
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, 2015
(Unaudited)**

	In Millions					Adjusted Net Income ²
	Revenue	Expense	Net Income	Adjustments	Dividends	
	\$	\$	\$	\$	\$	\$
Taxpayer-supported (Government Organizations)						
BC Games Society.....	3	(3)				
BC Immigrant Investment Fund Ltd.....	12	(7)	5	1		6
British Columbia Innovation Council.....	13	(13)		(4)		(4)
B.C. Pavilion Corporation.....	111	(120)	(9)	(33)		(42)
BC Transportation Financing Authority.....	602	(988)	(386)	(108)	1	(493)
British Columbia Assessment Authority ³	90	(87)	3			3
British Columbia Housing Management Commission.....	651	(651)		2		2
British Columbia Public School Employers' Association.....	4	(4)				
British Columbia Securities Commission.....	45	(45)				
British Columbia Transit.....	296	(296)		11		11
Canadian Blood Services.....	158	(153)	5	(6)		(1)
Columbia Basin Trust.....	7	(28)	(21)		26	5
Community Living British Columbia.....	822	(822)		(10)		(10)
Community Social Services Employers' Association of British Columbia.....	3	(3)		(1)		(1)
Creston Valley Wildlife Management Authority Trust Fund.....	1	(1)				
Crown Corporations Employers' Association.....						
Destination BC Corp.....	55	(55)				
First Peoples' Heritage, Language and Culture Council.....	5	(5)				
Forestry Innovation Investment Ltd.....	19	(19)				
Health Employers Association of British Columbia.....	15	(14)	1			1
Industry Training Authority.....	105	(105)				

Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector¹
for the Fiscal Year Ended March 31, 2015—Continued
(Unaudited)

	In Millions					Adjusted Net Income ²
	Revenue	Expense	Net Income	Adjustments	Dividends	
	\$	\$	\$	\$	\$	\$
Taxpayer-supported (Government Organizations)						
—Continued						
Knowledge Network Corporation.....	14	(12)	2			2
Legal Services Society.....	80	(80)				
Nechako–Kitamaat Development Fund Society.....	1	(1)				
Oil and Gas Commission.....	57	(56)	1			1
Organized Crime Agency of British Columbia Society.....	6	(6)				
Pacific Carbon Trust Inc.....	17	(9)	8	(2)	(40)	(34)
Partnerships British Columbia Inc.....	9	(8)	1			1
Post–Secondary Employers' Association.....	1	(1)				
Private Career Training Institutions Agency.....	5	(3)	2	(15)		(13)
Provincial Rental Housing Corporation.....	87	(52)	35	27		62
Rapid Transit Project 2000 Ltd.....	13	(13)		(13)		(13)
The British Columbia Council for International Education.....	2	(2)				
The Royal British Columbia Museum Corporation.....	21	(21)				
Trades Training Consortium of British Columbia.....	1	(1)				
Taxpayer-supported Crown corporations and agencies.....	3,331	(3,684)	(353)	(151)	(13)	(517)
SUCH Sector						
School Districts.....	5,436	(5,339)	97	175		272
Universities.....	4,277	(4,119)	158	(34)	33	157
Colleges and Institutes.....	1,147	(1,151)	(4)	20	1	17
Health Authorities.....	12,973	(12,960)	13	269		282
Hospital Societies.....	1,024	(1,025)	(1)	9		8
SUCH sector.....	24,857	(24,594)	263	439	34	736
Net impact of taxpayer-supported Crown corporations, agencies and SUCH sector.....	28,188	(28,278)	(90)	288	21	219

**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector¹
for the Fiscal Year Ended March 31, 2015—Continued
(Unaudited)**

	In Millions					Adjusted Net Income ²
	Revenue	Expense	Net Income	Adjustments	Dividends	
	\$	\$	\$	\$	\$	\$
Self-supported (Government Enterprises)						
British Columbia Hydro and Power Authority.....	5,748	(5,167)	581		(264)	317
British Columbia Liquor Distribution Branch.....	3,141	(2,206)	935		(935)	
British Columbia Lottery Corporation.....	2,904	(1,659)	1,245		(1,245)	
Columbia Power Corporation.....	25	(15)	10		(2)	8
Insurance Corporation of British Columbia ³	5,240	(4,583)	657		(139)	518
Transportation Investment Corporation.....	122	(211)	(89)			(89)
Sub-total.....	<u>17,180</u>	<u>(13,841)</u>	<u>3,339</u>	<u>0</u>	<u>(2,585)</u>	<u>754</u>
British Columbia Railway Company ⁴	22	(17)	5		(5)	
Columbia Basin Trust joint ventures ⁵	60	(37)	23		(26)	(3)
Great Northern Way Campus Trust ⁶	13	(8)	5		(5)	
Heritage Realty Properties Ltd ⁷	7	(6)	1			1
SFU Community Trust.....	2	(1)	1	(1)		
UBC Properties Investments Ltd.....	9	(12)	(3)		(28)	(31)
Vancouver Island Technology Park Trust ⁷	5	(4)	1		(1)	
Miscellaneous.....	5	(6)	(1)			(1)
Sub-total.....	<u>123</u>	<u>(91)</u>	<u>32</u>	<u>(1)</u>	<u>(65)</u>	<u>(34)</u>
Net impact of self-supported Crown corporations and agencies.....	<u>17,303</u>	<u>(13,932)</u>	<u>3,371</u>	<u>(1)</u>	<u>(2,650)</u>	<u>720</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 2014 and an inclusion of the stub period of January–March 2015.

