	25,659
PETER MIELZYNSKI AGENCIES LIMITED	13,747,592
PHH VEHICLE MANAGEMENT SVCS	204,702
PHILIPPE DANDURAND WINES LIMITED	4,001,740
PHILLIPS BREWING CO	5,486,618
PHILLIPS PRODUCTS CO LLC	1,733,603
PILLITTERI ESTATES WINERY	138,611
PINE CENTRE HOLDINGS INC.	372,434
PINNACLE INTERNATIONAL REALTY GROUP II INC	320,814
PLAN B BREWING CO	40,637
POINT GREY IMPORTERS LTD.	32,784
POPLAR GROVE WINERY	38,757
POSTAGE BY PHONE	263,550
POWELL DORIAN	170,557
PR BRIDGE SYSTEM LTD	119,376
PRAIRIE WEST MILLWORK CORP.	37,733
PREMIER BRANDS LIMITED	3,523,942
PREMIUM BEER COMPANY	2,154,439
PRICE WATERHOUSE COOPERS LLP	209,895
PROLIFT EQUIPMENT LIMITED	94,783
PROSPERO INTERNATIONAL REALTY INC.	671,472
PROVINCIAL LOCK & SAFE	26,245
PTPC CORRUGATED COMPANY	92,179
PUBLIC SERVICE PENSION PLAN	19,613,827
PURPLE VALLEY IMPORTS INC	91,363
QINGHUA INTL TRADE DEVELOPMENT CORP	464,732
QUAILS' GATE ESTATE WINERY LIMITED	2,352,238
QUARTECH SYSTEMS LIMITED	319,914
QUARTERDECK BREWING CO	61,811
R&B BREWING INC	1,252,174
R&H CREEKSIDE	219,544
RADIUM MOTORS LIMITED	52,698
RADONS BROS FARMS LIMITED	104,194
RARE FINDS WINE IMPORTS LIMITED	164,056
REALCOM ADVISORS INC	305,909
RECEIVER GENERAL FOR CANADA	255,953,210
RED DOG SALES & MARKETING	209,929
RED RIVER PACKAGING PRODUCTS	277,226
RED ROOSTER WINERY	2,313,908
REDIRACK WAREHOUSE SYSTEMS	133,492
RENAISSANCE WINE MERCHANTS LIMITED	1,592,878
RES MARKETING SERVICES	35,269
RESOLUTION REPROGRAPHICS LTD	79,513
REVELSTOKE LAND & DEVELOPMENT CO LD	118,738
RGIS INVENTORY SPECIALISTS	48,858
RHINO PRINT SOLUTIONS	534,075
RICHMOND PROPERTY GROUP	342,523

## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

### Schedule Of Payments (unaudited) For The Year Ended March 31, 2010

<u>Supplier Name</u>	<u>Amount</u>
RIVER ROCK PROPERTIES (VANCOUVER) LTD	432,922
RIVERBEND METAL (1997) CORP	64,653
ROAD 13 VINEYARDS	792,611
ROBERT HALF MANAGEMENT RESOURCES	177,079
ROBERT OATLEY VINEYARDS	39,107
ROCKY MOUNTAIN WINES LIMITED	209,073
ROGERS	41,302
ROOFTOP CELLARS LIMITED	63,643
RURAL STORES LIMITED	114,523
RUSSELL BREWING CO LIMITED	3,087,455
RUTH SINGER INVESTMENT LIMITED	196,066
SAFFIRE WINES LIMITED	25,337
SAHARA DEVELOPMENT CO LIMITED	199,800
SAN NICOLA HOLDINGS INC	178,799
SANDRA M FIKUS	39,356
SANIKO TRADING CORP	36,177
SAP CANADA INC	241,353
SATURNA ISLAND VINEYARDS	91,027
SAUDER SCHOOL OF BUSINESS AT UBC	120,750
SAVERIO SCHIRALLI AGENCIES LIMITED	2,956,466
SCHENLEY DISTILLERIES INC	1,401,163
SCHILLER ENTERPRISES LIMITED	86,364
SCHONMARKE ESTATE WINES	39,811
SD 5 VENTURES LIMITED	125,053
SEACOVE CALIFORNIA SELECTIONS LIMITED	353,774
SEACOVE GROUP INC	888,803
SEBUCOM INTERNATIONAL CORP	104,003
SECURITY GROUP (VICTORIA)	51,436
SELECT WINE MERCHANTS LIMITED	15,260,018
SES CONSULTING INC	70,875
SHEARWATER MARINE LTD	47,887
SHI CANADA ULC	43,414
SHOPPER'S CORNER LIMITED	266,529
SHUSWAP PARK HOLDINGS LIMITED	121,199
SI SYSTEMS LIMITED	707,743
SIGN A RAMA	49,650
SIMAY INVESTMENTS LIMITED	42,599
SNOWBALL TRUCKING & EQUIPMENT INC.	31,374
SOFTCHOICE CORPORATION	200,579
SOPHIE INVESTMENTS INC	279,716
SORENSEN'S FOOD MART LIMITED	59,405
SOURCE DISPLAY INC	458,121
SPINNAKERS BREW PUB INC	107,796
ST HUBERTUS ESTATE WINERY LIMITED	75,022
STAG'S HOLLOW VINEYARD	80,910
STANDARD ROOFING CORPORATION	32,288
STATEWOOD PROPERTIES LIMITED	96,597
STEALTH DISTILLERIES CORPORATION	119,573
STEAM WHISTLE BREWING INC	222,093
STERLING MANAGEMENT SERVICES LTD	198,240
STILE ENTERPRISES LIMITED	3,261,121

## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

### Schedule Of Payments (unaudited) For The Year Ended March 31, 2010

<u>Supplier Name</u>	<u>Amount</u>
STORM BREWING LIMITED	326,631
STUFFED ANIMAL HOUSE	364,768
SUMAC RIDGE ESTATE WINERY LIMITED	7,874,800
SUMMIT BROOKE CONSTRUCTION CORP	3,485,602
SUMMIT FINE WINES COMPANY	833,288
SUNNY CREST MANAGEMENT LIMITED	144,242
SUNNY MARKETING INC	188,459
SUPER CLEANING SERVICES	26,460
SUPERGRAPHICS	67,974
SUPERIOR PROPANE INC	44,498
SURGENOR BREWING COMPANY	369,355
TALON SECURITY SERVICES	34,148
TANNIN FINE WINES LIMITED	90,582
TEEMA CONSULTING GROUP INC	79,689
TEEPEE HANDICRAFTS LIMITED	417,542
TEK SYSTEMS CANADA INC	232,902
TELUS COMMUNICATIONS COMPANY	89,497
TELUS MOBILITY	60,332
TELUS SERVICES INC	93,988
TENDER RETAIL	80,917
TERASEN GAS	539,796
TERRAROSA IMPORTS INC	939,080
TESSLER & STEIN	31,469
THAT'S LIFE GOURMET LIMITED	178,360
THE SCALE SHOP 1963 LTD	51,436
THIBODEAU ARCHITECTURE AND DESIGN	65,976
THINKWELL DESIGN	26,040
THOMAS ROBERT AGENCY	61,122
THOMAS STERLING HOLDING CO	138,228
TIN WHISTLE BREWING CO, THE	323,675
TINHORN CREEK VINEYARDS LIMITED	992,167
TK RECRUITING SERVICES INC	91,730
TM NEW MEDIA INC	74,735
TMK LANDSCAPE MAINTENANCE	44,802
TOP NOTCH COMMERCIAL REPAIRS	30,648
TOTAL ENERGY SYSTEMS LTD	366,096
TOTAL POWER INC	717,805
TOWNE MILLWORK LIMITED	96,875
TOWNSHIP 7 VINEYARDS AND WINERY LTD.	125,258
TRAC RECORDS INC	271,806
TRAIL BAY PROPERTIES LIMITED	114,402
TRANSLINK REVENUE MANAGEMENT DEPT	54,341
TRANSPACIFIC REALTY ADVISORS ITF CALIDO ENTERPRISES LTD	198,637
TREEN GLOVES & SAFETY PRODUCTS LIMITED	49,545
TRILLIUM BEVERAGE INC	107,123
TRILOGY MANAGEMENT SERVICE (TMS) LTD	440,062
TROY SPRINKLER LIMITED	70,331
TRUE BLUE WIRE PRODUCTS	94,364
TWISTED TREE ESTATE WINERY	58,685
UNISOURCE CANADA INC	108,107
UNITED DISTRIBUTORS OF CANADA	852,630



## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

### Schedule Of Payments (unaudited) For The Year Ended March 31, 2010

<u>Supplier Name</u>	<u>Amount</u>
UNIVERSITY MARKET PLACE DEVELOPMENT PARTNERSHIP	132,129
URBAN DESIGN GROUP ARCHITECTS LIMITED	81,072
VALEMOUNT HOLDINGS LIMITED	28,531
VALENTINA'S HOLDING CO LIMITED	46,872
VAN KAM FREIGHTWAYS LIMITED	6,879,699
VANCOUVER ISLAND BREWING COMPANY	6,818,067
VANCOUVER NEOLITE LTD.	190,130
VANRICK CORPORATION LIMITED	1,811,411
VARGAS HOLDINGS CO LIMITED	40,038
VELOSUS SOLUTIONS INC	335,007
VENDEMMIA CONSULTING GROUP	83,504
VESCOR BEVERAGES INC	46,122
VICTOR PROJECTS LIMITED	330,154
VICTORIA SPIRITS	143,121
VINCOR INTERNATIONAL INC	72,874,639
VINO ALLEGRO WINE IMPORTS INC	492,514
VINTAGE CORKS	247,447
VINTERRA WINE MERCHANTS INC	272,708
VISUAL VERIFICATION SYSTEMS INC	774,401
WAJAX INDUSTRIES LIMITED	74,278
WALDORF WINE GROUP INC	514,747
WARRINGTON PCI ITF AUSTIN	336,216
WAVEFRONT CONSULTING GROUP LTD	78,099
WAYNE GRETZKY ESTATES WINERY	139,087
WEMBLEY MALL	141,251
WEQ PRODUCTION EQUIPMENT LP	39,124
WERNER SMITH MECHANICAL INC	183,925
WESBILD HOLDINGS LIMITED	298,666
WESGROUP INCOME PROPERTIES LIMITED PARTNERSHIP	142,526
WEST PACIFIC CONSULTING GROUP	103,223
WESTERN SALES LIMITED	53,128
WESTLO FINANCIAL CORP	456,689
WESTMARK	245,831
WESTPEN PROPERTIES LTD	35,637
WESTSYDE SHOPPING CENTRE (1979) LIMITED	25,002
WHITE ROCK DISTILLERIES INC	263,526
WHITEFISH BEVERAGE AGENCY LTD	1,523,925
WHITEHALL AGENCIES INC	1,891,585
WILD CAPE LIQUEURS PTY LIMITED	32,220
WILLIAM GRANT & SONS	3,715,365
WILLIAM MARA COMPANY	55,152

**BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH**

**Schedule Of Payments (unaudited)  
For The Year Ended March 31, 2010**

<u>Supplier Name</u>	<u>Amount</u>
WINDJAMMER INVESTMENTS LIMITED	38,764
WINE RHAPSODY MUSIC TO YOUR MOUTH	263,052
WINEQUEST WINE & SPIRIT	405,520
WINERUNNERS INC	40,912
WINSPEER INTERNATIONAL GROUP LIMITED	3,333,274
WIS INTERNATIONAL	77,362
WOLRIGE MAHON LLP	69,805
WOOREE TRADING LTD	512,372
WORKER'S COMPENSATION BOARD	456,005
WORKSAFE BC	1,848,142
WORLDWIDE SYSTEMS INTEGRATION INC	172,810
WPCG	301,366
WPS DISASTER MANAGEMENT SOLUTIONS LTD.	41,246
WRAY & NEPHEW CANADA LIMITED	2,226,440
XEROX CANADA LIMITED	73,647
YENNADON HOLDINGS LIMITED	<u>36,203</u>
Amounts Over \$25,000	1,862,953,805
Amounts Under \$25,000	<u>5,617,931</u>
Total Supplier Payments	<u><u>1,868,571,736</u></u>

<u>Ministry of Finance - Corporate Purchasing Card</u>	
AM/PM SERVICE LTD	69,443
MICROSERVE BUSINESS CO	28,378
TEAM SALES LTD	<u>27,374</u>
Supplier Payments over \$25,000	125,195
Payments to Suppliers < \$25,000	<u>518,812</u>
Total for Ministry of Finance - Corporate Purchasing Card	<u><u>644,007</u></u>
(Included in Ministry of Finance total of \$16,919,827)	

## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

### Payment to Suppliers Reconciliation (unaudited) For The Year Ended March 31, 2010

<b>Total of aggregate payments exceeding \$25,000 paid to suppliers</b>	\$ 1,862,953,805
<b>Consolidated total of payments of \$25,000 or less paid to suppliers</b>	<u>5,617,931</u>
<b>Total payments to suppliers</b>	1,868,571,736
<b>Reconciling items:</b>	
Employee related payments	134,200,620
Non-cash operating expenses	151,735,011
Supplier payments not included in operating expenses	(24,302,128)
Third party remittances	(328,637,902)
Change in balance sheet accounts	(20,307,390)
Other	9,904,061
	<u>1,791,164,007</u>
<b>Total per Statement of Revenue and Expenditure</b>	
Cost of Goods Sold	1,515,289,218
Operating Expenses	<u>275,874,789</u>
	<u>1,791,164,007</u>
<b>Variance</b>	<u><u>\$ -</u></u>

*Prepared under the Financial Information Regulation, Schedule 1, subsection 7(1)*

### Statement of Payments for Grants and Contributions

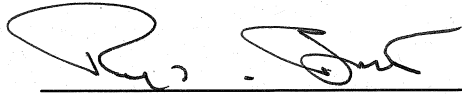
BC Liquor Distribution Branch paid \$38,524 to various municipalities for fees in lieu of business licenses.

*Prepared under the Financial Information Regulation, Schedule 1, subsection 7(2)*

## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

### Statement of Financial Information Approval

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.



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Roger M. Bissoondatt, CA, CMA  
Chief Financial Officer  
September 30, 2010