
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.



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**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector¹
for the Fiscal Year Ended March 31, 2020
(Unaudited)**

	In Millions					Adjusted Net Income ²
	Revenue	Expense	Net Income	Adjustments	Dividends	
	\$	\$	\$	\$	\$	\$
Taxpayer-supported (Government Organizations)						
BC Family Maintenance Agency Ltd.....	8	(8)				
BC Financial Services Authority.....	22	(12)	10	(8)		2
BC Games Society.....	3	(3)				
BC Immigrant Investment Fund Ltd.....	1	(1)				
BC Infrastructure Benefits Inc.....	9	(9)				
BCNET.....	22	(21)	1	3		4
B.C. Pavilion Corporation.....	126	(133)	(7)	(22)		(29)
BC Transportation Financing Authority.....	689	(1,383)	(694)	(125)		(819)
British Columbia Assessment Authority ³	103	(102)	1			1
British Columbia Housing Management Commission.....	1,296	(1,296)		6		6
British Columbia Public School Employers' Association.....	8	(8)				
British Columbia Securities Commission.....	64	(55)	9			9
British Columbia Transit.....	344	(344)		3		3
Canadian Blood Services.....	180	(186)	(6)	6		
Columbia Basin Trust.....	17	(96)	(79)		57	(22)
Community Living British Columbia.....	1,117	(1,117)		3		3
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.....	53	(53)				
First Peoples' Heritage, Language and Culture Council.....	21	(21)				
Forest Enhancement Society of BC.....	62	(61)	1	(58)		(57)
Forestry Innovation Investment Ltd.....	24	(24)				
Health Employers Association of British Columbia.....	24	(24)		4		4

Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector¹
for the Fiscal Year Ended March 31, 2020—Continued
(Unaudited)

	In Millions					Adjusted Net Income ²
	Revenue	Expense	Net Income	Adjustments	Dividends	
	\$	\$	\$	\$	\$	\$
Taxpayer-supported (Government Organizations)						
—Continued						
Industry Training Authority.....	111	(111)		(2)		(2)
Innovate BC.....	8	(8)		1		1
Knowledge Network Corporation.....	14	(12)	2	2		4
Legal Services Society.....	106	(109)	(3)			(3)
Nechako–Kitamaat Development Fund Society.....	1	(1)				
Oil and Gas Commission.....	90	(113)	(23)			(23)
Organized Crime Agency of British Columbia Society.....	21	(20)	1	1		2
Partnerships British Columbia Inc.....	11	(10)	1			1
Post–Secondary Employers' Association.....	2	(2)				
Provincial Rental Housing Corporation.....	115	(92)	23	132		155
Real Estate Council of British Columbia.....	15	(15)				
Real Estate Foundation of British Columbia.....	8	(8)				
The British Columbia Council for International Education.....	3	(3)				
The Royal British Columbia Museum Corporation.....	24	(24)		1		1
Taxpayer-supported Crown corporations and agencies.....	4,726	(5,489)	(763)	(52)	57	(758)
SUCH Sector						
School Districts.....	7,088	(6,995)	93	352		445
Universities.....	5,528	(5,252)	276	34	14	324
Colleges and Institutes.....	1,501	(1,465)	36	46		82
Health Authorities.....	16,897	(16,885)	12	297		309
Hospital Societies.....	1,146	(1,143)	3	6		9
SUCH sector.....	32,160	(31,740)	420	735	14	1,169
Net impact of taxpayer-supported Crown corporations, agencies and SUCH sector.....	36,886	(37,229)	(343)	683	71	411

**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector¹
for the Fiscal Year Ended March 31, 2020—Continued
(Unaudited)**

	In Millions					Adjusted Net Income ²
	Revenue	Expense	Net Income	Adjustments	Dividends	
	\$	\$	\$	\$	\$	\$
Self-supported (Government Enterprises)						
British Columbia Hydro and Power Authority.....	6,269	(5,565)	704			704
British Columbia Liquor Distribution Branch.....	3,854	(2,747)	1,107		(1,107)	
British Columbia Lottery Corporation.....	2,531	(1,194)	1,337		(1,337)	
Columbia Power Corporation.....	79	(25)	54		(61)	(7)
Insurance Corporation of British Columbia.....	7,492	(7,868)	(376)			(376)
Sub-total.....	<u>20,225</u>	<u>(17,399)</u>	<u>2,826</u>	<u>0</u>	<u>(2,505)</u>	<u>321</u>
British Columbia Railway Company ⁴	29	(16)	13			13
Columbia Basin Trust joint ventures ⁵	133	(64)	69		(57)	12
Real Estate Errors and Omissions Insurance Corporation ⁶	13	(10)	3			3
Great Northern Way Campus Trust ⁷	9	(6)	3		(1)	2
Heritage Realty Properties Ltd ⁸	8	(8)				
SFU Community Trust.....	1		1		(10)	(9)
UBC Properties Investments Ltd.....	(6)		(6)			(6)
Vancouver Island Technology Park Trust ⁸	6	(5)	1		(2)	(1)
Miscellaneous.....	55	(47)	8		(1)	7
Sub-total.....	<u>248</u>	<u>(156)</u>	<u>92</u>	<u>0</u>	<u>(71)</u>	<u>21</u>
Net impact of self-supported Crown corporations and agencies.....	<u>20,473</u>	<u>(17,555)</u>	<u>2,918</u>	<u>0</u>	<u>(2,576)</u>	<u>342</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 include a stub period reversal of January–March 2019 and an inclusion of the stub period of January–March 2020.

