



Staff Report

DATE: October 30, 2019

FILE: H-AB

TO: Chair and Directors
Regional Hospital District Board

FROM: Russell Dyson
Chief Administrative Officer

Supported by Russell Dyson
Chief Administrative Officer

R. Dyson

RE: 2020 Provisional Budget

Purpose

To present the 2020 provisional budget for the Comox Strathcona Regional Hospital District (CSRHD).

Recommendation from the Chief Administrative Officer

1. THAT the 2020 provisional budget for the Comox Strathcona Regional Hospital District be adopted as presented.
2. THAT the Comox Strathcona Regional Hospital District engage in a strategic planning session in 2020 to review and confirm its mandate including the purpose of the future expenditure reserve funds.

Executive Summary

The provisional budget is a legislative requirement for regional hospital districts and provides the authority for expenditures until it is replaced by the annual budget adopted by the CSRHD board before March 31, 2020.

The 2020 provisional budget includes:

- Annual funding allocation of \$1,850,000 for minor equipment and projects (\$5,000 up to < \$1,500,000), this will be funded entirely through current year taxation.
- Annual unconditional grants of \$5,000 for each of the six named health facilities other than hospitals, totaling \$30,000, as per the CSRHD financial planning policy.
- Major capital projects greater than \$1.5 million:
 - Per memorandum of understanding with Island Health and the cash flow submitted in 2014, the final \$2.98 million payment for the North Island Hospital Project (NIHP) reserve is incorporated into the 2020 financial plan. Prior to the payment, the CSRHD board will be presented with the request from Island Health.
 - \$195,369 is carried forward to 2020 for the balance of the Unit Dose Medication Distribution (UDMD) project.

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- Long-term debt payments to Municipal Finance Authority as follows:
 - Issue 99 – principal = \$16,304, interest = \$8,496
 - Issue 146 (NIHP) – principal = \$7.8 million, interest = \$2.9M
- A contribution to the future expenditures reserve of \$4.3 million is budgeted to be made in August 2020.
- As per board direction, the 2020 requisition of \$17,000,000 remains unchanged from prior years translating to a 2020 proposed residential rate per \$1,000 taxable value of \$0.5786.
- In February 2019, the CSRHD board confirmed its mandate to provide capital funding support to Island Health for acute care facilities.

Prepared by:

Concurrence:

Concurrence:

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 Kelly Broughton
 Senior Financial Accounting
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 Corporate Financial
 Officer
Stakeholder Distribution (Upon Agenda Publication)

Island Health	✓
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Background/Current Situation

The provisional budget is being presented with limited changes from the prior year other than the entries for the NIHP. Appendix B contains the consolidated budget, and as per the financial planning policy, details and prior years' comparisons are provided in Appendices C and D.

Capital projects/equipment \$5,000 to \$1,500,000

The CSRHD financial planning policy provides for an annual fixed allocation of \$1,850,000 towards Island Health's annual equipment/project needs under \$1.5 million. The allocation represents a 40 per cent share of capital equipment/project costs with Island Health providing the balance of 60 per cent.

Prior year projects are assumed to be completed at the end of the previous budget year for the purposes of the provisional budget. This allows us to clearly see the current year values.

Capital projects/equipment greater than \$1,500,000

The 2020 provisional budget includes an allowance of \$2.98 million for the final NIHP payment of the project reserve. Prior to the payment, the CSRHD board will be presented with the request from Island Health. The 2020 provisional budget also includes a \$195,369 carry forward for the balance of the UDMD project.

Policy Analysis

Per section 23 of the *Hospital District Act*, regional hospital districts must prepare and adopt, before a prescribed date (December 31st) a provisional budget for the following calendar year.

This report is provided within the framework of the CSRHD financial planning policy.

Options

As legislation requires the provisional budget to be adopted by December 31, the options available for the board are to approve the provisional budget as presented or to approve with amendments. The board will have several subsequent opportunities to review and deliberate the 2020 budget prior to final adoption by March 31st, 2020.

Financial Factors

The 2020 proposed residential rate per \$1,000 taxable value is \$0.5786 (based on the 2019 revised converted role) which is equal to the 2019 requisition tax rate used. The apportionment between the Municipal members and the Electoral Areas will be recalculated once the 2020 completed assessment roll is received in January. This will be presented with the recommended budget prior to the end of March 2020. The recommended budget will also reflect any actual prior year capital project and operating surplus carry forwards and other updates as required.

