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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, 2019  
(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.....	4	(2)	2			2
BC Infrastructure Benefits Inc.....	4	(4)				
BCNET.....	19	(19)		(1)		(1)
B.C. Pavilion Corporation.....	132	(132)		(15)		(15)
BC Transportation Financing Authority.....	695	(1,334)	(639)	(132)		(771)
British Columbia Assessment Authority <sup>3</sup> .....	100	(96)	4			4
British Columbia Housing Management Commission.....	1,247	(1,247)		(122)		(122)
British Columbia Public School Employers' Association.....	8	(7)	1			1
British Columbia Securities Commission.....	59	(49)	10			10
British Columbia Transit.....	335	(329)	6	3		9
Canadian Blood Services.....	173	(171)	2	1		3
Columbia Basin Trust.....	26	(50)	(24)		39	15
Community Living British Columbia.....	1,025	(1,025)		(6)		(6)
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)				
First Peoples' Heritage, Language and Culture Council.....	15	(15)				
Forest Enhancement Society of BC.....	28	(28)		(25)		(25)
Forestry Innovation Investment Ltd.....	25	(25)				
Health Employers Association of British Columbia.....	22	(22)		1		1

**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector<sup>1</sup>**  
**for the Fiscal Year Ended March 31, 2019—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.....	110	(113)	(3)			(3)
Innovate BC.....	8	(8)		(5)		(5)
Knowledge Network Corporation.....	14	(12)	2			2
Legal Services Society.....	96	(96)				
Nechako–Kitamaat Development Fund Society.....	1	(1)				
Oil and Gas Commission.....	68	(72)	(4)			(4)
Organized Crime Agency of British Columbia Society.....	8	(7)	1			1
Partnerships British Columbia Inc.....	10	(9)	1			1
Post–Secondary Employers' Association.....	2	(2)				
Provincial Rental Housing Corporation.....	111	(79)	32	256		288
Real Estate Council of British Columbia.....	12	(11)	1			1
Real Estate Foundation of British Columbia.....	7	(7)				
The British Columbia Council for International Education.....	3	(3)				
The Royal British Columbia Museum Corporation.....	24	(22)	2	1		3
<b>Taxpayer-supported Crown corporations and agencies.....</b>	<b>4,452</b>	<b>(5,058)</b>	<b>(606)</b>	<b>(44)</b>	<b>39</b>	<b>(611)</b>
<b>SUCH Sector</b>						
School Districts.....	6,769	(6,671)	98	145		243
Universities.....	5,230	(4,894)	336	57	6	399
Colleges and Institutes.....	1,410	(1,352)	58	95		153
Health Authorities.....	15,662	(15,751)	(89)	187		98
Hospital Societies.....	1,029	(1,039)	(10)	(6)		(16)
<b>SUCH sector.....</b>	<b>30,100</b>	<b>(29,707)</b>	<b>393</b>	<b>478</b>	<b>6</b>	<b>877</b>
<b>Net impact of taxpayer-supported Crown corporations, agencies and SUCH sector.....</b>	<b>34,552</b>	<b>(34,765)</b>	<b>(213)</b>	<b>434</b>	<b>45</b>	<b>266</b>

**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector<sup>1</sup>  
for the Fiscal Year Ended March 31, 2019—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.....	6,573	(6,051)	522		(59)	463
British Columbia Liquor Distribution Branch.....	3,611	(2,507)	1,104		(1,104)	
British Columbia Lottery Corporation.....	2,590	(1,185)	1,405		(1,405)	
Columbia Power Corporation.....	74	(19)	55		(70)	(15)
Insurance Corporation of British Columbia.....	6,507	(7,660)	(1,153)			(1,153)
Sub-total.....	<u>19,355</u>	<u>(17,422)</u>	<u>1,933</u>	<u>0</u>	<u>(2,638)</u>	<u>(705)</u>
British Columbia Railway Company <sup>4</sup> .....	28	(18)	10			10
Columbia Basin Trust joint ventures <sup>5</sup> .....	77	(32)	45		(39)	6
Real Estate Errors and Omissions Insurance Corporation <sup>6</sup> .....	13	(13)				
Great Northern Way Campus Trust <sup>7</sup> .....	24	(12)	12		(1)	11
Heritage Realty Properties Ltd <sup>8</sup> .....	7	(7)				
SFU Community Trust.....	1		1		(3)	(2)
UBC Properties Investments Ltd.....	1		1			1
Vancouver Island Technology Park Trust <sup>8</sup> .....	6	(4)	2		(2)	
Miscellaneous.....	11	(10)	1			1
Sub-total.....	<u>168</u>	<u>(96)</u>	<u>72</u>	<u>0</u>	<u>(45)</u>	<u>27</u>
<b>Net impact of self-supported Crown corporations and agencies.....</b>	<b><u>19,523</u></b>	<b><u>(17,518)</u></b>	<b><u>2,005</u></b>	<b><u>0</u></b>	<b><u>(2,683)</u></b>	<b><u>(678)</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 2018 and an inclusion of the stub period of January–March 2019.

