

**STATEMENT OF CHANGE IN NET DEBT**  
**for the Years Ended August 31, 2019 (in dollars)**

	2019	2018 (As restated)
Operating surplus (deficit)	\$ 2,021,758	\$ (19,979,833)
<b>Effect of changes in tangible capital assets</b>		
Acquisition of tangible capital assets	\$ (537,251,070)	\$ (796,037,933)
Amortization of tangible capital assets	409,591,407	385,384,208
Net (gain)/loss on disposal of tangible capital assets	(9,423,384)	(1,669,611)
Net proceeds from disposal of unsupported capital assets	13,272,066	5,043,193
Write-down carrying value of tangible capital assets	382,547	-
Transfer of tangible capital assets (from)/to other entities	(84,008,079)	(36,447,710)
Other changes	(14,434,411)	(10,690,065)
<b>Total effect of changes in tangible capital assets</b>	<b>\$ (221,870,924)</b>	<b>\$ (454,417,918)</b>
Acquisition of inventory of supplies	\$ (2,571,226)	\$ (1,087,713)
Consumption of inventory of supplies	\$ 1,399,620	\$ 2,033,647
(Increase)/Decrease in prepaid expenses	\$ 2,769,057	\$ (9,139,842)
(Increase)/Decrease in other non-financial assets	\$ 473,971	\$ 700,747
Net remeasurement gains and (losses)	\$ 686,202	\$ (1,321,395)
Other changes	\$ (251,574)	\$ 188,980
<b>Decrease (increase) in net debt</b>	<b>\$ (217,343,116)</b>	<b>\$ (483,023,327)</b>
<b>Net debt at beginning of year</b>	<b>(6,813,955,386)</b>	<b>(6,330,932,059)</b>
<b>Net net debt at end of year</b>	<b>\$ (7,031,298,502)</b>	<b>\$ (6,813,955,386)</b>