
Supplementary Information

(Unaudited)

The following unaudited supplementary information is intended to provide additional information to financial statement readers and includes:

- a) the impacts of the Crown corporations and the school districts, universities, colleges, institutes and health organizations (SUHC) sector on the province's annual surplus (deficit); and
- b) the Consolidated Staff Utilization.

The purpose of this information is to report organizational impacts on the Summary Financial Statements.



**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector¹
for the Fiscal Year Ended March 31, 2014
(Unaudited)**

	In Millions					Adjusted Net Income ²
	Revenue	Expense	Net Income	Adjustments	Dividends	
	\$	\$	\$	\$	\$	\$
Taxpayer-supported (Government Organizations)						
BC Academic Health Council.....	1	(2)	(1)			(1)
BC Games Society.....	2	(2)				
British Columbia Health Services Purchasing Organization.....						
BC Immigrant Investment Fund Ltd.....	11	(6)	5			5
British Columbia Innovation Council.....	9	(9)		(1)		(1)
B.C. Pavilion Corporation.....	111	(122)	(11)	(35)		(46)
BC Transportation Financing Authority.....	778	(915)	(137)	(108)		(245)
British Columbia Assessment Authority ³	89	(86)	3			3
British Columbia Housing Management Commission.....	610	(610)		(11)		(11)
British Columbia Public School Employers' Association.....	4	(5)	(1)	(2)		(3)
British Columbia Securities Commission.....	75	(49)	26			26
British Columbia Transit.....	309	(309)		(10)		(10)
Canadian Blood Services.....	151	(149)	2	(1)		1
Columbia Basin Trust.....	6	(28)	(22)	(1)	26	3
Community Living British Columbia.....	789	(789)		5		5
Community Social Services Employers' Association.....	3	(3)				
Creston Valley Wildlife Management Authority Trust Fund.....	1	(1)				
Crown Corporations Employers' Association.....						
Destination BC Corp.....	53	(52)	1			1
First Peoples' Heritage, Language and Culture Council.....	4	(4)				
Forestry Innovation Investment Ltd.....	19	(18)	1			1
Health Employers Association of British Columbia.....	14	(14)				
Industry Training Authority.....	111	(109)	2	1		3
Knowledge Network Corporation.....	12	(12)		(1)		(1)

Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector¹
for the Fiscal Year Ended March 31, 2014—Continued
(Unaudited)

	In Millions					Adjusted Net Income ²
	Revenue	Expense	Net Income	Adjustments	Dividends	
	\$	\$	\$	\$	\$	\$
Taxpayer-supported (Government Organizations)						
—Continued						
Legal Services Society.....	80	(81)	(1)			(1)
Nechako–Kitamaat Development Fund Society.....		(1)	(1)			(1)
Oil and Gas Commission.....	46	(44)	2			2
Organized Crime Agency of British Columbia Society.....	6	(7)	(1)			(1)
Pacific Carbon Trust Inc.....	20	(13)	7			7
Partnerships British Columbia Inc.....	11	(11)				
Post–Secondary Employers' Association.....	1	(1)				
Private Career Training Institutions Agency.....	5	(4)	1	(1)		
Provincial Capital Commission.....	9	(3)	6	(2)	(16)	(12)
Provincial Rental Housing Corporation.....	353	(58)	295	(8)		287
Rapid Transit Project 2000 Ltd.....	13	(13)		(13)		(13)
The British Columbia Council for International Education.....	2	(2)				
The Royal British Columbia Museum Corporation.....	19	(19)				
Trades Training Consortium of British Columbia.....						
Taxpayer-supported Crown corporations and agencies.....	3,727	(3,551)	176	(188)	10	(2)
SUCH Sector						
School Districts.....	5,673	(5,661)	12	178		190
Universities.....	4,170	(4,079)	91	(87)	7	11
Colleges and Institutes.....	1,144	(1,138)	6	4		10
Health Authorities.....	12,745	(12,602)	143	51		194
Hospital Societies.....	1,033	(1,033)		(1)		(1)
SUCH sector.....	24,765	(24,513)	252	145	7	404
Net impact of taxpayer-supported Crown corporations, agencies and SUCH sector.....	28,492	(28,064)	428	(43)	17	402