The 2020 expenditures for the NIHP are budgeted at \$2.98 million which are projected to be funded from reserves.

The uncommitted funds in the future expenditure reserve at December 31, 2019 is anticipated to be just over \$13.3 million. Contributions to this reserve are from a variety of sources which include budgeted contributions, debenture refunds, operating and capital project surplus. At this time, the board has not specified a purpose for these accumulating reserves and staff recommend that the board engage in a strategic planning session in 2020 to review and confirm its mandate including the purpose of the future expenditure reserve funds.

Professional fees includes \$20,000 for strategic planning/board orientation with another \$15,000 budgeted as an allowance for any additional liaison or study work and \$7,900 for the annual fiscal audit.

Administration expenses of \$151,000 are included at 2012 levels. This amount will be reviewed periodically to reflect current costs of service provision.

Legal Factors

Per section 23 of the *Hospital District Act*, regional hospital districts must adopt an annual budget by March 31st of each year.

Intergovernmental Factors

The Comox Valley Regional District (CVRD) executive management branch works with Island Health capital finance staff with regards to annual capital funding and project requirements.

Interdepartmental Involvement

Management and administration support is provided by the Comox Valley Regional District administration team.

Citizen/Public Relations

The 2020 assessed values will not be received until January, however as the requisition is maintained at the same level as 2019, there will be little or no change for taxpayers in 2020.

Attachments: Appendix A – Requisition apportionment
Appendix B – 2020 Consolidated provisional budget
Appendix C – 2020 Budget summary and details
Appendix D – 2016-2019 Comparative actual vs. budget summary report

Appendix A

Participant	2019 Revised Converted Assessments	2020 Proposed Requisition	%
Electoral Areas			
Area A - Baynes Sd-Denman/Hornby	272,655,007	1,577,471.29	9.3%
Area B - Lazo	201,434,526	1,165,418	6.9%
Area C - Puntledge-Black Creek	266,022,244	1,539,097	9.1%
Area A - Sayward Valley	22,570,282	130,582	0.8%
Area B - Cortes	35,310,211	204,291	1.2%
Area C - Discovery Islands-Mainland Inlets	90,089,038	521,219	3.1%
Area D - Oyster Bay-Buttle Lake	132,217,384	764,956	4.5%
Area A - Kyuquot-Nootka	18,497,380	107,018	0.6%
Member Municipalities			
Campbell River	727,243,558	4,207,536	24.8%
Comox	339,049,931	1,961,605	11.5%
Courtenay	718,208,669	4,155,264	24.4%
Cumberland	90,220,140	521,977	3.1%
Gold River	14,148,954	81,860	0.5%
Sayward	4,596,169	26,592	0.2%
Tahsis	4,647,744	26,890	0.2%
Zeballos	1,421,238	8,223	0.0%
	2,938,332,475	17,000,000	
Residential rate per \$1,000 taxable value	0.5786		
For a home assessed at	\$ 500,000		
Residential levy	\$ 289		

Appendix B
2020 Consolidated Provisional Budget

Revenue

Grants in lieu of taxes	\$ 182,000
Requisition	17,000,000
Transfer from reserves	4,602,616
Interest revenue	85,000
Surplus prior year	0
	<u><u>\$ 21,869,616</u></u>

Expenditures

Administration expense	\$ 151,000
Governance expenses	54,000
Benefits	100
Bank charges	500
Travel	18,000
Legal fees	10,000
Professional fees	42,898
Bank/loan interest operating	22,000
Funds for future expenditures	4,345,000
Long term debt financing costs	10,743,502
Short term debt financing costs	0
Capital grants	6,482,616
	<u><u>\$ 21,869,616</u></u>

From Category : 0 To Category : 0
Account Code : ??-?-?-??? To : ??-?-?-???

