
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, 2022
(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.....	77	(50)	27	(3)		24
BC Games Society.....	2	(2)				
BC Health Care Occupational Health and Safety Society.....	1	(1)		10		10
BC Infrastructure Benefits Inc.....	69	(69)				
BCNET.....	23	(23)		2		2
B.C. Pavilion Corporation.....	99	(97)	2	(21)		(19)
BC Transportation Financing Authority.....	662	(3,389)	(2,727)	(109)		(2,836)
British Columbia Assessment Authority.....	108	(101)	7			7
British Columbia Housing Management Commission.....	1,961	(1,962)	(1)	(47)		(48)
British Columbia Public School Employers' Association.....	9	(9)				
British Columbia Securities Commission.....	91	(66)	25	(12)		13
British Columbia Transit.....	376	(376)		(1)		(1)
Canadian Blood Services.....	198	(196)	2	5		7
Columbia Basin Trust.....	20	(91)	(71)	(2)	81	8
Community Living British Columbia.....	1,318	(1,318)		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.....	58	(58)				
First Peoples' Heritage, Language and Culture Council.....	32	(32)				
Forest Enhancement Society of BC.....	54	(54)		(51)		(51)
Forestry Innovation Investment Ltd.....	24	(23)	1			1
Health Employers Association of British Columbia.....	40	(40)		25		25

Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector¹
for the Fiscal Year Ended March 31, 2022—Continued
(Unaudited)

	In Millions					Adjusted Net Income ²
	Revenue	Expense	Net Income	Adjustments	Dividends	
	\$	\$	\$	\$	\$	\$
Taxpayer-supported (Government Organizations)						
—Continued						
InBC Investment Corp.....	7	(2)	5			5
Industry Training Authority.....	118	(118)		3		3
Infrastructure BC Inc.....	10	(10)				
Innovate BC.....	29	(29)		1		1
Knowledge Network Corporation.....	22	(19)	3	2		5
Legal Services Society.....	114	(114)				
Nechako–Kitamaat Development Fund Society.....						
Oil and Gas Commission.....	78	(77)	1	(2)		(1)
Organized Crime Agency of British Columbia Society.....	25	(25)		2		2
Post–Secondary Employers' Association.....	3	(3)		1		1
Provincial Rental Housing Corporation.....	261	(107)	154	275		429
Real Estate Council of British Columbia.....	2	(11)	(9)			(9)
Real Estate Foundation of British Columbia.....	14	(13)	1	(9)		(8)
The British Columbia Council for International Education.....	2	(2)				
The Royal British Columbia Museum Corporation.....	25	(26)	(1)	3		2
Taxpayer-supported Crown corporations and agencies.....	5,955	(8,536)	(2,581)	75	81	(2,425)
SUCH Sector						
School Districts.....	7,545	(7,429)	116	391		507
Universities.....	5,935	(5,621)	314	180	21	515
Colleges and Institutes.....	1,509	(1,508)	1	79		80
Health Authorities.....	20,678	(20,638)	40	933		973
Hospital Societies.....	1,281	(1,278)	3	26		29
SUCH sector.....	36,948	(36,474)	474	1,609	21	2,104
Net impact of taxpayer-supported Crown corporations, agencies and SUCH sector.....	42,903	(45,010)	(2,107)	1,684	102	(321)

**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector¹
for the Fiscal Year Ended March 31, 2022—Continued
(Unaudited)**

	In Millions					Adjusted Net Income ²
	Revenue	Expense	Net Income	Adjustments	Dividends	
	\$	\$	\$	\$	\$	\$
Self-supported (Government Enterprises)						
British Columbia Hydro and Power Authority.....	7,591	(6,923)	668			668
British Columbia Liquor Distribution Branch.....	4,372	(3,183)	1,189		(1,189)	
British Columbia Lottery Corporation.....	2,197	(986)	1,211		(1,211)	
Columbia Power Corporation.....	84	(26)	58		(47)	11
Insurance Corporation of British Columbia.....	6,322	(4,106)	2,216			2,216
Sub-total.....	<u>20,566</u>	<u>(15,224)</u>	<u>5,342</u>	<u>0</u>	<u>(2,447)</u>	<u>2,895</u>
British Columbia Railway Company ³	28	(17)	11			11
Columbia Basin Trust joint ventures ⁴	145	(69)	76		(81)	(5)
Real Estate Errors and Omissions Insurance Corporation ⁵	4	(33)	(29)			(29)
Great Northern Way Campus Trust ⁶	9	(6)	3			3
Heritage Realty Properties Ltd ⁷	6	(6)				
SFU Community Trust.....	1		1		(4)	(3)
UBC Properties Investments Ltd.....	19		19		(16)	3
Vancouver Island Technology Park Trust ⁷	5	(5)			(1)	(1)
Miscellaneous.....	11	(10)	1			1
Sub-total.....	<u>228</u>	<u>(146)</u>	<u>82</u>	<u>0</u>	<u>(102)</u>	<u>(20)</u>
Net impact of self-supported Crown corporations and agencies.....	<u>20,794</u>	<u>(15,370)</u>	<u>5,424</u>	<u>0</u>	<u>(2,549)</u>	<u>2,875</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).

³Subsidiary of BC Transportation Financing Authority.

