Audited Firmais! Statemants of

School District No. 38 (Richmond)

And Independent Auditors' Report thereon

June 30, 2021

School District No. 38 (Richmond)

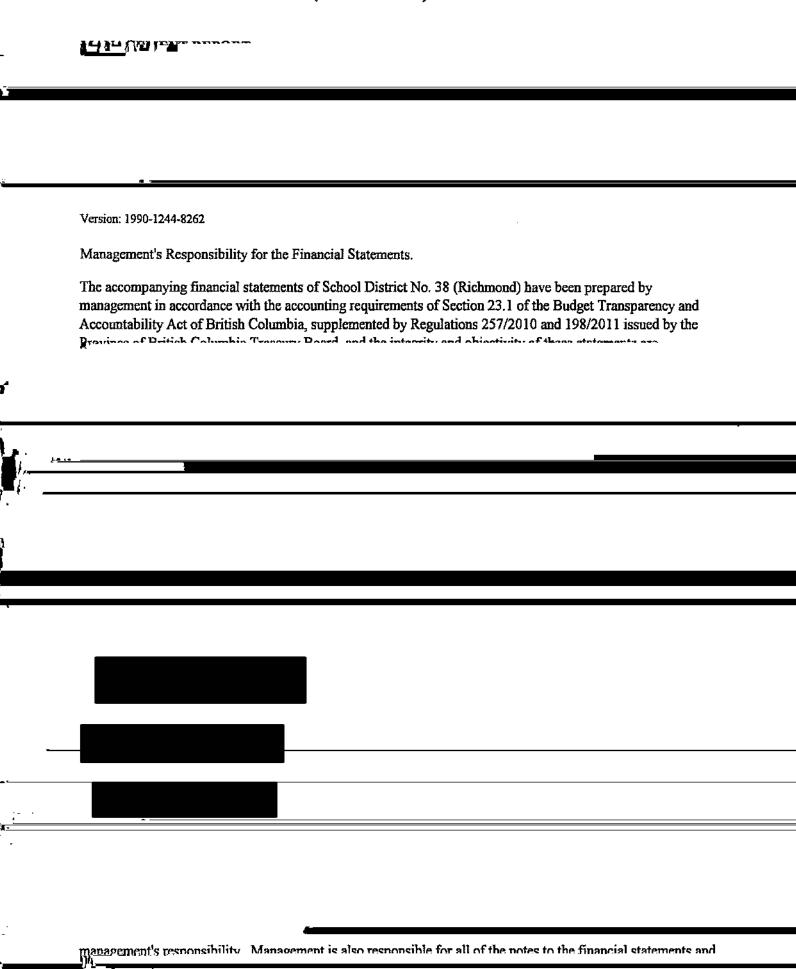
June 30, 2021

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School District No. 38 (Richmond)





Independent auditor's report

To the Board of Education of School District No.38 (Richmond) and the Minister of Education, Province of British Columbia
Our opinion
In synapping the accommonwing financial abstractant of Cahnal District Mr. co (Dishmond)



	Emphasis of matter – basis of accountin	ug	POLICE CONTROL
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	Auditor's responsibilities for the audit of the financial statements	
	Our objectives are to obtain reasonable assurance about whether the financial statements a free from material misstatement, whether due to fraud or error, and to issue an auditor's reincludes our opinion. Reasonable assurance is a high level of assurance, but is not a guarance unit conducted in accordance with Canadian separally accorded auditing standards will also designed and the conducted in accordance with Canadian separally accorded auditing standards will also designed as a separally accorded and the conducted and the con	eport that tee that an
1		

School District No. 38 (Richmond)

Statement of Financial Position As at June 30, 2021

Total Liabilities

Net Debt

	As at June 30, 2021		
		2021	2020
		Actual	Actual
<u> </u>			
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	Financial Assets	1 AC 1977 AC C	140 004 405
N.	, (4) , (
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<u>,</u>	1.4		
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	Accounts Receivable Due from Province - Ministry of Education	88,433	92,598
	Color (Al-4)	2 642 961	2 272 820
	<u> </u>		<u> </u>
_			
		771,478	759,793
		150,377,228	154,030,722
	Liabili		
	Acc		
	Due to Province - Ministry of Education Due to Province - Other	82,425	160,056
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	Uncarned Revenue (Note 7)	11,874,003 7,337,491	13,018,907 7,468,261
	Deferred Revenue (Note 8) Deferred Capital Revenue (Note 9)	7,337,491 246,761,487	220,098,761
	Employee Future Benefits (Note 10)	12,842,605	12,249,605
	Capital Lease Obligations (Note 11) Total Liabilities	3,418,684 311.084.126	5,048,794 285,224,909
	10(9) (J900009)	311.004.120	<u> ムロゴ.ルルフ.フリフ</u>

311,084,126

(160,706,898)

(131,194,187)

School District No. 38 (Richmond) Statement of Operations Year Ended June 30, 2021

		2021	2021	2020	
444		Budget \$	Actual \$	Actual \$	
1	Revenues Provincial Grants				
		40 502 000	B30 4 (4 644		
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•					
	Other Federal Grants	290,400 1,747,645	48,986 1,645,264	86,758 1,490,069	
	Trition	13 88 <u>8 97</u> 1	13 133 152	19 954 804	
- -	Other Parameter (Mate 20)	4,819,258	3,406,219	7,066,842	
	Other Revenue (Note 20)	7,619,238 7,614	., <u>(199 455</u>	1 197 740 _	
-					
-	·				
-	Investment Income	1,631,722	1,665,109	2,799,724	
	Gain (Loss) on Disposal of Tangible Capital Assets	ባ ለፍ ፈለፀሳ	12,913	(81,910)	
•					
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School District No. 38 (Richmond) Statement of Changes in Net Debt

