

Contents

3	Letters of Transmittal
4	Public Accounts Content
5	Guide to Volume 2
General Revenue Fund Details	
9	Revenue by Department and Source
10	Revenue Detail by Department
14	Appropriation and Expenditure by Vote (Department)
15	Appropriation and Expenditure by Subvote and Subprogram (Program)
32	Expense by Vote
General Revenue Fund Details of Operating Expense	
35	Operating Expense by Department and Object
Executive Branch of Government	
36	Advanced Education and Employment
45	Agriculture and Food
53	Community Resources
65	Corrections and Public Safety
75	Culture, Youth and Recreation
80	Environment
92	Executive Council
96	Finance
103	First Nations and Metis Relations
106	Government Relations
118	Health
130	Highways and Transportation
140	Industry and Resources
146	Information Technology Office
151	Justice
161	Labour
166	Learning
178	Northern Affairs
182	Property Management
191	Public Service Commission
194	Regional Economic and Co-operative Development
198	Saskatchewan Research Council
199	SaskEnergy Incorporated
Legislative Branch of Government	
200	Chief Electoral Officer
202	Children's Advocate
204	Conflict of Interest Commissioner
206	Information and Privacy Commissioner
208	Legislative Assembly
215	Ombudsman
217	Provincial Auditor
General Revenue Fund Servicing Government Debt	
223	Finance - Servicing Government Debt
General Revenue Fund Fiscal Stabilization Fund Transfer	
229	Fiscal Stabilization Fund
General Revenue Fund Saskatchewan Infrastructure Fund Transfer	
233	Saskatchewan Infrastructure Fund
General Revenue Fund Details of Capital Asset Acquisitions	
237	Capital Asset Acquisitions by Class
238	Capital Asset Acquisitions by Department
245	General Revenue Fund Supplier Summary
Other Information	
257	Summary of Pension Plan and Trust Fund Balances
262	Statement of Remission of Taxes and Fees

Regina, Saskatchewan
October 2007

*To His Honour
The Honourable Gordon Barnhart
Lieutenant Governor of the Province of Saskatchewan*

Your Honour:

I have the honour to submit the details of revenue and expense for the General Revenue Fund of the Government of the Province of Saskatchewan for the fiscal year ended March 31, 2007.

Respectfully submitted,

PAT ATKINSON
Minister of Finance

Regina, Saskatchewan
October 2007

*The Honourable Pat Atkinson
Minister of Finance*

We have the honour of presenting the details of revenue and expense for the General Revenue Fund of the Government of the Province of Saskatchewan for the fiscal year ended March 31, 2007.

Respectfully submitted,

DOUG MATTHIES
Deputy Minister of Finance

TERRY PATON
Provincial Comptroller

Public Accounts Content

The 2006-07 Public Accounts of the Government of Saskatchewan are prepared in accordance with the *Financial Administration Act, 1993* and consist of two volumes.

Volume 1 contains the General Revenue Fund Financial Statements and the Summary Financial Statements. These are the main financial statements of the Government of Saskatchewan.

The General Revenue Fund (GRF) Financial Statements account for the financial transactions of the GRF and the Province of Saskatchewan Sinking Funds. The GRF is the level at which the annual provincial budget estimates are prepared. All public money is paid into the GRF except where the Legislative Assembly has directed otherwise. The GRF is available for appropriation for the public services of Saskatchewan.

The Summary Financial Statements consolidate the financial transactions of the GRF, Crown corporations, agencies, boards and commissions. These consolidated statements provide a full accounting of the financial affairs and resources of all entities controlled by the Government.

Volume 1 also contains unaudited supplementary information on the Fiscal Stabilization Fund and the Saskatchewan Infrastructure Fund. The Fiscal Stabilization Fund was established April 1, 2000 to stabilize the fiscal position of the Government from year to year and to facilitate the accomplishment of long-term objectives. The Saskatchewan Infrastructure Fund was established December 6, 2006 to provide moneys that may be used to support the provision and maintenance of infrastructure in Saskatchewan. This volume also includes unaudited information on the GRF public issue debentures and GRF debentures issued to the Minister of Finance of Canada. In addition, this volume includes a glossary of terms used throughout.

Volume 2 contains details on the revenue and expense of the GRF. It also provides details on capital asset acquisitions of the GRF; a listing of suppliers who received \$50,000 or more for goods and services and capital assets supplied to the GRF and Revolving Funds during the fiscal year; financial information on the assets, liabilities and residual balances of pension plans and trust funds administered by the Government; and a listing of remissions of taxes and fees.

