
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.



This page intentionally left blank

**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector¹
for the Fiscal Year Ended March 31, 2021
(Unaudited)**

	In Millions					Adjusted Net Income ²
	Revenue	Expense	Net Income	Adjustments	Dividends	
Taxpayer-supported (Government Organizations)	\$	\$	\$	\$	\$	\$
BC Family Maintenance Agency Ltd.....	19	(19)				
BC Financial Services Authority.....	43	(29)	14	2		16
BC Games Society.....	2	(2)				
BC Health Care Occupational Health and Safety Society.....						
BC Infrastructure Benefits Inc.....	17	(17)				
BCNET.....	22	(22)		(1)		(1)
B.C. Pavilion Corporation.....	83	(83)		(21)		(21)
BC Transportation Financing Authority.....	623	(1,383)	(760)	(115)		(875)
British Columbia Assessment Authority ³	106	(99)	7			7
British Columbia Housing Management Commission.....	1,904	(1,904)		53		53
British Columbia Public School Employers' Association.....	8	(8)				
British Columbia Securities Commission.....	70	(58)	12			12
British Columbia Transit.....	350	(350)		20		20
Canadian Blood Services.....	184	(179)	5	(1)		4
Columbia Basin Trust.....	14	(88)	(74)	3	84	13
Community Living British Columbia.....	1,238	(1,238)		9		9
Community Social Services Employers' Association of British Columbia.....	4	(4)		(1)		(1)
Creston Valley Wildlife Management Authority Trust Fund.....	1	(1)				
Crown Corporations Employers' Association.....						
Destination BC Corp.....	72	(71)	1			1
First Peoples' Heritage, Language and Culture Council.....	26	(26)				
Forest Enhancement Society of BC.....	80	(80)		(74)		(74)
Forestry Innovation Investment Ltd.....	25	(24)	1			1
Health Employers Association of British Columbia.....	27	(27)		21		21

Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector¹
for the Fiscal Year Ended March 31, 2021—Continued
(Unaudited)

	In Millions					Adjusted Net Income ²
	Revenue	Expense	Net Income	Adjustments	Dividends	
	\$	\$	\$	\$	\$	\$
Taxpayer-supported (Government Organizations)						
—Continued						
InBC Investment Corp.....	8	(1)	7			7
Industry Training Authority.....	116	(116)		(3)		(3)
Infrastructure BC Inc.....	11	(10)	1			1
Innovate BC.....	16	(16)		(1)		(1)
Knowledge Network Corporation.....	17	(14)	3	(3)		
Legal Services Society.....	105	(105)				
Nechako–Kitamaat Development Fund Society.....	1	(1)				
Oil and Gas Commission.....	86	(85)	1	1		2
Organized Crime Agency of British Columbia Society.....	21	(23)	(2)			(2)
Post–Secondary Employers' Association.....	3	(3)				
Provincial Rental Housing Corporation.....	270	(93)	177	226		403
Real Estate Council of British Columbia.....	19	(19)				
Real Estate Foundation of British Columbia.....	22	(21)	1	10		11
The British Columbia Council for International Education.....	2	(2)				
The Royal British Columbia Museum Corporation.....	38	(25)	13	6		19
Taxpayer-supported Crown corporations and agencies.....	5,653	(6,246)	(593)	131	84	(378)
SUCH Sector						
School Districts.....	7,245	(7,084)	161	652		813
Universities.....	5,480	(5,273)	207	70	27	304
Colleges and Institutes.....	1,443	(1,431)	12	62		74
Health Authorities.....	19,516	(19,155)	361	688		1,049
Hospital Societies.....	1,196	(1,198)	(2)	12		10
SUCH sector.....	34,880	(34,141)	739	1,484	27	2,250
Net impact of taxpayer-supported Crown corporations, agencies and SUCH sector.....	40,533	(40,387)	146	1,615	111	1,872

**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector¹
for the Fiscal Year Ended March 31, 2021—Continued
(Unaudited)**

	In Millions					Adjusted Net Income ²
	Revenue	Expense	Net Income	Adjustments	Dividends	
	\$	\$	\$	\$	\$	\$
Self-supported (Government Enterprises)						
British Columbia Hydro and Power Authority.....	6,414	(5,726)	688			688
British Columbia Liquor Distribution Branch.....	4,148	(2,987)	1,161		(1,161)	
British Columbia Lottery Corporation.....	966	(546)	420		(420)	
Columbia Power Corporation.....	82	(26)	56		(47)	9
Insurance Corporation of British Columbia.....	6,539	(5,011)	1,528			1,528
Sub-total.....	18,149	(14,296)	3,853	0	(1,628)	2,225
British Columbia Railway Company ⁴	27	(16)	11			11
Columbia Basin Trust joint ventures ⁵	142	(68)	74		(84)	(10)
Real Estate Errors and Omissions Insurance Corporation ⁶	13	(10)	3			3
Great Northern Way Campus Trust ⁷	8	(6)	2		(1)	1
Heritage Realty Properties Ltd ⁸	4	(7)	(3)			(3)
SFU Community Trust.....	1		1			1
UBC Properties Investments Ltd.....	17		17		(15)	2
Vancouver Island Technology Park Trust ⁸	6	(4)	2		(2)	
Miscellaneous.....	30	(26)	4		(9)	(5)
Sub-total.....	248	(137)	111	0	(111)	0
Net impact of self-supported Crown corporations and agencies.....	18,397	(14,433)	3,964	0	(1,739)	2,225

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 2020 and an inclusion of the stub period of January–March 2021.

