

Appendix A - PSAB - Budget Reconciliation**2017**

2017 Surplus - Budget	484,388
Deduct:	
Capital Asset Adjustments (Amortization Exp - Additions + Disposals)	(3,320,321)
Add:	
Long-term Debt Principal Repayments	775,018
Reserve Contributions in Excess of Withdrawals	1,835,741
Local Improvement Revenue	702,519
Employee Future Benefits Adjustment	972,650
UWSS Surplus - Regular	701,206
UWSS Gain - Equity Change	2,356,277
Other PSAB Differences*	224,689
2017 Surplus - PSAB	4,732,167

* These items are not budgeted because they have offsetting reserve adjustments or will be recovered in future years