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# *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 Sector<sup>1</sup>**  
**for the Fiscal Year Ended March 31, 2013**  
**(Unaudited)**

	In Millions					
	Revenue	Expense	Net Income	Adjustments	Dividends	Adjusted Net Income <sup>2</sup>
	\$	\$	\$	\$	\$	\$
<b>Taxpayer-supported (Government Organizations)</b>						
BC Academic Health Council.....	3	(4)	(1)			(1)
BC Games Society.....	3	(3)				
British Columbia Health Services Purchasing Organization.....	1	(1)				
BC Immigrant Investment Fund Ltd.....	11	(6)	5			5
British Columbia Innovation Council.....	7	(7)		9		9
B.C. Pavilion Corporation.....	106	(117)	(11)	(32)		(43)
BC Transportation Financing Authority.....	665	(924)	(259)	(87)		(346)
British Columbia Assessment Authority <sup>3</sup> .....	85	(84)	1			1
British Columbia Housing Management Commission.....	657	(657)		13		13
British Columbia Public School Employers' Association.....	5	(5)		2		2
British Columbia Securities Commission.....	38	(39)	(1)			(1)
British Columbia Transit.....	281	(281)		(15)		(15)
Canadian Blood Services.....	151	(148)	3	(1)		2
Columbia Basin Trust.....	5	(26)	(21)		23	2
Community Living British Columbia.....	745	(745)				
Community Social Services Employers' Association.....	3	(3)		(1)		(1)
Creston Valley Wildlife Management Authority Trust Fund.....	1	(1)				
Crown Corporations Employers' Association.....						
Destination BC Corp.....	4	(4)		4		4
First Peoples' Heritage, Language and Culture Council.....	18	(18)		1		1
Forestry Innovation Investment Ltd.....	15	(15)		(2)		(2)
Health Employers Association of British Columbia.....	109	(106)	3	(1)		2
Industry Training Authority.....	12	(11)	1	(2)		(1)
Knowledge Network Corporation.....	5	(12)	(7)	(4)		(11)
Leading Edge Endowment Fund.....						

**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector<sup>1</sup>**  
**for the Fiscal Year Ended March 31, 2013—Continued**  
**(Unaudited)**

	In Millions					
	Revenue	Expense	Net Income	Adjustments	Dividends	Adjusted Net Income <sup>2</sup>
	\$	\$	\$	\$	\$	\$
<b>Taxpayer-supported (Government Organizations)</b>						
—Continued						
Legal Services Society.....	84	(84)		(1)		(1)
Nechako–Kitimaat Development Fund Society.....	1	(1)				
Oil and Gas Commission.....	39	(42)	(3)			(3)
Organized Crime Agency of British Columbia Society.....	8	(7)	1			1
Pacific Carbon Trust Inc.....	19	(14)	5	(3)		2
Partnerships British Columbia Inc.....	15	(14)	1			1
Post-Secondary Employers' Association.....	1	(1)				
Private Career Training Institutions Agency.....	4	(4)				
Provincial Capital Commission.....	3	(3)				
Provincial Rental Housing Corporation.....	63	(55)	8	24		32
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.....						
<b>Taxpayer-supported Crown corporations and agencies.....</b>	<b>3,201</b>	<b>(3,476)</b>	<b>(275)</b>	<b>(109)</b>	<b>23</b>	<b>(361)</b>
<b>SUCH Sector</b>						
School Districts.....	5,662	(5,577)	85	197		282
Universities.....	4,085	(3,940)	145	(62)	18	101
Colleges and Institutes.....	1,120	(1,107)	13	10	1	24
Health Authorities.....	12,306	(12,279)	27	64		91
Hospital Societies.....	1,023	(1,023)		(7)		(7)
<b>SUCH sector.....</b>	<b>24,196</b>	<b>(23,926)</b>	<b>270</b>	<b>202</b>	<b>19</b>	<b>491</b>
<b>Net impact of taxpayer-supported Crown corporations, agencies and SUCH sector.....</b>	<b>27,397</b>	<b>(27,402)</b>	<b>(5)</b>	<b>93</b>	<b>42</b>	<b>130</b>

**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector<sup>1</sup>**  
**for the Fiscal Year Ended March 31, 2013—Continued**  
**(Unaudited)**

