



## Appendix A: Ontario Regulation 284/09 Report

### Conversion from Cash to Accrual Accounting

<b>Accounting Treatment</b>	<b>Budgeted Amount</b>
Revenues, as per Proposed Budget	\$184,190,400
Less: Transfers from Other Funds	(\$8,359,700)
<b>Total Revenues</b>	<b>\$175,830,700</b>
Expenses, as per Proposed Budget	\$184,190,400
Less: Transfers to Other Funds	(\$6,140,200)
Less: Tangible Capital Assets	(\$18,344,300)
Less: Debt Principal Repayments	(\$2,476,200)
Plus : Accretion Expense	\$419,500
<b>Total Expenses</b>	<b>\$157,649,200</b>
<b>Annual Surplus – Before Exclusions</b>	<b>\$18,181,500</b>
Less Exclusions: Amortization of Tangible Capital Assets	(\$13,375,900)
<b>Annual Surplus – After Exclusions</b>	<b>\$4,805,600</b>