⁴Columbia Basin Trust joint ventures with Columbia Power Corporation (Brilliant Power Corporation, Brilliant Expansion Power Corporation, Arrow Lakes Power Corporation, and Waneta Expansion Power Corporation).

⁵Real Estate Errors and Omissions Insurance Corporation, a subsidiary of Real Estate Council of British Columbia, became an independent entity during the fiscal year.

⁶Subsidiary owned 25% each by Emily Carr University of Art & Design, British Columbia Institute of Technology, The University of British Columbia, and Simon Fraser University.

⁷Subsidiaries of the University of Victoria.

**SUCH ¹ Statement of Financial Position
as at March 31, 2022
(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies ²	Universities	Colleges and Institutes	School Districts	2022 Total	2021 Total
	\$	\$	\$	\$	\$	\$
Financial Assets						
Cash and cash equivalents.....	2,712	874	534	1,878	5,998	5,317
Temporary investments.....	1	37	12	26	76	98
Accounts receivable.....	396	272	30	122	820	788
Inventories for resale.....	449	12	6		467	281
Due from Crown corporations, agencies and trust funds.....	522	30	33	33	618	629
Due from other governments.....	65	27	5	2	99	82
Due from self-supported Crown corporations and agencies.....		57	2		59	83
Equity in self-supported Crown corporations and agencies.....		83	15	3	101	95
Loans, advances and mortgages receivable.....	716	90			806	827
Other investments.....	4	3,495	181	52	3,732	3,556
Sinking fund investments.....		52	15		67	64
Financial assets before accounting adjustments.....	4,865	5,029	833	2,116	12,843	11,820
Policy accounting adjustments.....	(483)	(493)		8	(968)	(1,147)
Financial assets.....	4,382	4,536	833	2,124	11,875	10,673

**SUCH¹ Statement of Financial Position
as at March 31, 2022—Continued
(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies ²	Universities	Colleges and Institutes	School Districts	2022 Total	2021 Total
	\$	\$	\$	\$	\$	\$
Liabilities						
Accounts payable and accrued liabilities.....	1,875	591	209	639	3,314	2,890
Employee future benefits.....	1,423	388	99	259	2,169	2,066
Due to other governments.....	83	7	9		99	82
Due to Crown corporations, agencies and trust funds.....	56	16	7	2	81	75
Deferred revenue.....	9,972	7,382	1,604	7,672	26,630	24,519
Taxpayer-supported debt.....	1,840	913	88	25	2,866	2,855
Liabilities before accounting adjustments.....	15,249	9,297	2,016	8,597	35,159	32,487
Policy accounting adjustments.....	(6,582)	(3,137)	(1,156)	(7,135)	(18,010)	(16,648)
Liabilities.....	8,667	6,160	860	1,462	17,149	15,839
Net liabilities.....	(4,285)	(1,624)	(27)	662	(5,274)	(5,166)
Non-financial Assets						
Tangible capital assets.....	10,152	7,707	1,698	9,733	29,290	27,445
Restricted assets.....	5	2,081	49	2	2,137	2,001
Prepaid program costs.....	302	77	15	20	414	491
Other assets.....	302			2	304	192
Non-financial assets before accounting adjustments.....	10,761	9,865	1,762	9,757	32,145	30,129
Policy accounting adjustments.....	284	(15)	(7)	(4)	258	58
Non-financial assets.....	11,045	9,850	1,755	9,753	32,403	30,187
Accumulated surplus (deficit).....	6,760	8,226	1,728	10,415	27,129	25,021

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, 2022
(Unaudited)**

	In Millions					2021 Total
	Health Authorities & Hospital Societies ²	Universities	Colleges and Institutes	School Districts	2022 Total	
	\$	\$	\$	\$	\$	\$
Revenue						
Contributions from the federal government.....	29	567	26	16	638	646
Fees and licenses.....	417	2,003	534	201	3,155	2,982
Contributions from the provincial government/Crown corporations and agencies.....	19,756	2,087	819	6,962	29,624	28,356
Miscellaneous.....	612	1,025	111	351	2,099	1,546
Investment income.....	12	275	20	16	323	272
Total revenue.....	20,826	5,957	1,510	7,546	35,839	33,802
Expense						
Salaries and benefits.....	10,982	3,694	1,079	6,193	21,948	20,768
Government transfers.....		343	15		358	336
Operating costs.....	8,894	979	260	848	10,981	9,884
Interest.....	118	37	4		159	165
Amortization.....	640	447	110	376	1,573	1,497
Other.....	149	121	40	12	322	390
Total operating expense.....	20,783	5,621	1,508	7,429	35,341	33,040
Surplus (deficit) for the year before accounting adjustments.....	43	336	2	117	498	762
Policy accounting adjustments.....	959	180	79	391	1,609	1,484
Surplus (deficit) for the year.....	1,002	516	81	508	2,107	2,246

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, 2022¹
(Unaudited)**

				Variance	
	2021/22	2021/22	2020/21	2021/22	2021/22
	Budget	Actual	Actual	Actual To Budget	vs 2020/21
Consolidated Revenue Fund ²	32,750	33,400	32,672	650	728
Taxpayer-supported Crown corporations and agencies ³	6,910	6,767	6,042	(143)	725
Total staff utilization.....	39,660	40,167	38,714	507	1,453

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.

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