	In Millions					
	Revenue	Expense	Net Income	Adjustments	Dividends	Adjusted Net Income <sup>2</sup>
	\$	\$	\$	\$	\$	\$
<b>Self-supported (Government Enterprises)</b>						
British Columbia Hydro and Power Authority.....	4,898	(4,389)	509		(215)	294
British Columbia Liquor Distribution Branch.....	2,963	(2,033)	930		(930)	
British Columbia Lottery Corporation.....	2,732	(1,614)	1,118		(1,118)	
Columbia Power Corporation.....	23	(5)	18		(2)	16
Insurance Corporation of British Columbia <sup>3</sup> .....	4,378	(4,127)	251			251
Transportation Investment Corporation.....	15	(75)	(60)			(60)
Sub-total.....	<u>15,009</u>	<u>(12,243)</u>	<u>2,766</u>	<u>0</u>	<u>(2,265)</u>	<u>501</u>
British Columbia Railway Company <sup>4</sup> .....	22	(16)	6		(10)	(4)
Columbia Basin Trust joint ventures <sup>5</sup> .....	57	(37)	20		(23)	(3)
Great Northern Way Campus Trust <sup>6</sup> .....	20	(13)	7	(2)		(5)
Heritage Realty Properties Ltd <sup>7</sup> .....	7	(7)				
UBC Properties Investments Ltd.....	75	(41)	34	(34)	(13)	(13)
Vancouver Island Technology Park Trust <sup>7</sup> .....	5	(4)	1		(1)	
Miscellaneous.....	1	(1)				
Sub-total.....	<u>187</u>	<u>(119)</u>	<u>68</u>	<u>(36)</u>	<u>(52)</u>	<u>(20)</u>
<b>Net impact of self-supported Crown corporations and agencies.....</b>	<u><b>15,196</b></u>	<u><b>(12,362)</b></u>	<u><b>2,834</b></u>	<u><b>(36)</b></u>	<u><b>(2,317)</b></u>	<u><b>481</b></u>

<sup>1</sup>This schedule does not include elimination entries between entities.

<sup>2</sup>Adjusted 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).

<sup>3</sup>The revenues and expenses reported for the British Columbia Assessment Authority and Insurance Corporation of British Columbia include a stub period reversal of January–March 2012 and an inclusion of the stub period of January–March 2013.

<sup>4</sup>Subsidiary of B.C. Transportation Financing Authority.

<sup>5</sup>Brilliant Power Corporation, Brilliant Expansion Power Corporation, and Waneta Expansion Power Corporation, co-owned with Columbia Power Corporation.

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

<sup>7</sup>Subsidiaries of the University of Victoria.

**SUCH<sup>1</sup> Statement of Financial Position  
as at March 31, 2013  
(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies <sup>2</sup>	Universities	Colleges and Institutes	School Districts	2013 Total	2012 Total
	\$	\$	\$	\$	\$	\$
<b>Financial Assets</b>						
Cash and cash equivalents.....	612	352	232	909	2,105	1,906
Temporary investments.....	438	61	57	118	674	729
Accounts receivable.....	162	151	28	72	413	407
Inventories for resale.....	16	19	8	1	44	28
Due from Crown corporations, agencies and trust funds.....	249	18	8	6	281	338
Due from other governments.....	57	34	8	8	99	93
Due from self-supported Crown corporations and agencies.....		92	1	93	93	52
Equity in self-supported Crown corporations and agencies.....		65	14		79	80
Loans, advances and mortgages receivable.....	15	34			49	48
Other investments.....	105	1,402	70	86	1,663	1,452
Sinking fund investments.....		50	8		58	50
<b>Financial assets before accounting adjustments.....</b>	<b>1,654</b>	<b>2,278</b>	<b>434</b>	<b>1,192</b>	<b>5,558</b>	<b>5,183</b>
Policy accounting adjustments.....	16	(194)	(5)	26	(157)	(61)
<b>Financial assets.....</b>	<b>1,670</b>	<b>2,084</b>	<b>429</b>	<b>1,218</b>	<b>5,401</b>	<b>5,122</b>

