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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, 2016  
(Unaudited)**

	In Millions					Adjusted Net Income <sup>2</sup>
	Revenue	Expense	Net Income	Adjustments	Dividends	
<b>Taxpayer-supported (Government Organizations)</b>	\$	\$	\$	\$	\$	\$
BC Games Society.....	3	(3)				
BC Immigrant Investment Fund Ltd.....	23	(14)	9	(1)		8
British Columbia Innovation Council.....	12	(12)		(3)		(3)
BCNET.....	12	(12)		6		6
B.C. Pavilion Corporation <sup>3</sup> .....	122	(126)	(4)	(21)		(25)
BC Transportation Financing Authority.....	765	(1,053)	(288)	(132)	4	(416)
British Columbia Assessment Authority.....	92	(92)				
British Columbia Housing Management Commission.....	636	(636)		4		4
British Columbia Public School Employers' Association.....	4	(4)				
British Columbia Securities Commission.....	48	(47)	1			1
British Columbia Transit.....	293	(358)	(65)	(16)		(81)
Canadian Blood Services.....	168	(168)		(5)		(5)
Columbia Basin Trust.....	14	(38)	(24)		28	4
Community Living British Columbia.....	854	(854)		(3)		(3)
Community Social Services Employers' Association of British Columbia.....	3	(3)				
Creston Valley Wildlife Management Authority Trust Fund.....	1	(1)				
Crown Corporations Employers' Association.....						
Destination BC Corp.....	54	(54)		(1)		(1)
First Peoples' Heritage, Language and Culture Council.....	4	(4)				
Forestry Innovation Investment Ltd.....	21	(21)				

**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector<sup>1</sup>**  
**for the Fiscal Year Ended March 31, 2016—Continued**  
**(Unaudited)**

	In Millions					Adjusted Net Income <sup>2</sup>
	Revenue	Expense	Net Income	Adjustments	Dividends	
	\$	\$	\$	\$	\$	\$
<b>Taxpayer-supported (Government Organizations)</b>						
—Continued						
Health Employers Association of British Columbia.....	17	(17)				
Industry Training Authority.....	107	(106)	1	(4)		(3)
Knowledge Network Corporation.....	14	(12)	2	(1)		1
Legal Services Society.....	80	(80)				
Nechako-Kitamaat Development Fund Society.....	1		1			1
Oil and Gas Commission.....	51	(49)	2			2
Organized Crime Agency of British Columbia Society.....	7	(7)				
Partnerships British Columbia Inc.....	8	(7)	1			1
Post-Secondary Employers' Association.....	1	(1)				
Private Career Training Institutions Agency.....	5	(4)	1	(1)		
Provincial Rental Housing Corporation.....	114	(52)	62	(2)		60
Rapid Transit Project 2000 Ltd.....	3	(56)	(53)	(3)		(56)
The British Columbia Council for International Education.....	2	(2)				
The Royal British Columbia Museum Corporation.....	20	(20)				
<b>Taxpayer-supported Crown corporations and agencies.....</b>	<b>3,559</b>	<b>(3,913)</b>	<b>(354)</b>	<b>(183)</b>	<b>32</b>	<b>(505)</b>
<b>SUCH Sector</b>						
School Districts.....	6,001	(5,922)	79	75		154
Universities.....	4,406	(4,237)	169	79	25	273
Colleges and Institutes.....	1,179	(1,169)	10	25		35
Health Authorities.....	13,770	(13,512)	258	63		321
Hospital Societies.....	1,065	(1,066)	(1)	13		12
<b>SUCH sector.....</b>	<b>26,421</b>	<b>(25,906)</b>	<b>515</b>	<b>255</b>	<b>25</b>	<b>795</b>
<b>Net impact of taxpayer-supported Crown corporations, agencies and SUCH sector.....</b>	<b>29,980</b>	<b>(29,819)</b>	<b>161</b>	<b>72</b>	<b>57</b>	<b>290</b>

**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector<sup>1</sup>  
for the Fiscal Year Ended March 31, 2016—Continued  
(Unaudited)**

