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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, 2017  
(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.....	17	(3)	14	(3)		11
British Columbia Innovation Council.....	15	(15)		(1)		(1)
BCNET.....	14	(15)	(1)			(1)
B.C. Pavilion Corporation.....	120	(123)	(3)	(21)		(24)
BC Transportation Financing Authority.....	676	(1,132)	(456)	(127)	5	(578)
British Columbia Assessment Authority <sup>3</sup> .....	94	(92)	2			2
British Columbia Housing Management Commission.....	1,343	(1,144)	199	3		202
British Columbia Public School Employers' Association.....	5	(4)	1	1		2
British Columbia Securities Commission.....	49	(47)	2			2
British Columbia Transit.....	293	(293)		(8)		(8)
Canadian Blood Services.....	189	(181)	8	4		12
Columbia Basin Trust.....	19	(44)	(25)	5	31	11
Community Living British Columbia.....	892	(892)		4		4
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.....	53	(53)		(1)		(1)
First Peoples' Heritage, Language and Culture Council.....	5	(5)				
Forest Enhancement Society of BC.....	151		151			151
Forestry Innovation Investment Ltd.....	22	(22)				
Health Employers Association of British Columbia.....	19	(19)		(1)		(1)

**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector<sup>1</sup>**  
**for the Fiscal Year Ended March 31, 2017—Continued**  
**(Unaudited)**

	In Millions					Adjusted Net Income <sup>2</sup>
	Revenue	Expense	Net Income	Adjustments	Dividends	
	\$	\$	\$	\$	\$	\$
<b>Taxpayer-supported (Government Organizations)</b>						
—Continued						
Industry Training Authority.....	109	(117)	(8)	1		(7)
Knowledge Network Corporation.....	14	(12)	2	(1)		1
Legal Services Society.....	82	(82)				
Nechako–Kitamaat Development Fund Society.....	1	(1)				
Oil and Gas Commission.....	55	(66)	(11)	3		(8)
Organized Crime Agency of British Columbia Society.....	6	(7)	(1)			(1)
Partnerships British Columbia Inc.....	10	(9)	1			1
Post–Secondary Employers' Association.....	2	(2)				
Private Career Training Institutions Agency.....	2	(2)			(1)	(1)
Provincial Rental Housing Corporation.....	359	(64)	295	(23)		272
Real Estate Council of British Columbia.....	6	(3)	3	3		6
Real Estate Foundation of British Columbia.....	1	1	2	12		14
The British Columbia Council for International Education.....	3	(3)				
The Royal British Columbia Museum Corporation.....	22	(22)				
<b>Taxpayer-supported Crown corporations and agencies.....</b>	<b>4,655</b>	<b>(4,480)</b>	<b>175</b>	<b>(150)</b>	<b>35</b>	<b>60</b>
<b>SUCH Sector</b>						
School Districts.....	6,131	(6,055)	76	159		235
Universities.....	4,571	(4,370)	201	79	7	287
Colleges and Institutes.....	1,241	(1,213)	28	6		34
Health Authorities.....	14,028	(14,005)	23	199		222
Hospital Societies.....	1,091	(1,102)	(11)	(19)		(30)
<b>SUCH sector.....</b>	<b>27,062</b>	<b>(26,745)</b>	<b>317</b>	<b>424</b>	<b>7</b>	<b>748</b>
<b>Net impact of taxpayer-supported Crown corporations, agencies and SUCH sector.....</b>	<b>31,717</b>	<b>(31,225)</b>	<b>492</b>	<b>274</b>	<b>42</b>	<b>808</b>