Year Ended June 30, 2021

	•				
		2021 Budget	2021 Actual	2020 Actual	
		\$	\$	\$	
	Surplus (Deficit) for the year	(8,525,312)	(3,526,743)	6,707,444	
	Effect of change in Tangible Capital Assets Acquisition of Tangible Capital Assets	(50,389,928)	(41,760,648)	(37,435,941)	
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			4 400	01.010	
	Net carrying value of Tangible Capital Assets disposed of Total Viffact of change in Tangible Capital Assets	/34 183 010)	1,507 (25 932 009)	81,910 (22,189,504)	
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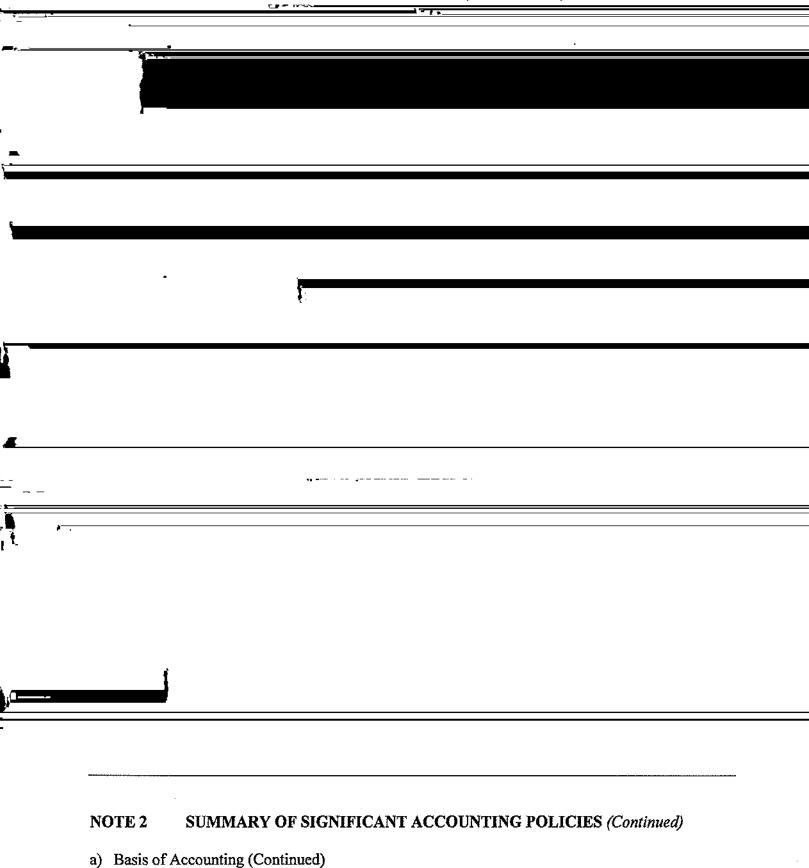
School District No. 38 (Richmond) Statement of Cash Flows

Year Ended June 30, 2021

			2021 Actual	2020 Actual
			S Actual	\$
	Operating Transactions			
<u> </u>	Control of the contro		24 FA2 W 141	£ 808 444
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	Changes in Non-Cash Working Capital			ļ
	Decrease (Increase) Accounts Receivable		(365,857)	(379,336)
	Prepaid Expenses		(53,959)	540,555
	Increase (Decrease)		(,,	
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	TT		C 144 DO C	<i>ነ</i> ሳ ስጥን ჰስፅ\
	Unearned Revenue Deferred Revenue		(1,144,904) (130,770)	(2,973,428) (221,837)
	Employee Future Benefits		593,000	903,053
	Loss (Gain) on Disposal of Tangible Capital Assets		(12,913)	81.910
[
	. <u> </u>		44 003 404	15 151 505

SCHOOL DISTRICT NO. 38 (RICHMOND) NOTES TO FINANCIAL STATEMENTS

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	NOTE 1 AUTHORITY AND PURPOSE
4	The School District established on April 12 1946 operates under authority of the School Act of
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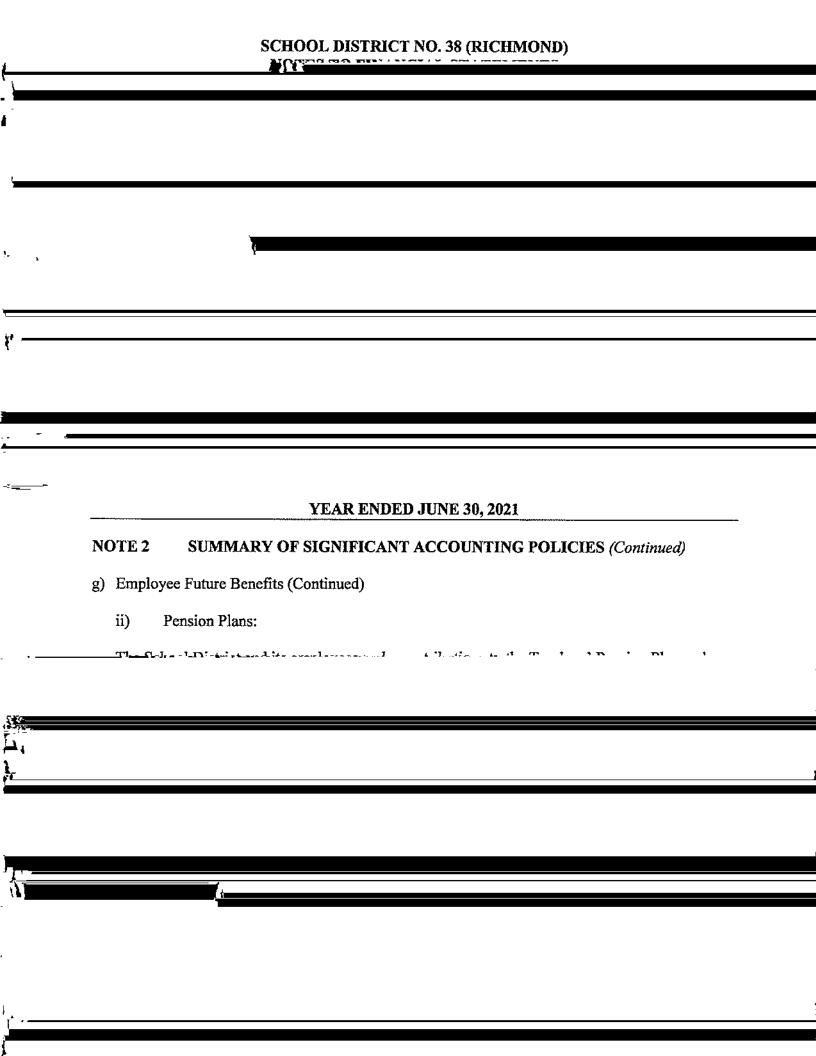
As these transfers do not contain stipulations that create a liability, Canadian public sector

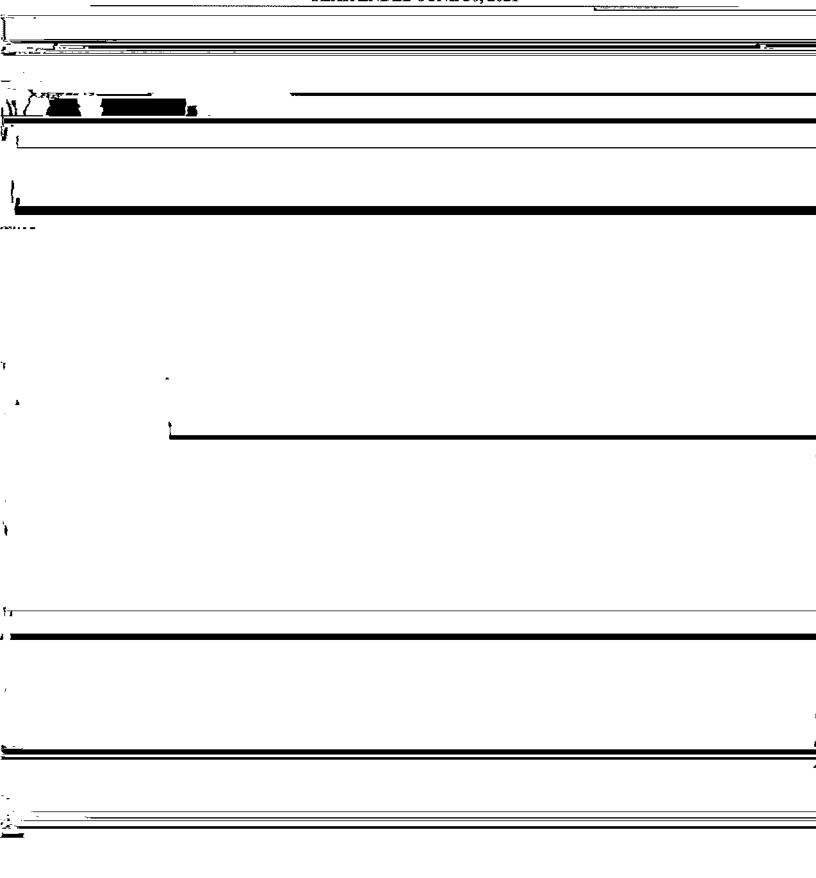
accounting standards would require that:

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	NOTES TO FINANCIAL STATEMENTS
	YEAR ENDED JUNE 30, 2021
NOTE?	SHMMARY OF SIGNIFICANT_ACCOUNTING POLICIES (Continued)
1	
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e) Unearned R	levenue
e, chamba	
Unearned re	evenue includes tuition fees received for courses to be delivered in future periods and

receipt of proceeds for services or products to be delivered in a future period. Revenue will be

recognized in that future period when the courses, services, or products are provided.





- i) Tangible Capital Assets (Continued)
 - Tangible capital assets are written down to residual value when conditions indicate they

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	1)	Funds and Reserves
		Certain amounts, as approved by the Board, are set aside in accumulated surplus for future operating and capital purposes (see Note 19 - Accumulated Surplus). Transfers to and from funds and received are an adjustment to the recentive fund when approved for Note 14

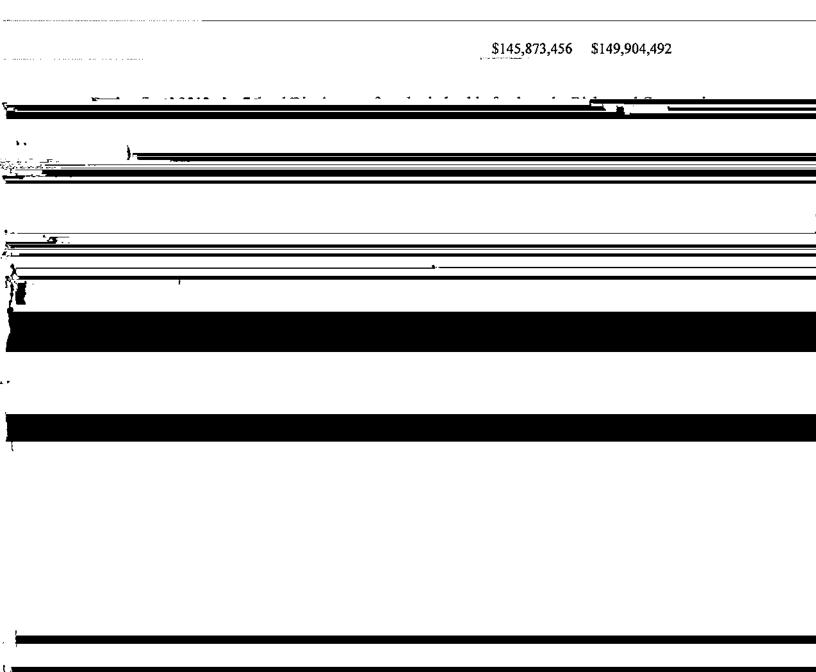
V COUNTY OF		
	NOTE	
	NOTE 2	SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
	n) Expendit	tures
	Expense	s are reported on an accrual basis. The cost of all goods consumed and services
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NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) o) Financial Instruments (Continued)	
Unrealized gains and losses from changes in the fair value of financial instruments are	

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NOTE 3 CASH AND CASH EQUIVALENTS

	2021	2020
Cash - Operating Fund	\$28,039,224	\$32,968,824
Cash – Special Purpose Fund	3,662,892	4,402,607
Cash Equivalents - Special Purpose Fund	1.179	1,120
Central Deposit Investment	114,079,628	112,438,395
Investments held by Richmond Community Foundation	90,533	93,546
		_



NOTE 6 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	2021	2020
Trade payables	\$6,249,832	\$5,858,028
Salaries and benefits payable	18,514,101	17,410,663
Accrued vacation pay	3,479,513	3,523,636
Other	523,985	388,198
	\$28,767,431	\$27,180,525
NOTE 7 UNEARNED REVENUE		
Balance, beginning of year	2021 \$13,018,907	2020 \$15,992,335
Balance, beginning of year	\$13,018,907	\$15,992,335
Fees received	\$13,018,907 11,988,248	\$15,992,335 16,981,376
	\$13,018,907	\$15,992,335

Deferred revenue includes unsuent grants and contributions received that meet the description of a

NOTE 9 DEFERRED CAPITAL REVENUE

	TOTE > DEFERRED CATITAL RETENDE
	Deferred capital revenue (DCR) includes grants and contributions received that are restricted by the
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SCHOOL DISTRICT NO. 38 (RICHMOND) NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

NOTE 10 EMPLOYEE FUTURE BENEFITS (Continued)

Accrued Benefit Obligation - March 31

\$12,985,339

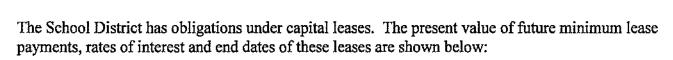
\$13,171,381

Funded Status - Deficit Employer Contributions After Measurement Date Benefit Expense After Measurement Date	(12,985,339) 207,125 (394,979)	(13,171,381) 169,823 (387,640)
	4	

Accrued Renefit Lishility - June 30

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	2021	2020
De Lage Landen Financial Services Canada Inc., with interest at 5.89%, expires March 1, 2022	69,669	110,515
De Lage Landen Financial Services Canada Inc., with interest at 6.23%, expires August 15, 2023	699,175	_
Macquarie Financial, with interest at 1.51%, expires Dec.1, 2023	253,119	350,944
Macquarie Financial, with interest at 1.51%, expires March 1, 2024	319,683	431,826
Macquarie Financial, with interest at 1.51%, expires March 1, 2024	344,433	455,607
Macquarie Financial, with interest at 1.51%, expires September 1, 2024	153,352	204,020
Macquarie Financial, with interest at 1.51%, expires November 1, 2024	118,252	154,161
Macquarie Financial, with interest at .005%, expires June 1, 2024	45,947	62,654
Macquarie Financial, with interest at .005%, expires September 1, 2024	94,601	***
CSI EPC, with interest at 2.69%, expires March 1, 2021	-	203,568
CSI EPC, with interest at 3.60%, expires June 1, 2021	-	247,410
CSI EPC, with interest at 3.60%, expires June 1, 2021	_	43,978
COLUMN vision of 2 6004 Aurice June 1 2001		75 187
		

SCHOOL DISTRICT NO. 38 (RICHMOND)

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YEAR ENDED JUNE 30, 2021

NOTE 12 TANGIBLE CAPITAL ASSETS

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Net Book Value

2021

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Net Book Value

2020

Buildings Furniture & Equipment

278,413,885 6,580,188

251,832,227 5,731,397

SCHOOL DISTRICT NO. 38 (RICHMOND) NOTES TO FINANCIAL STATEMENTS

₹

June 30, 2020

Cost:	Opening Cost	Additions	Disposals	2020
Sites	\$55,169,613	\$ -	\$ -	\$55,169,613
Buildings	441,442,043	4,523,405	-	445,965,448
ye	A #4 * * * * * * * * * * * * * * * * * *			

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2021

NOTE 13 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trusteed pension plans. The board of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plane are multi-applicated benefits and administering benefits.

