
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, 2018
(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.....	20	(15)	5			5
BCNET.....	17	(17)		1		1
B.C. Pavilion Corporation.....	124	(133)	(9)	(21)		(30)
BC Transportation Financing Authority.....	697	(1,203)	(506)	(133)	1	(638)
British Columbia Assessment Authority ³	98	(93)	5			5
British Columbia Housing Management Commission.....	798	(798)		133		133
British Columbia Public School Employers' Association.....	5	(5)		1		1
British Columbia Securities Commission.....	51	(47)	4			4
British Columbia Transit.....	312	(307)	5	14		19
Canadian Blood Services.....	187	(183)	4	(1)		3
Columbia Basin Trust.....	23	(56)	(33)	(5)	35	(3)
Community Living British Columbia.....	959	(959)		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.....	55	(54)	1	(1)		
First Peoples' Heritage, Language and Culture Council.....	57	(57)				
Forest Enhancement Society of BC.....	12	(12)		(14)		(14)
Forestry Innovation Investment Ltd.....	24	(24)				
Health Employers Association of British Columbia.....	20	(20)		1		1
Industry Training Authority.....	109	(113)	(4)	2		(2)

Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector¹
for the Fiscal Year Ended March 31, 2018—Continued
(Unaudited)

	In Millions					Adjusted Net Income ²
	Revenue	Expense	Net Income	Adjustments	Dividends	
	\$	\$	\$	\$	\$	\$
Taxpayer-supported (Government Organizations)						
—Continued						
Innovate BC.....	23	(23)		(1)		(1)
Knowledge Network Corporation.....	15	(13)	2			2
Legal Services Society.....	85	(86)	(1)			(1)
Nechako–Kitamaat Development Fund Society.....	1		1			1
Oil and Gas Commission.....	65	(68)	(3)			(3)
Organized Crime Agency of British Columbia Society.....	8	(8)				
Partnerships British Columbia Inc.....	9	(9)		1		1
Post–Secondary Employers' Association.....	2	(2)				
Provincial Rental Housing Corporation.....	122	(74)	48	2		50
Real Estate Council of British Columbia.....	8	(8)				
Real Estate Foundation of British Columbia.....	8	(8)				
The British Columbia Council for International Education.....	3	(3)				
The Royal British Columbia Museum Corporation.....	21	(21)				
Transportation Investment Corporation ⁴	3,713	(91)	3,622	(139)		3,483
Taxpayer-supported Crown corporations and agencies.....	7,658	(4,517)	3,141	(157)	36	3,020
SUCH Sector						
School Districts.....	6,539	(6,338)	201	150		351
Universities.....	4,891	(4,600)	291	159	47	497
Colleges and Institutes.....	1,317	(1,266)	51	66	14	131
Health Authorities.....	14,800	(14,782)	18	134		152
Hospital Societies.....	1,068	(1,068)		(13)		(13)
SUCH sector.....	28,615	(28,054)	561	496	61	1,118
Net impact of taxpayer-supported Crown corporations, agencies and SUCH sector.....	36,273	(32,571)	3,702	339	97	4,138

**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector¹
for the Fiscal Year Ended March 31, 2018—Continued
(Unaudited)**

	In Millions					Adjusted Net Income ²
	Revenue	Expense	Net Income	Adjustments	Dividends	
	\$	\$	\$	\$	\$	\$
Self-supported (Government Enterprises)						
British Columbia Hydro and Power Authority.....	6,237	(5,554)	683	(950)	(159)	(426)
British Columbia Liquor Distribution Branch.....	3,510	(2,391)	1,119		(1,119)	
British Columbia Lottery Corporation.....	3,267	(1,876)	1,391		(1,391)	
Columbia Power Corporation.....	68	(18)	50		(53)	(3)
Insurance Corporation of British Columbia.....	5,903	(7,230)	(1,327)			(1,327)
Transportation Investment Corporation ⁴	65	(94)	(29)			(29)
Sub-total.....	<u>19,050</u>	<u>(17,163)</u>	<u>1,887</u>	<u>(950)</u>	<u>(2,722)</u>	<u>(1,785)</u>
British Columbia Railway Company ⁵	69	(16)	53		(1)	52
Columbia Basin Trust joint ventures ⁶	76	(35)	41		(35)	6
Real Estate Errors and Omissions Insurance Corporation ⁷	14	(11)	3			3
Great Northern Way Campus Trust ⁸	25	(15)	10		(52)	(42)
Heritage Realty Properties Ltd ⁹	7	(7)				
SFU Community Trust.....	1		1		(7)	(6)
UBC Properties Investments Ltd.....	10		10			10
Vancouver Island Technology Park Trust ⁹	6	(5)	1		(2)	(1)
Miscellaneous.....	10	(10)				
Sub-total.....	<u>218</u>	<u>(99)</u>	<u>119</u>	<u>0</u>	<u>(97)</u>	<u>22</u>
Net impact of self-supported Crown corporations and agencies.....	<u>19,268</u>	<u>(17,262)</u>	<u>2,006</u>	<u>(950)</u>	<u>(2,819)</u>	<u>(1,763)</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 2017 and an inclusion of the stub period of January–March 2018.

⁴Transportation Investment Corporation is classified as a taxpayer-supported Crown corporation effective September 1, 2017.