The Public Accounts are available on the Internet at: <http://www.finance.gov.sk.ca/public-accounts/>

A Compendium is also available on the Internet at: <http://www.finance.gov.sk.ca/public-accounts/> that contains the financial statements of various government agencies, boards, commissions, pension plans, special purpose funds and institutions, as well as Crown corporations which are accountable to Treasury Board.

Guide to Volume 2

Volume 2 is prepared to enhance accountability by providing additional information about the financial transactions of the General Revenue Fund.

Schedules provided compare appropriations to expenditures, by department and by program. Expenditure is calculated from total expense, adjusting for capital asset acquisitions, amortization and other changes in non-financial assets, including prepaid expenses.

A schedule compares estimated expense and actual expense by vote.

Details of Operating Expense by Department

Information on the details of operating expense includes:

Department Mandates – a description of the mandates and major program areas of each department.

Expense summary by department – a matrix showing the expense amount for each program, grouped into major expense categories.

Payee amounts – a listing for each major category of expense, as described below.

The expense categories are:

- **Personal Services**
Salaries, wages, honorariums and compensation paid to employees, as well as others who provided personal services. Amounts are listed where an individual received \$50,000 or more.
- **Travel**
Travel expenses incurred by employees, members of the Legislative Assembly, and others who provided personal services to the government. Amounts for Ministers' travel expenses are listed.
- **Transfers**
Transfers to or on behalf of individuals, local authorities and other third parties, for which the government does not receive any goods or services directly in return. Transfers are listed by program, for recipients who received \$50,000 or more. Details are not provided for high volume programs of a universal nature or income security and other programs of a confidential and personal nature.
- **Goods and Services**
Expenses for goods and services, including contract services and communications expense for promotion of programs and for non-promotional expense, including exhibits, displays, and the printing of educational and informational material. Suppliers who received \$50,000 or more are listed.
- **Capital Asset Amortization**
The cost of tangible capital assets allocated to expense over their useful life.
- **Other Expenses**
Expenses which do not fit in any of the above categories. Payees who received \$50,000 or more are listed.
- **Internal Recoveries**
Recoveries by a department for the provision of shared services to other departments. Internal recoveries of \$50,000 or more are listed.

Additional information is reported for three departments:

- Executive Council – a schedule of payments to Members of the Legislative Assembly for additional duties.
- Highways and Transportation – a report on major preservation and operation expenses and infrastructure capital by highway and airport.
- Legislative Assembly – schedules of payments to Members of the Legislative Assembly for serving on committees and boards as well as for their indemnities, allowances and expenses as members.

Capital Asset Acquisitions

A schedule provides the value of capital asset acquisitions for the year by department and class. Capital asset classes include land and buildings, machinery and equipment, transportation equipment, office and information technology and infrastructure.

A list of payees, by department, who received \$50,000 or more for the provision of capital assets is provided. Internal recoveries from other departments of \$50,000 or more are also included.

Supplier Summary

Volume 2 lists suppliers who received \$50,000 or more for goods and services and capital assets supplied to the General Revenue Fund and Revolving Funds during the fiscal year. These amounts are classified as goods and services and capital asset acquisitions in Volume 2.

Other Information

Volume 2 contains financial information on the assets, liabilities and residual balances of pension plans and trust funds administered by the Government.

Volume 2 lists individuals or companies that were granted remissions of taxes or fees. A remission is a return of or an exemption from liability to pay a tax, royalty, rental or fee payable to the Crown. Section 24 of *The Financial Administration Act*, 1993 provides that the Lieutenant Governor in Council may grant remissions where he/she considers it to be in the public interest or that great hardship or injustice to persons would otherwise occur. The Act permits the Minister of Finance to grant remissions where the amount is not greater than \$1,000.