**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector<sup>1</sup>  
for the Fiscal Year Ended March 31, 2017—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.....	5,874	(5,190)	684		(258)	426
British Columbia Liquor Distribution Branch.....	3,343	(2,260)	1,083		(1,083)	
British Columbia Lottery Corporation.....	3,144	(1,814)	1,330		(1,330)	
Columbia Power Corporation.....	65	(25)	40		(69)	(29)
Insurance Corporation of British Columbia <sup>3</sup> .....	5,644	(6,256)	(612)			(612)
Transportation Investment Corporation.....	151	(232)	(81)			(81)
Sub-total.....	<u>18,221</u>	<u>(15,777)</u>	<u>2,444</u>	<u>0</u>	<u>(2,740)</u>	<u>(296)</u>
British Columbia Railway Company <sup>4</sup> .....	25	(18)	7		(5)	2
Columbia Basin Trust joint ventures <sup>5</sup> .....	75	(35)	40		(31)	9
Real Estate Errors and Omissions Insurance Corporation <sup>6</sup> .....	25	(5)	20			20
Great Northern Way Campus Trust <sup>7</sup> .....	28	(14)	14		(2)	12
Heritage Realty Properties Ltd <sup>8</sup> .....	7	(8)	(1)			(1)
SFU Community Trust.....				2		2
UBC Properties Investments Ltd.....	(1)		(1)	(1)	(4)	(6)
Vancouver Island Technology Park Trust <sup>8</sup> .....	6	(4)	2		(1)	1
Miscellaneous.....	5	(5)				
Sub-total.....	<u>170</u>	<u>(89)</u>	<u>81</u>	<u>1</u>	<u>(43)</u>	<u>39</u>
<b>Net impact of self-supported Crown corporations and agencies.....</b>	<b><u>18,391</u></b>	<b><u>(15,866)</u></b>	<b><u>2,525</u></b>	<b><u>1</u></b>	<b><u>(2,783)</u></b>	<b><u>(257)</u></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 include a stub period reversal of January–March 2016 and an inclusion of the stub period of January–March 2017. The revenue and expenses reported for the Insurance Corporation of British Columbia were for 15 months ended March 31, 2017. The stub period of January–March 2016 was reversed.

<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 of Real Estate Council of British Columbia.

<sup>7</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>8</sup>Subsidiaries of the University of Victoria.

**SUCH<sup>1</sup> Statement of Financial Position  
as at March 31, 2017  
(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies <sup>2</sup>	Universities	Colleges and Institutes	School Districts	2017 Total	2016 Total
	\$	\$	\$	\$	\$	\$
<b>Financial Assets</b>						
Cash and cash equivalents.....	1,672	391	321	1,458	3,842	3,791
Temporary investments.....	20	68	14	21	123	164
Accounts receivable.....	194	235	30	58	517	635
Inventories for resale.....	17	18	8	2	45	48
Due from Crown corporations, agencies and trust funds.....	162	12	15	3	192	252
Due from other governments.....	33	21	6	4	64	47
Due from self-supported Crown corporations and agencies.....		44			44	28
Equity in self-supported Crown corporations and agencies.....		95	20	1	116	75
Loans, advances and mortgages receivable.....	161	31			192	37
Other investments.....	6	2,048	75	81	2,210	1,918
Sinking fund investments.....		35	8		43	39
<b>Financial assets before accounting adjustments.....</b>	<b>2,265</b>	<b>2,998</b>	<b>497</b>	<b>1,628</b>	<b>7,388</b>	<b>7,034</b>
Policy accounting adjustments.....	(14)	(340)	(9)	33	(330)	(258)
<b>Financial assets.....</b>	<b>2,251</b>	<b>2,658</b>	<b>488</b>	<b>1,661</b>	<b>7,058</b>	<b>6,776</b>