⁵Subsidiary of BC Transportation Financing Authority.

⁶Brilliant Power Corporation, Brilliant Expansion Power Corporation, Arrow Lakes Power Corporation, and Waneta Expansion Power Corporation, co-owned with Columbia Power Corporation.

⁷Subsidiary of Real Estate Council of British Columbia.

⁸Subsidiary owned 25% each by Emily Carr University of Art & Design, British Columbia Institute of Technology, The University of British Columbia, and Simon Fraser University.

⁹Subsidiaries of the University of Victoria.

**SUCH¹ Statement of Financial Position
as at March 31, 2018
(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies ²	Universities	Colleges and Institutes	School Districts	2018 Total	2017 Total
	\$	\$	\$	\$	\$	\$
Financial Assets						
Cash and cash equivalents.....	1,665	629	404	1,545	4,243	3,842
Temporary investments.....	10	74	14	22	120	123
Accounts receivable.....	263	167	22	59	511	517
Inventories for resale.....	19	22	8	2	51	45
Due from Crown corporations, agencies and trust funds.....	204	20	9	9	242	192
Due from other governments.....	28	15	7	3	53	64
Due from self-supported Crown corporations and agencies.....		66	7		73	44
Equity in self-supported Crown corporations and agencies.....		57	9	1	67	116
Loans, advances and mortgages receivable.....	147	31			178	192
Other investments.....	(1)	2,240	97	77	2,413	2,210
Sinking fund investments.....		41	9		50	43
Financial assets before accounting adjustments.....	2,335	3,362	586	1,718	8,001	7,388
Policy accounting adjustments.....	(39)	(455)	(3)	29	(468)	(430)
Financial assets.....	2,296	2,907	583	1,747	7,533	6,958

**SUCH¹ Statement of Financial Position
as at March 31, 2018—Continued
(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies ²	Universities	Colleges and Institutes	School Districts	2018 Total	2017 Total
	\$	\$	\$	\$	\$	\$
Liabilities						
Accounts payable and accrued liabilities.....	955	442	148	411	1,956	1,789
Employee future benefits.....	1,158	179	86	214	1,637	1,663
Due to other governments.....	42	4	4		50	46
Due to Crown corporations, agencies and trust funds.....	30	6	5	1	42	21
Deferred revenue.....	6,658	5,800	1,209	6,003	19,670	18,645
Taxpayer-supported debt.....	1,763	696	108	18	2,585	2,542
Liabilities before accounting adjustments.....	10,606	7,127	1,560	6,647	25,940	24,706
Policy accounting adjustments.....	(4,501)	(2,799)	(878)	(5,555)	(13,733)	(13,212)
Liabilities.....	6,105	4,328	682	1,092	12,207	11,494
Net liabilities.....	(3,809)	(1,421)	(99)	655	(4,674)	(4,536)
Non-financial Assets						
Tangible capital assets.....	8,046	6,402	1,391	7,744	23,583	22,515
Restricted assets.....	5	1,737	40	2	1,784	1,715
Prepaid program costs.....	233	77	7	8	325	299
Other assets.....	48		1	2	51	4
Non-financial assets before accounting adjustments.....	8,332	8,216	1,439	7,756	25,743	24,533
Policy accounting adjustments.....	(161)	(13)	(8)		(182)	(189)
Non-financial assets.....	8,171	8,203	1,431	7,756	25,561	24,344
Accumulated surplus (deficit).....	4,362	6,782	1,332	8,411	20,887	19,808

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

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

**SUCH¹ Statement of Operations
for the Fiscal Year Ended March 31, 2018
(Unaudited)**

In Millions

	Health Authorities & Hospital Societies ²	Universities	Colleges and Institutes	School Districts	2018 Total	2017 Total
	\$	\$	\$	\$	\$	\$
Revenue						
Contributions from the federal government.....	29	458	21	16	524	502
Fees and licenses.....	429	1,562	472	271	2,734	2,494
Contributions from the provincial government/Crown corporations and agencies.....	14,023	1,775	691	5,879	22,368	21,177
Miscellaneous.....	507	975	123	350	1,955	1,857
Investment income.....	13	141	12	23	189	178
Total revenue.....	15,001	4,911	1,319	6,539	27,770	26,208
Expense						
Salaries and benefits.....	7,922	2,866	871	5,111	16,770	15,984
Government transfers.....		244	13		257	240
Operating costs.....	6,286	936	248	903	8,373	8,012
Interest.....	115	35	4	1	155	133
Amortization.....	556	367	90	317	1,330	1,244
Other.....	104	152	40	6	302	265
Total operating expense.....	14,983	4,600	1,266	6,338	27,187	25,878
Surplus (deficit) for the year before accounting adjustments.....	18	311	53	201	583	330
Policy accounting adjustments.....	121	159	66	150	496	424
Surplus (deficit) for the year.....	139	470	119	351	1,079	754

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, 2018¹
(Unaudited)**

	2017/18 Budget	2017/18 Actual	2016/17 Actual	Variance	
				2017/18 Actual To Budget	2017/18 vs 2016/17
Consolidated Revenue Fund ²	28,600	29,291	27,940	691	1,351
Taxpayer-supported Crown corporations and agencies ³	4,918	5,076	4,850	158	226
Total staff utilization	33,518	34,367	32,790	849	1,577

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.