General Revenue Fund Details

Government of the Province of Saskatchewan
General Revenue Fund

Schedule of Revenue by Department and Source
For the Year Ended March 31, 2007

(thousands of dollars)

Department	Taxation	Non-renewable Resources	Transfers from Government Entities	Other Own-source Revenue	Transfers from the Federal Government	Total
Executive Branch of Government						
Advanced Education and Employment.....	\$	\$	\$ 3,574	\$ 1,006	\$ 54,628	\$ 59,208
Agriculture and Food.....	30,752	50,612	81,364
Community Resources.....	9,980	10,914	20,894
Corrections and Public Safety.....	226	5,673	6,760	12,659
Culture, Youth and Recreation.....	5,617	928	6,545
Environment.....	156	47,541	4,471	52,168
Executive Council.....	6	.....	6
Finance.....	4,476,474	.....	572,915	240,728	1,184,726	6,474,843
First Nations and Metis Relations.....	4	250	254
Government Relations.....	922	27,188	28,110
Health.....	7,248	7,267	14,515
Highways and Transportation.....	908	4,251	27,018	32,177
Highways and Transportation - Commercial Operations.....	4,296	.....	4,296
Industry and Resources.....	8,071	1,694,252	.....	6,844	.....	1,709,167
Information Technology Office.....	1	.....	1
Information Technology Office - Commercial Operations.....	89	.....	89
Justice.....	841	54,426	6,010	61,277
Labour.....	8,476	75	252	8,803
Learning.....	835	7,786	8,621
Northern Affairs.....	346	.....	346
Property Management.....	1,943	6	1,949
Property Management - Commercial Operations.....	65,190	.....	65,190
Public Service Commission.....	(192)	.....	(192)
Regional Economic and Co-operative Development.....	438	.....	438
Legislative Branch of Government						
Chief Electoral Officer.....	16	.....	16
Children's Advocate.....	1	.....	1
Legislative Assembly.....	9	13	22
Provincial Auditor.....	279	.....	279
Total Revenue	\$ 4,484,545	\$ 1,694,252	\$ 587,096	\$ 488,324	\$ 1,388,829	\$ 8,643,046

Government of the Province of Saskatchewan**General Revenue Fund****Schedule of Revenue Detail by Department**

For the Year Ended March 31, 2007

(thousands of dollars)

Advanced Education and Employment

<i>Transfers from Government Entities</i>		\$	3,574
<i>Other Own-source Revenue</i>			
Other licences and permits.....	\$	143	
Sales, services, and service fees.....		41	
Other revenues.....		822	1,006
<i>Transfers from the Federal Government</i>			54,628
Total Advanced Education and Employment		\$	59,208

Agriculture and Food

<i>Other Own-source Revenue</i>			
Interest, premium, discount, and exchange.....	\$	307	
Other licences and permits.....		616	
Sales, services, and service fees.....		28,703	
Other revenues.....		1,126	\$ 30,752
<i>Transfers from the Federal Government</i>			50,612
Total Agriculture and Food		\$	81,364

Community Resources

<i>Other Own-source Revenue</i>			
Sales, services, and service fees.....	\$	6,427	
Transfers from other governments.....		100	
Other revenues.....		3,453	\$ 9,980
<i>Transfers from the Federal Government</i>			10,914
Total Community Resources		\$	20,894

Corrections and Public Safety

<i>Transfers from Government Entities</i>		\$	226
<i>Other Own-source Revenue</i>			
Other licences and permits.....	\$	2,161	
Sales, services, and service fees.....		779	
Other revenues.....		2,733	5,673
<i>Transfers from the Federal Government</i>			6,760
Total Corrections and Public Safety		\$	12,659

Culture, Youth and Recreation

<i>Other Own-source Revenue</i>			
Other licences and permits.....	\$	5,572	
Other revenues.....		45	\$ 5,617
<i>Transfers from the Federal Government</i>			928
Total Culture, Youth and Recreation		\$	6,545

Environment

<i>Transfers from Government Entities</i>		\$	156
<i>Other Own-source Revenue</i>			
Fines, forfeits and penalties.....	\$	8	
Interest, premium, discount, and exchange.....		47	
Other licences and permits.....		18,753	
Sales, services, and service fees.....		22,082	
Transfers from other governments.....		2,241	
Other revenues.....		4,410	47,541
<i>Transfers from the Federal Government</i>			4,471
Total Environment		\$	52,168

Executive Council

<i>Other Own-source Revenue</i>		\$	6
Total Executive Council		\$	6

Finance*Taxation*

Corporation income.....	\$	554,001	
Corporation Capital.....		513,458	
Fuel.....		383,576	
Individual Income.....		1,668,538	
Sales.....		1,079,794	
Tobacco.....		190,334	
Other taxes.....		86,773	\$ 4,476,474

