
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 (SUCh) 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, 2023
(Unaudited)**

	In Millions					Adjusted Net Income ²
	Revenue	Expense	Net Income	Adjustments	Dividends	
	\$	\$	\$	\$	\$	\$
Taxpayer-supported (Government Organizations)						
BC Family Maintenance Agency Ltd.....	20	(20)				
BC Financial Services Authority.....	66	(62)	4	(1)		3
BC Games Society.....	6	(6)				
BC Health Care Occupational Health and Safety Society.....	3	(3)		(1)		(1)
BC Infrastructure Benefits Inc.....	143	(143)				
BCNET.....	24	(23)	1			1
B.C. Pavilion Corporation.....	132	(137)	(5)	(20)		(25)
BC Transportation Financing Authority.....	645	(1,506)	(861)	(21)		(882)
British Columbia Assessment Authority.....	116	(117)	(1)			(1)
British Columbia Energy Regulator.....	114	(102)	12	(1)		11
British Columbia Housing Management Commission.....	2,410	(2,410)		220		220
British Columbia Public School Employers' Association.....	9	(9)		1		1
British Columbia Securities Commission.....	74	(68)	6			6
British Columbia Transit.....	412	(410)	2	23		25
Canadian Blood Services.....	200	(202)	(2)	3		1
Columbia Basin Trust.....	17	(86)	(69)	1	80	12
Community Living British Columbia.....	1,455	(1,455)		(2)		(2)
Community Social Services Employers' Association of British Columbia.....	4	(4)				
Creston Valley Wildlife Management Authority Trust Fund.....	1	(1)				
Crown Corporations Employers' Association.....						
Destination BC Corp.....	63	(63)				
First Peoples' Heritage, Language and Culture Council.....	39	(39)		2		2
Forest Enhancement Society of BC.....	9	(9)		18		18
Forestry Innovation Investment Ltd.....	25	(25)				

Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector¹
for the Fiscal Year Ended March 31, 2023—Continued
(Unaudited)

	In Millions					Adjusted Net Income ²
	Revenue	Expense	Net Income	Adjustments	Dividends	
	\$	\$	\$	\$	\$	\$
Taxpayer-supported (Government Organizations)						
—Continued						
Health Employers Association of British Columbia.....	36	(36)		120		120
InBC Investment Corp.....	1	(4)	(3)			(3)
Infrastructure BC Inc.....	10	(9)	1			1
Innovate BC.....	17	(17)				
Knowledge Network Corporation.....	21	(20)	1	2		3
Legal Services Society.....	123	(123)		(5)		(5)
Nechako–Kitamaat Development Fund Society.....						
Organized Crime Agency of British Columbia Society.....	27	(27)				
Post–Secondary Employers' Association.....	3	(3)				
Provincial Rental Housing Corporation.....	145	(139)	6	177		183
Real Estate Foundation of British Columbia.....	17	(9)	8	(24)		(16)
SkilledTradesBC.....	118	(116)	2			2
The British Columbia Council for International Education.....	2	(2)				
The Royal British Columbia Museum Corporation.....	26	(31)	(5)	11		6
Taxpayer-supported Crown corporations and agencies.....	6,533	(7,436)	(903)	503	80	(320)
SUCH Sector						
School Districts.....	7,907	(7,934)	(27)	366		339
Universities.....	6,230	(6,053)	177	185	26	388
Colleges and Institutes.....	1,596	(1,591)	5	90		95
Health Authorities.....	22,486	(22,687)	(201)	780		579
Hospital Societies.....	1,351	(1,355)	(4)	23		19
SUCH sector.....	39,570	(39,620)	(50)	1,444	26	1,420
Net impact of taxpayer-supported Crown corporations, agencies and SUCH sector.....	46,103	(47,056)	(953)	1,947	106	1,100

**Adjusted Net Income of Crown Corporations, Agencies and the SUCH Sector¹
for the Fiscal Year Ended March 31, 2023—Continued
(Unaudited)**

	In Millions					Adjusted
	Revenue	Expense	Net Income	Adjustments	Dividends	Net Income ²
	\$	\$	\$	\$	\$	\$
Self-supported (Government Enterprises)						
British Columbia Hydro and Power Authority.....	8,027	(7,667)	360			360
British Columbia Liquor Distribution Branch.....	3,892	(2,693)	1,199		(1,199)	
British Columbia Lottery Corporation.....	2,885	(1,301)	1,584		(1,584)	
Columbia Power Corporation.....	89	(27)	62		(47)	15
Insurance Corporation of British Columbia.....	5,826	(6,023)	(197)			(197)
Sub-total.....	<u>20,719</u>	<u>(17,711)</u>	<u>3,008</u>	<u>0</u>	<u>(2,830)</u>	<u>178</u>
British Columbia Railway Company ³	32	(39)	(7)			(7)
Columbia Basin Trust joint ventures ⁴	149	(70)	79		(80)	(1)
Great Northern Way Campus Trust ⁵	4	(6)	(2)			(2)
Heritage Realty Properties Ltd ⁶	4	(4)				
SFU Community Trust.....	1		1		(18)	(17)
UBC Properties Investments Ltd.....	20		20		(8)	12
Vancouver Island Technology Park Trust ⁶	6	(6)				
Miscellaneous.....	9	(10)	(1)			(1)
Sub-total.....	<u>225</u>	<u>(135)</u>	<u>90</u>	<u>0</u>	<u>(106)</u>	<u>(16)</u>
Net impact of self-supported Crown corporations and agencies.....	<u>20,944</u>	<u>(17,846)</u>	<u>3,098</u>	<u>0</u>	<u>(2,936)</u>	<u>162</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).