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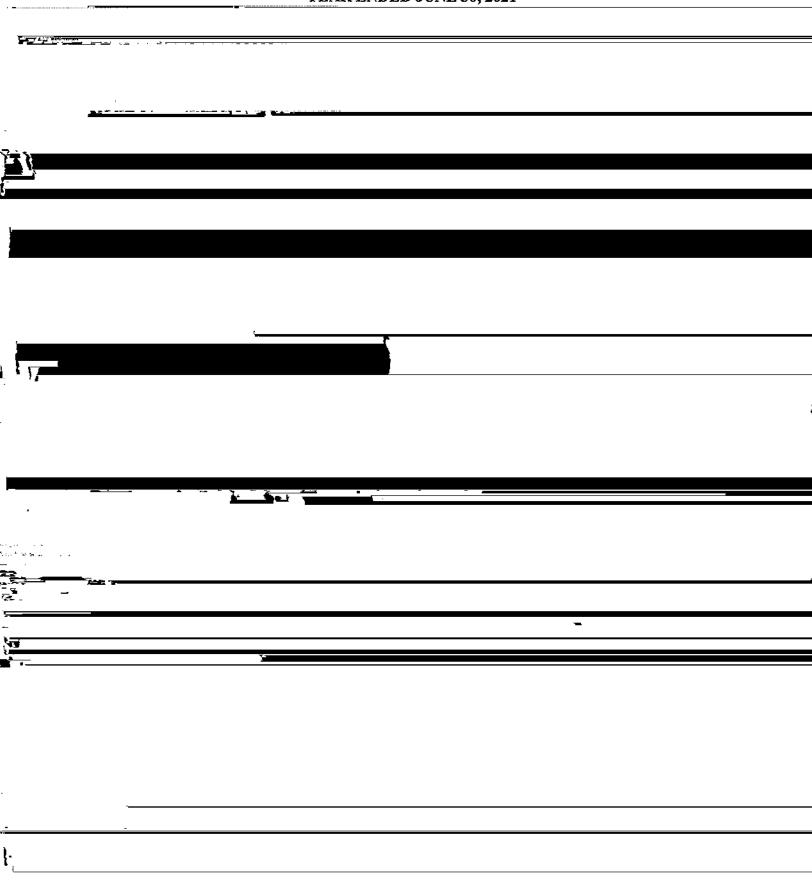
	NOTE 14 INTERFUND TR	ANSFERS			
	Interfrend transfers hatwaan the on	constinu amazial mam	and and anital funda for t	ha riaan andad tuna	
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_	30, 2021, were as follows:				
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		Operating Fund	Special Purpose Funds	Capital Fund	

DEDCEO PICTORS /C-,Ale. Annual Amended Budget Budget Change Statement 4 Perfect for the same **4022 715** ድረብ ኃብኃ በፍጣነ **ድ/ወ ደኅደ 21**ኅ\ Total Effect of change in Tangible Capital Assets (28,918,157)(34,183,919)(5,265,762)(Increase) Decrease in Net Financial \$(38,310,214) Assets (Debt) \$(42,709,231) _ \$(4,399,017)

Significant changes between the annual and amended hudget were-

NOTE 19 ACCUMULATED SURPLUS

	Accumulated surplus balances are comprised of:	2021	2020	
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	b) Market risk: Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk and interest rate risk.
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SCHOOL DISTRICT NO. 38 (RICHMOND) VEAD EXIDED TIME 20 2021 **H**

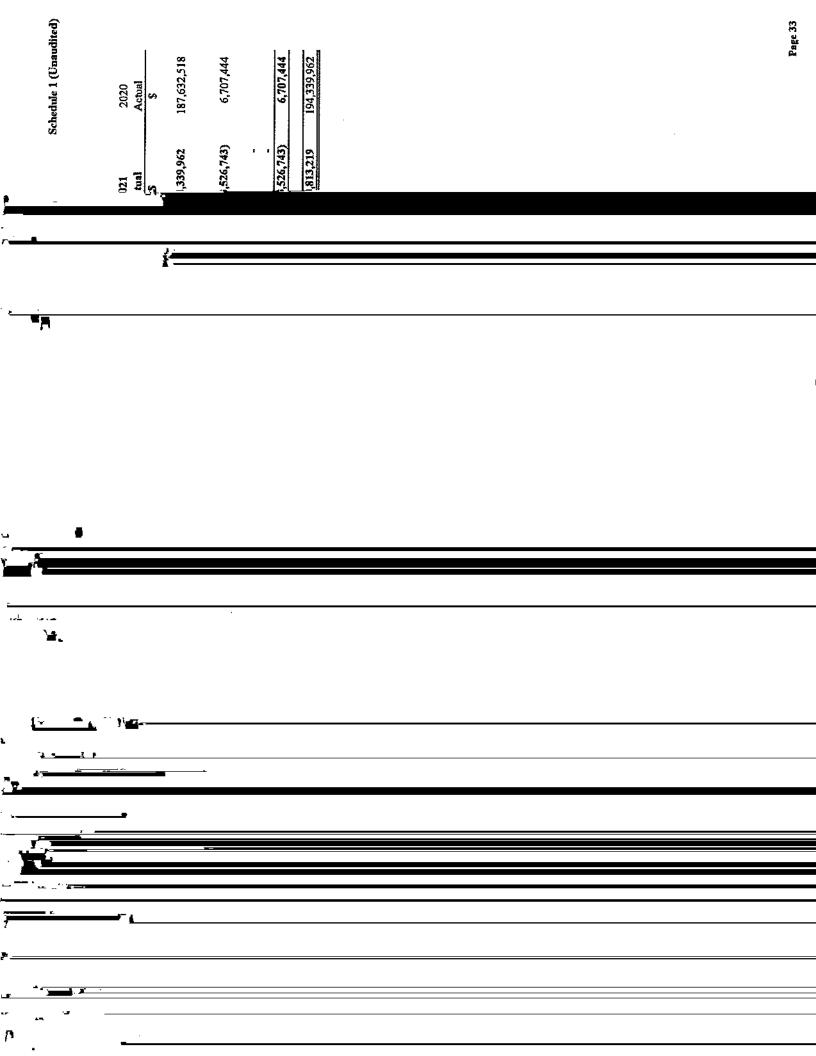
YEAR ENDED MINE 30 2021

FINANCIAL STATEMENT PRESENTATION - BY FUND (UNAUDITED)

ii) Statement of Operations by Fund

2021				2021	2020
Budget	Operating	Special Purpose	Capital	Actual	Actual
 (Total)	Fund	Funds	Fund	Total	Total
\$	\$	\$	\$	S	\$