Transfers from Government Entities

Crown Investment Corporation of Saskatchewan.....		167,000	
Liquor and Gaming Authority.....		370,053	
Other enterprises and funds.....		35,862	572,915

Other Own-source Revenue

Interest, premium, discount, and exchange.....		94,584	
Motor vehicles fees.....		138,908	
Other licences and permits.....		87	
Sales, services, and service fees.....		20	
Other revenues.....		7,129	240,728

Transfers from the Federal Government

Canada Health Transfer (CHT).....		716,775	
Canada Social Transfer (CST).....		323,599	
Equalization.....		12,723	
Other federal transfers.....		131,629	1,184,726

Total Finance		\$	6,474,843
----------------------	--	-----------	------------------

First Nations and Metis Relations

<i>Other Own-source Revenue</i>		\$	4
<i>Transfers from the Federal Government</i>			250
Total First Nations and Metis Relations		\$	254

Government Relations*Other Own-source Revenue*

Other licences and permits.....	\$	402	
Sales, services, and service fees.....		442	
Other revenues.....		78	\$ 922

<i>Transfers from the Federal Government</i>			27,188
--	--	--	--------

Total Government Relations		\$	28,110
-----------------------------------	--	-----------	---------------

Health*Other Own-source Revenue*

Interest, premium, discount, and exchange.....	\$	128	
Other licences and permits.....		157	
Sales, services, and service fees.....		5,716	
Other revenues.....		1,247	\$ 7,248

<i>Transfers from the Federal Government</i>			7,267
--	--	--	-------

Total Health		\$	14,515
---------------------	--	-----------	---------------

Highways and Transportation

<i>Transfers from Government Entities</i>		\$	908
---	--	----	-----

Other Own-source Revenue

Interest, premium, discount, and exchange.....	\$	44	
Other licences and permits.....		87	
Sales, services, and service fees.....		2,533	
Transfers from other governments.....		323	

Other revenues.....	1,264	4,251
<i>Transfers from the Federal Government.....</i>		27,018
Total Highways and Transportation	\$	32,177

Highways and Transportation - Commercial Operations

<i>Commercial Operations.....</i>	\$	4,296
Total Highways and Transportation - Commercial Operations	\$	4,296

Industry and Resources

<i>Taxation.....</i>		\$	8,071
<i>Non-renewable Resources</i>			
Natural Gas.....	\$	165,131	
Oil.....		1,318,852	
Potash.....		161,729	
Other non-renewable resources.....		48,540	1,694,252
<i>Other Own-source Revenue</i>			
Interest, premium, discount, and exchange.....		144	
Sales, services, and service fees.....		5,595	
Other revenues.....		1,105	6,844
Total Industry and Resources	\$		1,709,167

Information Technology Office

<i>Other Own-source Revenue.....</i>	\$	1
Total Information Technology Office	\$	1

Information Technology Office - Commercial Operations

<i>Commercial Operations.....</i>	\$	89
Total Information Technology Office - Commercial Operations	\$	89

Justice

<i>Transfers from Government Entities.....</i>		\$	841
<i>Other Own-source Revenue</i>			
Fines, forfeits and penalties.....	\$	10,162	
Interest, premium, discount, and exchange.....		77	
Other licences and permits.....		8,722	
Sales, services, and service fees.....		20,420	
Transfers from other governments.....		14,704	
Other revenues.....		341	54,426
<i>Transfers from the Federal Government.....</i>			6,010
Total Justice	\$		61,277

Labour

<i>Transfers from Government Entities.....</i>		\$	8,476
<i>Other Own-source Revenue</i>			
Fines, forfeits and penalties.....	\$	3	
Other licences and permits.....		1	
Sales, services, and service fees.....		48	
Other revenues.....		23	75
<i>Transfers from the Federal Government.....</i>			252
Total Labour	\$		8,803

Learning

<i>Other Own-source Revenue</i>			
Other licences and permits.....	\$	86	
Sales, services, and service fees.....		457	
Other revenues.....		292	835
<i>Transfers from the Federal Government.....</i>			7,786
Total Learning	\$		8,621

Northern Affairs*Other Own-source Revenue*

Interest, premium, discount, and exchange.....	\$	339	
Other revenues.....		7	\$ 346
Total Northern Affairs			\$ 346