⁴Subsidiary of BC Transportation Financing Authority.

⁵Columbia Basin Trust joint ventures with Columbia Power Corporation (Brilliant Power Corporation, Brilliant Expansion Power Corporation, Arrow Lakes Power Corporation, and Waneta Expansion Power Corporation).

⁶Subsidiary of Real Estate Council of British Columbia.

⁷Subsidiary owned 25% each by Emily Carr University of Art & Design, British Columbia Institute of Technology, The University of British Columbia, and Simon Fraser University.

⁸Subsidiaries of the University of Victoria.

**SUCH ¹ Statement of Financial Position
as at March 31, 2020
(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies ²	Universities	Colleges and Institutes	School Districts	2020 Total	2019 Total
	\$	\$	\$	\$	\$	\$
Financial Assets						
Cash and cash equivalents.....	1,623	672	422	1,743	4,460	4,109
Temporary investments.....	3	47	13	36	99	91
Accounts receivable.....	369	224	30	56	679	607
Inventories for resale.....	26	16	8		50	45
Due from Crown corporations, agencies and trust funds.....	275	32	26	11	344	560
Due from other governments.....	34	15	5	3	57	59
Due from self-supported Crown corporations and agencies.....		73	2		75	66
Equity in self-supported Crown corporations and agencies.....		103	14	2	119	162
Loans, advances and mortgages receivable.....	118	110			228	163
Other investments.....	1	2,405	152	19	2,577	2,767
Sinking fund investments.....		48	12		60	56
Financial assets before accounting adjustments.....	2,449	3,745	684	1,870	8,748	8,685
Policy accounting adjustments.....	(49)	(423)	11	37	(424)	(521)
Financial assets.....	2,400	3,322	695	1,907	8,324	8,164

**SUCH¹ Statement of Financial Position
as at March 31, 2020—Continued
(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies ²	Universities	Colleges and Institutes	School Districts	2020 Total	2019 Total
	\$	\$	\$	\$	\$	\$
Liabilities						
Accounts payable and accrued liabilities.....	1,208	543	182	538	2,471	2,129
Employee future benefits.....	1,256	298	93	226	1,873	1,716
Due to other governments.....	49	6	5		60	53
Due to Crown corporations, agencies and trust funds.....	37	4	7		48	62
Deferred revenue.....	7,269	6,329	1,386	6,679	21,663	20,794
Taxpayer-supported debt.....	1,803	709	110	18	2,640	2,643
Liabilities before accounting adjustments.....	11,622	7,889	1,783	7,461	28,755	27,397
Policy accounting adjustments.....	(4,984)	(2,761)	(1,016)	(6,110)	(14,871)	(14,120)
Liabilities.....	6,638	5,128	767	1,351	13,884	13,277
Net liabilities.....	(4,238)	(1,806)	(72)	556	(5,560)	(5,113)
Non-financial Assets						
Tangible capital assets.....	8,761	7,129	1,597	8,591	26,078	24,729
Restricted assets.....	4	1,880	43	2	1,929	1,849
Prepaid program costs.....	295	115	10	13	433	337
Other assets.....	87	3	2	3	95	35
Non-financial assets before accounting adjustments.....	9,147	9,127	1,652	8,609	28,535	26,950
Policy accounting adjustments.....	(148)	103	(7)	(4)	(56)	(79)
Non-financial assets.....	8,999	9,230	1,645	8,605	28,479	26,871
Accumulated surplus (deficit).....	4,761	7,424	1,573	9,161	22,919	21,758

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, 2020
(Unaudited)**

In Millions

	Health Authorities & Hospital Societies ²	Universities	Colleges and Institutes	School Districts	2020 Total	2019 Total
	\$	\$	\$	\$	\$	\$
Revenue						
Contributions from the federal government.....	31	507	22	17	577	579
Fees and licenses.....	475	1,880	571	258	3,184	2,991
Contributions from the provincial government/Crown corporations and agencies.....	15,929	1,955	769	6,412	25,065	23,445
Miscellaneous.....	602	1,029	123	366	2,120	2,007
Investment income.....	16	162	18	35	231	223
Total revenue.....	17,053	5,533	1,503	7,088	31,177	29,245
Expense						
Salaries and benefits.....	9,139	3,335	1,005	5,716	19,195	17,873
Government transfers.....		294	13		307	276
Operating costs.....	7,090	1,035	295	937	9,357	8,862
Interest.....	122	38	4	1	165	159
Amortization.....	596	415	104	334	1,449	1,379
Other.....	91	135	44	7	277	286
Total operating expense.....	17,038	5,252	1,465	6,995	30,750	28,835
Surplus (deficit) for the year before accounting adjustments.....	15	281	38	93	427	410
Policy accounting adjustments.....	303	34	46	352	735	474
Surplus (deficit) for the year.....	318	315	84	445	1,162	884

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, 2020¹
(Unaudited)**

	2019/20 Budget	2019/20 Actual	2018/19 Actual	Variance	
				2019/20 Actual To Budget	2019/20 vs 2018/19
Consolidated Revenue Fund ²	31,350	31,774	30,891	424	883
Taxpayer-supported Crown corporations and agencies ³	5,543	5,985	5,258	442	727
Total staff utilization	36,893	37,759	36,149	866	1,610

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. The figures do not include the SUCH entities or the self-supported Crown corporations and agencies.

²See the unaudited Consolidated Revenue Fund schedules at <http://gov.bc.ca/publicaccounts> for details outside these financial statements.

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