<sup>4</sup>Subsidiary of BC 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, 2019  
(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies <sup>2</sup>	Universities	Colleges and Institutes	School Districts	2019 Total	2018 Total
	\$	\$	\$	\$	\$	\$
<b>Financial Assets</b>						
Cash and cash equivalents.....	1,463	566	404	1,676	4,109	4,243
Temporary investments.....	1	57	14	19	91	120
Accounts receivable.....	310	203	30	64	607	511
Inventories for resale.....	20	16	8	1	45	51
Due from Crown corporations, agencies and trust funds.....	470	50	30	10	560	242
Due from other governments.....	38	10	8	3	59	53
Due from self-supported Crown corporations and agencies.....		64	2		66	73
Equity in self-supported Crown corporations and agencies.....		148	13	1	162	67
Loans, advances and mortgages receivable.....	133	29		1	163	178
Other investments.....	1	2,549	164	53	2,767	2,413
Sinking fund investments.....		46	10		56	50
<b>Financial assets before accounting adjustments.....</b>	<b>2,436</b>	<b>3,738</b>	<b>683</b>	<b>1,828</b>	<b>8,685</b>	<b>8,001</b>
Policy accounting adjustments.....	(48)	(500)	2	10	(536)	(468)
<b>Financial assets.....</b>	<b>2,388</b>	<b>3,238</b>	<b>685</b>	<b>1,838</b>	<b>8,149</b>	<b>7,533</b>

**SUCH<sup>1</sup> Statement of Financial Position  
as at March 31, 2019—Continued  
(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies <sup>2</sup>	Universities	Colleges and Institutes	School Districts	2019 Total	2018 Total
	\$	\$	\$	\$	\$	\$
<b>Liabilities</b>						
Accounts payable and accrued liabilities.....	1,048	460	173	448	2,129	1,956
Employee future benefits.....	1,236	172	89	219	1,716	1,637
Due to other governments.....	45	5	3		53	50
Due to Crown corporations, agencies and trust funds.....	49	6	6	1	62	42
Deferred revenue.....	6,912	6,255	1,345	6,282	20,794	19,670
Taxpayer-supported debt.....	1,797	717	110	19	2,643	2,585
<b>Liabilities before accounting adjustments.....</b>	<b>11,087</b>	<b>7,615</b>	<b>1,726</b>	<b>6,969</b>	<b>27,397</b>	<b>25,940</b>
Policy accounting adjustments.....	(4,691)	(2,878)	(968)	(5,784)	(14,321)	(13,733)
<b>Liabilities.....</b>	<b>6,396</b>	<b>4,737</b>	<b>758</b>	<b>1,185</b>	<b>13,076</b>	<b>12,207</b>
Net liabilities.....	(4,008)	(1,499)	(73)	653	(4,927)	(4,674)
<b>Non-financial Assets</b>						
Tangible capital assets.....	8,355	6,805	1,517	8,052	24,729	23,583
Restricted assets.....	5	1,799	43	2	1,849	1,784
Prepaid program costs.....	220	98	8	11	337	325
Other assets.....	31		2	2	35	51
<b>Non-financial assets before accounting adjustments.....</b>	<b>8,611</b>	<b>8,702</b>	<b>1,570</b>	<b>8,067</b>	<b>26,950</b>	<b>25,743</b>
Policy accounting adjustments.....	(159)	(10)	(8)	(4)	(181)	(182)
<b>Non-financial assets.....</b>	<b>8,452</b>	<b>8,692</b>	<b>1,562</b>	<b>8,063</b>	<b>26,769</b>	<b>25,561</b>
<b>Accumulated surplus (deficit).....</b>	<b>4,444</b>	<b>7,193</b>	<b>1,489</b>	<b>8,716</b>	<b>21,842</b>	<b>20,887</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, 2019  
(Unaudited)**

	In Millions					2018 Total
	Health Authorities & Hospital Societies <sup>2</sup>	Universities	Colleges and Institutes	School Districts	2019 Total	
	\$	\$	\$	\$	\$	\$
<b>Revenue</b>						
Contributions from the federal government.....	33	511	18	17	579	524
Fees and licenses.....	441	1,749	526	275	2,991	2,734
Contributions from the provincial government/Crown corporations and agencies.....	14,798	1,830	729	6,088	23,445	22,368
Miscellaneous.....	530	993	125	359	2,007	1,955
Investment income.....	17	161	15	30	223	189
<b>Total revenue.....</b>	<b>15,819</b>	<b>5,244</b>	<b>1,413</b>	<b>6,769</b>	<b>29,245</b>	<b>27,770</b>
<b>Expense</b>						
Salaries and benefits.....	8,474	3,058	928	5,413	17,873	16,770
Government transfers.....		264	12		276	257
Operating costs.....	6,649	1,009	271	933	8,862	8,373
Interest.....	119	37	3		159	155
Amortization.....	578	389	94	318	1,379	1,330
Other.....	98	137	44	7	286	302
<b>Total operating expense.....</b>	<b>15,918</b>	<b>4,894</b>	<b>1,352</b>	<b>6,671</b>	<b>28,835</b>	<b>27,187</b>
<b>Surplus (deficit) for the year before accounting adjustments.....</b>	<b>(99)</b>	<b>350</b>	<b>61</b>	<b>98</b>	<b>410</b>	<b>583</b>
Policy accounting adjustments.....	181	57	95	145	478	496
<b>Surplus (deficit) for the year.....</b>	<b>82</b>	<b>407</b>	<b>156</b>	<b>243</b>	<b>888</b>	<b>1,079</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, 2019<sup>1</sup>  
(Unaudited)**

	2018/19 Budget	2018/19 Actual	2017/18 Actual	Variance	
				2018/19 Actual To Budget	2018/19 vs 2017/18
Consolidated Revenue Fund <sup>2</sup> .....	29,400	30,891	29,291	1,491	1,600
Taxpayer-supported Crown corporations and agencies <sup>3</sup> .....	5,033	5,258	5,076	225	182
<b>Total staff utilization</b> .....	<b>34,433</b>	<b>36,149</b>	<b>34,367</b>	<b>1,716</b>	<b>1,782</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 <http://gov.bc.ca/publicaccounts> for details outside these financial statements.

<sup>3</sup>See Financial Statements of Government Organizations and Enterprises at <http://gov.bc.ca/financepublications> for details outside these financial statements.