Property Management*Other Own-source Revenue*

Sales, services, and service fees.....	\$	33	
Other revenues.....		1,910	\$ 1,943
<i>Transfers from the Federal Government</i>			6
Total Property Management			\$ 1,949

Property Management - Commercial Operations

<i>Commercial Operations</i>			\$ 65,190
Total Property Management - Commercial Operations			\$ 65,190

Public Service Commission*Other Own-source Revenue*

Sales, services, and service fees.....	\$	7	
Other revenues.....		(199)	\$ (192)
Total Public Service Commission			\$ (192)

Regional Economic and Co-operative Development*Other Own-source Revenue*

Interest, premium, discount, and exchange.....	\$	364	
Sales, services, and service fees.....		24	
Other revenues.....		50	\$ 438
Total Regional Economic and Co-operative Development			\$ 438

Chief Electoral Officer

<i>Other Own-source Revenue</i>			\$ 16
Total Chief Electoral Officer			\$ 16

Children's Advocate

<i>Other Own-source Revenue</i>			\$ 1
Total Children's Advocate			\$ 1

Legislative Assembly*Other Own-source Revenue*

Sales, services, and service fees.....	\$	3	
Other revenues.....		6	\$ 9
<i>Transfers from the Federal Government</i>			13
Total Legislative Assembly			\$ 22

Provincial Auditor*Other Own-source Revenue*

Interest, premium, discount, and exchange.....	\$	28	
Sales, services, and service fees.....		2	
Other revenues.....		249	\$ 279
Total Provincial Auditor			\$ 279

Total Revenue			\$ 8,643,046
----------------------	--	--	---------------------

Government of the Province of Saskatchewan
General Revenue Fund - Appropriation and Expenditure by Vote
For the Year Ended March 31, 2007