Ministry of Education	240,084,823	192,862,941	47,098,870	-	239,961,811	227,442,707
Other	290,400	48,986	-	-	48,986	86,758
Federal Grants	1,747,645	•	1,645,264	-	1,645,264	1,490,069
Tuition	13,888,921	13,133,152	-		13,133,152	19,954,804
14 -	4 84 5-845					



Schedule of	Operating	Operations
Year Ended	June 30, 20	021

	202 1	2021	2020
	Budget	Actual	Actual
* *** <u>-</u>			
,			
	•		•
Revenues	\$	\$	\$
Provincial Grants			
Ministry of Education	192,019,526	192,862,941	188,491,472
Other	290,400	48,986	86,758
Tuition	13,888,921	13,133,152	19,954,804
Other Revenue	626,058	661,227	1,391,311
Rentals and Leases	946,164	977,455	1,137,768
Investment Income	865,522	872,768	1,411,380
Total Revenue	208,636,591	208,556,529	212,473,493
10tti Vescure	200,030,331	200,000,000	212,475,475
Expenses			
_	(** <u>**</u>		_ ·
			

District Administration	6,861,110	6,681,873	5,960,387
Operations and Maintenance	26,840,483	25,310,215	26,208,119
Transportation and Housing	1,507,374	1,383,229	1,385,769
T-4.3 F	211 647 260	206 464 701	200 574 207
K. J. F.			-

Operating Surplus (Deficit) for the year

(3,010,769)

2,091,828

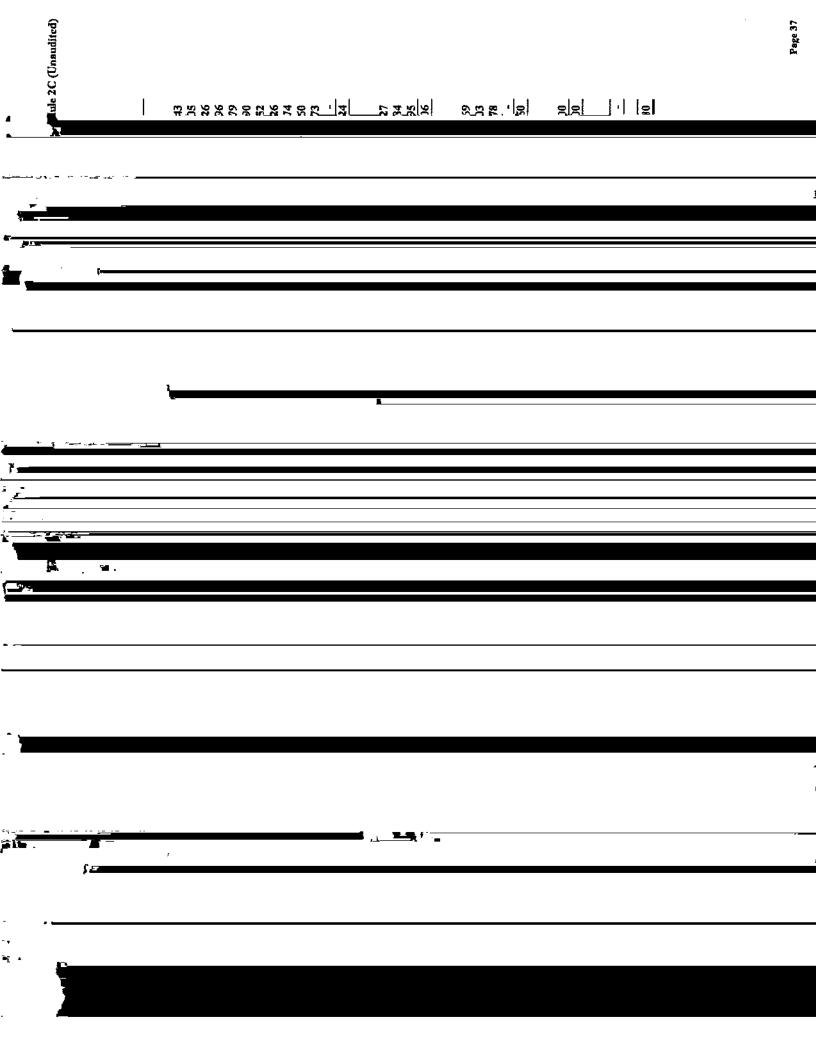
11,899,106

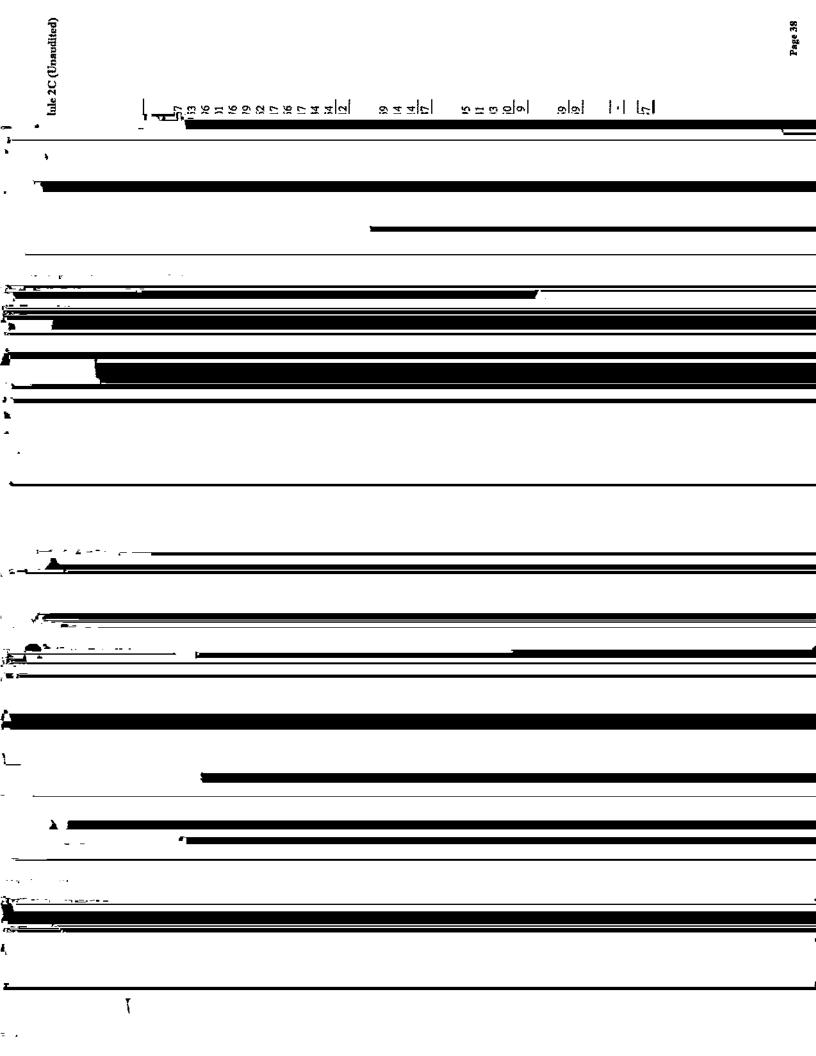
School District No. 38 (Richmond)
Schedule of Operating Revenue by Source
Year Ended June 30, 2021