**SUCH<sup>1</sup> Statement of Financial Position  
as at March 31, 2017—Continued  
(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies <sup>2</sup>	Universities	Colleges and Institutes	School Districts	2017 Total	2016 Total
	\$	\$	\$	\$	\$	\$
<b>Liabilities</b>						
Accounts payable and accrued liabilities.....	880	394	119	396	1,789	1,989
Employee future benefits.....	1,155	188	83	237	1,663	1,668
Due to other governments.....	38	5	3		46	34
Due to Crown corporations, agencies and trust funds.....	12	3	4	2	21	25
Deferred revenue.....	6,390	5,320	1,090	5,845	18,645	17,507
Taxpayer-supported debt.....	1,718	696	109	19	2,542	2,380
<b>Liabilities before accounting adjustments.....</b>	<b>10,193</b>	<b>6,606</b>	<b>1,408</b>	<b>6,499</b>	<b>24,706</b>	<b>23,603</b>
Policy accounting adjustments.....	(4,363)	(2,496)	(818)	(5,399)	(13,076)	(12,575)
<b>Liabilities.....</b>	<b>5,830</b>	<b>4,110</b>	<b>590</b>	<b>1,100</b>	<b>11,630</b>	<b>11,028</b>
Net liabilities.....	(3,579)	(1,452)	(102)	561	(4,572)	(4,252)
<b>Non-financial Assets</b>						
Tangible capital assets.....	7,721	6,031	1,277	7,486	22,515	21,514
Restricted assets.....	5	1,669	39	2	1,715	1,613
Prepaid program costs.....	245	40	6	8	299	292
Other assets.....			1	3	4	1
<b>Non-financial assets before accounting adjustments.....</b>	<b>7,971</b>	<b>7,740</b>	<b>1,323</b>	<b>7,499</b>	<b>24,533</b>	<b>23,420</b>
Policy accounting adjustments.....	(169)	(12)	(8)		(189)	(153)
<b>Non-financial assets.....</b>	<b>7,802</b>	<b>7,728</b>	<b>1,315</b>	<b>7,499</b>	<b>24,344</b>	<b>23,267</b>
<b>Accumulated surplus (deficit).....</b>	<b>4,223</b>	<b>6,276</b>	<b>1,213</b>	<b>8,060</b>	<b>19,772</b>	<b>19,015</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, 2017  
(Unaudited)**

In Millions

	Health Authorities & Hospital Societies <sup>2</sup>	Universities	Colleges and Institutes	School Districts	2017 Total	2016 Total
	\$	\$	\$	\$	\$	\$
<b>Revenue</b>						
Contributions from the federal government.....	27	441	18	16	502	535
Fees and licenses.....	404	1,402	426	262	2,494	2,269
Contributions from the provincial government/Crown corporations and agencies.....	13,335	1,676	671	5,495	21,177	20,499
Miscellaneous.....	470	923	124	340	1,857	2,068
Investment income.....	16	139	5	18	178	210
<b>Total revenue.....</b>	<b>14,252</b>	<b>4,581</b>	<b>1,244</b>	<b>6,131</b>	<b>26,208</b>	<b>25,581</b>
<b>Expense</b>						
Salaries and benefits.....	7,513	2,753	830	4,888	15,984	15,591
Government transfers.....		225	15		240	228
Operating costs.....	6,013	901	233	865	8,012	7,616
Interest.....	93	35	4	1	133	134
Amortization.....	520	342	87	295	1,244	1,224
Other.....	101	114	44	6	265	268
<b>Total operating expense.....</b>	<b>14,240</b>	<b>4,370</b>	<b>1,213</b>	<b>6,055</b>	<b>25,878</b>	<b>25,061</b>
<b>Surplus (deficit) for the year before accounting adjustments.....</b>	<b>12</b>	<b>211</b>	<b>31</b>	<b>76</b>	<b>330</b>	<b>520</b>
Policy accounting adjustments.....	180	79	6	159	424	252
<b>Surplus (deficit) for the year.....</b>	<b>192</b>	<b>290</b>	<b>37</b>	<b>235</b>	<b>754</b>	<b>772</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, 2017<sup>1</sup>**  
**(Unaudited)**

	2016/17 Budget	2016/17 Actual	2015/16 Actual	Variance	
				2016/17 Actual To Budget	2016/17 vs 2015/16
Consolidated Revenue Fund <sup>2</sup> .....	27,400	27,940	27,192	540	748
Taxpayer-supported Crown corporations and agencies <sup>3</sup> .....	4,823	4,850	4,803	27	47
<b>Total staff utilization</b> .....	<b>32,223</b>	<b>32,790</b>	<b>31,995</b>	<b>567</b>	<b>795</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. The figures do not include the SUCH entities or the self-supported Crown corporations and agencies.

<sup>2</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>3</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.