

## Fund Balance: Populating the Service Activity Rate Template

The adjusted fund balance and working capital should be calculated for every service fund. The over-under recovery should be calculated to determine if your fund has a surplus or a deficit. If you are over or under recovered, this impacts what you should charge your customers.

Complete the **Expenditures**, **Equipment Depreciation**, and **Salaries and Wages** tabs before completing the **Fund Balance** tab.

Step	Task
1.	You should already have run the Webi report to generate the Fund Balance and History Report. <b>NOTE:</b> See the Fund Balance: Running the Webi Report job aid for assistance.
2.	Open the saved <b>Fund Balance and History Report</b> in Excel.
3.	Click on <b>Fund Balance</b> tab. <b>Note:</b> the <b>Fund Balance History</b> tab is only for reference and is not necessary to populate the template.
4.	Copy the fund balance table for the 3E fund including headings and totals.
5.	Open a previously saved version of the <b>Service Activity Rate Calculation Template</b> if adding data to an existing rate calculation Excel file.
6.	Click on the <b>Adjusted Fund Balance</b> tab.
7.	Paste the fund balance table from the <b>Fund Balance and History Report</b> underneath the <b>Calculations of Fund Balance Over/Under Recoveries</b> section.
8.	Type in (or copy/paste) the <b>Financial Fund Code</b> for the fund from the Fund Balance table you pasted onto this tab.
9.	Type in the <b>Financial Fund Title</b> for the fund from the Fund Balance table you pasted onto this tab.
10.	Type in the <b>End of Year Fund Balance</b> amount for the fund from the Fund Balance table you pasted onto this tab. <b>NOTE:</b> Ensure that if the balance is negative (surplus), that you input the negative value.
11.	Replace the titles <b>Rate #1</b> , <b>Rate #2</b> , etc., to something more descriptive. For example, Microscope Rate, X-Ray Rate, Truck Rate, etc. You may add or delete rate columns, as necessary.
12.	Click the <b>Save</b> button.

Step	Task
13.	<p>You have now populated the template. You will need to fill out the <b>Rate</b> columns after you verify that the following columns have linked properly from other tabs in the Service Activity Rate Calculation template:</p> <ul style="list-style-type: none"> <li>• <b>Adjustment for Unallowable Expenditures for Internal Rate</b> – Linked from Expenditures tab.</li> <li>• <b>Fund Type 3E – Equipment Net Asset Value (NAV)</b> – Linked from <b>Equipment Depreciation</b> tab</li> <li>• <b>Non-3E Equipment Accumulated Depreciation</b> – Linked from <b>Equipment Depreciation</b> tab (Contact System Government Costing before using.)</li> <li>• <b>Total “Cash” Expenditures</b> – Linked from the Total Cash Expenditures box near bottom of Expenditures tab</li> </ul> <p><b>NOTE:</b> The <b>Adjusted Fund Balance, 60 Day Working Capital Reserve, and Fund Balance Excess Over or Under Recovery</b> columns will automatically populate based on the amounts from the above steps.</p>