
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, 2012
(Unaudited)**

	In Millions				Contributions	Adjusted Net Income ³
	Revenue	Expense	Net Income	Adjustments	Paid to the Consolidated Revenue Fund	
	\$	\$	\$	\$	\$	\$
Taxpayer-supported (Government Organizations)						
BC Academic Health Council.....	5	(4)	1	(1)		
BC Games Society.....	2	(2)				
British Columbia Health Services Purchasing Organization.....	1	(1)				
BC Immigrant Investment Fund Ltd.....	11	(6)	5	(1)		4
British Columbia Innovation Council.....	10	(10)				
B.C. Pavilion Corporation.....	142	(140)	2	104		106
BC Transportation Financing Authority.....	739	(890)	(151)	(136)		(287)
British Columbia Assessment Authority ²	83	(82)	1	(1)		
British Columbia Housing Management Commission.....	770	(770)		(18)		(18)
British Columbia Public School Employers' Association.....	6	(6)				
British Columbia Securities Commission.....	37	(36)	1			1
British Columbia Transit.....	293	(295)	(2)	(40)		(42)
Canadian Blood Services.....	143	(140)	3	2		5
Columbia Basin Trust.....	22	(24)	(2)	1		(1)
Community Living British Columbia.....	704	(704)		5		5
Community Social Services Employers' Association.....	3	(3)				
Creston Valley Wildlife Management Authority Trust Fund.....	1	(1)				
Crown Corporations Employers' Association.....						
First Peoples' Heritage, Language and Culture Council.....	4	(4)				
Forestry Innovation Investment Ltd.....	22	(22)		(6)		(6)
Health Employers Association of British Columbia.....	15	(14)	1	(2)		(1)
Industry Training Authority.....	108	(103)	5			5
Knowledge Network Corporation.....	11	(11)				
Leading Edge Endowment Fund.....	2	(2)		(1)		(1)

Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector¹
for the Fiscal Year Ended March 31, 2012—Continued
(Unaudited)

	In Millions				Contributions Paid To Consolidated	Adjusted
	Revenue	Expense	Net Income	Adjustments	Revenue Fund	Net Income ³
	\$	\$	\$	\$	\$	\$
Taxpayer-supported (Government Organizations)						
—Continued						
Legal Services Society.....	81	(81)				
Nechako–Kitamaat Development Fund Society.....	1	(1)				
Oil and Gas Commission.....	44	(37)	7			7
Organized Crime Agency of British Columbia Society.....	7	(7)				
Pacific Carbon Trust Inc.....	14	(11)	3	(2)		1
Partnerships British Columbia Inc.....	12	(12)				
Post–Secondary Employers Association.....	2	(1)	1			1
Private Career Training Institutions Agency.....	4	(3)	1			1
Provincial Capital Commission.....	3	(3)		5		5
Provincial Rental Housing Corporation.....	67	(53)	14	147		161
Rapid Transit Project 2000 Ltd.....	13	(13)		(13)		(13)
The British Columbia Council for International Education.....	2	(2)		1		1
The Royal British Columbia Museum Corporation.....	20	(20)				
Trades Training Consortium of British Columbia.....	5	(5)		1		1
Taxpayer-supported Crown corporations and agencies.....	3,409	(3,519)	(110)	45	0	(65)
SUCH Sector						
School Districts.....	5,670	(5,500)	170	149		319
Universities.....	3,965	(3,806)	159	62		221
Colleges and Institutes.....	1,112	(1,094)	18	(20)		(2)
Health Authorities.....	11,873	(11,853)	20	257		277
Hospital Societies.....	972	(971)	1	7		8
SUCH sector.....	23,592	(23,224)	368	455	0	823
Net impact of taxpayer-supported Crown corporations, agencies and SUCH sector.....	27,001	(26,743)	258	500	0	758

**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector¹
for the Fiscal Year Ended March 31, 2012—Continued
(Unaudited)**

	In Millions					
	Revenue	Expense	Net Income	Adjustments	Contributions Paid To Consolidated Revenue Fund	Adjusted Net Income ³
	\$	\$	\$	\$	\$	\$
Self-supported (Government Enterprises)						
BCIF Management Ltd.....						
British Columbia Hydro and Power Authority.....	4,684	(4,126)	558		(230)	328
British Columbia Liquor Distribution Branch.....	2,901	(1,990)	911	(2)	(909)	
British Columbia Lottery Corporation.....	2,701	(1,594)	1,107	(8)	(1,099)	
British Columbia Railway Company.....	27	(13)	14		(15)	(1)
Columbia Power Corporation.....	20	(5)	15		(4)	11
Insurance Corporation of British Columbia ²	4,126	(4,024)	102		(101)	1
Transportation Investment Corporation.....		(17)	(17)			(17)
Net impact of self-supported Crown corporations and agencies.....	14,459	(11,769)	2,690	(10)	(2,358)	322

¹This schedule does not include elimination entries between entities.

