

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 calculate the Fund Balance Report. NOTE: See the Fund Balance: Running the Webi Report job aid for assistance.
2.	Open the saved Fund Balance Report in Excel.
3.	Click on EOY Fund Balance tab.
4.	Copy the fund balance table including only the information for the relevant 3E fund.
5.	Open a previously saved version of the Service Activity Rate Calculation Template if adding data to an existing rate calculation Excel file.
6.	Click on the Adjusted Fund Balance tab.
7.	Paste the fund balance table from the Fund Balance Report underneath the Calculations of Fund Balance Over/Under Recoveries section.
8.	Type in the Financial Fund Code for the fund from the Fund Balance table you pasted onto this tab.
9.	Type in the Financial Fund Title for the fund from the Fund Balance table you pasted onto this tab.
10.	Type in the End of Year Fund Balance amount for the fund from the Fund Balance table you pasted onto this tab. NOTE: If the balance is negative (surplus), ensure that you input the negative value.
11.	Replace the titles Rate #1, Rate #2 , 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 Save button.

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