Appendix C

Budget Detail : Provisional Budget
Year : 2020

Account Code	Account Description	CC1	CC2	CC3	2019 Approved Budget	2020 Provisional Budget
GENERAL REVENUE FUND						
General Revenue Fund						
REVENUE						
50-1-0-005	GRANTS IN LIEU OF TAXES				182,000	182,000
50-1-0-015	REQUISITION - ELECTORAL AREAS				6,009,652	6,009,652
50-1-0-020	REQUISITION - MUNICIPAL				10,990,348	10,990,348
50-1-0-120	INTEREST REVENUE				80,000	85,000
50-1-0-150	SURPLUS PRIOR YEAR				340,615	0
Total REVENUE					17,602,615	17,267,000
EXPENSES						
50-2-0-200	ADMINISTRATION EXPENSE				151,000	151,000
50-2-0-220	GOVERNANCE EXPENSES				54,000	54,000
50-2-0-225	BENEFITS				100	100
50-2-0-246	BANK CHARGES				500	500
50-2-0-320	TRAVEL				18,000	18,000
50-2-0-381	LEGAL FEES				10,000	10,000
50-2-0-387	PROFESSIONAL FEES				52,898	42,898
50-2-0-480	TRANSFER TO CAPITAL				395,332	1,880,000
50-2-0-485	FUNDS FOR FUTURE EXPENDITURES				6,155,283	4,345,000
50-2-0-500	BANK/LOAN INTEREST OPERATING				22,000	22,000
50-2-0-505	LONG TERM DEBT PRINCIPAL				7,858,238	7,858,238
50-2-0-506	LONG TERM DEBT INTEREST				2,885,264	2,885,264
Total EXPENSES					17,602,615	17,267,000
Surplus/(Deficit)					0	0
Category Total -->					0	0
CAPITAL & LOAN FUND						
Capital Fund						
REVENUE						
51-1-0-145	TRANSFER FR RESERVE				4,286,811	4,602,616
51-1-0-148	TRANSFER FR GENERAL				395,332	1,880,000
Total REVENUE					4,682,143	6,482,616
EXPENSES						
51-2-0-471	CAPITAL GRANTS FUNDED BY OPERATING				365,332	1,850,000
51-2-0-472	GLOBAL GRANTS FUNDED BY OPERATING				30,000	30,000
51-2-0-473	CAPITAL GRANTS FUNDED BY RESERVES				1,068,532	1,423,337
51-2-0-474	MAJOR CAPITAL PROJECTS				3,218,279	3,179,279
Total EXPENSES					4,682,143	6,482,616
Surplus/(Deficit)					0	0
Category Total -->					0	0
Grand Total -->					0	0



2020 Provisional Budget

Account Code ID	Description	Account Name	Status	Quantity	Rate	Burden %	Amount
GENERAL REVENUE FUND							
General Revenue Fund							
REVENUE							
50-1-0-005		GRANTS IN LIEU OF TAXES					
1			A	1.00	-182000.00	0.0000	-182,000
		Total :	GRANTS IN LIEU OF TAXES				-182,000
50-1-0-015		REQUISITION - ELECTORAL AREAS					
3	.57855944 per \$1000 based on 2019 Revised roll		A	1.00	-6009652.00	0.0000	-6,009,652
		Total :	REQUISITION - ELECTORAL AREAS				-6,009,652
50-1-0-020		REQUISITION - MUNICIPAL					
4	.57855944 per \$1000 based on 2019 Revised roll		A	1.00	-10990348.00	0.0000	-10,990,348
		Total :	REQUISITION - MUNICIPAL				-10,990,348
50-1-0-120		INTEREST REVENUE					
5			A	1.00	-85000.00	0.0000	-85,000
		Total :	INTEREST REVENUE				-85,000
50-1-0-150		SURPLUS PRIOR YEAR					
8	General Surplus Estimate		A	1.00	0.00	0.0000	0
		Total :	SURPLUS PRIOR YEAR				0
EXPENSES							
50-2-0-200		ADMINISTRATION EXPENSE					
9	CVRD support services		A	1.00	151000.00	0.0000	151,000
		Total :	ADMINISTRATION EXPENSE				151,000
50-2-0-220		GOVERNANCE EXPENSES					
166	12 meetings @ \$4500		A	12.00	4500.00	0.0000	54,000
		Total :	GOVERNANCE EXPENSES				54,000
50-2-0-225		BENEFITS					
169	Board remuneration (CPP only)		A	1.00	100.00	0.0000	100
		Total :	BENEFITS				100
50-2-0-246		BANK CHARGES					
174			A	1.00	500.00	0.0000	500
		Total :	BANK CHARGES				500
50-2-0-320		TRAVEL					
167	Board travel		A	12.00	1500.00	0.0000	18,000
		Total :	TRAVEL				18,000
50-2-0-381		LEGAL FEES					
171	Allowance for legal		A	1.00	10000.00	0.0000	10,000
		Total :	LEGAL FEES				10,000
50-2-0-387		PROFESSIONAL FEES					