**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector¹
for the Fiscal Year Ended March 31, 2014—Continued
(Unaudited)**

	In Millions					Adjusted Net Income ²
	Revenue	Expense	Net Income	Adjustments	Dividends	
	\$	\$	\$	\$	\$	\$
Self-supported (Government Enterprises)						
British Columbia Hydro and Power Authority.....	5,392	(4,843)	549		(167)	382
British Columbia Liquor Distribution Branch.....	2,956	(2,079)	877		(877)	
British Columbia Lottery Corporation.....	2,808	(1,643)	1,165		(1,165)	
Columbia Power Corporation.....	25	(5)	20		(32)	(12)
Insurance Corporation of British Columbia ³	4,665	(4,529)	136		(237)	(101)
Transportation Investment Corporation.....	94	(182)	(88)			(88)
Sub-total.....	<u>15,940</u>	<u>(13,281)</u>	<u>2,659</u>	<u>0</u>	<u>(2,478)</u>	<u>181</u>
British Columbia Railway Company ³	31	(18)	13		(14)	(1)
Columbia Basin Trust joint ventures ⁵	60	(37)	23		(26)	(3)
Great Northern Way Campus Trust ⁶	28	(28)			(1)	(1)
Heritage Realty Properties Ltd ⁷	7	(7)				
SFU Community Trust.....	27	(18)	9		(6)	3
UBC Properties Investments Ltd.....	46	(40)	6			6
Vancouver Island Technology Park Trust ⁷	5	(4)	1			1
Miscellaneous.....	3	(4)	(1)			(1)
Sub-total.....	<u>207</u>	<u>(156)</u>	<u>51</u>	<u>0</u>	<u>(47)</u>	<u>4</u>
Net impact of self-supported Crown corporations and agencies.....	<u>16,147</u>	<u>(13,437)</u>	<u>2,710</u>	<u>0</u>	<u>(2,525)</u>	<u>185</u>

¹This schedule does not include elimination entries between entities.

²Adjusted Net Income includes the effect of contributions paid to the Consolidated Revenue Fund to indicate the impacts that the Crown corporations and agencies and the SUCH sector have made on the Consolidated Revenue Fund operating result. The Adjusted Net Income of Crown corporations and agencies and the SUCH sector combined with the Consolidated Revenue Fund operating result, after elimination entries between entities, make up the Summary Financial Statements surplus (deficit).

³The revenues and expenses reported for the British Columbia Assessment Authority and Insurance Corporation of British Columbia include a stub period reversal of January–March 2013 and an inclusion of the stub period of January–March 2014.

⁴Subsidiary of B.C. Transportation Financing Authority.

⁵Brilliant Power Corporation, Brilliant Expansion Power Corporation, Arrow Lakes Power Corporation, and Waneta Expansion Power Corporation, co-owned with Columbia Power Corporation.

⁶Subsidiary owned 25% each by Emily Carr University of Art & Design, British Columbia Institute of Technology, The University of British Columbia, and Simon Fraser University.

⁷Subsidiaries of the University of Victoria.

**SUCH ¹ Statement of Financial Position
as at March 31, 2014
(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies ²	Universities	Colleges and Institutes	School Districts	2014 Total	2013 Total
	\$	\$	\$	\$	\$	\$
Financial Assets						
Cash and cash equivalents.....	1,015	378	235	1,054	2,682	2,105
Temporary investments.....	44	42	52	39	177	674
Accounts receivable.....	132	166	24	70	392	413
Inventories for resale.....	18	19	8	1	46	44
Due from Crown corporations, agencies and trust funds.....	206	18	18	8	250	281
Due from other governments.....	32	12	3		47	99
Due from self-supported Crown corporations and agencies.....		49			49	93
Equity in self-supported Crown corporations and agencies.....		115	16	(1)	130	79
Loans, advances and mortgages receivable.....	13	33			46	49
Other investments.....	74	1,567	68	81	1,790	1,663
Sinking fund investments.....		25	9		34	58
Financial assets before accounting adjustments.....	1,534	2,424	433	1,252	5,643	5,558
Policy accounting adjustments.....	18	(372)	(6)	54	(306)	(152)
Financial assets.....	1,552	2,052	427	1,306	5,337	5,406