	·				
		2021	2021	2020	
	N	Budget	Actual	Actual	
		\$	\$	\$	
	Provincial Grants - Ministry of Education				
	Operating Grant Minister of Education	182 987 023	183 <i>47</i> 2 569	181 በ5በ 244	
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	Pay Equity	2,215,706	2,215,706	2,215,706	
	Funding for Graduated Adults Student Transportation Fund	254,999 21,608	612,868 21,608	127,666 21,608	
<u>-</u>	atia is a second tong	21,000		1,000 144 Bil	
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School District No. 38 (Richmond)
Schedule of Operating Expense by Object
Year Ended June 30, 2021

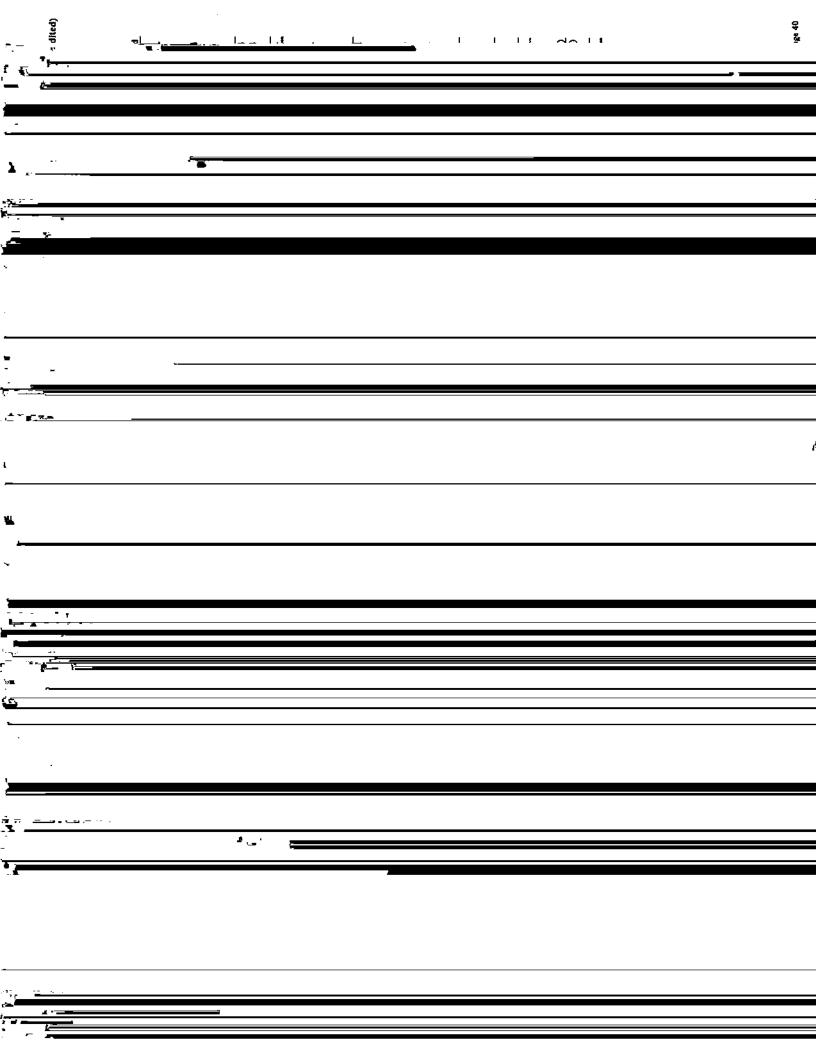
Salaries Teache	IS nls 1	 	2021 Budget \$ 90,983,621	2021 Actual \$ 90,983,264 12,272,002	2020 Actual \$ 88,406,649	
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Suppor Other F	1 Staff Prafaccionale		21,651,867 6 096 836	20,242,524 6 493 908	20,882,164 5 860 488	
Substite Take**	uies Salauday,	_	8,235,995 155 227 255	7,203,406 157 784 780	6,858,177 LAR IAA 705	

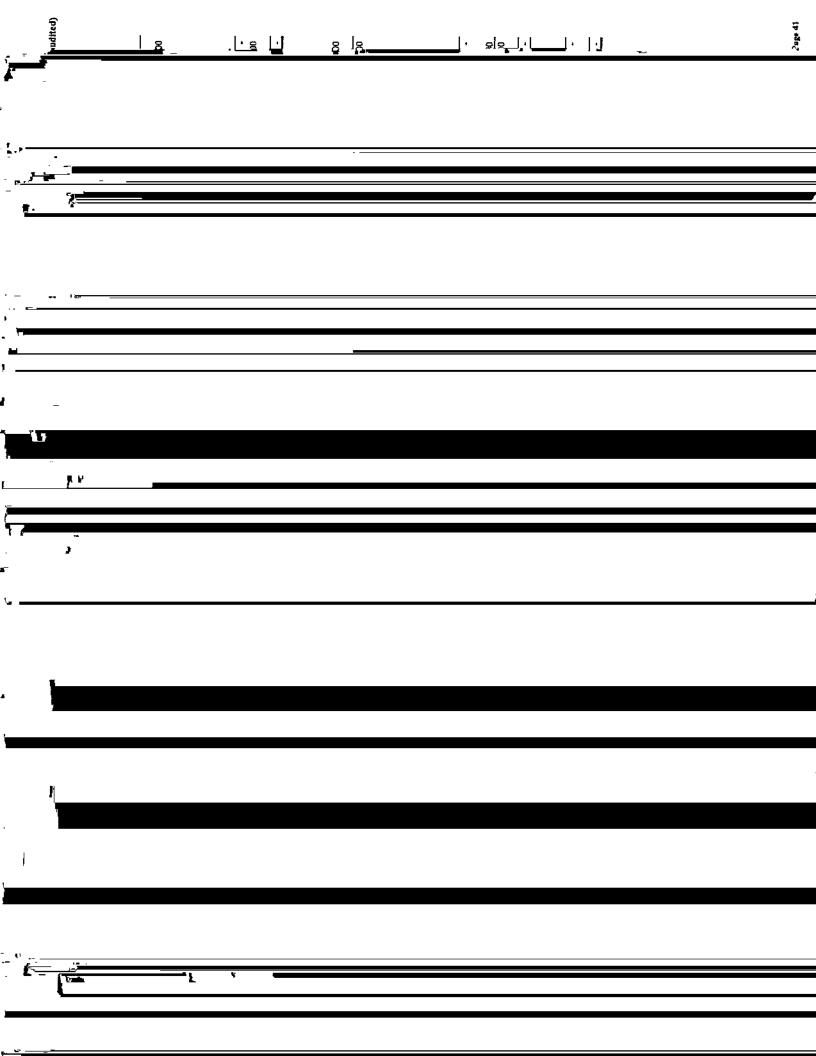




*				
	2021	2021	2020	
	2021 Budget	2021 Actual	2020 Actual	
1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	Duget	Actuas	1101020	
	\$	S	\$	
Revenues	•	-	-	
Provincial Grants		an 45.00.00	00.051	
Ministry of Education Federal Grants	48,065,2		38,951,235	
Other Revenue	1,747,6 4,193,2		1,490,069 5,675,531	
Investment Income	16,2		42,326	
Total Revenue	54,022,3		46,159,161	

