

Appendix B - PSAB - Budget Reconciliation

	<u>2019</u>
Surplus (Deficit) for Budget Purposes:	
General (Property Tax Supported Operations)	877,770
Building	185,369
Water	308,833
Wastewater – KLSW	(6,505)
Wastewater – Cottam	(34,314)
Total Surplus (Deficit) for Budget Purposes	<u>1,331,153</u>
Tangible Capital Asset Adjustments:	
Contributed Capital (i.e. Developer Contributions)	4,216,077
Capitalized additions	6,040,923
Amortization & Disposals	<u>(6,452,210)</u>
Tangible Capital Asset Adjustments	3,804,790
Long-term Debt Principal Repayments	663,381
Reserve contributions in excess of withdrawals	321,543
Local Improvement Revenue	402,520
UWSS Surplus	1,301,387
Non-Budgeted Items:	
Employee Future Benefit Expense	(116,585)
Other Items*	163,593
2019 Surplus - PSAB	<u>7,871,782</u>

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