

**ACCRUAL BUDGETING RECONCILIATION**

Cash Budget (balanced = nil)

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**ADD:****Tangible Capital Assets - Additions:**

General Government:	60,000	(Presbyterian Church Property)
Protection to Persons & Property:	-	
Transportation Services (1):	468,569	(20th SR, New Truck, Gravel)
Environmental Services:	-	
Recreation & Cultural Services:	-	
Planning & Development	-	528,569

**Tangible Capital Assets - Gain (Loss) on sale:**

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**Transfers to Reserve Funds/Reserves (Expenses):**

General Government:	160,000	Transfer to Quarry and Tax Rate Stabilization Reserve
Protection to Persons & Property:	-	
Transportation Services:	-	
Environmental Services:	10,000	Transfer to Landfill Rehab Reserve
Recreation & Cultural Services:	-	
Planning & Development	-	170,000

**Transfers to Obligatory Reserves (Expenses):**

-

**Long-term Debt Principal Repayments:**

General Government:	-	
Protection to Persons & Property:	20,642	Loan Payments on Fire Hall
Transportation Services:	34,614	CAT Finance Payments
Environmental Services:	-	
Recreation & Cultural Services:	-	
Planning & Development	-	55,256

**Sub-total****753,825****LESS:****Tangible Capital Assets - Amortization Expense (2):**

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General Government:	(14,340)	
Protection to Persons & Property:	-	
Transportation Services:	(426,650)	
Environmental Services:	(1,743)	
Recreation & Cultural Services:	(1,673)	
Planning & Development	-	(444,406)

**Tangible Capital Assets - Proceeds from sale:**

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**Tangible Capital Assets - Disposals:**

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**Transfers from Reserve Funds/Reserves (Revenue):**

General Government:	(12,000)	Transfer from one-time special reserve
Protection to Persons & Property:	-	
Transportation Services:	(50,000)	Transfer from Road Reserve
Environmental Services:	-	
Recreation & Cultural Services:	-	
Planning & Development	-	(62,000)

**Transfers from Obligatory Reserves (Revenue):**

General Government:	-	
Protection to Persons & Property:	(7,500)	Transfer from Development Charge Account
Transportation Services:	(195,000)	Transfer from Development Charge Account/Gas Tax Reserve
Environmental Services:	-	
Recreation & Cultural Services:	(25,000)	Transfer from Development Charge Account
Planning & Development	(10,000)	Transfer from Development Charge Account

(237,500)

**Long-term Debt Issued (NEW):**

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**Sub-total****(743,906)****PSAB BUDGET SURPLUS (DEFICIT)****9,919****Notes:**

(1) Gravel costs were capitalized in 2010; assumed would be capitalized again in 2011.

(2) Amortization for 2011 was estimated to be the same as the amortization expenses in 2010.