Department	Vote	Appropriation				Expenditure					Total Expenditure	Over (Under) Revised Appropriation
		Appropriation	Statutory Adjustment (1)	Special Warrants & Supplementary Estimates	Revised Appropriation	Actual Expense	Capital Asset Acquisitions (2)	Capital Asset Amortization	Other (3)			
Executive Branch of Government												
Advanced Education and Employment	37	\$ 602,335,000	\$ ---	\$ 92,044,000	\$ 694,379,000	\$ 689,413,500	\$ 4,707,905	\$ (2,329,010)	\$ ---	\$ 691,792,395	\$ (2,586,605)	
Agriculture and Food	1	264,792,000	751,551	104,064,000	369,607,551	369,994,687	108,198	(2,461,015)	22,181	367,664,051	(1,943,500)	
Community Resources	36	603,296,000	---	110,953,000	714,249,000	711,193,017	3,579,859	(1,808,790)	27,040	712,991,126	(1,257,874)	
Corrections and Public Safety	73	146,613,000	(50,221)	33,697,000	180,259,779	163,077,712	12,990,590	(257,658)	---	175,810,644	(4,449,135)	
Culture, Youth and Recreation	27	50,320,000	---	22,110,000	72,430,000	67,004,174	13,933	(17,816)	(2,034)	66,998,257	(5,431,743)	
Environment	26	202,471,000	1,462,200	13,668,000	217,601,200	194,150,591	32,809,770	(3,284,928)	(8,381,691)	215,293,742	(2,307,458)	
Executive Council	10	8,909,000	142,059	263,000	9,314,059	9,310,518	---	(4,276)	---	9,306,242	(7,817)	
Finance	18	259,809,000	2,722,690	1,500,000	264,031,690	258,964,398	1,204,995	(1,064,064)	(1,040)	259,104,289	(4,927,401)	
First Nations and Metis Relations	25	51,095,000	---	11,487,000	62,582,000	59,842,032	---	---	---	59,842,032	(2,739,968)	
Government Relations	30	199,404,000	---	13,965,000	213,369,000	207,534,001	12,803	(4,131)	10,225	207,552,898	(5,816,102)	
Health	32	3,189,398,000	---	50,400,000	3,239,798,000	3,202,965,349	17,681,456	(850,005)	1,430,114	3,221,226,914	(18,571,086)	
Highways and Transportation	16	203,579,000	---	27,030,000	230,609,000	307,310,275	9,555,325	(93,690,152)	4,669,923	227,845,371	(2,763,629)	
Highways and Transportation - Commercial Operations (1)	16	---	4,295,953	---	4,295,953	4,198,195	(70)	---	---	4,198,125	(97,828)	
Highways and Transportation Capital	17	141,382,000	6,574,271	32,000,000	179,956,271	---	134,008,645	---	---	134,008,645	(45,947,626)	
Industry and Resources	23	87,138,000	---	---	87,138,000	67,862,449	426,915	(4,718,267)	(30,798)	63,540,299	(23,597,701)	
Information Technology Office	74	5,695,000	(52,709)	1,468,000	7,110,291	6,812,111	359,159	(137,336)	4,463	7,038,397	(71,894)	
Information Technology Office - Commercial Operations (1)	74	---	89,409	---	89,409	89,409	---	---	---	89,409	---	
Justice	3	234,141,000	163,592	5,733,000	240,037,592	237,621,697	1,715,821	(501,438)	---	238,836,080	(1,201,512)	
Labour	20	15,659,000	---	---	15,659,000	15,368,868	---	(20,349)	28,307	15,376,826	(282,174)	
Learning	5	905,036,000	41,984,182	37,230,000	984,250,182	978,089,979	171,370	(1,177,272)	442,421	977,526,498	(6,723,684)	
Northern Affairs	75	5,709,000	---	---	5,709,000	5,351,398	---	(13,762)	(2,535)	5,335,101	(373,899)	
Property Management	13	34,266,000	(18,883,103)	7,900,000	23,282,897	13,993,220	29,111,643	(18,883,103)	(2,867,830)	21,353,930	(1,928,967)	
Property Management - Commercial Operations (1)	13	---	56,137,696	---	56,137,696	63,247,866	---	(9,052,152)	---	54,195,714	(1,941,982)	
Public Service Commission	33	14,163,000	---	1,536,000	15,699,000	15,867,842	840,058	(1,239,818)	---	15,468,082	(230,918)	
Regional Economic and Co-operative Development	43	11,111,000	---	315,000	11,426,000	11,361,376	---	(26,918)	(4,886)	11,329,572	(96,428)	
Saskatchewan Research Council	35	8,446,000	---	---	8,446,000	8,446,000	---	---	---	8,446,000	---	
SaskEnergy Incorporated	77	---	---	7,000,000	7,000,000	7,000,000	---	---	---	7,000,000	---	
Legislative Branch of Government												
Chief Electoral Officer	34	882,000	507,488	---	1,389,488	1,281,251	108,237	---	---	1,389,488	---	
Children's Advocate	76	1,295,000	8,048	---	1,303,048	1,298,051	---	(3,000)	929	1,295,980	(7,068)	
Conflict of Interest Commissioner	57	138,000	---	---	138,000	127,881	---	---	---	127,881	(10,119)	
Information and Privacy Commissioner	55	599,000	---	---	599,000	598,487	---	---	488	598,975	(25)	
Legislative Assembly	21	20,198,000	(409,494)	120,000	19,908,506	19,739,982	45,592	(107,229)	31,994	19,710,339	(198,167)	
Ombudsman	56	1,816,000	(8)	---	1,815,992	1,779,119	---	(5,000)	(45)	1,774,074	(41,918)	
Provincial Auditor	28	6,054,000	8,440	---	6,062,440	6,054,000	---	---	---	6,054,000	(8,440)	
Totals		\$ 7,275,749,000	\$ 95,452,044	\$ 574,483,000	\$ 7,945,684,044	\$ 7,706,949,435	\$ 249,452,204	\$ (141,657,489)	\$ (4,622,774)	\$ 7,810,121,376	\$ (135,562,668)	
Servicing the Debt												
Finance - Servicing Government Debt	12	\$ 551,000,000	(12,697,330)	---	538,302,670	538,302,670	---	---	---	538,302,670	---	
Fiscal Stabilization Fund												
Fiscal Stabilization Fund	71	(75,000,000)	75,000,000	---	---	---	---	---	---	---	---	
Saskatchewan Infrastructure Fund												
Saskatchewan Infrastructure Fund	78	---	(6,024,065)	111,114,000	105,089,935	105,089,935	---	---	---	105,089,935	---	

(1) Statutory adjustment includes an amount equal to actual revenues generated from commercial operations which can be used to pay commercial operation expenditures.

(2) An adjustment of \$56,827 was made to capital asset acquisitions for the purposes of Volume 1.

(3) Includes the change in inventories held for consumption, the change in prepaid expenses, gains and losses on disposal of capital assets and write-downs of capital assets.