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, 2015
(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies ²	Universities	Colleges and Institutes	School Districts	2015 Total	2014 Total
	\$	\$	\$	\$	\$	\$
Financial Assets						
Cash and cash equivalents.....	1,251	361	234	1,314	3,160	2,682
Temporary investments.....	49	64	35	39	187	177
Accounts receivable.....	153	200	28	63	444	392
Inventories for resale.....	16	18	8	2	44	46
Due from Crown corporations, agencies and trust funds.....	239	15	7	13	274	250
Due from other governments.....	37	23	12		72	47
Due from self-supported Crown corporations and agencies.....		76	1		77	49
Equity in self-supported Crown corporations and agencies.....		51	15	(1)	65	130
Loans, advances and mortgages receivable.....	13	32			45	46
Other investments.....	41	1,787	91	59	1,978	1,790
Sinking fund investments.....		29	6		35	34
Financial assets before accounting adjustments.....	1,799	2,656	437	1,489	6,381	5,643
Policy accounting adjustments.....	8	(518)	(10)	72	(448)	(306)
Financial assets.....	1,807	2,138	427	1,561	5,933	5,337

**SUCH¹ Statement of Financial Position
as at March 31, 2015—Continued
(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies ²	Universities	Colleges and Institutes	School Districts	2015 Total	2014 Total
	\$	\$	\$	\$	\$	\$
Liabilities						
Accounts payable and accrued liabilities.....	987	352	119	387	1,845	1,713
Employee future benefits.....	1,053	179	77	217	1,526	1,491
Due to other governments.....	21	5	3		29	28
Due to Crown corporations, agencies and trust funds.....	34	4	4	79	121	35
Deferred revenue.....	5,786	4,741	1,008	5,493	17,028	16,215
Taxpayer-supported debt.....	1,417	653	110	27	2,207	2,086
Liabilities before accounting adjustments.....	9,298	5,934	1,321	6,203	22,756	21,568
Policy accounting adjustments.....	(4,111)	(2,497)	(787)	(5,126)	(12,521)	(11,991)
Liabilities.....	5,187	3,437	534	1,077	10,235	9,577
Net liabilities.....	(3,380)	(1,299)	(107)	484	(4,302)	(4,240)
Non-financial Assets						
Tangible capital assets.....	6,854	5,472	1,213	7,173	20,712	19,963
Restricted assets.....		1,538	37	2	1,577	1,520
Prepaid program costs.....	215	40	5	9	269	254
Other assets.....	198	1	1	3	203	273
Non-financial assets before accounting adjustments.....	7,267	7,051	1,256	7,187	22,761	22,010
Policy accounting adjustments.....	(189)	(17)	(9)		(215)	(225)
Non-financial assets.....	7,078	7,034	1,247	7,187	22,546	21,785
Accumulated surplus (deficit).....	3,698	5,735	1,140	7,671	18,244	17,545

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

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

**SUCH¹ Statement of Operations
for the Fiscal Year Ended March 31, 2015
(Unaudited)**

In Millions

	Health Authorities & Hospital Societies ²	Universities	Colleges and Institutes	School Districts	2015 Total	2014 Total
	\$	\$	\$	\$	\$	\$
Revenue						
Contributions from the federal government.....	23	485	16	7	531	528
Fees and licenses.....	358	1,212	332	204	2,106	1,958
Contributions from the provincial government/Crown corporations and agencies.....	12,368	1,679	674	4,867	19,588	19,666
Miscellaneous.....	403	769	115	339	1,626	1,658
Investment income.....	13	135	11	19	178	154
Total revenue.....	13,165	4,280	1,148	5,436	24,029	23,964
Expense						
Salaries and benefits.....	6,906	2,615	794	4,287	14,602	14,677
Government transfers.....		181	21		202	175
Operating costs.....	5,508	816	215	767	7,306	7,174
Interest.....	91	35	4	1	131	126
Amortization.....	540	362	80	276	1,258	1,263
Other.....	108	110	37	8	263	291
Total operating expense.....	13,153	4,119	1,151	5,339	23,762	23,706
Surplus (deficit) for the year before accounting adjustments.....	12	161	(3)	97	267	258
Policy accounting adjustments.....	278	(34)	20	175	439	145
Surplus (deficit) for the year.....	290	127	17	272	706	403

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, 2015¹
(Unaudited)**

	2014/15 Budget ²	2014/15 Actual	2013/14 Actual	Variance	
				2014/15 Actual To Budget	2014/15 vs 2013/14
Consolidated Revenue Fund ³	26,300	26,679	26,526	379	153
Taxpayer-supported Crown corporations and agencies ⁴	4,680	4,798	4,640	118	158
Total staff utilization	30,980	31,477	31,166	497	311

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.