²The revenues and expenses reported for the British Columbia Assessment Authority and Insurance Corporation of British Columbia include a stub period reversal of January–March 2011 and an inclusion of the stub period of January–March 2012.

³Adjusted 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).

**SUCH ¹ Statement of Financial Position
as at March 31, 2012
(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies ²	Universities	Colleges and Institutes	School Districts	2012 Total	2011 Total
	\$	\$	\$	\$	\$	\$
Financial Assets						
Cash and cash equivalents.....	545	317	184	860	1,906	1,761
Temporary investments.....	352	175	51	151	729	621
Accounts receivable.....	125	232	37	65	459	492
Inventories for resale.....	1	18	8	1	28	27
Due from Crown corporations, agencies and trust funds.....	306	13	10	9	338	226
Due from other governments.....	63	26	4		93	131
Loans, advances and mortgages receivable.....	14	34			48	50
Other investments.....	81	2,617	107	103	2,908	2,841
Sinking fund investments.....		43	7		50	71
Financial assets before accounting adjustments.....	1,487	3,475	408	1,189	6,559	6,220
Policy accounting adjustments.....	32	(1,503)	(40)	21	(1,490)	(1,411)
Financial assets.....	1,519	1,972	368	1,210	5,069	4,809

**SUCH¹ Statement of Financial Position
as at March 31, 2012—Continued
(Unaudited)**

	In Millions					2011 Total
	Health Authorities & Hospital Societies ²	Universities	Colleges and Institutes	School Districts	2012 Total	
Liabilities	\$	\$	\$	\$	\$	\$
Accounts payable and accrued liabilities.....	1,763	447	147	548	2,905	2,841
Due to other governments.....	28	5	18		51	38
Due to Crown corporations, agencies and trust funds.....	22	2	1	1	26	45
Deferred revenue.....	5,247	4,210	960	4,968	15,385	14,792
Taxpayer-supported debt.....	1,156	714	102	33	2,005	2,006
Liabilities before accounting adjustments.....	8,216	5,378	1,228	5,550	20,372	19,722
Policy accounting adjustments.....	(3,656)	(2,232)	(743)	(4,665)	(11,296)	(10,923)
Liabilities.....	4,560	3,146	485	885	9,076	8,799
Net liabilities.....	(3,041)	(1,174)	(117)	325	(4,007)	(3,990)
Non-financial Assets						
Tangible capital assets.....	6,196	5,154	1,167	6,590	19,107	18,390
Prepaid program costs.....	191	20	4	5	220	200
Other assets.....	36	18		7	61	54
Non-financial assets before accounting adjustments.....	6,423	5,192	1,171	6,602	19,388	18,644
Policy accounting adjustments.....	(217)	1,382	55	2	1,222	1,127
Non-financial assets.....	6,206	6,574	1,226	6,604	20,610	19,771
Accumulated surplus (deficit).....	3,165	5,400	1,109	6,929	16,603	15,781

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, 2012
(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies ²	Universities	Colleges and Institutes	School Districts	2012 Total	2011 Total
	\$	\$	\$	\$	\$	\$
Revenue						
Contributions from the federal government.....	28	412	10	3	453	415
Fees and licences.....	324	1,014	278	154	1,770	1,701
Contributions from the provincial government/ Crown corporations and agencies.....	11,308	1,664	682	5,175	18,829	17,738
Miscellaneous.....	462	796	134	325	1,717	1,654
Investment income.....	14	79	8	13	114	182
Total revenue.....	12,136	3,965	1,112	5,670	22,883	21,690
Expense						
Salaries and benefits.....	6,345	2,368	750	4,450	13,913	13,246
Government transfers.....		179	7		186	186
Operating costs.....	5,082	756	215	790	6,843	6,348
Interest.....	64	41	10	1	116	94
Amortization.....	539	355	73	253	1,220	1,164
Other.....	85	107	39	6	237	365
Total operating expense.....	12,115	3,806	1,094	5,500	22,515	21,403
Surplus (deficit) for the year before accounting adjustments.....	21	159	18	170	368	287
Policy accounting adjustments.....	264	62	(20)	149	455	429
Surplus (deficit) for the year.....	285	221	(2)	319	823	716

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, 2012¹
(Unaudited)**

	2011/12 Budget ²	2011/12 Actual	2010/11 Actual	Variance	
				2011/12 Actual To Budget	2011/12 vs 2010/11
Consolidated Revenue Fund ³	26,156	27,228	30,221	1,072	(2,993)
Taxpayer-supported Crown corporations and agencies ⁴	4,441	4,346	4,295	(95)	51
Total staff utilization	30,597	31,574	34,516	977	(2,942)

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.