Expenses	AE OEA D	27 47 566 987	A2 701 151	
Instruction District Administration	45,954,0 764,0		43,721,161 785,920	
Operations and Maintenance	6,186,8		703,549	
Total Expense	52,904,9		45,210,630	
Special Purpose Surphis (Deficit) for the year	1,117,3	771,271,452	948,531	
Net Transfers (to) from other funds Tangible Capital Assets Purchased	(1,117,3	77) (1,271,452)	(948,531)	
Total Net Transfers	(1,117,3		(948,531)	
AUGUATION REGESTALES	(2,221,2	···/ (=j		
Total Special Downers Sounder Makeit Landle vice	-		-	
, <u> </u>				
-				
Special Purpose Surplus (Deficit), beginning of year				
Special Purpose Surplus (Deficit), end of year	sec.		-	
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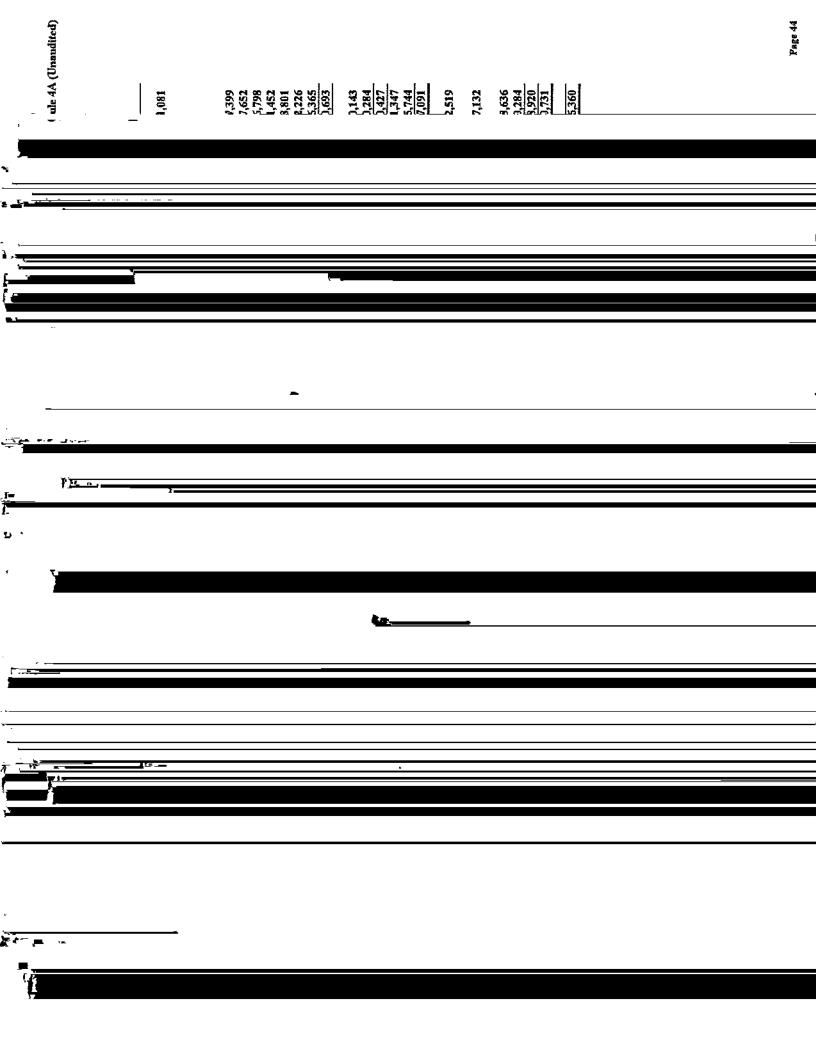




School District No. 38 (Richmond)
Schedule of Capital Operations
Year Ended June 30, 2021