2020 Provisional Budget

Account Code ID	Description	Account Name	Status	Quantity	Rate	Burden %	Amount
GENERAL REVENUE FUND							
General Revenue Fund							
EXPENSES							
165	Annual audit fees		A	1.00	4500.00	0.0000	4,500
165	Audit fee allowance for expanded scope and additional services		A	1.00	3398.00	0.0000	3,398
165	Allowance for liaison or study work		A	1.00	15000.00	0.0000	15,000
165	Board orientation/strategic planning		A	1.00	20000.00	0.0000	20,000
Total :			PROFESSIONAL FEES				42,898
50-2-0-480 TRANSFER TO CAPITAL							
152	Current year capital projects/equipment funded by operating greater than \$5,000 and less than \$100,000		A	1.00	1850000.00	0.0000	1,850,000
152	Global grants		A	1.00	30000.00	0.0000	30,000
Total :			TRANSFER TO CAPITAL				1,880,000
50-2-0-485 FUNDS FOR FUTURE EXPENDITURES							
157	Unallocated annual capital project funding		A	1.00	0.00	0.0000	0
157	Additional contribution from surplus		A	1.00	0.00	0.0000	0
157	Annual reserve contribution		A	1.00	4345000.00	0.0000	4,345,000
Total :			FUNDS FOR FUTURE EXPENDITURES				4,345,000
50-2-0-500 BANK/LOAN INTEREST OPERATING							
12	Temporary borrowing interest		A	1.00	22000.00	0.0000	22,000
Total :			BANK/LOAN INTEREST OPERATING				22,000
50-2-0-505 LONG TERM DEBT PRINCIPAL							
14	Issue 99 Apr/Oct 19 - ends Oct 2026		A	1.00	16304.00	0.0000	16,304
14	Issue 146 Sep 19,2018 to Sep 19,2028		A	1.00	7841934.43	0.0000	7,841,934
Total :			LONG TERM DEBT PRINCIPAL				7,858,238
50-2-0-506 LONG TERM DEBT INTEREST							
73	Issue 99 Apr/Oct 19 - ends Oct 2026		A	2.00	4248.00	0.0000	8,496
73	Issue 146 Mar/Sep 19/18-Sep/2028 3.2%		A	2.00	1438384.00	0.0000	2,876,768
Total :			LONG TERM DEBT INTEREST				2,885,264

CAPITAL & LOAN FUND



2020 Provisional Budget

Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
CAPITAL & LOAN FUND						
Capital Fund						
REVENUE						
51-1-0-145	TRANSFER FR RESERVE					
159	Prior year equipment/projects \$5K to \$100K	A	1.00	-1411483.00	0.0000	-1,411,483
159	Prior year equipment/projects > \$100K	A	1.00	-11854.00	0.0000	-11,854
159	NIHP final	A	1.00	-2983910.00	0.0000	-2,983,910
159	UDMD carry forward	A	1.00	-195369.00	0.0000	-195,369
	Total :	TRANSFER FR RESERVE				-4,602,616
51-1-0-148	TRANSFER FR GENERAL					
153	Global grants funded by operating	A	1.00	-30000.00	0.0000	-30,000
153	Current year capital projects/equipment funded by operating greater than \$5,000 and less than \$100,000	A	1.00	-1850000.00	0.0000	-1,850,000
	Total :	TRANSFER FR GENERAL				-1,880,000
EXPENSES						
51-2-0-471	CAPITAL GRANTS FUNDED BY OPERATING					
154	Current year capital projects/equipment funded by operating greater than \$5,000 and less than \$100,000	A	1.00	1850000.00	0.0000	1,850,000
	Total :	CAPITAL GRANTS FUNDED BY OPERATING				1,850,000
51-2-0-472	GLOBAL GRANTS FUNDED BY OPERATING					
156	Zeballos, Cortes, Kyuquot, Tahsis, Gold River, Sayward	A	1.00	30000.00	0.0000	30,000
	Total :	GLOBAL GRANTS FUNDED BY OPERATING				30,000
51-2-0-473	CAPITAL GRANTS FUNDED BY RESERVES					
160	Minor Capital	A	1.00	1423337.00	0.0000	1,423,337
	Total :	CAPITAL GRANTS FUNDED BY RESERVES				1,423,337
51-2-0-474	MAJOR CAPITAL PROJECTS					
161	NIHP payment final	A	1.00	2983910.00	0.0000	2,983,910
161	UDMD carry forward	A	1.00	195369.00	0.0000	195,369
	Total :	MAJOR CAPITAL PROJECTS				3,179,279