**SUCH<sup>1</sup> Statement of Financial Position**  
**as at March 31, 2013—Continued**  
**(Unaudited)**

	In Millions				
	Health Authorities & Hospital Societies <sup>2</sup>	Universities	Colleges and Institutes	School Districts	2012 Total
	\$	\$	\$	\$	\$
<b>Liabilities</b>					
Accounts payable and accrued liabilities.....	1,903	510	195	511	3,119
Due to other governments.....	45	6	5		56
Due to Crown corporations, agencies and trust funds.....	38	1	5	1	45
Deferred revenue.....	5,344	4,262	975	5,143	15,724
Taxpayer-supported debt.....	1,261	705	99	26	2,091
<b>Liabilities before accounting adjustments.....</b>	<b>8,591</b>	<b>5,484</b>	<b>1,279</b>	<b>5,681</b>	<b>21,035</b>
Policy accounting adjustments.....	(3,812)	(2,286)	(764)	(4,816)	(11,678)
<b>Liabilities.....</b>	<b>4,779</b>	<b>3,198</b>	<b>515</b>	<b>865</b>	<b>9,357</b>
Net liabilities.....	(3,109)	(1,114)	(86)	353	(3,956)
<b>Non-financial Assets</b>					
Tangible capital assets.....	6,358	5,206	1,162	6,845	19,571
Restricted assets.....		1,401	39	2	1,442
Prepaid program costs.....	180	18	5	7	210
Other assets.....	42	18	2	4	66
<b>Non-financial assets before accounting adjustments.....</b>	<b>6,580</b>	<b>6,643</b>	<b>1,208</b>	<b>6,858</b>	<b>21,289</b>
Policy accounting adjustments.....	(221)	2	(9)		(228)
<b>Non-financial assets.....</b>	<b>6,359</b>	<b>6,645</b>	<b>1,199</b>	<b>6,858</b>	<b>21,061</b>
<b>Accumulated surplus (deficit).....</b>	<b>3,250</b>	<b>5,531</b>	<b>1,113</b>	<b>7,211</b>	<b>17,105</b>
					<b>20,764</b>
					<b>(249)</b>
					<b>20,515</b>
					<b>16,623</b>

<sup>1</sup>School districts, universities, colleges, institutes, and health organizations.

<sup>2</sup>These numbers include inter-entity eliminations between Health Authorities and Hospital Societies.

## SUCH<sup>1</sup> Statement of Operations for the Fiscal Year Ended March 31, 2013 (Unaudited)

	In Millions				
	Health Authorities & Hospital Societies <sup>2</sup>	Universities	Colleges and Institutes	School Districts	2012 Total
	\$	\$	\$	\$	\$
<b>Revenue</b>					
Contributions from the federal government.....	26	439	8	2	475
Fees and licences.....	327	1,051	289	171	1,838
Contributions from the provincial government/ Crown corporations and agencies.....	11,728	1,696	701	5,138	19,263
Miscellaneous.....	452	749	118	335	1,654
Investment income.....	13	155	5	16	189
<b>Total revenue.....</b>	<b>12,546</b>	<b>4,090</b>	<b>1,121</b>	<b>5,662</b>	<b>23,419</b>
<b>Expense</b>					
Salaries and benefits.....	6,540	2,470	756	4,531	14,297
Government transfers.....		155	13		168
Operating costs.....	5,237	802	218	786	7,043
Interest.....	74	37	4	1	116
Amortization.....	555	370	78	251	1,254
Other.....	113	106	38	8	265
<b>Total operating expense.....</b>	<b>12,519</b>	<b>3,940</b>	<b>1,107</b>	<b>5,577</b>	<b>23,143</b>
<b>Surplus (deficit) for the year before accounting adjustments.....</b>	<b>27</b>	<b>150</b>	<b>14</b>	<b>85</b>	<b>276</b>
Policy accounting adjustments.....	57	(62)	10	197	202
<b>Surplus (deficit) for the year.....</b>	<b>84</b>	<b>88</b>	<b>24</b>	<b>282</b>	<b>478</b>
					<b>851</b>

<sup>1</sup>School districts, universities, colleges, institutes, and health organizations.

<sup>2</sup>These numbers include inter-entity eliminations between Health Authorities and Hospital Societies.



**Summary Financial Statements  
Consolidated Staff Utilization  
for the Fiscal Year Ended March 31, 2013<sup>1</sup>  
(Unaudited)**

	2012/13 Budget <sup>2</sup>	2012/13 Actual	2011/12 Actual	Variance	
				2012/13 Actual To Budget	2012/13 vs 2011/12
Consolidated Revenue Fund <sup>3</sup> .....	26,891	27,326	27,228	435	98
Taxpayer-supported Crown corporations and agencies <sup>4</sup> .....	4,568	4,508	4,346	(60)	162
<b>Total staff utilization</b> .....	<b>31,459</b>	<b>31,834</b>	<b>31,574</b>	<b>375</b>	<b>260</b>

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

<sup>1</sup>Staff 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.

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

<sup>3</sup>See the unaudited Consolidated Revenue Fund schedules at [www.fin.gov.bc.ca/pubs.htm](http://www.fin.gov.bc.ca/pubs.htm) for details outside these financial statements.

<sup>4</sup>See Financial Statements of Government Organizations and Enterprises at [www.fin.gov.bc.ca/pubs.htm](http://www.fin.gov.bc.ca/pubs.htm) for details outside these financial statements.