	In Millions					Adjusted Net Income <sup>2</sup>
	Revenue	Expense	Net Income	Adjustments	Dividends	
	\$	\$	\$	\$	\$	\$
<b>Self-supported (Government Enterprises)</b>						
British Columbia Hydro and Power Authority.....	5,657	(5,002)	655		(327)	328
British Columbia Liquor Distribution Branch.....	3,167	(2,136)	1,031		(1,031)	
British Columbia Lottery Corporation.....	3,102	(1,798)	1,304		(1,303)	1
Columbia Power Corporation.....	64	(22)	42		(2)	40
Insurance Corporation of British Columbia <sup>3</sup> .....	5,361	(5,654)	(293)		(138)	(431)
Transportation Investment Corporation.....	136	(218)	(82)			(82)
Sub-total.....	17,487	(14,830)	2,657	0	(2,801)	(144)
British Columbia Railway Company <sup>4</sup> .....	23	(17)	6		(4)	2
Columbia Basin Trust joint ventures <sup>5</sup> .....	71	(36)	35		(28)	7
Great Northern Way Campus Trust <sup>6</sup> .....	8	(7)	1		(2)	(1)
Heritage Realty Properties Ltd <sup>7</sup> .....	7	(7)				
SFU Community Trust.....	2	(3)	(1)			(1)
UBC Properties Investments Ltd.....	48	(45)	3		(24)	(21)
Vancouver Island Technology Park Trust <sup>7</sup> .....	6	(5)	1		(1)	
Miscellaneous.....	5	(5)			2	2
Sub-total.....	170	(125)	45	0	(57)	(12)
<b>Net impact of self-supported Crown corporations and agencies.....</b>	<b>17,657</b>	<b>(14,955)</b>	<b>2,702</b>	<b>0</b>	<b>(2,858)</b>	<b>(156)</b>

<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 2015 and an inclusion of the stub period of January–March 2016.

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

<sup>5</sup>Brilliant Power Corporation, Brilliant Expansion Power Corporation, Arrow Lakes 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, 2016  
(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies <sup>2</sup>	Universities	Colleges and Institutes	School Districts	2016 Total	2015 Total
	\$	\$	\$	\$	\$	\$
<b>Financial Assets</b>						
Cash and cash equivalents.....	1,791	397	259	1,344	3,791	3,160
Temporary investments.....	35	72	32	25	164	187
Accounts receivable.....	349	207	22	57	635	444
Inventories for resale.....	17	20	9	2	48	44
Due from Crown corporations, agencies and trust funds.....	213	18	16	5	252	274
Due from other governments.....	35	2	9	1	47	72
Due from self-supported Crown corporations and agencies.....		28			28	77
Equity in self-supported Crown corporations and agencies.....		58	16	1	75	65
Loans, advances and mortgages receivable.....	5	32			37	45
Other investments.....	19	1,749	69	81	1,918	1,978
Sinking fund investments.....		32	7		39	35
<b>Financial assets before accounting adjustments.....</b>	<b>2,464</b>	<b>2,615</b>	<b>439</b>	<b>1,516</b>	<b>7,034</b>	<b>6,381</b>
Policy accounting adjustments.....	(10)	(317)	(4)	50	(281)	(463)
<b>Financial assets.....</b>	<b>2,454</b>	<b>2,298</b>	<b>435</b>	<b>1,566</b>	<b>6,753</b>	<b>5,918</b>