**SUCH¹ Statement of Financial Position
as at March 31, 2014—Continued
(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies ²	Universities	Colleges and Institutes	School Districts	2014 Total	2013 Total
	\$	\$	\$	\$	\$	\$
Liabilities						
Accounts payable and accrued liabilities.....	1,971	489	184	560	3,204	3,119
Due to other governments.....	20	5	3		28	56
Due to Crown corporations, agencies and trust funds.....	27	3	3	2	35	45
Deferred revenue.....	5,438	4,471	976	5,330	16,215	15,724
Taxpayer-supported debt.....	1,306	658	94	28	2,086	2,091
Liabilities before accounting adjustments.....	8,762	5,626	1,260	5,920	21,568	21,035
Policy accounting adjustments.....	(3,858)	(2,431)	(766)	(4,970)	(12,025)	(11,740)
Liabilities.....	4,904	3,195	494	950	9,543	9,295
Net liabilities.....	(3,352)	(1,143)	(67)	356	(4,206)	(3,889)
Non-financial Assets						
Tangible capital assets.....	6,517	5,260	1,154	7,032	19,963	19,571
Restricted assets.....		1,478	40	2	1,520	1,442
Prepaid program costs.....	219	22	6	7	254	210
Other assets.....	250	19	1	3	273	66
Non-financial assets before accounting adjustments.....	6,986	6,779	1,201	7,044	22,010	21,289
Policy accounting adjustments.....	(191)	(25)	(9)		(225)	(228)
Non-financial assets.....	6,795	6,754	1,192	7,044	21,785	21,061
Accumulated surplus (deficit).....	3,443	5,611	1,125	7,400	17,579	17,172

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

²These numbers include inter-entirety eliminations between Health Authorities and Hospital Societies.

**SUCH ¹ Statement of Operations
for the Fiscal Year Ended March 31, 2014
(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies ²	Universities	Colleges and Institutes	School Districts	2014 Total	2013 Total
	\$	\$	\$	\$	\$	\$
Revenue						
Contributions from the federal government.....	28	490	9	1	528	475
Fees and licenses.....	333	1,138	307	180	1,958	1,838
Contributions from the provincial government/ Crown corporations and agencies.....	12,111	1,706	707	5,142	19,666	19,263
Miscellaneous.....	487	725	113	333	1,658	1,654
Investment income.....	12	118	8	16	154	189
Total revenue.....	12,971	4,177	1,144	5,672	23,964	23,419
Expense						
Salaries and benefits.....	6,715	2,579	791	4,592	14,677	14,297
Government transfers.....		166	9		175	168
Operating costs.....	5,371	802	217	784	7,174	7,043
Interest.....	79	42	4	1	126	116
Amortization.....	531	378	80	274	1,263	1,254
Other.....	132	112	37	10	291	265
Total operating expense.....	12,828	4,079	1,138	5,661	23,706	23,143
Surplus (deficit) for the year before accounting adjustments.....	143	98	6	11	258	276
Policy accounting adjustments.....	50	(87)	4	178	145	217
Surplus (deficit) for the year.....	193	11	10	189	403	493

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

²These numbers include inter-entity eliminations between Health Authorities and Hospital Societies.

**Summary Financial Statements
Consolidated Staff Utilization
for the Fiscal Year Ended March 31, 2014¹
(Unaudited)**

	2013/14 Budget ²	2013/14 Actual	2012/13 Actual	Variance	
				2013/14 Actual To Budget	2013/14 vs 2012/13
Consolidated Revenue Fund ³	26,066	26,526	27,326	460	(800)
Taxpayer-supported Crown corporations and agencies ⁴	4,669	4,640	4,508	(29)	132
Total staff utilization	30,735	31,166	31,834	431	(668)

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

¹Staff utilization is the full-time equivalent of the number of persons employed in the fiscal year whose salaries are paid by taxpayer-supported entities within the Summary Financial Statements.

²The budget figures do not include any provisions for the SUCH entities or for the self-supported Crown corporations and agencies.

³See the unaudited Consolidated Revenue Fund schedules at www.fin.gov.bc.ca/pubs.htm for details outside these financial statements.

⁴See Financial Statements of Government Organizations and Enterprises at www.fin.gov.bc.ca/pubs.htm for details outside these financial statements.