Budget Departmental Report



Date : Oct 07, 2019

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From Category : 0 To Category : 0
 Account Code : ??-?-?-??? To : ??-?-?-???

Appendix D

Account Code	Account Description	CC1	CC2	CC3	2019 Actual Values	2019 Budget Values	2018 Actual Values	2018 Budget Values	2017 Actual Values	2017 Budget Values	2016 Actual Values	2016 Budget Values
					@Oct 7,2019							
GENERAL REVENUE FUND												
General Revenue Fund												
REVENUE												
50-1-0-005	GRANTS IN LIEU OF TAXES				1,449	182,000	261,788	82,000	266,603	82,000	284,404	82,000
50-1-0-012	PROV GRANTS - DEBT SVC CHGS)				0	0	0	0	0	0	0	0
50-1-0-015	REQUISITION - ELECTORAL AREAS				6,009,652	6,009,652	6,093,610	6,099,292	6,179,684	6,252,376	6,242,712	6,252,376
50-1-0-020	REQUISITION - MUNICIPAL				10,990,348	10,990,348	10,906,390	10,900,708	10,820,317	10,747,624	10,757,288	10,747,624
50-1-0-120	INTEREST REVENUE				155,740	80,000	224,890	60,000	148,029	60,000	121,727	60,000
50-1-0-126	DEBENTURE REFUNDS				0	0	8,948	0	29,902	0	123,553	0
50-1-0-128	OTHER REVENUE				0	0	0	0	0	0	0	0
50-1-0-145	TSFR FR RESERVE				0	0	0	0	0	0	0	0
50-1-0-150	SURPLUS PRIOR YEAR				340,615	340,615	753,953	753,953	251,246	251,246	117,299	117,299
Total REVENUE					17,497,804	17,602,615	18,249,579	17,895,953	17,695,781	17,393,246	17,646,982	17,259,299
EXPENSES												
50-2-0-200	ADMINISTRATION EXPENSE				151,000	151,000	151,000	151,000	151,000	151,000	151,000	151,000
50-2-0-220	GOVERNANCE EXPENSES				17,830	54,000	23,675	54,000	27,218	54,000	20,258	54,000
50-2-0-221	SALARIES & WAGES				0	0	0	0	0	0	0	0
50-2-0-225	BENEFITS				9	100	0	100	12	100	0	100
50-2-0-238	WCB				0	0	0	0	0	0	0	0
50-2-0-246	BANK CHARGES				263	500	466	500	312	500	363	500
50-2-0-284	MEETING EXPENSE				0	0	0	0	0	0	0	0
50-2-0-320	TRAVEL				2,658	18,000	4,855	18,000	5,668	18,000	4,761	18,000
50-2-0-335	ADVERTISING				0	0	0	0	0	0	0	0
50-2-0-353	PUBLIC RELATIONS				0	0	0	0	3,612	0	0	0
50-2-0-381	LEGAL FEES				0	10,000	0	10,000	0	10,000	0	10,000
50-2-0-387	PROFESSIONAL FEES				4,436	52,898	10,267	166,390	35,871	94,000	7,754	78,500
50-2-0-470	CONTR TO RSV SEC 20(2)				0	0	0	0	0	0	0	0
50-2-0-475	CONTR TO CAP & LOAN FUND				0	0	0	0	0	0	0	0
50-2-0-480	TRANSFER TO CAPITAL				40,526	395,332	149,252	304,142	370,704	889,556	153,867	754,613
50-2-0-485	FUNDS FOR FUTURE EXPENDITURES				3,077,642	6,155,283	2,636,299	2,636,299	1,050,444	1,050,444	2,164,593	1,112,887
50-2-0-486	FUNDS FOR FUTURE MAJOR PROJECTS				0	0	0	0	0	0	0	0
50-2-0-500	BANK/LOAN INTEREST OPERATING				0	22,000	0	22,000	0	22,000	0	22,000
50-2-0-501	TEMPORARY BORROWING INTEREST				0	0	0	0	0	0	0	0
50-2-0-505	LONG TERM DEBT PRINCIPAL				7,858,238	7,858,238	66,901	66,902	66,901	66,902	295,026	295,027
50-2-0-506	LONG TERM DEBT INTEREST				2,885,264	2,885,264	835,808	22,620	36,744	36,744	231,612	262,672
50-2-0-507	INTERIM FINANCING PRINCIPAL				0	0	12,501,437	12,500,000	13,500,000	12,500,000	13,000,000	12,000,000
50-2-0-508	INTERIM FINANCING INTEREST				0	0	1,529,004	1,944,000	1,693,343	2,500,000	1,366,501	2,500,000