**SUCH<sup>1</sup> Statement of Financial Position  
as at March 31, 2016—Continued  
(Unaudited)**

In Millions

	Health Authorities & Hospital Societies <sup>2</sup>	Universities	Colleges and Institutes	School Districts	2016 Total	2015 Total
	\$	\$	\$	\$	\$	\$
<b>Liabilities</b>						
Accounts payable and accrued liabilities.....	1,094	370	130	395	1,989	1,845
Employee future benefits.....	1,179	181	79	229	1,668	1,526
Due to other governments.....	25	6	3		34	29
Due to Crown corporations, agencies and trust funds.....	18	2	4	1	25	121
Deferred revenue.....	6,020	4,799	1,049	5,639	17,507	17,028
Taxpayer-supported debt.....	1,583	667	109	21	2,380	2,207
<b>Liabilities before accounting adjustments.....</b>	<b>9,919</b>	<b>6,025</b>	<b>1,374</b>	<b>6,285</b>	<b>23,603</b>	<b>22,756</b>
Policy accounting adjustments.....	(4,180)	(2,430)	(811)	(5,223)	(12,644)	(12,565)
<b>Liabilities.....</b>	<b>5,739</b>	<b>3,595</b>	<b>563</b>	<b>1,062</b>	<b>10,959</b>	<b>10,191</b>
Net liabilities.....	(3,285)	(1,297)	(128)	504	(4,206)	(4,273)
<b>Non-financial Assets</b>						
Tangible capital assets.....	7,245	5,693	1,267	7,309	21,514	20,712
Restricted assets.....	5	1,568	38	2	1,613	1,577
Prepaid program costs.....	235	41	6	10	292	269
Other assets.....		1			1	203
<b>Non-financial assets before accounting adjustments.....</b>	<b>7,485</b>	<b>7,303</b>	<b>1,311</b>	<b>7,321</b>	<b>23,420</b>	<b>22,761</b>
Policy accounting adjustments.....	(170)	25	(8)		(153)	(200)
<b>Non-financial assets.....</b>	<b>7,315</b>	<b>7,328</b>	<b>1,303</b>	<b>7,321</b>	<b>23,267</b>	<b>22,561</b>
<b>Accumulated surplus (deficit).....</b>	<b>4,030</b>	<b>6,031</b>	<b>1,175</b>	<b>7,825</b>	<b>19,061</b>	<b>18,288</b>

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

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

**SUCH<sup>1</sup> Statement of Operations  
for the Fiscal Year Ended March 31, 2016  
(Unaudited)**

In Millions

	Health Authorities & Hospital Societies <sup>2</sup>	Universities	Colleges and Institutes	School Districts	2016 Total	2015 Total
	\$	\$	\$	\$	\$	\$
<b>Revenue</b>						
Contributions from the federal government.....	27	477	18	13	535	531
Fees and licenses.....	374	1,293	373	229	2,269	2,106
Contributions from the provincial government/Crown corporations and agencies.....	12,864	1,599	662	5,374	20,499	19,588
Miscellaneous.....	711	874	116	367	2,068	1,626
Investment income.....	14	168	10	18	210	178
<b>Total revenue.....</b>	<b>13,990</b>	<b>4,411</b>	<b>1,179</b>	<b>6,001</b>	<b>25,581</b>	<b>24,029</b>
<b>Expense</b>						
Salaries and benefits.....	7,334	2,664	807	4,786	15,591	14,602
Government transfers.....		216	12		228	202
Operating costs.....	5,697	860	216	843	7,616	7,306
Interest.....	94	35	4	1	134	131
Amortization.....	517	343	82	282	1,224	1,258
Other.....	91	119	48	10	268	263
<b>Total operating expense.....</b>	<b>13,733</b>	<b>4,237</b>	<b>1,169</b>	<b>5,922</b>	<b>25,061</b>	<b>23,762</b>
<b>Surplus (deficit) for the year before accounting adjustments.....</b>	<b>257</b>	<b>174</b>	<b>10</b>	<b>79</b>	<b>520</b>	<b>267</b>
Policy accounting adjustments.....	76	79	25	75	255	448
<b>Surplus (deficit) for the year.....</b>	<b>333</b>	<b>253</b>	<b>35</b>	<b>154</b>	<b>775</b>	<b>715</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, 2016<sup>1</sup>  
(Unaudited)**

	2015/16 Budget <sup>2</sup>	2015/16 Actual	2014/15 Actual	Variance	
				2015/16 Actual To Budget	2015/16 vs 2014/15
Consolidated Revenue Fund <sup>3</sup> .....	26,500	27,192	26,679	692	513
Taxpayer-supported Crown corporations and agencies <sup>4</sup> .....	4,821	4,803	4,798	(18)	5
<b>Total staff utilization</b> .....	<b>31,321</b>	<b>31,995</b>	<b>31,477</b>	<b>674</b>	<b>518</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.