2021 Actual

	₽- <u>~</u> 2	Cundent Annue	P.Lata1		A A 1
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	\$	\$	\$	S	\$
Revenues		· ·			
Investment Income	750,000		776,341	776,341	1,346,018
Gain (Loss) on Disposal of Tanoible Capital Assets		12 913		12 913.	(81 910
,. - -					
- -					
,. - -					
Amortivation of Deformed Constal Resource	D 004 090	R 8/10 00.7		2 ¥40 007	9 354 220
Amostization of Deferred Capital Revenue	9,004,089 9,754,089	8,849,907 8,862,920	776.341	8,849,907 9,639,161	
Amortization of Deferred Capital Revenue Total Revenue	9,004,089 9,754,089	8,849,907 8,862,820	776,341	8,849,907 9,639,161	8,354,229 9,618,337
Total Revenue Expenses			•	9,639,161	9,618,337
Total Revenue Expenses Operations and Maintenance			776,341 528,396		9,618,337
Total Revenue Expenses Operations and Maintenance Amortization of Tangible Capital Assets	9,754,089	8,862,820	•	9,639,161 528,396	9,618,337 400,385
Total Revenue Expenses Operations and Maintenance Amortization of Tangible Capital Assets Operations and Maintenance	9,754,089	8,862,820 15,458,862	•	9,639,161 528,396 15,458,862	9,618,337 400,385 14,799,323
Total Revenue Expenses Operations and Maintenance Amortization of Tangible Capital Assets Operations and Maintenance Transportation and Housing	9,754,089	8,862,820	•	9,639,161 528,396	9,618,337 400,385 14,799,323
Total Revenue Expenses Operations and Maintenance Amortization of Tangible Capital Assets Operations and Maintenance Transportation and Housing Debt Services	9,754,089 15,836,493 369,516	8,862,820 15,458,862	528,396	9,639,161 528,396 15,458,862 368,270	9,618,337 400,385 14,799,323 365,204
Total Revenue Expenses Operations and Maintenance Amortization of Tangible Capital Assets Operations and Maintenance Transportation and Housing	9,754,089	8,862,820 15,458,862	•	9,639,161 528,396 15,458,862	9,618,337 400,385 14,799,323 365,204 193,618
Total Revenue Expenses Operations and Maintenance Amortization of Tangible Capital Assets Operations and Maintenance Transportation and Housing Debt Services Capital Lease Interest Total Expense	9,754,089 15,836,493 369,516 180,000 16,386,009	8,862,820 15,458,862 368,270 15,827,132	528,396 173,656 702,052	528,396 15,458,862 368,270 173,656 16,529,184	9,618,337 400,385 14,799,323 365,204 193,618 15,758,530
Total Revenue Expenses Operations and Maintenance Amortization of Tangible Capital Assets Operations and Maintenance Transportation and Housing Debt Services Capital Lease Interest	9,754,089 15,836,493 369,516 180,000	8,862,820 15,458,862 368,270	528,396 173,656	9,639,161 528,396 15,458,862 368,270 173,656	
Expenses Operations and Maintenance Amortization of Tangible Capital Assets Operations and Maintenance Transportation and Housing Debt Services Capital Lease Interest Total Expense Capital Surplus (Deficit) for the year	9,754,089 15,836,493 369,516 180,000 16,386,009	8,862,820 15,458,862 368,270 15,827,132	528,396 173,656 702,052	528,396 15,458,862 368,270 173,656 16,529,184	9,618,337 400,385 14,799,323 365,204 193,618 15,758,530
Total Revenue Expenses Operations and Maintenance Amortization of Tangible Capital Assets Operations and Maintenance Transportation and Housing Debt Services Capital Lease Interest Total Expense Capital Surplus (Deficit) for the year Net Transfers (to) from other funds	9,754,089 15,836,493 369,516 180,000 16,386,009 (6,631,920)	8,862,820 15,458,862 368,270 15,827,132 (6,964,312)	528,396 173,656 702,052	9,639,161 528,396 15,458,862 368,270 173,656 16,529,184 (6,890,023)	9,618,337 400,385 14,799,323 365,204 193,618 15,758,530 (6,140,193
Expenses Operations and Maintenance Amortization of Tangible Capital Assets Operations and Maintenance Transportation and Housing Debt Services Capital Lease Interest Total Expense Capital Surplus (Deficit) for the year Net Transfers (to) from other funds Tangible Capital Assets Purchased	9,754,089 15,836,493 369,516 180,000 16,386,009 (6,631,920)	8,862,820 15,458,862 368,270 15,827,132	528,396 173,656 702,052 74,289	9,639,161 528,396 15,458,862 368,270 173,656 16,529,184 (6,890,023)	9,618,337 400,383 14,799,323 365,204 193,618 15,758,530 (6,140,193 1,755,056
Expenses Operations and Maintenance Amortization of Tangible Capital Assets Operations and Maintenance Transportation and Housing Debt Services Capital Lease Interest Total Expense Capital Surplus (Deficit) for the year Net Transfers (to) from other funds Tangible Capital Assets Purchased Local Capital	9,754,089 15,836,493 369,516 180,000 16,386,009 (6,631,920) 1,117,377 4,697,000	8,862,820 15,458,862 368,270 15,827,132 (6,964,312)	528,396 173,656 702,052 74,289 5,696,429	9,639,161 528,396 15,458,862 368,270 173,656 16,529,184 (6,890,023) 1,718,250 5,696,429	9,618,337 400,383 14,799,323 365,204 193,618 15,758,530 (6,140,193 1,755,056 10,330,909
Expenses Operations and Maintenance Amortization of Tangible Capital Assets Operations and Maintenance Transportation and Housing Debt Services Capital Lease Interest Total Expense Capital Surplus (Deficit) for the year Net Transfers (to) from other funds Tangible Capital Assets Purchased	9,754,089 15,836,493 369,516 180,000 16,386,009 (6,631,920)	8,862,820 15,458,862 368,270 15,827,132 (6,964,312)	528,396 173,656 702,052 74,289	9,639,161 528,396 15,458,862 368,270 173,656 16,529,184 (6,890,023)	9,618,337 400,385 14,799,323 365,204 193,618 15,758,530 (6,140,193 1,755,056 10,330,909
Total Revenue Expenses Operations and Maintenance Amortization of Tangible Capital Assets Operations and Maintenance Transportation and Housing Debt Services Capital Lease Interest Total Expense Capital Surplus (Deficit) for the year Net Transfers (to) from other funds Tangible Capital Assets Purchased Local Capital Total Net Transfers	9,754,089 15,836,493 369,516 180,000 16,386,009 (6,631,920) 1,117,377 4,697,000	8,862,820 15,458,862 368,270 15,827,132 (6,964,312)	528,396 173,656 702,052 74,289 5,696,429	9,639,161 528,396 15,458,862 368,270 173,656 16,529,184 (6,890,023) 1,718,250 5,696,429	9,618,337 400,385 14,799,323 365,204 193,618 15,758,530 (6,140,193 1,755,056 10,330,909
Expenses Operations and Maintenance Amortization of Tangible Capital Assets Operations and Maintenance Transportation and Housing Debt Services Capital Lease Interest Total Expense Capital Surplus (Deficit) for the year Net Transfers (to) from other funds Tangible Capital Assets Purchased Local Capital	9,754,089 15,836,493 369,516 180,000 16,386,009 (6,631,920) 1,117,377 4,697,000	8,862,820 15,458,862 368,270 15,827,132 (6,964,312)	528,396 173,656 702,052 74,289 5,696,429	9,639,161 528,396 15,458,862 368,270 173,656 16,529,184 (6,890,023) 1,718,250 5,696,429	9,618,337 400,385 14,799,323 365,204 193,618 15,758,530



School District No. 38 (Richmond)
Tangible Capital Assets - Work in Progress
Year Ended June 30, 2021

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
Want in Danis and Annie of the	\$ 26 196 790_	S	2	S	\$ 25 195 70
Changes for the Year					
Increase:	20 031 177				20 931 1°
Deferred Capital Revenue - Bylaw Local Capital	30,831,177 1,445,143	<u> </u>			30,831,17 1,445,14
					A.
# ·					
	<u> </u>				
	/ parame				<u> </u>
Decrease:					
Transferred to Tangible Capital Assets	36,396,365 36,396,365				36,396,36
	36,396,365	•	-	. W.	36,396,36
Net Changes for the Year	(4,120,045)) -	-		(4,120,04
Company of the Company	22255				74 NZP RJ
Control F. Land					
,					

School District No. 38 (Richmond) Deferred Capital Revenue Year Ended June 30, 2021

		Bylaw	Other	Other	Total	
						
	A Company of the second of the					
Fuer construction to a						
n.c	the state of the s	\$ 167 640 707	\$	S	\$ 169.267.741	
Cha	erred Capital Revenue, beginning of year unges for the Year	167,649,327	1,279,202	339,212	169,267,741	
lı	ncrease: Transferred from Deferred Revenue - Capital Additions Transferred from Work in Progress	4,137,399 35,041,365	257,652		4,395,051 35,041,365	
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1	<u> </u>					
	A Assentiablesce					
:		A # 45 000 .	er not		* * ** **	
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