Budget Departmental Report



From Category : 0 To Category : 0
 Account Code : ??-?-?-??? To : ??-?-?-???

Account Code	Account Description	CC1	CC2	CC3	2019 Actual Values @Oct 7, 2019	2019 Budget Values	2018 Actual Values	2018 Budget Values	2017 Actual Values	2017 Budget Values	2016 Actual Values	2016 Budget Values
Total EXPENSES					14,037,865	17,602,615	17,908,964	17,895,953	16,941,828	17,393,246	17,395,736	17,259,299
Surplus/(Deficit)					3,459,939	0	340,615	0	753,953	0	251,246	0
Category Total -->					3,459,939	0	340,615	0	753,953	0	251,246	0
CAPITAL & LOAN FUND												
Capital Fund												
REVENUE												
51-1-0-012	PROV GRANTS - CAPITAL				0	0	0	0	0	0	0	0
51-1-0-140	INTERIM FINANCING PROCEEDS				0	0	2,317,000	6,395,000	5,298,000	8,324,000	59,498,000	61,025,000
51-1-0-145	TRANSFER FR RESERVE				49,526	4,286,811	2,574,159	2,141,276	2,011,004	2,776,716	2,801,072	3,233,713
51-1-0-148	TRANSFER FR GENERAL				30,000	395,332	150,689	304,142	370,704	889,556	153,867	754,613
51-1-0-149	DEBT PROCEEDS				0	0	89,898,990	94,019,633	0	0	0	0
51-1-0-150	UNEXPENDED DEBT PROCEEDS PRIOR YR				0	0	0	0	0	0	0	0
Total REVENUE					79,526	4,682,143	94,940,838	102,860,051	7,679,708	11,990,272	62,452,939	65,013,326
EXPENSES												
51-2-0-470	CAPITAL GRANTS FUNDED BY DEBT				0	0	0	0	0	0	0	0
51-2-0-471	CAPITAL GRANTS FUNDED BY OPERATING				0	365,332	119,252	269,142	0	116,810	118,867	719,613
51-2-0-472	GLOBAL GRANTS FUNDED BY OPERATING				30,000	30,000	30,000	35,000	35,000	35,000	35,000	35,000
51-2-0-473	CAPITAL GRANTS FUNDED BY RESERVES				49,526	1,068,532	251,159	967,276	124,004	986,716	331,072	763,713
51-2-0-474	MAJOR CAPITAL PROJECTS				0	3,218,279	4,640,000	7,569,000	7,520,704	10,851,746	61,968,000	63,495,000
51-2-0-479	CAPITAL BUILDING				0	0	0	0	0	0	0	0
51-2-0-502	DEB DISCOUNT/ISSUE EXPENSE				0	0	898,990	940,196	0	0	0	0
51-2-0-504	TEMPORARY BORROWING PAYDOWN				0	0	89,001,437	93,079,437	0	0	0	0
51-2-0-550	DEFICIT PRIOR YEAR				0	0	0	0	0	0	0	0
Total EXPENSES					79,526	4,682,143	94,940,838	102,860,051	7,679,708	11,990,272	62,452,939	65,013,326
Surplus/(Deficit)					0	0	0	0	0	0	0	0
Category Total -->					0	0	0	0	0	0	0	0
Grand Total -->					3,459,939	0	340,615	0	753,953	0	251,246	0