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.

**SUCH¹ Statement of Financial Position
as at March 31, 2021
(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies ²	Universities	Colleges and Institutes	School Districts	2021 Total	2020 Total
	\$	\$	\$	\$	\$	\$
Financial Assets						
Cash and cash equivalents.....	2,158	735	486	1,938	5,317	4,460
Temporary investments.....	2	61	14	21	98	99
Accounts receivable.....	418	269	30	71	788	679
Inventories for resale.....	261	12	8		281	50
Due from Crown corporations, agencies and trust funds.....	548	51	11	19	629	344
Due from other governments.....	59	12	4	7	82	57
Due from self-supported Crown corporations and agencies.....		81	2		83	75
Equity in self-supported Crown corporations and agencies.....		78	15	2	95	119
Loans, advances and mortgages receivable.....	797	30			827	228
Other investments.....	1	3,356	178	21	3,556	2,753
Sinking fund investments.....		51	13		64	60
Financial assets before accounting adjustments.....	4,244	4,736	761	2,079	11,820	8,924
Policy accounting adjustments.....	(285)	(879)	(13)	30	(1,147)	(424)
Financial assets.....	3,959	3,857	748	2,109	10,673	8,500

**SUCH¹ Statement of Financial Position
as at March 31, 2021—Continued
(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies ²	Universities	Colleges and Institutes	School Districts	2021 Total	2020 Total
	\$	\$	\$	\$	\$	\$
Liabilities						
Accounts payable and accrued liabilities.....	1,526	592	183	589	2,890	2,471
Employee future benefits.....	1,339	383	95	249	2,066	1,873
Due to other governments.....	73	1	8		82	60
Due to Crown corporations, agencies and trust funds.....	56	9	6	4	75	48
Deferred revenue.....	8,865	6,892	1,494	7,242	24,493	21,712
Taxpayer-supported debt.....	1,876	852	103	24	2,855	2,640
Liabilities before accounting adjustments.....	13,735	8,729	1,889	8,108	32,461	28,804
Policy accounting adjustments.....	(5,614)	(3,182)	(1,083)	(6,769)	(16,648)	(14,871)
Liabilities.....	8,121	5,547	806	1,339	15,813	13,933
Net liabilities.....	(4,162)	(1,690)	(58)	770	(5,140)	(5,433)
Non-financial Assets						
Tangible capital assets.....	9,246	7,423	1,655	9,186	27,510	26,075
Restricted assets.....	5	1,948	46	2	2,001	1,929
Prepaid program costs.....	388	73	12	18	491	257
Other assets.....	188		1	3	192	95
Non-financial assets before accounting adjustments.....	9,827	9,444	1,714	9,209	30,194	28,356
Policy accounting adjustments.....	93	(18)	(8)	(9)	58	(56)
Non-financial assets.....	9,920	9,426	1,706	9,200	30,252	28,300
Accumulated surplus (deficit).....	5,758	7,736	1,648	9,970	25,112	22,867

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, 2021
(Unaudited)**

In Millions

	Health Authorities & Hospital Societies ²	Universities	Colleges and Institutes	School Districts	2021 Total	2020 Total
	\$	\$	\$	\$	\$	\$
Revenue						
Contributions from the federal government.....	30	578	23	15	646	577
Fees and licenses.....	372	1,896	523	191	2,982	3,184
Contributions from the provincial government/Crown corporations and agencies.....	18,693	2,093	808	6,762	28,356	25,065
Miscellaneous.....	509	702	76	259	1,546	2,120
Investment income.....	8	233	13	18	272	231
Total revenue.....	19,612	5,502	1,443	7,245	33,802	31,177
Expense						
Salaries and benefits.....	10,252	3,517	1,034	5,965	20,768	19,195
Government transfers.....		321	15		336	307
Operating costs.....	8,031	855	234	764	9,884	9,357
Interest.....	122	38	4	1	165	165
Amortization.....	607	434	107	349	1,497	1,450
Other.....	240	108	37	5	390	277
Total operating expense.....	19,252	5,273	1,431	7,084	33,040	30,751
Surplus (deficit) for the year before accounting adjustments.....	360	229	12	161	762	426
Policy accounting adjustments.....	700	70	62	652	1,484	735
Surplus (deficit) for the year.....	1,060	299	74	813	2,246	1,161

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, 2021¹
(Unaudited)**

	2020/21 Budget	2020/21 Actual	2019/20 Actual	Variance	
				2020/21 Actual To Budget	2020/21 vs 2019/20
Consolidated Revenue Fund ²	31,800	32,444	31,774	644	670
Taxpayer-supported Crown corporations and agencies ³	6,546	6,042	5,985	(504)	57
Total staff utilization	38,346	38,486	37,759	140	727

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.

This page intentionally left blank