⁵Subsidiary owned 25% each by Emily Carr University of Art & Design, British Columbia Institute of Technology, The University of British Columbia, and Simon Fraser University.

⁶Subsidiaries of the University of Victoria.

**SUCH¹ Statement of Financial Position
as at March 31, 2023
(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies ²	Universities	Colleges and Institutes	School Districts	2023 Total	2022 Total
	\$	\$	\$	\$	\$	\$
Financial Assets						
Cash and cash equivalents.....	2,150	866	537	1,915	5,468	5,998
Temporary investments.....	1	59	20	56	136	76
Accounts receivable.....	485	280	44	99	908	820
Inventories for resale.....	166	15	13	1	195	467
Due from Crown corporations, agencies and trust funds.....	1,864	92	28	20	2,004	618
Due from other governments.....	65	33	6	3	107	99
Due from self-supported Crown corporations and agencies.....		71	2		73	59
Equity in self-supported Crown corporations and agencies.....		90	14	2	106	101
Loans, advances and mortgages receivable.....	700	105	1		806	806
Other investments.....	5	3,352	232	73	3,662	3,732
Sinking fund investments.....		49	16		65	67
Financial assets before accounting adjustments.....	5,436	5,012	913	2,169	13,530	12,843
Policy accounting adjustments.....	(134)	(51)	(4)	23	(166)	(968)
Financial assets.....	5,302	4,961	909	2,192	13,364	11,875

**SUCH¹ Statement of Financial Position
as at March 31, 2023—Continued
(Unaudited)**

	In Millions					
	Health Authorities & Hospital Societies ²	Universities	Colleges and Institutes	School Districts	2023 Total	2022 Total
	\$	\$	\$	\$	\$	\$
Liabilities						
Accounts payable and accrued liabilities.....	2,891	799	287	1,185	5,162	4,348
Employee future benefits.....	1,537	374	101	264	2,276	2,169
Due to other governments.....	92	30	12		134	99
Due to Crown corporations, agencies and trust funds.....	79	13	2	2	96	81
Deferred revenue.....	10,952	7,641	1,715	8,168	28,476	26,630
Taxpayer-supported debt.....	1,984	860	95	22	2,961	2,866
Liabilities before accounting adjustments.....	17,535	9,717	2,212	9,641	39,105	36,193
Policy accounting adjustments.....	(7,319)	(3,014)	(1,253)	(7,482)	(19,068)	(18,010)
Liabilities.....	10,216	6,703	959	2,159	20,037	18,183
Net liabilities.....	(4,914)	(1,742)	(50)	33	(6,673)	(6,308)
Non-financial Assets						
Tangible capital assets.....	11,369	8,072	1,793	10,170	31,404	29,325
Restricted assets.....	5	2,142	49	2	2,198	2,137
Prepaid program costs.....	341	75	17	22	455	414
Other assets.....	239			3	242	304
Non-financial assets before accounting adjustments.....	11,954	10,289	1,859	10,197	34,299	32,180
Policy accounting adjustments.....	1	(6)	(6)	(4)	(15)	258
Non-financial assets.....	11,955	10,283	1,853	10,193	34,284	32,438
Accumulated surplus (deficit).....	7,041	8,541	1,803	10,226	27,611	26,130

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, 2023
(Unaudited)**

In Millions

	Health Authorities & Hospital Societies ²	Universities	Colleges and Institutes	School Districts	2023 Total	2022 Total
	\$	\$	\$	\$	\$	\$
Revenue						
Contributions from the federal government.....	16	609	28	16	669	638
Fees and licenses.....	519	2,081	570	232	3,402	3,155
Contributions from the provincial government/Crown corporations and agencies.....	21,293	2,145	851	7,267	31,556	29,624
Miscellaneous.....	716	1,157	124	345	2,342	2,099
Investment income.....	64	257	22	47	390	323
Total revenue.....	22,608	6,249	1,595	7,907	38,359	35,839
Expense						
Salaries and benefits.....	12,215	3,954	1,127	6,506	23,802	21,948
Government transfers.....		346	19		365	358
Operating costs.....	9,405	1,113	292	1,010	11,820	10,991
Interest.....	123	39	4	1	167	159
Amortization.....	714	455	112	404	1,685	1,575
Other.....	356	146	37	13	552	322
Total operating expense.....	22,813	6,053	1,591	7,934	38,391	35,353
Surplus (deficit) for the year before accounting adjustments.....	(205)	196	4	(27)	(32)	486
Policy accounting adjustments.....	803	185	90	366	1,444	1,609
Surplus (deficit) for the year.....	598	381	94	339	1,412	2,095

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 Utilization¹
for the Fiscal Year Ended March 31, 2023
(Unaudited)**

	2022/23		2021/22	Variance	
	2022/23	2022/23	2021/22	2022/23	2022/23
	Budget	Actual	Actual	Actual	vs
				To Budget	2021/22
Consolidated Revenue Fund ²	34,400	33,696	33,400	(704)	296
Taxpayer-supported Crown corporations and agencies ³	8,108	7,746	6,767	(362)	979
Total staff utilization.....	42,508	41,442	40,167	(1,066)	1,275

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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